UNIVERSITY of MARYLAND
BALTIMORE

# Corporate Purchasing Card (PCard)

# Refresher Training

2/23/2022

# Presenters

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# Panelists

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# Training Objectives

- PCard Basics

- Who is Looking at Your Transactions and Why?
  - Various reviews and audits

- What's New?
  - Quantum
  - Covid-19
  - User's Guide Updates

- Requirements and Common Audit Issues For:
  - Cardholder
  - Authorized Reviewer

# PCard Basics

- Corporate Purchasing Card (PCard) Program is managed by the State of MD Comptroller's Office, General Accounting Division (GAD)

- PCards are a benefit, not a right – they can be revoked

- Any purchase not permitted by purchase order is also not permitted by PCard

- All purchases over $4,999 must be made via Requisition. SSAS will ensure appropriate purchasing method used
  - Example – competitive bids or sole source justifications obtained

# PCard Basics

## It Takes a Village…

- SSAS serves as the Purchasing Card Program Administrator (PCPA) for GAD contact and administers the program

- MAS monitors for compliance with User's Guide requirements, answers audit requests, suggests best business practices and coordinates refresher training

- Financial Systems troubleshoots Quantum issues and provides training

# Who Is Looking and Why?

# Who Is Looking and Why?

UMB spends over $40 Million annually on the PCard
- One of the highest volume users in the State

General Accounting Division, Comptroller of Maryland
- Sends list of questionable vendor transactions monthly

University System of Maryland Internal Auditors
- Sends list of questionable transactions monthly based on level 3 data *

Management Advisory Services
- Performs routine reviews by department and responds to requests from USM/GAD

Office of Legislative Audits
- Audits PCard expenses every 3 years – due back summer 2021!

