P-Card allows staff to purchase what they need, when they need it. But, with this convenience comes responsibility; controls are necessary to ensure funds are spent wisely and in accordance with university policy.

- The University sets controls by establishing policy and procedure based on best practice guidelines for university card programs. For example, p-cards have a maximum single transaction limit and monthly limit based on purchasing need, and certain types of merchants are restricted (see Restricted Merchant Categories). Some types of purchase are not allowed on p-card (see Authorized and Unauthorized P-Card Purchases).

- Departments provide controls by reviewing, approving, and authorizing p-card expense based on university requirements.

- Our auditors ensure departments maintain appropriate controls by reviewing transactions and conducting informal and formal audits on a regular basis.
What Am I Supposed To “Get” From This Training Today?

1) Understand the department’s role in managing p-card expense

2) Know how to find references and guides to assist in card management

3) Know who to contact if you have a question or need assistance
The University **PURCHASING CARD** Website Provides Links to Policies, Forms and Other References: [http://vpfa.boisestate.edu/pcard/](http://vpfa.boisestate.edu/pcard/)

Quick links to Vendor Contracts, policies, and more

Click on any box to access links to guides and references by topic

Contact info:
Guidelines For Purchasing Goods And Services - Orders or commitments by faculty or staff are not binding on the University unless supported by a valid purchase order (PO), an approved contract, or the authorized use of an institutional procurement card (P-Card).

P-CARD FOR PURCHASES UNDER $1,999: View Authorized and Unauthorized P-Card Purchases

Most p-cards have a $1,999 per transaction limit. Departments can request temporary p-card limit increases to handle payments exceeding $1,999 to vendors who require credit card payment or if credit card payment is determined as the best payment method. Card limits are often increased temporarily for the following:

- Travel expense for air, hotel, registration
- Venue rental, caterers
- Registration, membership renewal, subscription services

To request a temporary increase, submit a p-card Account Maintenance form to P-Cardforms@boisestate.edu. Include supporting documentation such as copy of the approved travel authorization, or approved contract, or invoice/registration form from the vendor.

FOR PURCHASES OVER $1,999: View Purchasing Process Quick Reference
Use OFC Standard Purchasing Requisition; or use the OFC Payment Request for approved contract payments

EMPLOYEE REIMBURSEMENT – Use personal funds for business-related non-travel purchases only if approved in advance by department. Reimbursement is subject to department approval, availability of funds and compliance with university policies.

New to the university? Need a refresher regarding university purchasing processes?
Attend a Purchasing 101 Workshop. Register online with Employee Learning and Development
https://hrs.boisestate.edu/workshops/fiscal-procedures-and-management/
P-Card is intended for small dollar purchases of products and supplies needed during the course of business. Purchases against State Contracts up to the single transaction limit on your account may be made from vendors willing to accept Visa. Some common purchases include:

- Office and class supplies
- Advertising expense (newspaper ads, other media)
- Books, subscriptions, work-related membership/organizational fee
- Meal and refreshment expense in compliance with university policy
- Most employee business travel and field trip expense is allowed with an approved Travel Authorization
- Non-employee expense for job candidate airfare and lodging. Other non-employee travel expense must be pre-approved.

To request approval to prepay airfare and lodging for non-employees submit a Vendor Information Form (VIF) to Accounts-Payable@boisestate.edu -A/P will verify non-employee status and notify your area with direction on how to proceed.
Unauthorized P-card Purchases

Any purchase not approved by your area, above account limits, or not allowed per university policy is considered unauthorized. Examples:

- Alcoholic beverages
- Cash advances, salaries and wages
- Computers, laptops, notebooks and other personal computing devices
- Cellular phones, communication devices, accessories & service related to device
- Fuel for personal vehicles (check with Travel Services regarding procedure for vicinity travel)
- Payment to or on behalf of Independent Contractor
- Personal expense *including accidental, or partial
  - Keep p-card separate from personal credit cards
  - If you store your p-card # online, link it to your work email and don’t store any personal cards within the same online account to avoid accidental billing to work card.
**State Vendor Contracts** must be our first choice for university purchases. View the current contract list @ http://purchasing.idaho.gov/statewide_contracts.html (a link is also provided on the university P-Card Information site). Vendor contracts are listed by category and include contract instructions for each vendor.

