



PURCHASING CARD PROGRAM MANUAL

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Bank of America Cardholder Customer Service

TO REPORT A LOST OR STOLEN PCARD

1-888-449-2273

TO REPORT FRAUDULENT ACTIVITY

1-866-500-8262

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Attachment: Exhibit A PCard Reconciliation via Banner (Step-by-step instructions)

SECTION 1

PCARD PROGRAM OVERVIEW

Welcome to the Florida SouthWestern State College (FSW) Purchasing Card Program (PCard). This program is designed to provide another means of making routine small commodity purchases, making payments to vendors who do not normally accept purchase orders and making payments for travel related charges. A PCard may be presented to vendors who accept VISA. The PCard program is NOT meant to replace the request for purchase (PO) process. Purchase orders should be used wherever possible prior to considering a PCard purchase. Exceptions may apply. Email PCard@fsw.edu with questions.

FSW employees who desire a PCard are required to apply to be a cardholder. Upon approval, each cardholder is assigned to a reconciler (Account Manager) and backup reconciler (Business Manager). As purchases are made, it is the reconciler's role to charge the purchase to the correct Index and Account Code in the College's Banner Finance PCard module. PCard controls and procedures have been put in place to ensure cardholders are spending College funds for purposes that are aligned with institutional objectives. Such controls and procedures are necessary in order to safeguard College assets, reduce instances of fraud and ensure compliance with purchasing procedures. Both the cardholder and reconciler(s) have responsibilities to the College, and to each other, to ensure all PCard purchases and documentation comply with the procedures set forth herein.

As a cardholder and/or reconciler(s), one is expected to comply with College Operating Procedure 05-0106 Employee Acceptance of State Laws, College Policies and Procedures. Further, possessing a PCard is a privilege based on trust, and a deliberate attempt to use the PCard for personal gain is theft. Any employee who knowingly and willingly makes purchases or attempts to make purchases that violate State Law and/or College Policies/Procedures, or assists another employee in such purchases, or fails to report a known violation, may be subject to disciplinary action in accordance with COP 05-0106 and/or the Cardholder Agreement.

Success of the PCard program relies on the cooperation, professionalism and use of sound, reasonable judgment of all personnel associated with it. Therefore, it is recommended that each cardholder and their reconcilers become familiar with this PCard Program Manual. **Understanding and respecting each other's role in the program promotes a successful program.**

This PCard Manual supersedes and replaces two previous PCard manuals, the Cardholder Manual and the Reconciler Manual.

SECTION 2

PCARD PROGRAM CONTROLS

2.1 STANDARD SPENDING LIMITS

Each PCard has set spending limits. The single transaction spending limit is set at \$1,000 and the monthly spending limit is set at \$5,000. There is no daily spending limit.

If a single transaction is greater than \$1,000, the transaction should NOT be split into multiple transactions in order to bypass the single transaction spending limit of \$1,000. Doing so is considered misuse of the PCard and is prohibited. Instead, request a spending limit increase (see section 2.2 herein).

When PCard transactions are related to travel, purchases are often greater than the single and/or monthly spending limits, therefore, plan ahead and request the appropriate spending limit increase (see section 2.2 herein).

2.2 SPENDING LIMIT INCREASES

If the need arises for a single and/or monthly transaction spending limit increase, the cardholder must submit a 'temporary limit increase request' via workflow. To access, visit <https://www.fsw.edu/pcard> and click on 'PCard Temporary Limit Increase Request Form'. Complete the workflow form making sure 'temporary' is chosen from the drop down box in the section entitled 'Increase Type'.

If the need arises to permanently increase the single/monthly transaction spending limit, submit a request via workflow similar to the 'temporary limit increase request' shown above except choose 'permanent' from the drop down box in the section entitled 'Increase Type'. However, permanent increases raise the financial exposure to the College, therefore, are not normally approved. Exceptions may apply.

All increase requests are subject to additional reviews, approvals and monitoring.

2.3 MERCHANT CATEGORY CODE RESTRICTIONS

Vendors are assigned a Merchant Category Code (MCC) based on the nature of the business, and certain codes are blocked from PCard use. This means that if a cardholder attempts to use a PCard at a business that has a blocked code, the PCard will be declined. These blocks are in place to prevent cardholders from making unallowable purchases and also to reduce fraud.