**\* Level 3 Data –** data the bank captures from Merchants that provides descriptions of items purchased

# Level 3 Data

| Cardholder Name | Transaction | Cycle Close | Merchant Name | Amount | Product Code | Item Description | Quantity | Unit Cost | Line Item Total |
|---|---|---|---|---|---|---|---|---|---|
| JANE DOE | 2019/11/05 | 2019/11/25 | AMZN MKTP US*QB8P115Z3 AM | 327.31 | B000RMJ4F8 | THE REEF | 5.0000 | $3.9900 | $19.95 |
| JANE DOE | 2019/11/05 | 2019/11/25 | AMZN MKTP US*QB8P115Z3 AM | 327.31 | B01I5JTBRU | THE SECRET LIFE OF PETS | 5.0000 | $7.5000 | $37.50 |
| JANE DOE | 2019/11/05 | 2019/11/25 | AMZN MKTP US*QB8P115Z3 AM | 327.31 | 6317580669 | PBS KIDS: 20 INCREDIBLE TA | 5.0000 | $5.9900 | $29.95 |
| ASHLEY AUDITED | 2019/09/30 | 2019/10/25 | WWW.NEWEGG.COM | 119.98 | 00-995-309 | GIFT NVIDIA COD MODERN WAR | 2.0000 | $59.9900 | $119.98 |
| JOHN DEUX | 2019/06/20 | 2019/06/25 | PAYPAL *STREETCULTU | 105.00 | 254231768701 | W201 MERCEDES BENZ 190E IN | 1 | | |
| JOE PUBLIC | 2019/06/13 | 2019/06/25 | AMZN MKTP US*M63B26P00 AM | 261.10 | B07DDDCXPN | QUEENDREAM WEDDING SEQUIN | | | |
| JOE PUBLIC | 2019/06/16 | 2019/06/25 | AMZN MKTP US*M61W512U1 AM | 95.92 | B07H3T2C3W | WOMEN'S FLORAL BRIDE BRIDE | 8 | | |
| REBECCA REIMBURSED | 2019/05/29 | 2019/06/25 | AUDIBLE US*M69VM5C21 | 150.00 | B0060L0T6I | 12-Month Gold Gift Members | 1 | | |
| CALEB CANCELLED | 2019/04/16 | 2019/04/25 | AMAZON.COM*MZ2488LB2 AMZN | 500.00 | B01K8RMDO0 | AMAZON.COM GIFT CARD IN A | 20.0000 | $25.0000 | $500.00 |
| CALEB CANCELLED | 2019/04/09 | 2019/04/25 | AMZN MKTP US*MZ47Y5FV1 | 2,119.00 | B01MSBQB1P | $100 Visa Gift Card (plus | 20.0000 | $105.9500 | $2,119.00 |
| JOHNNY DOE | 2019/03/07 | 2019/03/25 | AMZN MKTP US*MI0R336U2 | 609.95 | B07GBBT1V4 | Xbox One X 1TB Console - N | 1.0000 | | |
| JOHNNY DOE | 2019/03/08 | 2019/03/25 | AMZN MKTP US*MW2H24CN1 | 844.27 | B07JJLLFXJ | Nintendo Switch Console w/ | 1.0000 | | |
| JOHNNY DOE | 2019/03/08 | 2019/03/25 | AMZN MKTP US*MW2H24CN1 | 844.27 | B071CV8CG2 | PlayStation 4 Slim 1TB Con | 1.0000 | | |
| TIFFANY TERMINATED | 2017/11/05 | 2017/11/27 | AMAZON VIDEO ON DEMAND AM | 14.99 | B073VF84W4 | ATOMIC BLONDE | 1.0000 | | |
| TIFFANY TERMINATED | 2017/12/01 | 2017/12/26 | AMAZON.COM WWW.AMAZON.COM | 15.99 | B07476R911 | STERLING SILVER PLATED FRE | 1.0000 | | |
| TIFFANY TERMINATED | 2017/12/02 | 2017/12/26 | AMAZON VIDEO ON DEMAND | 24.99 | B077BSH541 | Vikings: Season 5 - Part 1 | 1.0000 | | |
| TIFFANY TERMINATED | 2017/12/18 | 2017/12/26 | AMAZON VIDEO ON DEMAND | 2.99 | B003XYJUQ0 | Spy Hard | 1.0000 | $2.9900 | $2.99 |
| QUINN QUESTIONED | 2019/11/26 | 2019/12/26 | AMZN MKTP US*SV4V39HD3 | 100.42 | B07KSXNQB4 | JIMIRE Fake Eyelashes 12 | 3.0000 | $9.9900 | $29.97 |
| QUINN QUESTIONED | 2019/09/01 | 2019/09/25 | AMZN MKTP US*MO8RQ3262 | 1,510.30 | B07P46R8MD | Scented Candles Gift Set, | 5.0000 | $16.3000 | $81.50 |
| ALICE ALLOWABLE | 2020/06/01 | 2020/06/25 | OTC BRANDS INC | 555.71 | 13941433 | FROSTED THANK YOU WEDDING | 7.0000 | $7.4900 | $52.43 |
| ALICE ALLOWABLE | 2020/06/29 | 2020/07/27 | AMAZON.COM*MS1O92MV0 AMZN | 926.18 | 1945710799 | ADULT COLORING BOOK: STRES | | | $23.56 |
| ALICE ALLOWABLE | 2020/03/08 | 2020/03/25 | AMZN MKTP US*7371B2DE3 | 148.26 | B01A6R361G | LAVIEVERT Jigsaw Puzzle Ro | | | $59.32 |
| ALICE ALLOWABLE | 2020/03/08 | 2020/03/25 | AMZN MKTP US*7371B2DE3 | 148.26 | B01NH4ZWUV | Taboo Game | | | $29.66 |
| FELICIA FIRED | 2016/05/23 | 2016/05/25 | OFFICE DEPOT #1078 | 28.17 | 768468 | BBQ + KABOB SET WITH CAS | | | $24.99 |
| FELICIA FIRED | 2016/11/01 | 2016/11/25 | OFFICE DEPOT #5910 | 24.00 | 470608 | MOVIE ADMISSIONS | 2.0000 | $24.0000 | $48.00 |
| JANIE DEUX | 2016/05/07 | 2016/05/25 | AMAZON.COM | 235.41 | 1452101736 | Sexy Truth or Dare: Pick-A | 19.0000 | $11.3200 | $215.08 |
| JANIE DEUX | 2016/08/25 | 2016/09/26 | AMAZON.COM | 5.88 | B00J0KV0U0 | Sally Hansen Hard as Nails | 2.0000 | $2.2300 | $4.46 |
| JANIE DEUX | 2017/01/19 | 2017/01/25 | AMAZON MKTPLACE PMTS | 130.59 | B019NQBYII | Valentines Day Photo Booth | 1.0000 | $14.9900 | $14.99 |

