

**Compliance Reviews were conducted during FY09**  
**173 packets – 76 departments**  
**30,286 PCard Transactions**  
**The following were campus wide recurring issues:**

**Splitting a transaction to circumvent the single transaction limit-**

Per the NC DOA Purchase & Contract Administrative Code, Chapter 5, Subchapter 5B:

.0315 DIVISION OF REQUIREMENTS

An agency shall not divide requirements in order to keep the expenditure under its benchmark or delegation and thereby avoid following the appropriate contracting requirement. In the case of similar and related items and groups of items, the dollar limits apply to the total cost rather than the cost of any single item.

History Note: Authority G.S. 143-52; 143-53; Eff. April 1, 1999.

**Accidental personal use-**

if you accidentally use your PCard for personal use, notify the compliance office immediately to determine what steps must be taken

**Sales tax charged to purchases with no documentation of attempts to receive a credit–**

refer to the PCard User’s Guide Section 4.0:

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

**Gift Card documentation missing –**

All gift card purchases require specific documentation effective April 3, 2009. When purchasing gift cards, refer to the gift card policy on the following Purchasing website *before* making the purchase:

<http://purchasing.uncg.edu/giftcardpolicy.html>

**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)
- Select month from drop down list
- Click ‘Submit Query’
- Print Transaction Approval Report

Attach receipts in order and obtain all signatures.

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

Travel, food, entertainment, “Other Current Services” (221322) should have the “who, what, where, when and why”. Use of the correct account codes will assist in identifying which transactions require the 5Ws.

Ex.: Florist charges –

Example:

Who: who were the flowers for	Jane Doe
What: what was purchased	Floral arrangement
When: when were they delivered	May 1
Where: where were they delivered	Moses Cone Hospital
Why: what was the occasion	admitted for surgery