



## University Purchasing Policy

**Approval Authority:** Vice President of Finance & Administration

**Responsible Administrator:** Assistant Vice President of Finance & Administration/Controller

**Responsible Office:** Business Services

**Policy Contact:** Manager of Fiscal Services

**Originally Issued:** August 2, 2021

**Current Version effective:** August 2, 2021



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Wittenberg University is committed to providing its personnel with a method of purchasing goods and services directly from suppliers through the issuance of purchasing cards (p-cards). Stewardship of University resources is vital to the financial health of Wittenberg University.

## OVERVIEW

### General

With proper authorization and approval, employees are authorized to purchase goods/services up to the amount established by the Board of Directors. Regardless of funding source, the University Purchasing Policies and Procedures apply to all transactions for which payment from Wittenberg University is expected by vendor or nonemployee.

Wittenberg University has partnered with PNC to offer a visa credit card for purchasing card purposes to be used for making individual small dollar purchases in accordance with policy guidelines as described herein. The p-card program is the primary method of conducting most routine purchases for departmental use, including travel. In general, departments should use p-cards for pre-payment and online purchases, including:

- Goods under \$750 (e.g. subscriptions, books, professional dues, office supplies etc.)
- Travel expenses (e.g. conference registrations, airline ticket purchases)
- Hosting expenses (e.g. taking a guest lecturer out to dinner)

All capabilities, limitations, and restrictions are covered in this purchasing policy.

## PURCHASING CARD (P-CARD)

### Application Requirements

In order for applicants to be issued a card:

- The applicant's supervisor must give approval.
- The applicant's Division Head/Vice President must give approval.
- The applicant must be willing and able to log into the VISA IntelliLink System to reconcile their own transactions, add business purposes, and follow other procedures outlined in this purchasing policy.
- The applicant's department supervisor must be willing to review receipts on a monthly basis and sign Account Statement reports.

### Application

The application is PDF fillable and must be submitted to Business Services with all appropriate approvals. The AVP of Finance & Administration/Controller and Manager of Fiscal Services has final approval of all p-cards.

### Card Issuance

#### New and Reissued Cards

- After submitting an application, please allow 10-14 business days to receive a p-card once the application is fully processed.
- New p-cards are sent to Business Services located on the third floor of Recitation Hall for pickup. The cardholder will receive an email notification that the card is ready for pickup. P-cards will not be mailed locally; however, for permanent telecommuters, arrangements may be made to send a p-card via UPS at the department's expense. Reissued cards will be sent via campus mail.
- Proper ID is required to claim a p-card. If the cardholder must send another in his or her place, the cardholder should contact the Manager of Fiscal Services, Karen Lotz, giving the name of the person picking up the p-card.
- P-Card training is mandatory prior to receipt of new/replaced card.

#### Activating a Card

- Activate a new card by calling PNC at the phone number provided in the welcome packet.
- The authorization code for starting use of P-Card will be cardholder's Month/Date of their birthday (i.e. MMDD).
- Employee is encouraged to set a PIN code and remember it. A PIN is becoming more common for credit card acceptance abroad and will be needed for those requiring cash withdrawal functionality. The Program Administrator cannot reset your PIN or retrieve it for you.

#### First Time Logging into VISA IntelliLink System

- The URL is at <https://intellilink.spendmanagement.visa.com/secure/welcome.asp>.

- Please follow directions provided to cardholder when P-Card training was successfully completed and P-Card was given to applicant. Please note: cardholder will not be able to log in to IntelliLink until card creation is completed within the system. IntelliLink will send cardholder an email giving their username and temporary password.