### Vendor Contract Advantages:
- Discount pricing on key items
- Delivery directly to your office location, usually within a few days (or less).
- No need to use work or personal time for shopping excursions.
- Eliminates issues with using unknown vendors online who may not be reputable (avoid issues with non-returnable purchases and payment of unnecessary sales tax).

If a contract vendor can't provide the necessary item, or we don’t have a contract for the specific item needed, then you can choose an off-contract vendor.

☑ Choose a reputable online vendor with delivery to the university. This eliminates the need for employee time spent shopping and picking up items which equates to cost savings.

**Please note:** **We’re required to use state contracts. We can’t choose to use an off-contract vendor based on pricing alone.**
Purchases Requiring Additional Approvals And Forms

**Meals, Refreshments (or Events) Purchases** - Review the meal policy that applies to your particular purchase including the meal allowance appendix which specifies amount allowed per meal: 6260 Meals and Refreshments – Local Funds | 6240 Meals Refreshments – Appropriated and Grant Funds | 6250 Public Relations and Alcohol Expenses

- Complete an Event Expense Summary for any event which includes meals, refreshments or entertainment. Note: Meals and refreshment purchases are not considered an acceptable use of university funds for informal get-togethers, casual meetings, or regularly scheduled meetings for staff.

**Off-Campus Food Purchases for On-Campus Events** - The dollar threshold for off-campus food purchase for on-campus event is $200 per event. Please note: There are qualifications regarding event location, food safety and policy considerations.

- Please review [https://eventservices.boisestate.edu/eventguidelines/student-union-event-guidelines/](https://eventservices.boisestate.edu/eventguidelines/student-union-event-guidelines/) *(Select Outside Food and Beverage link)*


- A monthly gift, award and incentives report is provided to university business managers; a quarterly gift report is provided to university deans/VP’s for review purposes.
- Complete a [Gift_Award_Incentive_Form](#) for gifts exceeding $75 For Employees, or $250 For Non-employees.

**Travel Purchases** are regulated by BSU Policy [6180 Travel Policy](#)

- Complete a Travel Authorization before committing funds for employee or field trip travel
- Obtain email approval from Accounts Payable before committing funds for non-employee travel
Purchases Requiring Additional Approvals And Forms, continued

**International Vendors and P-Card**  Review [https://vpfa.boisestate.edu/pcard/international-vendors/](https://vpfa.boisestate.edu/pcard/international-vendors/)

International vendors paid via p-card may result in significant additional cost to your department. Potentially taxable transactions include: software, royalties, web-based services & subscriptions, publishing services and other services performed by foreign vendor in the USA (i.e. conferences). Check with University [TaxReporting@boisestate.edu](mailto:TaxReporting@boisestate.edu) for assistance.

**Information Technology (IT) Purchases**  Review:  [http://oit.boisestate.edu/staff/](http://oit.boisestate.edu/staff/)

The Office of Information Technologies (OIT) provides IT governance for the campus. Check with OIT before purchasing computers, software/web-based services, cell phones and other IT products/services.

- Computers (including tablets) and network printers should be ordered online using [Help Desk Self Service](http://oit.boisestate.edu/pmo/sarb/)
- Software or web-based services require review by the System Architecture Review Board (SARB) site: [http://oit.boisestate.edu/pmo/sarb/](http://oit.boisestate.edu/pmo/sarb/)
- Cell Phones and wireless devices: [http://oit.boisestate.edu/phones/cell-phones/](http://oit.boisestate.edu/phones/cell-phones/)
- Conference call services - A variety of conference call services are available including self-service, Meet-Me, and AT&T offerings. [http://oit.boisestate.edu/phones/conference-calls/](http://oit.boisestate.edu/phones/conference-calls/)

**Vendor Contracts Require Legal Review by Office of the General Counsel**  [https://operations.boisestate.edu/generalcounsel/](https://operations.boisestate.edu/generalcounsel/)

Stop: Don’t just - Online click agreements often "pop-up” with software and other service-related purchases (and are included with “free” services as well). These are considered vendor contracts and include terms and conditions (or terms of use) subject to review by the Office of the General Counsel. Submit vendor agreements or quotes that include terms and conditions for review via standard OGC process for contract review.
1. **Cardholder/Reconciler Review and Sign off via Works**

The cardholder (or assigned reconciler) reviews, allocates and signs off on expense in Works. P-Card transactions can be reviewed, reconciled, and signed off daily or weekly using the Works application. Each cardholder is required to review and sign their printed cardholder statement after sign off is complete. The signed statement, receipts and other required documentation must be submitted to the department approver in an organized manner by the date provided by your department.