Amazon.com Gift Card

XBOX Nintendo PlayStation

Sexy Truth or Dare

Valentines Day Photo Booth

# What's New?
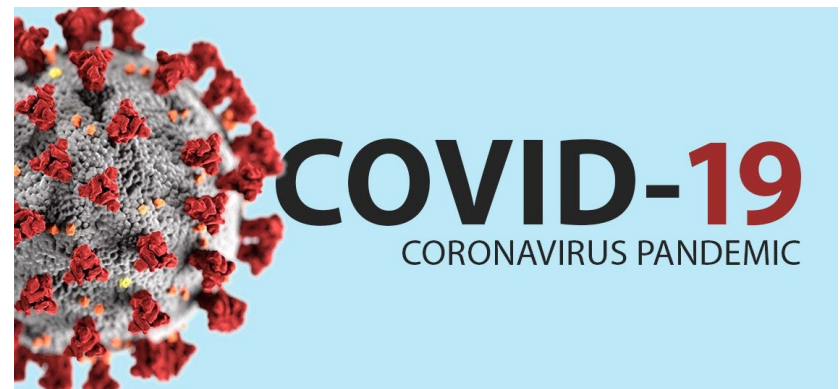
# **Quantum Financials**

## Out with the Old

- No More Verification Reviewer
- GL Account Combo, SOAPF or POETAF instead of Chartstrings
- Monthly Accrual/Reversal Replaces Auto Posting to Default Account

## In With The New

- First - Attend Quantum Financials and Analytics Training Sessions!!

- Attach Supporting Documentation in System
  - Create expense report and add all expense items to be reallocated from list
  - Upload appropriate documentation for each purchase
  - Upload log and visa statement to at least one expense report each month

- All Cardholders Must Have Quantum Financials Access (even if a delegate reallocates for them!)

# **Quantum Financials**

## In With the New (continued)

- Reallocation
  - Ensure all PCard charges are reallocated to appropriate account combo or project
  - Can create one or multiple expense reports each month
  - Have to reallocate overdue items before all current items
  - Include business purpose description and all supporting documentation for review
  - Expense statements should be fully approved in Quantum Financials by the 25$^{th}$ of the month following the billing period end date (e.g., 11/25 for Oct billing cycle)
  - TRANSACTIONS DO NOT FULLY POST TO QUANTUM ANALYTICS UNTIL AFTER APPROVAL IS COMPLETE AND OVERNIGHT ACCOUNTING PROCESS RUNS

- We need to demonstrate our compliance to GAD in order to request a waiver from also maintaining a manual transaction log

# **Quantum Financials**

## Common Technical Issues

- Transactions missing from expense items list in Quantum Financials
  - Central office reconciliation will identify, report to help desk if missing transaction does not appear within three days.

- Expense reports missing from Quantum Analytics
  - Central office reconciliation will identify, report to help desk if missing report does not appear within a week

- Using a Sponsored Source (3xx or 285) as part of a GL Account Combo

- Allocating PCard transactions to a closed project
  - Must allocate to the default and then debit memo to the project

- Manager Requested More Information instead of Rejected
  - Approver should reject or Cardholder/Delegate should withdraw and resubmit

- Approver needs to be set up in both Quantum and SSAS

- Using "Create Item" instead of moving expense items from your list
  - This functionality has been removed, Luke Quell is assisting users with corrections

# Quantum Financials

## PCard Transaction Report - QFN130

- Track status of purchases downloaded from bank

- Should be used routinely, at least monthly by cardholders, reviewers, administrators

- Can be run by one or multiple billing cycles, status of expense report, org, cardholder, merchant

- Available on dashboard – campus reports

- Expense Report Status definitions - Quantum website
  - Training and Support – Quantum Financials User Aides

# ORACLE Transactional Business Intelligence

## QFN130 - Quantum PCard Transactions

| | | | | |
|---|---|---|---|---|
| **As of Transaction Date** | 11-18-2020 | | **Merchant Name** | All ▼ |
| **Billing Cycle** | OCT-2020 ▼ | | | |
| **Status of Expense Report** | All ▼ | | | |
| **Org** | All ▼ | | **Cardholder** | McGee-Chavis, Shelvia ▼ **Apply** |

### QFN130

| Org of Cardholder | Cardholder | Status of Expense Report | Expense Report Number | Transaction Amount | Description | Merchant Name | Billing Cycle | Transaction Date | Account Combo |
|---|---|---|---|---|---|---|---|---|---|
| 06504022-CASS Administration | McGee-Chavis, Shelvia | Pending Manager Approval | EXP0024221587 | $555.00 | Monthly subscription | EIG*CONSTANTCONTACT.COM | OCT-2020 | 10/01/2020 | 4920-105-03600000-000000-000000-000 |
| 06504022-CASS Administration | McGee-Chavis, Shelvia | Pending Manager Approval | EXP0024221587 | $39.99 | Monthly water cooling unit lease. | READYREFRESH BY NESTLE | | | -000000-0000-000 |
| 06504022-CASS Administration | McGee-Chavis, Shelvia | Pending Manager Approval | EXP0024221587 | $146.64 | Planned giving Law mailing | MJOSERVICES | | | -000000-0000-000 |
| 06504022-CASS Administration | McGee-Chavis, Shelvia | Pending Manager Approval | EXP0024221587 | $390.00 | Membership Renewal | BALTIMORE PR COUNCIL | | | -000000-0000-000 |

All ▼

- ☑ All
- ☑ Withdrawn
- ☑ Pending Audit
- ☑ Manager requested more information
- ☑ Pending Manager Approval
- ☑ Approval Complete
- ☑ Manager Rejected
- ☑ Paid
- ☑ Saved
- ☑ Not Created

# Impact of Covid-19



- Off Campus Shipments Prohibited by State
  - Travel system expanded for reimbursement of eligible business expenses
  - If a purchase would not qualify as an allowable business expense on the Pcard it generally should not be submitted through the TBE system. If unsure, ask!
  - Important to ensure equipment purchases for remote use are tracked/recorded

- All Existing Requirements must be followed
  - Use excel for logging purchases and get all receipts electronically
  - Download monthly Visa statement from USBank
  - Upload all supporting documentation, log and visa statement in Quantum

- Obtaining required signatures and approvals
  - Print log, sign, send to reviewer for signature
  - If wet signatures are not possible, obtain electronic signatures using Docusign or email documenting approval (must be specific as to what is being approved)

If realities of remote work are hindering your ability to comply with any of the requirements discussed in this training, contact MAS for help!



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# User's Guide Updates

- Updated [User's Guide](#) to reflect Quantum Changes
  - See Section 8 for detailed requirements
- Improved Navigation
  - Active Table of Contents
  - Hyperlinks to helpful resources throughout
- Streamlined to Reduce Need to Look Multiple Places
  - Section 3.5 (C) references interrelated policies (i.e., Food, Travel, Non-capital Assets)
  - Section 11 discusses accidental purchases, policy violations, and purchasing card abuse (replaces separate consequences section)
- Miscellaneous Updates
  - Section 3.7: Notify SSAS if cardholder is on extended leave
  - Section 4: Credit card surcharges and convenience fees
  - Section 4.1: Local Food Connection program
  - Section 4.4: Vendor Incentives

# Cardholder



# Responsibilities

# **Cardholder Responsibilities**

Understand the User's Guide and comply with <u>all</u> policies/procedures.