### New Cardholders

New cardholders should be sure to complete these tasks, preferably in the order given:

1. Review application criteria and download the application form using the link above. Completed application should be emailed directly to the Manager of Fiscal Services, Karen Lotz at [klotz@wittenberg.edu](mailto:klotz@wittenberg.edu).
2. While waiting for the p-card to arrive, review the rules and procedures for cardholders.
3. Cardholder will be notified when the card has arrived to schedule training. The new card may be picked up in Business Services located on the third floor of Recitation Hall at the time of training.
4. Activate the card once received. Use the guidance above to determine the activation code.
5. After receiving your welcome email from IntelliLink, log in to the VISA IntelliLink System in order to be sure there will be no issues reconciling transactions at the end of each month.
6. If someone else will be reconciling transactions, please contact the Program Administrator at [klotz@wittenberg.edu](mailto:klotz@wittenberg.edu). If employee is reconciling transactions on their own, it is recommended that employee frequently log in to reconcile transactions, at least once per week, so the end of month burden is not too great. Follow all deadlines given by the Program Administrator.
7. For more information regarding the VISA IntelliLink System, please review trainings and FAQs page to get started.

## POLICY & PROCEDURES

Policies and procedures apply to all cardholders of p-cards made available by Wittenberg University. In cases where a formal University policy and these procedures conflict, the Policy will prevail. These Policies will be mentioned as applicable throughout these procedures, but this document may not list every applicable Policy. All policies and procedures are subject to change with notice to cardholders.

## Roles and Definitions

- Cardholder
  - The cardholder is the individual named on a p-card and the one who made the application for the p-card. For p-cards issued under a department's name, the cardholder is the one who made the application or primarily makes transactions using the p-card. The cardholder is solely responsible for compliance with these procedures. Other individuals (e.g. supervisors) may not compel a cardholder to act with disregard for these procedures, as the cardholder is ultimately responsible for p-card activity.
- P-Card
  - Purchasing card and p-card can be used interchangeably. P-card may refer to the credit line extended by the end or the actual plastic card sent to cardholders.
- Program Administrator
  - The Program Administrator is the University employee who manages the entire purchasing card program. This individual is responsible for issuing new p-cards, providing the University with spend reporting, and aiding users in understanding procedures.
- VISA IntelliLink System
  - VISA IntelliLink System is the name of the online portal in which cardholders can view transactions, supply a business purpose, and edit the accounting string (GL account) that is appropriate for charges/expenses.

## Business Purposes

Every transaction made using a p-card must have a business purpose written in the VISA IntelliLink System by the deadline announced by the Program Administrator.

The business purpose, which is defined as one that supports or advances the goals, objective and mission of the University, adequately describes the expense as a necessary, reasonable, and appropriate business expense for the University. The business purpose is the main intent of the business transaction; it is the reason why the transaction occurred. It is a statement that includes who benefits from the purchase, what was purchased, and why the purchase was necessary.

Business purposes may not simply be reiterations of the account string or GL account (e.g. "Expense"). They should also not be the accounting code definition or reiteration of the vendor's name (e.g. "Kroger groceries").



## Sales Taxes

Wittenberg University is exempt from sales and use tax in the State of Ohio. Cardholders are responsible for informing suppliers of this exemption and may be personally responsible for sales tax charged if care was not given at the point of sale.

The University is also tax exempt in many states. Every state may have specific rules governing sales tax exemption. Contact Business Services at [acct-payable-billing@wittenberg.edu](mailto:acct-payable-billing@wittenberg.edu) for guidance if conducting business outside the State of Ohio.

Other types of taxes may be imposed on the University, such as lodging taxes, facilities fees in airports, etc. These types of taxes can be paid with a p-card as part of the transaction.

## Dining and Meal Services, Gifts, Gift Cards, Prizes and Awards

Meals or catering services brought to campus must follow all procedures outlined in the Parkhurst section below.

### Parkhurst

All catering and food orders being delivered or carried back to campus (including remote locations) should be placed via Parkhurst order request.

This procedure does not apply to personal food orders (i.e. orders not paid with University funds), consumption of food and beverage off campus, grocery purchases (excluding catering options provided by grocery stores), and food and beverage consumptions while traveling. Cardholders are responsible for noting their business purpose with a food/catering exception remark in the VISA IntelliLink System transaction notes.

