



FAMU Pcard Training

PRESENTED BY

**Procurement Services
Pcard Compliance**

Florida Agricultural and Mechanical University



FAMU Pcard Training

- Presenters:
 - Stephany R. Fall, Chief Procurement Officer and Director of Procurement Services
 - Cheryl Sumner, Purchasing Coordinator
 - Samuel B. Long, Pcard Compliance Assistant
 - Marva Ford-Jones, Pcard Compliance Manager
 - Laureatte Scott, Director, Business Improvement
 - Gwendolyn Fillyau, Analyst, Business Improvement
 - Keisha Franklin, Assistant Controller, Office of the Controller





Overview of Pcard Program

PAST, PRESENT, FUTURE



- The Pcard was created to streamline the purchasing process, improve reporting and reduce cost of making small dollar purchases.
- Benefits
 - Lowers the overall processing cost per transaction
 - Allows accountability
 - Quicker delivery of goods or services





Overview of Pcard Program

PAST

- Audit Findings
 - Late Receipts given to Reconciler
 - Late Reconciliation to Controller
 - No or insufficient business purpose
 - Clothing purchases for FAMU Queen and her Court
 - Supervisor not signing reconciliation forms





Overview of Pcard Program

PRESENT

- Today we have 122 active cards
- An annual spend of \$2,278,141.00
 - 7,678 total transactions
 - \$297.00 Average spending
- High volume transactions
 - Car Rental, Hotels and Scientific supplies





Overview of Pcard Program

Present

Pcard Corrective Actions Taken:

- Modified the following dates
 - reconciliation due to reconciler (3) to (7) days
 - reports to Pcard Compliance (Procurement Services) (10) to (15) days of the statement close date
- Prohibited the use of Pcard for clothing items
- Modified the reconciliation form to include supervisor's signature
- Stressed the importance of adding business purpose
- Established an email account to receive Pcard receipts and reconciliation forms
- Combined Pcard and Travel Training
- Moved Pcard Reconciliation from Controller to Procurement Services





Overview of Pcard Program

Future

- Implementation of the Pcard Modular
 - Faster reconciliation and encumbrance of funds
- Continue to enforce BOT Policies for non compliance
- Training: Refresher Sessions and One-On-One Reviews





Bricks and Mortar for Pcards

BANK OF AMERICA (BOA) WORKS PROGRAM

– BENEFITS OF WORKS

- Statements downloaded directly from BOA site
- Transactions can be viewed daily – pending charges

– BANK STATEMENTS

- Hard copy of bank statement sent by U.S. Mail





Bricks and Mortar for Pcards

HOW TO USE BOA WORKS APPLICATION





About Works

The Works application is a Web-based, user-friendly electronic card payment management service that automates, streamlines, and integrates existing payment authorization and reconciliation processes while providing management reporting and spending controls.

- Offers card program management, reconciliation and workflow approval in a single application
- Provides simple, effective and timely controls to help manage your reconciliation policy and company spend
- Utilizes a built-in supplier network of millions of merchants worldwide
- Encourages cardholders to control spending and comply with company policy
- Increases your process and spending controls
- Automates expense approval and allocation
- Simplifies management reporting and audit activities

If you would like more information about Works and how to purchase it, please contact your Card products Account Representative. If you do not have one, you can request to be contacted through our website: [Bank of America Card Solutions](#).

Login to Works

Organization: FLORIDA A&M UNIVERSITY

Login Name:

Password:

[Forgot your password?](#)

Need more help? Please contact your Program Administrator for assistance.



Create Report Report data is current as of September 23, 2016 3:27 PM CDT.

* Category: Spend

* Template: Billing Statement



* Category: Spend

* Template: Billing Statement

Report Options

Basic

Advanced

[Reset to defaults](#) | [Use last run settings](#)

Columns

Available

- Allocation
 - GL is Authorized
 - GL is Complete
 - GL is Valid
 - GL: Cost Center
 - GL: Cost Center Desc
 - GL: Cost Center Type
 - GL: Cost Center Type Desc
 - GL: Future 1
 - GL: Future 1 Desc
 - GL: Future 2
 - GL: Future 2 Desc
 - GL: Future 3
 - GL: Future 3 Desc
 - GL: Future 4
 - GL: Future 4 Desc
 - GL: Future 5
 - GL: Future 5 Desc
 - GL: Future 6

Selected

- Card Last 4 Digits
- MCC
- Txn Number
- Post Date
- Purchase Date
- Amount
- Credit
- Debit
- Payment Amount