## Card Security

- Secure the card, card number, expiration date, and security code at <u>all</u> times
- Do not share the card/sensitive details
- Promptly report inappropriate use or a lost or stolen card

## Card Security Audit Issues

- Credit Card number visible on filed documentation
    - Examples: registration forms, membership renewal forms, hotel authorization forms
    - Once these forms are uploaded in Quantum it is not possible to remove them!
- Cards kept in locations with unrestricted access – e.g., dept safe, unlocked drawer
- Co-workers allowed to make purchases using your card

# **Cardholder Responsibilities** (Continued)

## Purchasing

- Make <u>only</u> allowable purchases - consult SSAS or MAS when uncertain

- Notify vendors University is tax exempt

- Check for campus contracts and use appropriate websites

- Do not accept vendor incentives (e.g. gift cards, free games or other free items with purchase), usually personal in nature and not the same as sale incentives for business items

## Purchasing Audit Issues

- Prohibited items purchased - e.g. **NO GIFT CARDS**, employee gifts/awards, personal/fraudulent items, catering with alcohol

  – Reimbursement from Foundation or other sources is not acceptable explanation

- Taxes paid in error and not pursued for recovery

- Vendor incentives accepted – tote bags, barbeque sets, luggage, electronic games

  – If received in error, involve supervisor/reviewer. Document return or **<u>business</u>** use of item.

# **Cardholder Responsibilities** (Continued)

## Documentation

- Obtain a <u>detailed</u> itemized receipt for each purchase that includes description of each item, quantity, price, shipping, etc.

- Total on receipt/invoice must match the amount on the visa statement

- Supporting documentation must also be uploaded in Quantum!

## Documentation Audit Issues

- Purchases not supported/receipts missing in paper files

- Attachments missing in Quantum, not possible to add after the fact!

- Receipts not itemized. Examples of insufficient documentation include:
  - recurring bills supported only by payment confirmation (i.e., dollar amount without detail)
  - order confirmations not listing all items (e.g., "your Amazon order of HP toner and 3 other items...")
  - hotel reservation confirmations showing estimated total (need guest "folio")

- Documentation falsified to disguise purchase/intentionally mislead the reviewer

# **Cardholder Responsibilities** (Continued)

## Interrelated Policies

- Purchases must follow <u>all</u> UMB policies – see Policy & Procedures Library

- Food Policy – Catering must be approved, for an allowable business purpose, and well documented with the purpose of the function and list of attendees by name and affiliation. Routine meetings between UMB staff and events which are primarily social in nature are not allowable.

- Travel Policy – Hotel charges must be supported by approved TREQ eForm. May not include incidentals or upgrades (e.g., room service, movie rentals, Club Level)

## Related Policy Audit Issues

- Catering approval not documented

- Unallowable events such as retirement/holiday parties and routine staff meetings
  - Note: Fellows/residents are not students!

- Documentation insufficient to demonstrate allowability of catered event
  - Note: If affiliation of external attendees is not noted, event can look like unallowable staff meeting

- TREQ eForm not included to support the validity of the trip taken

- Incidentals/upgrades charged to traveler's room not identified/recovered

# **Cardholder Responsibilities (Continued)**

## Transaction Logging

- Use the State approved Transaction Log – may add columns to capture additional info
- Promptly record each transaction (purchase or refund) as they occur
- Fully complete all relevant columns
- Include a <u>CLEAR</u> description of business purpose for each purchase

## Transaction Logging Audit Issues

- Transactions recorded at end of month, not when they occur
- Pending transactions (not cleared bank) excluded from printed log.
  - **critical to <u>log expected refunds</u> (returns, tax credits etc.) and forward to subsequent logs until amount is fully received)**
- Required columns omitted or left blank
- CLEAR business purpose is not included, important if item appears questionable

# Cardholder Responsibilities (Continued)

## Receiving Purchase

- Document delivery of relevant purchases (with packing slips or emails showing item received) and/or record delivery date on transaction log – must reach out to confirm receipt

- Use only UMB business addresses as shipping locations

- Promptly notify Inventory Custodian of Non-capital Asset (NCA) purchases to ensure appropriate tagging and assignment into the EEAF system (add column to log to document asset tag numbers for Designated NCAs)
  - *Non-Capital Asset: Equipment with an acquisition cost of $1,000 or more but less than $5,000 per unit, with a useful life of greater than one year*
  - *Designated Non-Capital Asset (DNCA): subset of NCAs that require recording into EEAF system due to item being desirable, easily converted to personal use, susceptible to theft (e.g. laptop, tablet, home use)*

## Receiving Audit Issues

- No confirmation the order was received, delivery not documented
  - delivery date important especially when item is going to a different office or building on campus

- NCA purchases not tagged or recorded into EEAF system, either due to communication breakdown between cardholder and custodian, or absence of departmental inventory process. If you order NCAs and are unfamiliar with your department's process – ask for help!

# **Cardholder Responsibilities** (Continued)

## Reconciliation

- Trace each transaction from the Visa Statement to the Transaction Log
  - complete the "Reconciled to Bank Statement" log column to indicate which transactions have cleared the bank, and re-record any pending transactions on a new log for the following month
- Complete reconciliation <u>within 7 days</u> of receipt
- Sign <u>and</u> date both log and Visa statement
  - if log includes multiple pages, initial each page and sign last page.
- Quickly address discrepancies/disputes (60 day window to dispute transactions)
- Promptly give log, statement, and supporting documents to authorized reviewer

## Reconciliation Audit Issues

- Reconciliation untimely, incomplete, or not forwarded for review
- Completion of reconciliation not adequately documented
  - log and/or statement not signed and/or dated
  - "reconciled to statement" column not completed
- Inappropriate (e.g., fraudulent, personal, duplicate) transactions not identified due to inadequate reconciliation, or not disputed in a timely manner

# **Cardholder Responsibilities** (Continued)

## Reallocation

- Reallocate all charges to the applicable funding account combo or Project ID
- Use appropriate object codes (e.g, lab vs office supplies)
- Attach all supporting documentation, including copy of reconciled transaction log and bank statement, within Quantum. Business purpose for purchases must be clear.
- Complete reallocations promptly, allowing time for reviewer to approve by the 25th of the following month.
- Run Quantum Pcard Transactions report "QFN130" at least monthly (or more frequently) to ensure all pcard purchases have been fully processed.

## Reallocation Audit Issues

- Charges not being reallocated in a timely manner.
  - Budgeting impact can be significant!
- Charges reallocated to improper account
  - Can have grant implications (office supplies often unallowable on grants)
  - Auditors also scrutinize Non-Capital Asset purchases to ensure they are properly coded to 3953.

# **Cardholder Responsibilities (Continued)**

## Record Retention

- Maintain records at least 3 years beyond fiscal year-end or until audited by Legislative Auditors (whichever is later).
  - Most recent audit dates can be found on MAS website.
- Longer retention period may be required for grant-related purchases

## Promptly notify SSAS of <u>any</u> status changes

- Change in department requires new card! – surrender card immediately
- Change in name/contact details
- Change of reviewer
- Separation of employment – surrender card immediately
- Extended leave – card will be temporarily frozen

# **Cardholder Responsibilities (Continued)**

Split purchases – what, why, and how!

Purchases exceeding $4,999 and split into multiple transactions to circumvent the thresholds (even between multiple vendors e.g., shipping)

Problem arises when <u>Daily Purchases</u> with same vendor exceed $4,999 (<u>Example</u>)

What did you know and When did you know it?

- <u>At the time of purchase/order</u>, if you know the order will exceed $4,999 - <u>do not use</u> the pcard and contact SSAS for further assistance – <span style="color:red">don't forget shipping costs</span>

- <u>At the time of purchase/order</u>, the amount does not exceed $4,999 – pcard used to place order. Later that same day, another order was requested/placed with the same vendor and the combined orders exceeded $4,999….you must:
  - Document the <u>time/date</u> of each request and order placement to show the orders were requested and made independent of one another
    - ➤ If requests are not from separate individuals and/or for separate projects additional explanations may be needed