The cardholder is responsible for writing in an explanation in the VISA IntelliLink System that a food/catering was not consumed on campus.

Cardholders will be responsible to reimburse the University for catering/meals brought to campus outside of the Parkhurst vendor's services.

## Gifts, Gift Cards, Prizes and Awards

When University funds are being used to provide gifts, gift cards, prizes and/or awards to any University employee, student, nonemployee, vendor, etc., the University will comply with IRS regulations and other applicable laws, and expects all employees to assist in this commitment by adhering to University policies and practices as well as federal, state, and local laws concerning gifts and awards. Disregard for IRS or other legal requirements in the performance on one's duties for the University may be subject to disciplinary action by the University.

### General

All cash and cash equivalent awards (e.g. gifts cards), gifts, awards, or prizes, represent taxable income to the individual, regardless of affiliation with University, beginning with the first dollar. Cash and cash equivalents are never considered de minimis regardless of the dollar amount. It is highly recommended that University funds



not be used for cash and cash equivalents for any person; however, if gift is necessary, recipient must be aware that this will be considered taxable income for IRS purposes.

De Minimis non-cash and non-cash equivalent gifts to non-employees such as volunteers are allowed provided there is a clear business purpose that aligns with the University's mission. If the non-employee cumulatively receives gifts exceeding \$600 in any given calendar year, the University will be required to issue an IRS Form 1099 to that non-employee for tax purposes.

Any raffles or games of chance require pre-approval by both Legal and Business Services, to ensure that such raffles or games of chance comply with Ohio laws, IRS guidelines regarding withholding of taxes for prizes, and any other applicable requirements.

Individuals may certainly purchase gifts, awards or prizes using their own money and not seek reimbursement from the University. These self-funded items, even when a collection is taken from several individuals (i.e. a pass the hat collection within a department, etc.) will result in no tax consequences to the recipient. However, personal contributions cannot be combined with University funds nor used to offset the value of a non-cash item to qualify as de minimis.

*\* De Minimis is defined as non-cash items having a value of **\$25 or less** and must be provided on an infrequent basis only.*

### Division/Department Events

A division and a department within that division should not both host a holiday party that is paid for using university funds. Divisions and departments should pay attention to the number of University-funded celebrations or picnics for retirements, promotions, and other life events, and seek ways for events to serve more than one purpose. For example, department might celebrate life events in conjunction with quarterly, holiday, year-end and other gatherings, rather than separate events.

University funds may not be used for Christmas presents for employees.

Business purposes for meals not involving outside guests must specify the reason the meal was necessary for the meeting to take place. First and last names and departments of University employees present must be listed.

Flowers are only appropriate for deaths in an employee's immediate family, births or the celebration of work-related achievement (e.g. promotion, project completion, etc.).

### **Traveling with a P-Card**

If there is a conflict between these procedures and the Travel & Entertainment Policy, the Policy will prevail. The procedures below should be read in conjunction with the Policy to clarify procedures specific to cardholders who travel.

- Travelers who are cardholders must use their p-cards as much as possible during time traveling. Travel reimbursement requests from cardholders may be subject to extra inquiry.
- If a credit limit increase is required, please notify the Program Administrator at least 5-7 business days prior to traveling.

- Individual cardholders are responsible for notifying PNC of the cardholder’s intent to travel abroad.
- Cardholders are responsible for meeting end of month deadlines even while traveling. If paper-based receipts cannot be mailed back to Purchasing, the digit receipt option must be utilized. For those traveling remotely, please notify the Program Administrator at least 30 days before the trip commencement to make alternate arrangements.

## Cash Advances

Cash advances are not normally available to cardholders, except in cases in which travel is planned to regions where Visa branded credit cards are not accepted for payment. Cash advances are also available to travelers who need to exchange US dollars for foreign currency either domestically before the trip or abroad during the trip. Cash advance options may also be set up for specific departments, based on their needs. Other reasons require detailed explanations and possibly approvals by other parties including Business Services.