Remove Edit Add Constant

Column Sort

- A→Z Card Last 4 Digits
- A→Z Post Date
- A→Z Txn Number

Remove Reverse Sort

Filters

Add filter:

Transaction Type: Cash advance Misc Credit Misc Debit Purchase Reimbursement Payment

Post Date: 08/11/2016 - 09/09/2016

 Processing 1 submitted report. ✕

Completed Reports Actions ▾

 [Clear Filters](#) [Columns ▾](#)

<input type="checkbox"/>		Queued At	Report Name	Status	New	Output Type(s)
<input type="checkbox"/>	+	09/23/2016 03:36 PM CDT	Billing Statement	Awaiting Processing (+)		
<input type="checkbox"/>	+	09/21/2016 10:12 AM CDT	Billing Statement	Ready		PDF XLS

Delete

Created 1 report. Report can be downloaded from the table below.

Completed Reports [Actions](#) ▼

[Clear Filters](#) [Columns](#) ▼

<input type="checkbox"/>		Queued At	Report Name	Status	New	Output Type(s)
<input type="checkbox"/>		09/23/2016 03:36 PM CDT	Billing Statement	Ready		PDF XLS
<input type="checkbox"/>		09/21/2016 10:12 AM CDT	Billing Statement	Ready		PDF XLS

0 Selected | 2 items

Show per page

Page: of 1

Delete

Billing Statement

Company Name: FLORIDA A&M UNIVERSITY
 Post Date: Between 2016-08-11 00:00:00 and 2016-09-10 00:00:00
 Report Owner: SUMNER, CHERYL
 Report Time: 2016-09-23 15:36:41
 Transaction Type: One of: Cash advance or Misc Credit or Misc Debit or Purchase or Payment

Card Last 4 Digits

MCC	Txn Number	Post Date	Purchase Date	Amount	Credit	Debit	Payment Amount
1211							
5533	TXN00031848	08/17/2016	08/16/2016	130.38	0.00	130.38	0.00
5047	TXN00031897	08/19/2016	08/18/2016	103.90	0.00	103.90	0.00
5047	TXN00032063	08/26/2016	08/25/2016	785.19	0.00	785.19	0.00
7538	TXN00032067	08/26/2016	08/25/2016	85.30	0.00	85.30	0.00
7538	TXN00032070	08/26/2016	08/25/2016	27.19	0.00	27.19	0.00
5047	TXN00032121	08/29/2016	08/26/2016	210.00	0.00	210.00	0.00
5599	TXN00032365	09/09/2016	09/08/2016	45.00	0.00	45.00	0.00
count: 7				1,386.96	0.00	1,386.96	0.00
report count: 7				1,386.96	0.00	1,386.96	0.00



Bricks and Mortar of Pcards

ALLOWABLES:

- Purchases of goods, services and travel to support or perform FAMU business. If you are in doubt about a potential purchase, contact your department fiscal staff, the FAMU PCard Administrator, or your Purchasing Agent.
- Have the FAMU tax exempt number available. This number is located on the front of the Pcard and is available on the Office of University Controller's website.



Bricks and Mortar of Pcards

DISALLOWABLES:

- Personal Expenses: Are purchases that are NOT made on behalf of the University or for use by the University.
- Appliances for your office
- Hazardous Materials
- Cash Advances or cash
- Cash for returned merchandise
- Recurring Payments
- Gifts
- Gift Cards
- Alcohol
- A cardholder shall not split the cost of one single item (whether goods, supplies or services) into multiple payments in order to circumvent the purchasing dollar threshold.
- Gasoline for personal vehicles
- Hotel gift shop or beauty shop
- Hotel/Motel Movies, room service
- Cell phones services



Bricks and Mortar of Pcards

- Employees who require additional spending limits should contact their supervisor or Purchasing Card Administrator (PCA) to discuss their need. Upon approval by the employee's supervisor, a memo outlining the additional limits with proper justification should be forwarded to the FAMU PCA for approval.
- Cardholder Misuse: Failure to comply with the Pcard Policy procedures three times within the fiscal year will result in suspension or termination of your Pcard.