2. **Approver Review and Sign off via Works**

The p-card approver is responsible for reviewing and/or editing cardholder allocation entries in Works by the 15th of the month, prepping the transactions for upload to university financials (OFC). The approver reviews p-card documentation and is responsible for reporting non-compliance issues discovered during the approval process to the cardholder and authorizer (manager) via the p-card Non-Compliance Warning Form or email notification.

3. **Manager Authorization Review via Signature**

The manager (Department Head, Director, Dean, VP, or Business Manager) is responsible for reviewing and authorizing p-card expense for cardholders in their area. The authorizer has a fiduciary responsibility to ensure expense is in compliance with university policy and serves a legitimate business purpose. The authorizer is responsible for ensuring non-compliance issues are resolved or escalated to the university p-card administrator or appropriate official in a timely manner. This is an offline review via signature that should be completed in a timely manner.

- Use the Works Authorization of P-Card Expense form (scheduled Works report) as the authorizer signature form.

- Any delegation of authorizer signing authority must be approved by the respective dean or V.P. for the area and submitted to the university p-card administrator for review and approval by U.F.S. Department is responsible for maintaining documentation defining authorizer role and/or delegated signature authority in place for their area.
Department Review of P-card Expense

Department staff (including management) involved in reviewing, approving, or authorizing p-card expense must have an understanding of university purchasing and p-card policy. Review:

- University P-Card Policy 6140
- University P-Cardholder User Guide (pdf)
- P-Card Approver Guide – Procedures for Department P-Card management (pdf)

Purchases that appear to be outside of policy should be reported to P-card Administrator or Purchasing Compliance Specialist. Report serious issues such as Fraud, Waste, or Abuse to management staff in your area or Internal Audit.

**Fraud, waste and abuse is defined as:**
Any activity by Boise State University or a Boise State employee that violates state or federal law or regulation, University policy; wastes money or involves gross misconduct, gross incompetence, or gross inefficiency.

**And how do you deal with it?**
Notify the appropriate university official http://internalaudit.boisestate.edu/auditrequest/
Or, report it anonymously:
Compliance Reporting Hotline 1-855-863-1299
Approver Role Detail-

Approvers review and sign off on p-card expense in Works as part of the department oversight of p-card expenditures. Approver duties can be shared amongst staff as necessary. Approvers do the following:

- Ensure cardholders allocate and sign off on expense in Works, provide a clear business purpose and travel authorization (if expense is related to travel).
- Ensure required documentation is submitted on time (receipts, supporting documentation, forms) and that documentation is legible, in order, and complete.
- Report non-compliance issues to the cardholder using the Non-Compliance Warning Form (or email notification) and attach a copy of the notification to the cardholder statement. Escalate unresolved issues to department management.
- Provide p-card statements and supporting documentation to the Authorizer for review and signature monthly - *Approvers run the Works Authorization of Expense form for signature. The authorizer signature form must be included with audit requests.

Other approver duties include:

- Requesting new accounts for employees using the Cardholder Application.
- Assisting department cardholders with account changes using the P-card Account Maintenance form:
  - Closure of existing accounts
  - Limit changes
  - Unblock of MCC’s (Merchant Category Codes)
  - Requesting replacement cards due to damage or name change

Approvers serve as the point of contact for auditors requesting department p-card documentation. The approver is responsible for ensuring p-card documentation is maintained by the department for a minimum of 5 years (including receipts, statements, and supporting documentation).
Cardholder Responsibility-

Manage Your P-card Expenditures:
- Understand what types of purchases are authorized on p-card.
- Check the list of state contract vendors before shopping off contract with online or local vendors.
- Request sales tax exemption at point of sale, obtain an original detailed receipt for each purchase, and provide a business purpose understandable to others.
- Keep a log of your purchases as you make them to assist you in completing your reconciliation.