The cardholder is responsible for contacting the Program Administrator at least 30 days prior to trip commencement or need for cash arises. The cardholder must give a written explanation about the need to withdraw cash, an estimate of how the cash will be spent, a plan for logging expenditures as they occur, and a plan to store the cash safely while traveling.

The cardholder must keep a log of cash expenditures while traveling. Excess cash must be returned to the University within 60 days of the conclusion of the trip, or the remainder may be considered taxable income. Receipts must be provided upon return or at the end of the month, whichever comes first.

The Program Administrator has the final authority on granting permission for cash advances. Violation of the cash withdrawal during foreign travel procedures will result in account suspension or closure.

## Purchase Requisitions

For purchases in excess of credit card limits, departments must submit a Purchase Requisition (PR) to Business Services. In addition to evaluating the purchase, Business Services will review the departmental account to ensure the availability of funds prior to making any commitment on behalf of Wittenberg. The PR must always contain a complete description of the item(s) requested, the price or estimate per item, the account number(s) for each item to be paid, and the appropriate signatures prior to any purchase.

Requisition approval limits are as follows.

Wittenberg University – Purchasing Hierarchy			
Transaction Amount	Required Approver 1	Required Approver 2	Required Approver 3
> \$250,000	VPFA	President	Board of Directors
\$100,001 - \$250,000	VPFA	President	
\$25,001 - \$100,000	VPFA/President		
\$10,001 - \$25,000	AVPFA/VPFA		

\$5,001 - \$10,000	Division Head (VP-Level)
\$0 - \$5,000	1 Level Subordinate to Division Head (VP-Level)

## Vendor Selection

For purchases \$750 or less, it is recommended that the department obtain pricing and availability from several vendors. Freight costs and service levels should be included in the price comparisons. If desired, Business Services may work with the department in obtaining information.

For purchases exceeding \$750, the following procedures will be taken to ensure competitive pricing and satisfactory service levels. The department may elect to follow the below guidelines or may request Business Services to assist.

\$751 - \$5,000	Obtaining competitive pricing is strongly encouraged, especially for printing, clothing, sports apparel, furniture and/or equipment.
\$5,001 - \$10,000	Pricing and terms from 1 – 2 vendors are suggested, in writing, and be clearly documented with the Purchase Requisition.
\$10,001 - \$25,000	Pricing and terms from 1 – 2 vendors must be obtained, in writing. Specifications on how the department will utilize purchase should be part of the quotes/proposals.
\$25,001 - \$100,000	Pricing and terms from at least 3 vendors must be obtained, in writing. Specifications on how the department will utilize purchase should be part of the quotes/proposals.
> \$100,001	A formal Request for Proposal (RFP) must be submitted to at least 3-5 vendors. RFP may be designed in a manner allowing negotiation with selected vendor(s).

## Sole-Sourcing

Although prevention should be taken to avoid defining need(s) so narrowly that all alternatives are not explored, there may be circumstances in which only one vendor is available to provide the needed goods/services. Such circumstances must be documented on the Purchase Requisition and are subject to review by Business Services.

## Partnering

In order to take advantage of vendor expertise and to maximize mutually beneficial relationships, vendor partnerships/agreements are encouraged. This is particularly true when quality and/or service levels are of utmost importance. Partnering is acceptable after the competitive status and service level of a vendor has been established using the above guidelines and the University’s experience with said vendor. Although partnering eliminates the need to obtain additional competitive pricing for every needed purchase, the partnering agreement/relationship must be periodically market-tested using the above guidelines for quotes and/or proposals. All partnering relationships/agreements are subject to review by Business Services.

## Contracts

In most cases, a properly authorized Purchase Order (PO) constitutes a contract/agreement with a vendor/supplier, which is binding for both Wittenberg University and said vendor/supplier. All contracts and/or agreements \$50,000 or less must be reviewed, approved and signed by the AVP of Finance & Administration/Controller. Contracts and/or agreements exceeding \$50,000 must be reviewed, signed, and approved by the VP of Finance & Administration or their designee.

## End of Month Procedures

Receipts are required for each p-card transaction and must include the suppliers name, address, date of transaction, itemized description of the purchase and signature (when appropriate). Acceptable original receipts include:

- Invoices
- Packing slips
- Cash register receipts
- Internet order forms

Cardholders are responsible for generating and printing a Payment report called "Statement of Account" and compiling the necessary receipts for transactions appearing on the report. The Statement of Account report must cover transactions posted throughout an entire month.

The Statement of Account must be signed (or electronically signed/approved) by the cardholder and his/her department supervisor. Persons other than a cardholder's department supervisor may not sign off unless they have been delegated permission.

An entire packet containing the Statement of Account and corresponding receipts will be emailed to the [pcard@wittenberg.edu](mailto:pcard@wittenberg.edu) – the deadline for delivery is the 10<sup>th</sup> calendar day of the following month. If the 10<sup>th</sup> calendar day of the following month falls on a Saturday, Sunday or University holiday, the deadline is the first business day after the 10<sup>th</sup> calendar day of the following month. This applies regardless of the cardholder's travel status and/or if the cardholder is not based on campus. Business Services will not return materials to the cardholder or department.

Failure to comply with receipt requirements, supervisor approvals, or report submissions may result in account suspension or closure. Cardholders, supervisors, transaction approvers, and other VISA IntelliLink System users are prohibited from allowing others to log in on their behalf to approve or reconcile transactions. Users who want to allow another employee to reconcile or otherwise view transactions must contact the Program Administrator.

## Reconciliation

Each p-card holder assumes responsibility for complete, timely and accurate recording of university expenditures. Therefore, timely reconciliation of charges is critical. All transactions are to be reconciled by the cardholder or delegate by the 5<sup>th</sup> of the reconciling month and approved by the approver or approver delegate by the 10<sup>th</sup> of the reconciling month pertaining to the cycle dates. Please see chart below for cycle dates and reconciling months that correspond.

Fiscal Year Cycle	Begin Date	End Date	Reconcile Deadline	Approval Deadline
July	July 1	July 31	August 5	August 10
August	August 1	August 31	September 5	September 10
September	September 1	September 30	October 5	October 10
October	October 1	October 31	November 5	November 10
November	November 1	November 30	December 5	December 10
December	December 1	December 31	January 5	January 10
January	January 1	January 31	February 5	February 10
February	February 1	February 28/29	March 5	March 10
March	March 1	March 31	April 5	April 10
April	April 1	April 30	May 5	May 10
May	May 1	May 31	June 5	June 10
June	June 1	June 30	July 5	July 10

If a Reconcile and/or Approval date falls on a holiday or a weekend, please submit no later than the following business day.

Failure to reconcile by the deadline will result in a violation and possible card suspension or cancellation. The cardholder whose name is on the card is ultimately responsible for reconciliation regardless of using delegate or not. In the event the cardholder fails to reconcile their p-card charges in a timely manner, contact will be made in accordance with the violation policy below.

The report has to be submitted for approval. After cardholder approves all transactions, it will be routed to the approver or approval delegate.

For cardholders with a high volume of transactions through the month's cycle, it is highly encouraged to reconcile on a weekly basis or whichever time period fits your business practice most efficiently, reconciling by the deadline. For those who make fewer transactions within the cycle, it is suggested reports be created monthly or as soon as transactions appear in the Statement of Account or whichever time period fits your business practice most efficiently, reconciling by the deadline.

It is the responsibility of the cardholder to disclose the following business details on any and all purchase documents.

- Who – The party who is the ultimate end user.
- What – A reasonable item description of items or services purchased.

- When – The date in which the item is purchased or the service is rendered (i.e. conference date, or project start-date).
- Where – The location where business event or business purchase took place.
- Why – A reasonable description of the business purpose and reason for the item to be purchased or the services acquired.
- Invoice/Policy # - Include, if applicable.

## Fiscal Year-End

When fiscal year-end occurs (June 30), purchases will be subject to consistent and appropriate review in terms of account charges. Goods and services will be charged to the budget year in which they were physically received/completed. In the event a buying pattern is established that is necessary to support program efforts, but for which the Rule of Receipt may not be appropriate, the Rule of Consistency will apply. The Rule of Consistency considers annual buying patterns as well as the year for which the purchased items are to be placed in actual use.

## Limitations

All p-cards have a single transactions limit (\$750 default) and a monthly limit (\$5,000 default). If the cardholder exceeds any of these limits, the transaction will be denied. If an individual's usage experience indicates that limits other than the defaults listed above should be set, approvals must be submitted by the AVP of Finance & Administration/Controller or VP of Finance & Administration. Splitting credit card transactions to bypass individual spending authority is strictly prohibited.

Purchasing Requisitions (PRs) are internal requests for goods and/or services. These may not be used to place orders with vendor. Although departments are allocated funds within their budgets, this allocation is only an authority to requisition, not purchase. Business Services has the responsibility and authority to evaluate all PRs on the basis of appropriateness of purchase, availability of funds, vendor selection, cost, service level, etc. Only Purchase Orders (POs) prepared and issued by Business Services may be used to place orders with vendors.

## Conflict of Interest

Transactions on behalf of Wittenberg University are to be conducted on a highly ethical basis. Purchasing decisions must not be influenced by the self-interest on the part of any employee. In order for conflicts, or appearance of conflicts, to be avoided, employees who have authority to initiate or approve PRs must disclose to Business Services any outside relationships. Examples include, but are not limited to, additional employment elsewhere, business or personal relationships with vendors, family member's employment, etc.

In addition, it will be necessary for all Board members, members of the Executive Staff and all personnel classified as Budget Managers to complete a Conflict of Interest Questionnaire per fiscal year. The results of this questionnaire will be reviewed independently by external/internal auditors and reported to the Board of Directors' Audit and Compliance Committee.

All employees must exercise caution in accepting gifts from vendor(s). The acceptance of occasional and/or complimentary tokens of appreciation does not necessarily constitute a conflict of interest. Examples of such items may include complimentary calendar, a Christmas basket or box of candy, a publication, writing implement or business-related lunch. However, in all cases, prudent judgement must be used in deciding whether to accept

any gift. The acceptance of a gift must in no way impact, or appear to impact, the nature of the business relationship between the University and the vendor. If in doubt, it is best to decline the gift.

## Restrictions

Items in this list are strictly prohibited and may not be purchased with a p-card. Any exceptions must be on file with the Program Administrator, AVP of Finance & Administration/Controller, or the VP of Finance & Administration in advance of the purchase.

- Alcohol
- Animals
- Business Cards\*
- Letterhead, Envelopes
- Building Repair, Painting, Renovation/Remodeling
- Capital Equipment (Capitalization exceeding \$5,000)
- Cash Advances (except as noted in the Cash Advance section)
- Contracting for Temporary Employment Services
- Construction Projects
- Desktop computers, laptops, servers, monitors/displays, printers, and network equipment (unless p-card is associated with the ITS Department)
- Donation(s) to any organization
- Items available in University Stores or Warehouse Operations
- Items considered to be equipment
- Items requiring additional review for regulatory compliance
- Furniture, Furnishings, Carpet, Window Treatments
- Lottery tickets, gambling, or betting
- Payment of Independent Contractors, Consultants, Speakers, etc.
- Personal items, including memberships (such as Amazon Prime, Costco, etc.)
- Prescription drugs and controlled substances
- Radioactive Material
- Reimbursements to or Purchases from University employees
- Sexually-oriented materials or adult entertainment
- Telecommunications equipment and devices (cell phones, phones charges, etc.)
- Weapons and ammunition

Gifts are not permitted on the p-card. Gifts are considered a personal purchase and must be paid with an employee's own personal funds.

*\*Business Cards may be purchased with p-card, only through the online Office Depot portal.*

## Violations (Prohibited Transactions)

The following are examples of violations of the p-card program:

- Personal Purchases

- Defined as anything that is not purchased for use or ownership by the University. It is a violation to make any personal purchases or personal transaction with a University p-card. Fraudulent use or abuse of the p-card will result in corrective action up to and including termination and/or criminal action. In addition, the University will seek restitution for any inappropriate charges.
- Cash or Cash-Type Transactions
  - Defined as cash, cash in addition to purchase, and cash in lieu of credit for return or exchange of a purchase. It is a violation to obtain cash or conduct cash-type transactions using the University p-card.

### Tracking Violations

The violations listed above are tracked on a monthly basis and regularly reviewed. When needed, follow-ups are conducted with cardholders and/or department supervisors. Please see the chart below for steps taken for violations.

Violation Occurrence	Failure to Reconcile	Failure to Approve
First (1)	Notification email sent to cardholder and reconciler (if applicable)	Notification email sent to approver
Second (2)	Notification email sent to cardholder, reconciler (if applicable), and cardholder's department supervisor	Notification email sent to approver and approver's department supervisor
Third (3)	Notification email sent to cardholder, reconciler (if applicable), cardholder's department supervisor, and unit VP	Notification email sent to approver, approver's department supervisor, and unit VP
Fourth (4)	Card is suspended; approval required for future use; notification sent to AVPFA	Card is suspended; approval required for future use; notification sent to AVPFA
Fifth (5)	P-card privileges are permanently suspended; HR Department is contacted to investigate violations.	P-card privileges are suspended; HR Department is contacted to investigate violations.

### Collections from a Cardholder

If the AVP of Finance & Administration/Controller determines that a transaction is inappropriate for any reason, a notice may be sent to a cardholder requiring repayment for the full amount of the transaction (or the portion of the transaction that is in violation of a rule or procedure).

The cardholder is required to pay the amount of the transaction back to the University within 5 working days. The actual date will be given in correspondence with the cardholder. Payments may be made in accordance with



procedures set by Business Services. Cardholders should contact Business Services to plan for providing payment within the timeframe allotted.

Cardholders may appeal the AVP's decision by contacting the VP of Finance & Administration within the time period allotted to repay the University. The VPFA will consult with their counterparts in the cardholder's unit to come to a resolution. The VPFA's decision is final.

## Lost or Stolen Card

The p-card is the property of Wittenberg University and should be protected and secured just like any other credit card. If the individual transfers to a different department or has any changes in the information supplied on the original card application, there should notify Business Services immediately. In some instances, a new card may be required. Departments are also responsible for notifying Human Resources of an employee that is transferring or exiting the institution who are cardholders. Business Services will be advised by HR on any employee changes.

If a card is lost or stolen, it is the responsibility of the cardholder to contact PNC to report the card lost or stolen. If unauthorized purchases are made as a result of the card being lost or stolen, the cardholder will not be held responsibility if the situation is reports within 14 calendar days.

If a card is believed to be misplaced, the cardholder should notify PNC at 1-800-685-4039. A temporary hold may be placed on the card to prevent further transactions until the status of the card is determined. If the card is later found and a report of transactions shows that it has not been used fraudulently, the hold can easily be removed by notifying Business Services. If the card is not found, PNC will cancel the card and issue a new one.

If the card is stolen in the evening or on the weekend, please contact PNC at 1-800-685-4039 to cancel the card and request a new card. The cardholder will be notified when the reissued card arrives and will be mailed via campus mail.

## Account Closures & Suspensions

Accounts may be suspended indefinitely or for a set period of time based on the nature of an infraction. Failure to communicate within a reasonable time frame when contacted by the Program Administrator will result in account suspension until the cardholder responds to inquiries.

Account closure is a serious matter. Accounts with frequent violations or an egregious violation may be closed permanently.

In some cases, the cardholder will be referred to the Human Resource Department as a result of an account suspension or closure. Detection of fraud, impropriety, or continual abuse of p-card procedures are subject to disciplinary action, up to termination, as determined by the Human Resources Department in conjunction with Business Services.