Current Reporting Issues Identified

- Incomplete purchasing card reconciliation form – receipts do not match banking statement – transactions not reported or reported in wrong banking cycle.
- Missing Receipts for Debits & Credits
- Missing Verifier, Cardholder and Approving Supervisor's Signatures
- Receipts not legible (readable)
- Missing or Insufficient Business purpose/Benefit to the State
- Sales taxes charged - Fail to use University's tax certificate.
- Itemized receipt required for expenses (i.e., hotel, registrations, etc.)
- Incidentals included on hotel receipts–personal charges
- Individual memberships





Current Reporting Issues Identified

Cont'd

- Missing Travel Authorization: TAR, Paper Travel, or Complimentary
- Missing Conference/Convention/Workshop/Registration/Recruitment documentation
- Written justification for vehicle upgrades
- Written justification for hotel rates exceeding daily lodging rate for In-state - \$150 and Out of State \$200
- Not Refueling rental vehicles prior to returning
- Missing Toll Receipts
- Transactions charges duplicated on Travel Expense Reports
- Non-use of State Contract for Vehicle Rental (Enterprise/National-FL005504)
- Valet Parking (vs Self Parking)
- Missing Chartfield Information
- Missing report submission DEADLINE (25th)





Reconciliation Report

Florida A & M University
 Procurement Services - Pcard Compliance Section
 Purchasing Card Reconciliation for: July 11, - August 10, 2016

Date of Purchase	Travel Authorization# (Paper TAR or Comp)	Vendor Name (as listed on bank statement)	Detailed Description	Payment Amount or (-Credit)	Approximate Date on Statement	Dept#	Acct#	Fund#	Program Code#	Project#	Benefit to State/Business Purpose
05/16/16	12345	Delta Airlines	Flight/VELCRO Annual Conf.	759.00	05/17/16	123456		203	51001234		Attending VELCRO 2016 Conference - Interactive participation - increasing knowledge base for using new educational tools.
05/16/16	12345	Delta Airlines	Baggage Claim	25.00	05/17/16	123456		203	51001234		Baggage Fee
05/16/16	12345	Uber	Taxi to Hotel	33.06	05/17/16	123456		203	51001234		Attending VELCRO 2016 Conference
05/19/16	12345	Marriott Hotel CHI	Hotel Accommodations for (3) Nights	179.06	05/17/16	123456		203	51001234		Attending VELCRO 2016 Conference
05/19/16	12345	Uber	Taxi to Airport	33.06	05/17/16	123456		203	51001234		Attending VELCRO 2016 Conference
05/19/16	12345	Delta Airlines	Baggage Claim	25.00	05/17/16	123456		203	51001234		Baggage Fee
06/08/16	COMP	AHEAD	Registration	250.00	05/18/16	654321		101	61		Gaining knowledge to assist in administering new program called "Family in Crisis."
06/01/16	Paper TAR	SUS - Florida State	Registration	150.00	06/07/16	654321		101	61		Mandatory participation for SUS members
06/03/16	N/A	Optisave	Precription Safety Goggles	235.00	06/01/16	654321		101	61		Precription safety goggles for John Doe, POM/Lawn Maintenance
05/18/16	12345	CASA BIANCA HOTEL	Cancelled Hotel deposit Accommodations	(259.00)	05/19/16	123456		203	51001234		Credit - Refund cancelled hotel accommodations for VELCRO
TOTAL				1,430.18							

Reconciler's Printed Name: Mary Jane Doe Reconciler's Signature: _____ Date: _____

Cardholder's Printed Name: Dr. Amos Andy Cardholder's Signature: _____ Date: _____

Supervisor's Printed Name: Dr. Marilyn Monroe Cardholder's Supervisor: _____ Date: _____

All receipts with explanation and item description of purchase are due to the Reconciler within seven (7) calendar days of the transaction.
 Your scanned Reconciliation Package is due to Pcardcomplianceocs@famu.edu within 15 calendar days of the statement close date - by the 25th.
 rev Aug 2016





Reconciliation Report

Reconciling

- Report transactions to reconciler - due seven (7) days from the date of purchase
- Reconciliation Reports due in **Procurement Services** –15 days from statement close date. The 25th of every month – send to Pcardcompliance@fam.u.edu
- Monthly Banking cycle 11th thru 10th
- Report all transactions for debits and credits
- Provide Replacement Receipt for lost receipts
- List disputes or credits being sought
- Reports are not required if there were no transactions for banking cycle.
- Missing proper Chartfield Information – check available budget balance





Reconciliation Report

Reconciling

- Reconcile statement with receipts
- Attach original receipts w/ business purpose or explanation for transaction
- Provide your Travel Authorization Number (TAR) or indicate whether COMPLIMENTARY or PAPER TAR.
- Obtain Supervisor's signature
- Scan and Email by the 25th of every month to:
Pcardcompliance@FAMU.edu





Reconciliation Report

Reconciling

- Receipts DO NOT Match (time difference, dollar difference, etc.)
- Insufficient or the lack of substantial business purpose
- No approved Travel Authorization (or COMPLIMENTARY, PAPER TAR) for travel expenditures
- Missing Receipts
- Untimely submission of reports





Missing Documentation

Reconciling

- Cardholders are required to personally reimburse the University for purchases not appropriately documented
 - Cardholder must attach a memo explaining the circumstances of what happened (including a timeline of the incident) and attach a copy of the receipt and/or other supporting documentation.
- Approving Officials may also be required to reimburse the University if the supervisor approves an undocumented purchase
- If appropriate documentation is unavailable, please complete **RECEIPT REPLACEMENT FORM**
- **Failure to comply with policy procedures, rules and regulations will result in the Pcard being suspended or terminated.**





PCARDS and TRAVEL POLICY REVIEW

PRESENTED BY

Business Improvement

Florida Agricultural and Mechanical University



P-CARDS AND TRAVEL POLICY

Pcard Usage for Travel Expenses

- Florida Statute 112.061 (15) and 691-42 of the Florida Administrative Code governs all approved university travel.
- Additional travel information is available in the Quick Reference Guide and the university's Travel & Expense Policy and Procedures Manual
- As a rule, electronic travel authorization (TA) should be initiated at least 15 business days prior to planned trip start date.
- Travel representatives are asked to include payment amounts in the comment section of the travel authorization and expense report paid by P-Card.
- It is the traveler's responsibility to ensure that they are not being reimbursed for an expense paid by University P-Card.
- Cash advance (CA) is not needed when using a P-Card for travel related expenses (Hotel/Auto Rental).
- Meals are not paid by P-Card



P-CARDS AND TRAVEL POLICY

Pcard Usage for Travel Expenses

- For the most economical means of travel, traveler should utilize a state vehicle (if available) or rent from Enterprise/National at State Compact Rate. Please call 1-877-690-0064 or use the below link to rent vehicles from Enterprise/National at the state rate:
<https://partner.rentalcar.com/stateofflorida/> Click on Business, Other Eligible Users, College/University, Florida A&M University for contracted rates. In-state compact rate is \$25.55/day and out-of-state compact rate is \$31.50/day. Do not purchase liability coverage or navigation system upon renting.
- Rental car cost should not exceed the allowable compact rate of \$25.55 per day in state and \$31.50 out of state. If these charges exceed the allowable compact rate the traveler is responsible for the reimbursement to the University or provide a valid justification for upgrade.



P-CARDS AND TRAVEL POLICY

Pcard Usage for Travel Expenses

- Rental vehicles must be refueled prior to returning to rental agency. Gas receipts should be provided.
- Tolls see reference guide department's discretion and allowable
- Hotel cost requires an itemized receipt and should not exceed a nightly rate of \$150 in state and \$200 out of state before taxes. Additional charges for room service, movies etc., are not allowable travel expenses.
- Tips paid to taxi drivers shall not exceed fifteen percent (15%) of the fare.



Controller's Office Responsibility

The Office of University Controller is responsible for:

- Submitting the monthly PCard payment to the BOA.
- Ensuring coding is correct and coordinate any errors that may occur. This validation may include, checking for available cash and budget and verifying data in the accounting fields.
- Coordinating deposits of reimbursement for unauthorized purchases – send check or money order made payable to the university along with a copy of Drivers License, the receipt in question and chartfield information.





Records Retention, Fixed Assets & Audits

- All documents and records must be maintained in accordance with Florida record retention and disposal requirements for financial records. The current retention period is 5 years, after audit.
- PCards cannot be used to purchase capital equipment (OCO) items. Exceptions will be reviewed by the FAMU Director of Purchasing for determination of what is in the best interest of the University.
- All University transactions, including those using this procedure, are subject to review by Pcard Compliance, the Controller's Office as well as internal and external auditors for compliance with sound business practices, University regulations, policies and procedures, and all applicable governmental laws and regulations.



TEST: Post Training Review

1. When are Reconciliation Reports due?
2. What are several disallowable and allowable pcard purchases?
3. Where do you go to download your bank statements?
4. Who signs the Reconciliation Report?
5. Where are the university's policies for Pcards and Travel found?
6. What is a "Chartfield?"
7. Why use a pcard?
8. Where can you find the university's tax exemption number?
9. Are Travelers responsible for getting approval/authorization to travel on behalf of the university before using the Pcard?
10. What percent of a cash advance can Travelers get when using their pcards?



Need Assistance

Call or Email for Help,
Questions, or Training

850-599-3203

FAMU

Office of Procurement Services

2380 Wahnish Way, Suite 214

Email Address: Pcardcompliance@famuedu