Manage Your Works Sign Off Due Date:
- Login to Works and allocate & sign off weekly. Use Google Calendar to set your own personal reminder for final cardholder sign off by the date provided by your area.
- Provide a business purpose entry in Works understandable to others outside your own area:
  - For purchases of goods or services-relate the purchase to a specific business need.
  - For event-related purchase-provide the event name, date, location and other pertinent detail. (Complete the Event Expense Summary)

Maintain Control Of Your Card:
- Don’t loan your card or account number to anyone (Only you are authorized to use your card)
- If you can’t find your card (lost or stolen) , contact Bank of America immediately at 1-800-300-3084. Notify your approver and the university administrator as well.
- Report any unauthorized charges immediately.
Cardholders are expected to organize and submit their *p-card packet* (signed cardholder statement, receipts and other required documentation) to the approver by the date provided by your department.

- The receipts and supporting documentation should be included with each signed statement in a sequential manner. *Example: If you have 8 transactions, number your receipts and supporting documentation in the order that they appear on the statement; attach all to your signed cardholder statement.*

In some areas, the p-card packet must be uploaded to a shared drive folder.

- Scanned p-card documentation must be legible, in order, and complete.
- Scan receipts and back-up documentation into one PDF file with signed cardholder statement as page 1, and receipts and supporting documentation attached sequentially with documentation facing the same direction.

If cardholders don’t provide their documentation in an organized manner, return it to them for correction. Remind cardholders that this is part of their responsibility and let them know why it’s important.

**Why is it important to organize the cardholder statement?** P-Card reconcilers, approvers, and managers have to review ALL cardholder expense in your area each month and rely on each cardholder to do their part by organizing their documentation.

**From an audit perspective:** Audit reviews may be conducted within 5 years of the original purchase. If an auditor can’t easily review (or make sense of) p-card documentation, it raises concerns and widens audit focus. Ultimately, it can jeopardize continued participation in the university p-card program for your area.
Dealing with Non-Compliance Issues-

A cardholder may make a mistake along the way, however this should be an unusual occurrence. Here are some examples of non-compliance issues that may occur on occasion. The cardholder should include an explanation with their statement which includes their attempt to resolve the issue.

- Cardholder sign off not completed online by the required due date
- Card documentation not submitted by the required due date
- Incomplete or missing receipt
- Sales tax paid (for exempt purchase)
- Accidental personal purchase

If the issue is not sufficiently documented, the approver documents it via the Non-Compliance Warning Form (or email notification). Include a date for resolution, if the issue can be resolved by the cardholder.

✔ If the cardholder corrects the issue within specified time frame, no further action is needed. Keep a copy of the warning form or email with the cardholder statement in case the issue continues or is escalated.

Determining Minimal Risk Non-compliance Issues

In some cases, documentation of the issue is sufficient. It may be considered minimal if it involves a small dollar amount, it doesn’t happen frequently, and the cardholder has provided an explanation that would be feasible to auditors.

If the same cardholder has repeat issues, escalate it to the authorizer as it’s an indication that the cardholder should review cardholder training references or attend a cardholder workshop.
Non-Compliance, continued – Serious Issues

How Do You Determine If It’s A Bigger Issue?
If you or your manager wouldn’t feel comfortable explaining the non-compliance issue to an auditor, it’s more than minimal. If it’s more than a minimal risk issue, take appropriate action. Weigh the non-compliance issue involved; it’s generally considered a serious issue if any of the following applies:

- It involves a significant loss of funds for the department
- It’s a deliberate attempt to circumvent policy
- It demonstrates a lack of responsibility by the cardholder (i.e. There is a repeat history of similar issues)

Serious non-compliance issues may require management intervention, account suspension or other action. Here’s some examples:

- Unauthorized purchase (not approved by your area, not authorized per policy)
- Sharing of account number or card in a manner that jeopardizes card security
- Split transaction to avoid bid, card limits
- Intentional use of non-contract vendors when mandated contract is available
- Repeat non-compliance issues

The authorizer (manager) for your area is responsible for ensuring non-compliance issues are resolved or action is taken such as mandatory training, card suspension or closure.

Questions or concerns regarding p-card non-compliance issues can be directed to the University P-card Administrator or Purchasing Compliance Specialist.
Resolving and/or Documenting Non-Compliance Issues

**Missing Receipts**
Receipts are required to authenticate the purchase as business-related. If a receipt is missing, it is the cardholder’s responsibility to contact the merchant and ask for a duplicate receipt.

- It’s sometimes difficult to obtain receipts for certain types of online payments (conference fees, renewals, student testing services, and other online fees). We can’t control the business practices of the merchant, but we can identify what was purchased (and why) in order to identify the purchase as a valid business expense.

