YOUR MTSU P-CARD
A BUSINESS TOOL FOR TODAY’S FAST-PACED UNIVERSITY

An On-line Tutorial covering the guidelines and policies to help put you on the right track for gaining the most benefit from your MTSU University Purchasing Card.
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1. **Procurement Services:**
   - Process applications
   - Issue/cancel cards
   - Initial training
   - Daily p-card operations

2. **P-Card Compliance, Business and Finance**
   - Program compliance through various review methods
   - Additional training and education
   - General ledger set up
   - User account credential setup for software access
   - Policy amendments

3. **Audit and Consulting Services**
   - Conduct audits of individual P-Cards or departmental programs as needed or requested
P-Card Application Process

The application process is spelled out in Appendix A of the P-Card Policy. It requires 3 forms to be completed and submitted.

1. **P-Card Application Form**
   *Complete & submit to Business and Finance*

2. **Approver Agreement Form**

3. **Cardholder Agreement Form**

   Forms #2-3 will be completed & signed at the conclusion of the initial training session with Procurement
Required Cardholder Training Sessions:

* An initial training session is required to activate each new P-Card and is completed with Procurement Services.

* A refresher training course is required every 3 years. Cardholders should use the P-Card expiration date printed on their card as the date reminder for this refresher training. Contact Procurement for this training information.

* The Training requirements include each cardholder, approver, and any support staff.
Cardholder Status Changes

Any cardholder employment change or a change in card usage will require a Change In Cardholder Status Form to be completed and returned to Business and Finance.

4 Reasons to Complete a Change In Cardholder Status Form:

1. Departmental Transfer
2. Leave of Absence
3. Terminating Employment
4. Voluntary Termination of Card (closing P-Card account)
1. Departmental Transfer &
2. Leave of Absence

- Notify the approver asap of change in status
- Complete the *Change in Cardholder Status Form*
- Return the Form to P-Card Compliance, CAB 106
- The card is temporarily suspended until the new activation date or until the employee returns to campus
- P-Card Compliance will notify the cardholder of any other requirements
3. Terminating Employment &
4. Voluntary Termination of Card

- Notify the approver 2-4 weeks prior to date
- Complete the *Change in Cardholder Status Form*
- Return the Form to P-Card Compliance, CAB 106
- Return the P-Card to Procurement Services
- P-Card Compliance will notify the cardholder of any other requirements.

  - For immediate terminations: Approvers are responsible for collecting P-Card files and notifying Procurement Services and the Office of Business and Finance (see slide 29)
* Spot check receipts and monthly reconciliations on a routine basis

* Document this spot checking for review purposes (*initial & date*)

* Review Banner Finance index and account coding for correctness prior to approval

* Approve purchases no later than 10 *calendar days* after the end of the billing cycle
FILE MANAGEMENT REQUIREMENTS
-CARDHOLDERS-

*ALL purchases must have original itemized receipts
  (packing slips, invoices-when available)

*All items must be shipped to an MTSU address

*Lost receipts must be replaced with a Receipt Replacement Form

*Original receipt tapes should be copied before file retention
  (to prevent from fading)

*Redact all sensitive card information from statements & files
* Required support documents must be filed with original receipts (i.e. Policy approval forms & exception memos)

* SIGN & DATE each monthly bank statement

* Code purchases to correct Banner Finance budget index & expense accts

* All documents are retained for **5 years**, not including the current year

*** Document in writing *all emergency or pre-approved non-procedural purchases* that were communicated with and approved by Procurement or P-Card Compliance. Place this documentation with the receipts for future review purposes.
Steps to Take for Fraudulent Charges & Lost or Stolen Cards

1. Notify the approver
2. Contact Procurement Services, 615-898-5437
3. Notify SunTrust Bank
   *Dispute forms can be obtained on the P-Card Compliance Webpage
Lost and Missing Receipts

Policy requires that every purchase must have an itemized receipt on file. If a purchase is missing the receipt because it was misplaced, lost, or one was never issued by the vendor, the cardholder should follow the steps below to obtain a replacement.

1. Contact the vendor for a duplicate receipt. If a duplicate cannot be obtained, move on to step #2.

2. Complete the P-Card Replacement Receipt Form obtaining all the required signatures. Be very detailed on the form when describing your purchase as an itemized receipt would be.

3. This form will now be used as the official receipt for your purchase. Attach it to your monthly bank statement for any future audits.
1. All card purchases are limited to a single transaction limit of $4,999.99
   *No splitting the transaction into 2 or more separate transactions to make the purchase fit the limit!

2. Contact Procurement Services, 615-898-5437, if the card is declined at vendor checkout

3. All card purchases must be paid with institutional or grant/restricted funding  *No foundation or agency account purchases.

4. All card purchases must utilize contracted vendors when available

5. Card purchases should be made through MT$ource when possible

6. If your name is on the P-Card, **YOU** are the responsible party for the card  *If another person in your area is in charge of reconciliation, that does not remove you from responsibility.
Purchasing >> Specific Help

COMPUTERS, CONTRACTS, ADVERTISING AND FOOD

1. **Computer hardware/software:** more than $1,000 must have ITD approval. [Policy 631]

2. **Contracts:** Purchases that total *more than $10,000* per year with one vendor must contact Procurement Services to pursue a contract.

3. **Advertising:** Non-employment advertising must be approved by Marketing and Communications.

4. **Food, Meals and Refreshments:** [Policy 661 & 662]
   a. **ANY FOOD OR BEVERAGE PURCHASES** must complete the “Food Payment Authorization” form. This form substantiates the IRS business purpose of the food or beverage and must be on file with all receipts. This includes any purchase from a merchant which has a food or drink item listed on the receipt. (i.e. ...box retailers, online vendors, restaurant)
   
   b. **Catered Food Purchases** (i.e. ...box lunches from off-site vendors, catered meals, delivered meals) requires an *additional* form, the “Application to Bring Food on Campus” form and Aramark approval. This form must also be on file with the purchase receipt and the Food Payment Authorization. (see slide 28)

***NOTE: The form requires a list of all persons served***
3. **Subscriptions and Memberships**: Policy 660
   Subscription and Membership – *Renewals Only* may be purchased on the card. A copy of the approved Subscription/Membership Application Form from the original purchase must be on file with the renewal receipt.

4. **Comprehensive Travel Regulations**: Policy 658
   Cardholders in individual travel status are permitted to charge general conference registrations and coach airfare on their P-Card. *No extras* - seat upgrades, extra bags, or early check-ins are permitted. Also no hotel or car rental purchases are allowed. *A Travel Authorization is needed PRIOR to booking.*

5. **Amazon Purchases**
   MTSU has an Amazon Business Account through which cardholders may purchase items from the Amazon online site. To receive an invitation to join this business account, you must first contact Carol Rozell, Director of Financial Systems at carol.rozell@mtsu.edu
   Individual account purchases through Amazon are not permitted.
Purchasing Pitfalls

Unallowable Purchases & Vendors

**Items:**
- Gift Cards
- Business Meals
- Taxi/Uber - University Guest ONLY permitted, NO employees
- Car rentals, bus service, parking fees, tolls
- Donations or sponsorships - any form
- Foundation or agency purchases
- Mobile Apps for IPad, IPhone, or similar device
- Professional Services (Questions contact: Contract Services)
- Employee gifts, cards, flowers, (all occasions included)
- Staff meeting/employee meeting food or drink
- Office and or break room appliances
- AmazonPrime

**Locations:**
- Gasoline & Fuel, Service Stations
- Hotels
- Medical Service Operators
- Card & Souvenir Shops
- Restaurants including Fast Food venues

*This is not an exhaustive list. Please check the online policy or with the P-Card Compliance office if you have purchasing questions. (see slide 28)
P-Card Review Procedures

Cardholder Steps to Prepare for Review:

Step 1: Relax - Everyone’s P-Card transactions and accounts are reviewed.

Step 2: Cardholders - Keep all your itemized receipts, invoices, packing list, and any documentation related to the purchase stapled to that month’s bank statement. If in doubt, keep it. You will be in good shape if you keep your purchases documented and organized.

   Approvers - Make sure that your area’s procedures for spot-checking and all approver oversight is documented and up-to date. Spot-Checking is the approver’s responsibility and must be documented!

Step 3: Please take time to refer to the P-Card Policy for a list of all the exact Cardholder responsibilities. Also for all approvers, the policy contains a detailed list of your responsibilities as well.
Monthly Transaction Reviews

Summary: Each month the P-Card Compliance Office reviews ALL of the P-Card transactions from the previous month using models with various filters and screening processes making sure purchases are in alignment with MTSU policies and procedures. This usually covers anywhere from 1,800 to 2,600 transactions per month. When a purchase transaction is selected for additional review, an automated email is sent to the cardholder requesting that copies of receipts and all other supporting documentation be sent for further review. Once the review is complete, an email receipt closing the review is returned to the cardholder.

Step 1: The P-Card Compliance Office reviews all of the university’s previous month’s transactions.

Step 2: An Automated email is sent to each cardholder that has a purchase transaction requesting documentation for additional review. **RESPONSES SHOULD BE TIMELY**

Step 3: The P-Card Compliance Office will review the additional information. A receipt will be sent to the cardholder upon completion of each transaction review.

PLEASE NOTE: Cardholders should expect these requests at varying frequency, rate, and number. If you ever have a question, we are always available for help!
Cardholder Compliance Reviews

Summary: A staff member of the P-Card Compliance Office may come to a cardholder’s office to review all of the P-Card transactions during a specific time period on an account. As always, this is done to make certain purchases are in alignment with State and MTSU policies and procedures. When the review is completed any outstanding issues are discussed and a compliance report is issued to the cardholder and approver. If any corrective action needs to be taken, an action plan and any action items are submitted by the approver and cardholder.

Step 1: P-Card Compliance may conduct a Cardholder Account Review at any time.

Step 2: Upon completion of the review, P-Card Compliance will issue a summary report to the cardholder and the approver.

Step 3: Action item should be submitted by the cardholder and if required, an action plan for improvement submitted by the approver.

*A department head may call the P-Card Compliance Office and request a Compliance Review of an account at any time.
Welcome to the P-Card Community!!

Summary: To say hello, and see how your new P-Card is working for you. Someone from our team will schedule a visit with you after your first few months of P-Card use. We will come to your office for a brief visit, answer any specific questions, and leave you a packet of helpful tips and P-Card info.

Step 1: When you receive an email request to schedule your visit for your 3 Month Overview – JUST RESPOND!!

Step 2: We will see you at your scheduled appointment 😊
A cardholder or approver mismanaging their card or using it outside the parameters of the policy will result in a *notice of non-compliance*. Consequences depend on the severity of the violation identified.

**Possible Consequences of P-Card Violations:**

1. Reimbursement of unallowable purchases
2. Receipt Notice for Non-Compliance
3. VP Signed Exception Notices for unallowable purchases
4. Temporary Suspension of Card Usage – This decision will be based on the severity of violations, number of offenses, and the department's ability to take corrective action.
5. Other Corrective Action: permanent card revocation and/or termination of employment.
MTSU is sales tax EXEMPT.

If you are mistakenly charged sales tax here’s what you need to do!

1. Contact your vendor for reimbursement of taxes paid
2. Accounting Services can provide the sales tax exemption certificate if needed
3. Return (cash or check) reimbursements to the cashiers window in the One Stop building with a completed form
4. If the vendor refuses; make sure to document all correspondences and retain with purchase documents
FOREIGN TRANSACTIONS

• Require written approval from Business & Finance, Tax Compliance Office BEFORE the purchase is made.
• James (Jim) Woulfe, Assistant Director of Tax Compliance will assist you with this task. Phone ext. 2171.
Steps to Reimburse Unallowable Purchases

1. Make the reimbursement payment at the cash payment window in the OneStop Bldg. Be sure to have the payment and completed reimbursement form ready. *if the purchase was mistakenly personal, include sales tax.

2. Notify P-Card Compliance by email that a reimbursement was completed. Include the Reimbursement Form and Paid Receipt.

3. Keep the reimbursement form, receipt, and the the original receipt in the cardholder’s file.

4. Document the entire process in the NOTE field of ESP for this transaction. Also make complete documentation in the P-Card file along with the receipts.

5. The approver will need to approve the purchases as normally required.

- If reimbursement attempts are unsuccessful, the University may pursue other methods for collection, including, payroll deductions.
Reporting Fraud & Violations: Administrators, faculty, and staff who know of or suspect violations of University policies have a requirement to report their concerns. Please call or visit the P-Card Compliance Office and make us aware of any concerns or questions regarding this issue. It is a privilege to be a cardholder and misuse hurts the entire university.
Where to Find Common P-Card Forms


- P-Card Application
- P-Card Approver Agreement
- P-Card Cardholder Agreement
- P-Card Change in Cardholder Status
- P-Card Replacement Receipt Form
- P-Card Reimbursement Form
- Food Payment Authorization

Business and Finance Forms Webpage:  http://www.mtsu.edu/boffice/forms.php

- P-Card Dispute Form
- Application to Bring Food on Campus
- Food Payment Authorization
- Subscription/Membership Application
Finding Help with your P-Card Questions

P-Card Contact Information

**Ann Lee Whitefield**
Manager, P-Card Compliance
Phone 615-494-8813
Cope 106
ann.whitefield@mtsu.edu

**Demetra Majors**
P-Card Daily Operations, Procurement
Phone 615-898-5437
WH
demetra.majors@mtsu.edu

**Carol Rozell**
Director of Financial Systems
Phone 615-898-5218
Cope 103
carol.rozell@mtsu.edu

**Tammie Dye**
Coordinator, P-Card Compliance
Phone 615-904-8259
Cope 106
tammie.dye@mtsu.edu

P-Card general email address: pcard@mtsu.edu
P-Card Compliance web page address: mtsu.edu/boffice/pcard.php
Other Helpful Resources

*Look up existing Memberships/Subscriptions
Susan Harris – Accounts Payable
Phone 615-898-2176
susan.harris@mtsu.edu

*Professional services and/or other purchases requiring signatures
Contract Services Office
Phone 615-898-2088

*Approvals of Advertising Purchases
David Foster - Director Univ. College Mktng
Phone 615-898-5033
Marketing & Communication
Phone 615-494-7800

*Assistant Director of Tax Compliance
James R (Jim) Woulfe
Phone 615-898-2171

*Travel related questions
Accounting Services
Tamala Pincheon, 615-898-2941
tamala.pincheon@mtsu.edu or
Gayla Wilson, 615-898-2172
Gayla.wilson@mtsu.edu

*Notify ITD of computer purchases over $1000
Robin Jones – AVP of ITD
Phone 615-898-2214
Robin.jones@mtsu.edu

*General MTSource Help
Procurement Services
Phone 615-898-5442
purchase@mtsu.edu