While MCC blocks prevent some unallowable purchases, it is still the cardholder's responsibility to ensure proper card usage. Just because a PCard transaction processes, it does not necessarily mean that the purchase is allowable. A discussion of allowable and non-allowable purchases can be found in Section 3 of this manual.

2.4 SECURING THE PCARD

The cardholder must keep the PCard in a secure location at all times and do not leave it, or the account number, in obvious places. Do not fax, mail or email the complete card number. Exercise sound judgment when purchasing from internet websites. The PCard is the property of the College and Bank of America. Only the cardholder should use the PCard. The cardholder is responsible for ensuring proper usage of the PCard. Under no circumstances are students or non-employees allowed to use the PCard.

2.5 LOST/STOLEN PCARD AND FRAUDULENT CHARGES

It is the cardholder's responsibility to immediately notify Bank of America at 1-888-449-2273 if the PCard is lost or stolen. Verify with Bank of America that a replacement card will be issued and sent to the address on file, not directly to the cardholder. Immediately afterwards, alert the PCard Specialist of the situation via email at PCard@fsw.edu. In addition, inform any vendors who have the PCard number on file that the card has been lost or stolen.

Once the replacement PCard is received in the Office of Financial Services, the PCard Specialist will modify information in the PCard module of Banner Finance then notify the cardholder so arrangements can be made for the cardholder or designated representative to pick up the PCard. The cardholder will be provided activation instructions as well.

Fraudulent activity is defined as any transaction that appears on the bank statement that has not been initiated or authorized by the cardholder. The bank will often be the first to recognize a fraudulent charge. In these cases, the bank will attempt to contact the cardholder and/or PCard Specialist via phone and/or email. **When fraudulent activity occurs, it is the cardholder's responsibility to immediately notify Bank of America at 1-866-500-8262 to review possible fraudulent charges.** Again, verify with Bank of America that a replacement card will be issued and sent to the address on file, not directly to the cardholder. Continue to follow the same steps as shown for lost/stolen card replacements as shown herein in section 2.5.

2.6 FEDERAL/GRANT FUNDS

When paying for PCard purchases with federal and/or grant funds, the cardholder is responsible for meeting the specific requirements of the federal and/or grant award as set forth by the granting agency.

2.7 AUDITS

New cardholder's PCard activity is subject to a 90-day audit by the PCard Specialist. Thereafter, activity is typically audited on an annual basis. The purpose of the audits is to ensure cardholders and reconcilers understand and are adhering to PCard policies and procedures. Non-compliance will be identified and addressed. Audits may also be conducted by other members of the FSW Office of Financial Services and/or by the State of Florida Auditor. All PCard activity is considered 'public records' thus subject to open record requests and audit at any time.

2.8 CHANGES IN EMPLOYEE STATUS

Discontinue use of the PCard immediately upon the notification of the cardholder's voluntary or involuntary departure from the College or transfer to another department. Contact the PCard Specialist via email PCard@fsw.edu.

Upon a departure, the PCard will be deactivated by the PCard Specialist. The PCard should be returned immediately to the Office of Financial Services for destruction or destroyed by the cardholder or designated representative. If destroyed, document the destruction via email to PCard@fsw.edu.

If the cardholder transfers to a different department or there are other changes from the original cardholder's application information (i.e. cardholder name change, reconciler change, department index changed, etc.), the cardholder should submit the changes for approval. Go to <https://www.fsw.edu/pcard> and click on 'PCard Application Form'. Choose 'Change(s) to a Previous Application' in the 'Application Type' drop down box, complete and submit the form. Await further notification from the PCard Specialist to ensure the appropriate card controls are in place.

With a departure, a final audit is performed to ensure all outstanding PCard issues are addressed. An audit will be conducted as necessary when changes are made to the original cardholder's application information.

SECTION 3

PCARD PROGRAM PROCEDURES

3.1 ALLOWABLE/NON-ALLOWABLE PURCHASES

Prior to making a PCard purchase, questions to consider are whether the purchase is allowable, if a purchase order should be considered or the purchase requires additional prior approvals. For example, furniture, computer related merchandise and printed materials (i.e. brochures) are some examples of purchases that normally require the use of a purchase order due to specific requirements or additional approvals required prior to purchase. In addition, funding sources to include, but not be limited to, public relation, auxiliary, operating and federal/grant play a significant role in determining what purchases are allowable/non-allowable.

Subsequently, after a purchase is made, the cardholder's reconciler will utilize the PCard module of Banner Finance to assign PCard charges to the proper college funding source. A backup reconciler will assign charges in the event the reconciler is not available. Therefore, cardholders and all reconcilers need to become familiar with the funding source (index/account code) associated with the PCard so purchases are appropriately charged. BUDGET MUST BE AVAILABLE in the appropriate INDEX/ACCOUNT CODE **PRIOR** to making any PCard purchase.

Therefore, prior to a PCard purchase, the following, at the very least, should be considered:

- Is purchase allowed with a designated funding source
- Are funds available for the purchase
- Is purchase allowable
- Does vendor accept Purchase Orders
- Does purchase require additional considerations or approvals from Tech Services, Facilities, Auxiliary Services (i.e. Trademark), General Counsel or similar

The following categories are generally **ALLOWABLE PCard purchases keeping in mind above considerations:**

- Maintenance parts and supplies, hand tools, safety supplies, hardware supplies, etc.
- Manuals, reference guides, training materials and supplies
- Educational and laboratory consumable supplies and materials
- Memberships/subscriptions
- Webinars/online courses related to training and professional development
- Food purchased from store or restaurant meal (must be charged to appropriate funding source)

The following categories are generally **NON-ALLOWABLE PCard purchases **UNLESS** an exception has been made by the PCard Specialist or designated representative.**

- Computer hardware/software/peripherals to include, but not be limited to, cables, cameras, radios, projectors, printers, scanners, etc.
- Promotional products, Print materials (i.e. brochures) and Uniforms
- Furniture to include, but not be limited to, tables, desks, chairs, file cabinets, bookcases, etc.
- Recurring payments (i.e. service plans, rentals, etc.)

- Equipment with a unit cost to include shipping or other greater than \$999.99 per unit
- Minor equipment needing assembly/installation, requires electricity, produces heat or cool air, etc.
- Any good and/or service that includes a contract/terms and conditions (i.e. speakers, consultants, charter bus service, catering services, etc.)

The following categories are **NON-ALLOWABLE** PCard purchases:

- Alcoholic beverages
- Cash advances and cash credit
- Personal items to include, but not be limited to, gifts, greeting cards, personal decorative items and personal breakroom supplies
- Facility rentals
- Construction, remodeling and renovations
- Moving expenses
- Fines, late fees and penalties

In all instances, if the cardholder is unsure of any aspect of a potential PCard purchase, please contact the PCard Specialist at PCard@fsw.edu or the Director of Procurement Services.

3.2 RETURNS AND CREDITS

If an item(s) is returned, damaged or lost, the vendor will issue a credit to the PCard for any item the vendor has agreed to accept for return. This credit will normally appear on a subsequent bank statement. Under NO circumstances should cash be accepted in lieu of a credit to the PCard.

3.3 TAX EXEMPTION

All purchases made on behalf of FSW should be exempt from sales tax. The College's tax exempt number is listed on the PCard. The cardholder should always inform the vendor that the purchase is tax-exempt prior to the purchase. Vendors may require presentation of the College tax exemption certificate. The tax exemption certificate can be located at <https://www.fsw.edu/procurement> and choose option 'Tax Exempt Certificate for FSW'.

If sales tax is charged, the cardholder is responsible for obtaining a refund and providing the corresponding documentation to the reconciler. If sales tax will not be refunded, all attempts to obtain the refund must be documented and provided to the reconciler. PLEASE NOTE: The tax exempt certificate is not valid when traveling outside of the State of Florida.

3.4 SHIPPING

Upon placing orders to be shipped, make sure the vendor references the cardholder's name, campus address, building and room number on the shipping manifest. This enables the FSW Shipping/Receiving area to properly deliver the order upon arrival to campus. All PCard purchases must be shipped to the College and never to a residential address.

3.5 VENDOR DISPUTES

The dispute process has two (2) steps: 1) informal dispute and 2) formal dispute. A transaction dispute should first be attempted to be resolved informally with a vendor. Vendors are normally willing to work directly with the cardholder to correct a problem. Make sure to document any and all communications with the vendor throughout the process. Also, keep the PCard reconciler updated on the process. If the vendor agrees to issue a credit, follow-up with the PCard reconciler to make sure a future bank statement reflects the credit.

If the cardholder is unable to informally resolve the problem with the vendor, it is the cardholder's responsibility to pursue a formal dispute in which Bank of America can investigate the circumstances further. Contact the bank at 1-866-601-9490 and be sure to provide proof that several attempts have been made to correct the error with the vendor first.

Attempt to resolve all disputes as soon as the error has been identified. Some possible reasons for a dispute include: alteration of amount, unauthorized purchase, credit not received, multiple charges for same item, merchandise not received.

3.6 ACCIDENTAL PERSONAL PURCHASES

If the cardholder accidentally purchases a personal item with the PCard, return for credit and document the incident by providing the receipt and the credit receipt to the PCard reconciler along with a brief explanation of the incident.

If the item cannot be returned for credit, the cardholder must immediately reimburse the College. A personal check made payable to FSW should be provided to the PCard reconciler along with the receipt and explanation of the incident so the check can be deposited and the incident properly documented. The PCard reconciler will complete 'Form BO-042 Cash and Check Receipt' and bring it along with the check to the Cashier's Office for deposit into the same account as the accidental purchase was charged to. The Cashier will provide a receipt to serve as proof of the reimbursement.

Repeated instances of misuse of this kind may result in the revocation of the PCard.

3.7 DOCUMENTATION

The reconciler is responsible for maintaining one PCard Activity Binder for each cardholder they reconcile for. Depending on the amount of transactions a cardholder may have, it is suggested that one binder per year per cardholder be kept. The binder should be divided with tabs that represent each billing cycle. Each billing cycle begins on the 21st of the current month and ends the 20th of the following month.

For each PCard purchase, the cardholder should give an **original receipt** from the vendor to the reconciler **immediately or within three (3) business days**. An email from a vendor or a screen print from a website showing receipt of the order or order paid in full are acceptable receipts and considered original.

The reconciler will then place the receipt in the binder in preparation to reconcile the transaction in Banner. It is recommended that receipts smaller than an 8-1/2x11 sheet of paper be photocopied. The smaller, original receipt can then be attached to the photocopied 8-1/2x11 sheet of paper for easy filing in the binder.

Each receipt in the binder should include the following details:

- 1) Vendor name
- 2) Date of purchase
- 3) Itemized list of goods/services purchased
- 4) Individual and total price(s)

Further, each receipt in the binder will need to be reconciled in Banner by the reconciler. Therefore, if the reconciler is unaware of the following information, **the cardholder must provide the information to the reconciler immediately or within three (3) business days:**

- 1) Banner index and account code the transaction should be charged to
- 2) Description of purchase/purpose
- 3) Travel Authorization (TA) number if purchase is travel related

If a receipt cannot be obtained or a receipt has been lost and cannot be duplicated, Form BO-056 Replacement/Missing Receipt must be completed and provided to the reconciler immediately. The form can be located at <https://www.fsw.edu/pcard> and choose option 'PCard Replacement-Missing Receipt Form'.

Additional documentation critical to the PCard process includes a monthly bank statement. The Bank of America billing cycle begins on the 21st of the current month and ends the 20th of the following month. If the PCard has been used during the billing cycle, a bank statement should be received in the mail around the 25th of the month. Once the cardholder certifies that all charges/credits are legitimate and that all goods have been received, the cardholder will sign the statement. In addition, the bank statement must be signed by the cardholder's immediate supervisor, budget administrator and/or the assigned reviewer. If the PCard had activity but no bank statement is received or it is lost, contact the PCard Specialist to obtain another copy.

Once the monthly bank statement has been reviewed, approved and signed, the monthly bank statement must be given to the reconciler. The reconciler will ensure that all charges appearing on the bank statement have been reconciled in Banner and that there is a receipt along with applicable back-up documentation for each transaction appearing on the bank statement. The monthly bank statement and all corresponding documentation/receipts must be filed in the cardholder's PCard Activity Binder in the billing cycle tab in which the activity occurred for audit purposes and to comply with record retention schedules.

3.8 RECONCILIATION PROCESS

The reconciliation process is a time sensitive process that requires the full cooperation of the cardholder, reconciler and if applicable, the backup reconciler. While the reconciler will maintain the PCard Activity Binder for the cardholder, the backup reconciler is critical to the process. In the event the reconciler is not available, the backup reconciler must receive the PCard receipt from the cardholder and reconcile the charge to the appropriate Index/Account Code. Upon the return of the reconciler, original receipts, backup documentation and information used in reconciling should be provided to the reconciler for proper recordkeeping in the PCard Activity Binder. Therefore, it is imperative that full and open communication exists between the cardholder and the reconcilers.

The reconciliation process consists of the following steps:

- 1) Cardholder makes purchase

- 2) Cardholder must provide original receipt to the reconciler or backup reconciler immediately or within three (3) days of the purchase; if the cardholder is traveling or unavailable, it is advised the cardholder forward the receipt to the appropriate reconciler via email; if the receipt is not available via email, another option is to take a picture of the receipt with a cellular phone and forward via email
- 3) Cardholder provides additional information to the reconciler as applicable per Section 3.7 herein
- 4) The PCard purchase posts to the bank generally the same day
- 5) Each day at 3pm, the bank electronically sends posted charges to FSW
- 6) Reconciler has ten (10) days from the time the charge is received by FSW to reconcile

Repeated lapses in prompt transaction reconciliation may lead to loss of PCard privileges for the cardholder. Therefore, it is vital that each cardholder and reconciler adhere to the above time frames.

3.9 AUDIT/RECORD RETENTION

PCard activity is considered a public record and thus subject to open record requests and audit at any time. Audits are typically performed by the PCard Specialist but can also be conducted by the Office of Financial Services and/or the State of Florida. Therefore, it is the responsibility of the reconciler to keep the PCard Activity Binder up to date at all times. The reconciler is the primary contact for all audit requests. Failure to maintain proper documentation and/or to keep the binder up to date may lead to the loss of PCard privileges for the cardholder.

New cardholders will be subject to a 90-day audit. Thereafter, PCard activity will typically be audited on an annual basis or as deemed necessary by the PCard Specialist, College or the State of Florida. The purpose of the audit is to ensure cardholders and reconcilers understand and are properly following PCard procedures. Issues of non-compliance will be identified and addressed accordingly.

In accordance with Florida Department of State Records Management, Florida Statute and Florida Administrative Code, each cardholder and reconciler is responsible for ensuring all PCard records (i.e. PCard Activity Binder) are retained for five (5) fiscal years after the PCard transaction is completed. Prior to disposal, contact the FSW General Counsel's Office for guidance, instruction and final approval for the appropriate disposal of records related to PCard activity.

All public records, prior to disposal, must meet the following requirements prior to disposal:

- 1) Have retention requirements been met considering retention schedules, audits, litigation and public record requests
- 2) Disposal must be documented on the appropriate state approved form, signed and approved
- 3) Ensure the public records are properly destroyed

SECTION 4

PCARD PROGRAM TRAVEL PROCEDURES

4.1 TRAVEL AUTHORIZATION REQUESTS

Using a PCard for travel expenses avoids having to use personal funds and request reimbursement after the travel. See section 4.2 for allowable and non-allowable PCard travel purchases. Before charging any travel expense to the PCard (i.e. conference registration), the traveler must first obtain travel approval via a Travel Authorization (TA). Any travel expense, such as a conference registration, paid for via PCard before an approved TA is issued may have to be reimbursed by the cardholder personally in the event the TA is disapproved. Further, all travelers should continue to follow the Travel College Operating Procedure 04-0102 which can be located at <https://www.fsw.edu/generalcounsel/cop/view/financialservices>.

4.2 ALLOWABLE AND NON-ALLOWABLE PCARD TRAVEL PURCHASES

ALLOWABLE

- Airfare and baggage fees
- Car Rental and gas for rental car
- Hotel Room
- Business phone/fax charges
- Parking charges
- Tolls
- Public transportation
- Registration fee (i.e. conference, seminar, etc.)

NON-ALLOWABLE

- First class airfare
- Gas for personal vehicle
- Airbnb or similar
- Personal phone/fax charges
- Meals
- Room Service or in room food
- Replacement of lost/damaged personal items
- Movies and other personal entertainment

4.3 CAR RENTAL AND GAS

The Cardholder should use the PCard to rent a vehicle through the college-approved rental vehicle vendor. Contact Purchasing@fsw.edu for approved Rental Vehicle Vendor.

The PCard can also be used to purchase gas for the rental vehicle or any college-owned vehicle while on official college business. PCards should be used at the pump as they might decline inside the gas station due to merchant category code restrictions. The PCard should never be used to purchase gas for a personal vehicle even while on college business.

4.4. HOTELS

The PCard can be used to reserve and pay for hotel accommodations while on official college business. If the hotel is in the State of Florida, bring a copy of the FSW tax exemption certificate to provide at check-in as most hotels require a hard copy be provided. If forgotten, advise the hotel the certificate can be found at <https://www.fsw.edu/procurement> and choose option 'Tax Exempt Certificate for FSW'.

When checking in to any hotel, it is important to provide a personal credit card if the PCard cardholder anticipates incurring personal expenses. Ask the hotel to create a 'dual folio' for such purposes. At check out, review the statement(s) for accuracy as personal expenses or sales tax may have inadvertently posted the expenses to the PCard. The cardholder is responsible for reimbursing the college for any personal expenses posted to the PCard.

4.5 CANCELLATIONS

In the event an approved college business trip is cancelled for any reason, it is the responsibility of the traveler (cardholder) to cancel any and all reservations. The traveler may be held personally liable for any transaction(s) or penalty resulting from failure to give proper notice of cancellation.

4.6 INTERNATIONAL TRAVEL/CONVERSION RATES

Travel outside of the United States will necessitate currency conversions when the PCard is utilized. Billing is made in the local currency, but when the charges reach the bank, the bank charges the PCard at the conversion rate and will often include additional bank fees for the conversion.

It is advisable for the cardholder to contact the bank prior to traveling outside of the United States to avoid the PCard from being declined by the bank for possible fraudulent activity. Contact the bank at the phone number listed on the back of the PCard.

SECTION 5

SUMMARY OF RESPONSIBILITIES

5.1 CARDHOLDER RESPONSIBILITIES

- Attend PCard training and sign the cardholder agreement in order to acknowledge understanding and acceptance of the responsibilities associated with the PCard
- Abide by all state laws and college policies/procedures
- Ensure PCard and account number remain secure and protected; immediately report fraud and lost/stolen PCards to the bank and inform the PCard Specialist & reconciler of actions taken
- Exercise good stewardship of college resources, including making every effort to obtain the tax exemption and by not making excessive or unnecessary purchases
- Provide appropriate documentation to the reconciler in a timely manner
- Review the monthly bank statement for accuracy; obtain applicable signatures/approvals and provide to the reconciler in a timely manner
- Identify questionable charges/errors and contact vendors directly to resolve problems; if no solution is reached, notify the bank and file a formal dispute
- Immediately discontinue use of the PCard upon notification of termination or voluntary departure from the college and return it to the PCard Specialist; if the cardholder transfers to another department, notify the PCard Specialist

5.2 RECONCILER RESPONSIBILITIES

- Assist cardholders to appropriately utilize their PCard; report issues of misuse to the PCard Specialist
- Reconcile the PCard charges in the college financial banner system adhering to established time frames
- Maintain an audit-ready binder for each PCard that is reconciled for the appropriate length of time allowed for by state retention records
- Perform monthly reconciliations of the bank statement after the cardholder and appropriate supervisor, budget administrator and/or assigned reviewer have reviewed, approved and signed the bank statement