- If the cardholder can’t obtain a duplicate receipt, they will need to document what was purchased (i.e. include packing slip, packaging, description from vendor website), the business purpose, and include a brief explanation for the missing receipt. *(Use the [Missing Receipt Affidavit](#))

Repeat incidents of missing receipts from vendors who normally provide receipts should be treated as a serious non-compliance issue as it’s an indicator that the cardholder is not taking responsibility for their account.

**Sales Tax:**
The cardholder should include a brief explanation with their statement if sales tax is paid unnecessarily or if the vendor can’t or won’t provide sales tax exemption. We don't expect cardholders to spend hours trying to obtain a sales tax refund from a past purchase.

- If the cardholder can easily obtain a refund by calling or emailing the vendor, then they are expected to do so.
- Our state and university contract vendors should provide sales tax exemption.
- If the vendor requirements for obtaining tax exemption require hours of time or seem unreasonable, document it as the reason sales tax was paid. (We can’t control the vendor’s business practice but we do need to include an explanation if sales tax is paid for a purchase that is usually tax exempt.)

Note: Repeated payment of unnecessary sales tax without a reasonable explanation from the cardholder should be treated as a non-compliance issue as it’s an indicator that the cardholder is not taking responsibility for their account.
Merchant Receipt Detail available from Works
Some vendors (but not all) provide receipt detail via Works: Office Depot, Grainger, Fisher Scientific, Amazon and others; airlines provide detail including passenger name, dates of travel, destination. This detail is acceptable in lieu of an original receipt. Works receipt detail comes directly from the vendor and is a reliable receipt substitution should an original receipt be unobtainable.

- To view receipt detail, select the Works TXN number; select “Full Details”, “Allocation & Detail” tab and view the “Transaction Detail”. Cardholders or approvers can print the Works receipt detail in lieu of a lost original receipt.

Works Receipt Imaging is an optional Works tool; your area can determine if this option holds value and implement it within your group as you see fit.

- Receipts can be uploaded to Works by the cardholder or assigned reconciler. Each receipt is attached to the specific transaction and can be viewed by the approver or other Works users with access to the account.

The Benefit of Receipt Imaging:

- Approvers (and other Works users) can view uploaded receipts in Works which can speed up Works sign off.

- It’s a great tool for off-site cardholders or travelers (anyone with a smartphone can snap a photo and upload their receipt if scanning isn’t readily available).
How/Why Do You Sign Off On An Unidentified Or Unauthorized Transaction?

Each transaction in Works has to be identified, allocated and signed off in Works regardless of status (authorized, unauthorized, personal, disputed, reported as fraud). Why? Because once it’s appears in Works, the merchant has already been paid. It’s now a university expense.

- Identify the transaction in Works as a personal expense to be reimbursed, credit to be applied by merchant, or reported to bank as fraud or dispute.

- Allocate it and sign off as the expense will post to your department and a credit from a merchant, bank or cardholder will be applied to offset it.

Unidentified Expense (Cardholder is on leave, out of office, or separated from the University)

If the expense appears to be legitimate business expense, allocate it to the accounting detail used for similar purchases. View the Works Receipt Detail, if available (as noted in “Receipts” section of this guide).

- If you are unsure how to allocate the expense because it’s unauthorized or not identified by the cardholder, use a local fund and miscellaneous expense code 599900. Provide a brief explanation in the Works business purpose field. Note: The expense allocation can be corrected after Works sign off by the university administrator or via journal entry process, if necessary.

Contact the university p-card administrator if you need assistance.
Storage and safekeeping of p-card receipts and documentation is the responsibility of the department. P-Card documentation must be maintained for a minimum of five years in a secure location as it may be required for audit purposes. P-Card documentation includes:

- Printed and signed cardholder statement (or card spend report) with receipts and other documentation required by the university, department and/or supporting the business purpose of the purchase.
- Authorization of expense form signed by manager (clearly printed name and title along with signature).

New for FY 17: Departments can opt to retain either scanned or original p-card documentation.

Scanned p-card documentation is an acceptable method of p-card record retention by department. If your area opts to maintain only scanned documentation, adhere to university best practice regarding scanned financial document standards and storage requirements.

Audit viewpoint: The department is required to maintain p-card documentation in a secure, centralized location for 5 years. (Secure means limited access or read only access). Scanned documentation must be legible and easily retrievable by month/year for view/print access. