

**Compliance Reviews were conducted during Fiscal year 07  
130 cardholders – 60 departments**

The following were campus wide recurring issues:

**Sales tax charged to purchases** – refer to the PCard User’s Guide Section 4.0 and Purchasing webpage:

<http://purchasing.uncg.edu/pcard/faq.htm#24>

**More information needed on food, travel, and “other current services” transactions-**

Travel (non-employee), food, entertainment, “Other Current Services” (221322) should have the “who, what, where, when and why” listed in the PCWS comments box

Ex.: Florist charges – Floral arrangements for the item description is ok, but not enough.

It should also include in the comments box:

Example:

Who: who were the flowers for

Jane Doe

What: connection to the University

Department Director

When: when were they delivered

May 1

Where: where were they delivered

Moses Cone Hospital

Why: what was the occasion

admitted for surgery

**State funds used inappropriately** – refer to [Financial Services Policy 7-Expenditure Policies](#) and [Purchasing Policy 16 – Unique Purchase Items](#) for information on state

restrictions on expenditures.

If contacted about the question of using state funds for a specific purchase, respond to the PCard Compliance Auditor with

- 1) justification of the appropriateness of using state funds for the purchase

**OR**

- 2) a copy of the Journal Voucher submitted to Accounting Services to reclassify the expenditure charging it to non-state funds

Either the justification or a copy of the Journal Voucher should be submitted within one week of initial contact or the PCard is subject to suspension.

**No third person reviewer** – refer to [PCard User’s Guide, Role Definition and Responsibility](#).

The additional reviewer may **NOT** be the cardholder or card coordinator

<http://purchasing.uncg.edu/pcard/index.htm>

**Missing receipts and no missing receipt form** – each transaction listed on the monthly Transaction Approval Report requires corresponding paperwork. If you do not have a receipt, email confirmation, packing list, etc. with amount of purchase, you must fill out a Missing Receipt Form and attach to packet.

<http://purchasing.uncg.edu/pcard/index2.htm>

**Transaction Approval Report missing signatures –**

Make sure each month's packet has the correct receipts included in that packet.

If you reconcile weekly and accumulate 4 different transaction approval reports during the month, you may need to print an approval report at the end of the month. Confirm the appropriate receipts are included in packet by going to:

- PCard > Reports...Trans Approval
- Select Card (if you have more than one card to reconcile)
- Select month from drop down list
- Click 'Submit Query'
- Print Transaction Approval Report

Attach receipts in order and obtain all signatures.

Contact info:

[Gay McDonald](#)

PCard Compliance Auditor

525 Tate St.

Phone: 334-4673

Fax: 334-4311