- Payment of multiple invoices from same vendor on same day exceed $4,999
  - Document invoices are for separate orders made on separate days – order date important

# Reviewer Responsibilities

# **Authorized Reviewer Responsibilities**

Understand the User's Guide and <u>monitor cardholder activity for compliance with</u> all policies and procedures

Reviewing Cardholder Log and Reconciliation

- Verify <u>ALL</u> transactions were accurately recorded on the log with <u>clear</u> descriptions supporting business purpose

- Verify the transaction log was fully completed, including reconcile to bank column

- Verify cardholder has signed and dated transaction log and Visa statement

- Verify reconciliation was done <u>within 7 days</u> of receipt of Visa statement

Reviewing Cardholder Documentation

- Confirm receipts or other relevant documents are included, <u>and</u> sufficiently support <u>every</u> transaction/purchase

  - ensure the documentation fully matches the log description and the amount on the Visa statement

# Authorized Reviewer Responsibilities
**(Continued)**

Reviewer should…

- Document completion of review by signing <u>and</u> dating log <u>and</u> statement.

- Review and approve Quantum reallocation, ensuring documents are attached.

- Note any open issues/questions and track to ensure proper resolution

  - Recycling Expense Reports back to the cardholder in Quantum can be an effective tool to track open issues!

- Periodically run Quantum Pcard Transactions report "QFN130" to ensure all cardholder expenses have been fully processed.

- Report issues of non compliance by cardholder (including late submissions) through appropriate departmental channel(s) and/or SSAS/MAS

# **Authorized Reviewer Responsibilities**
**(Continued)**

## *Points to Remember*

- You are the University's primary line of defense against non-compliant and potentially fraudulent purchases

- Authorized Reviewer is the only one who assesses the reasonableness of each cardholder transaction to ensure compliance

- Authorized Reviewers are required to promptly report the following each month to Keith Gagnon (before his monthly affirmation to the State):

  − Any gift card purchases

  − Non-compliant cardholder transactions

  − When <u>all</u> transactions have not been reconciled to the Visa statement

  − When the reviewer has not approved <u>all</u> transactions for the billing cycle

*Note: A non-response to the monthly e-mail by the authorized reviewer certifies that <u>all</u> charges for the billing cycle have been reviewed <u>and</u> are compliant, <u>and</u> reviewers have signed <u>and</u> dated the transaction log and Visa statement, as appropriate.*

# Authorized Reviewer Responsibilities
**(Continued)**

## Audit Issues

- No authorized review is done

- Incomplete and/or delayed reviews

  – Amounts don't agree (e.g., invoice/receipt vs log or statement)

- Log and/or VISA statement not signed or dated by reviewer

- Inappropriate charges not identified by reviewer

  – Prohibited, Fraudulent, Personal or Duplicate

- Falsified Documentation from Cardholder

- Incorrect Reviewer on record with SSAS

- Cardholder non compliance is not identified or reported by reviewer

Auditors have recently sighted lack of adequate reviews when cardholder non compliance has been noted.

Specific questions email - [DL-MASAuditNotification@umaryland.edu](mailto:DL-MASAuditNotification@umaryland.edu)

# Helpful Links

- Procurement Card website for general pcard information:
  http://www.umaryland.edu/procurement/corporate-purchasing-card/

- Procurement Card User's Guide:
  http://www.umaryland.edu/media/umb/af/procurement/UserGuide.pdf

- Pcard Program Forms (for changes to cardholder acct, reviewers, etc):
  http://www.umaryland.edu/procurement/forms/

- Financial Services Policies/Procedures: http://www.umaryland.edu/financialservices/policies-and-procedures/

- Non Capital Assets Policy: https://www.umaryland.edu/policies-and-procedures/library/financial-affairs/policies/viii-110a.php

- Food and Business Meals Expense Policy:
  http://www.umaryland.edu/media/umb/af/fs/policies/FoodBusinessMealsExpense.pdf

- Office of Community Engagement – Local Food Connection Program
  http://www.umaryland.edu/oce/local-food-connection/

- Office of Legislative Audits: https://www.ola.state.md.us/Search/Report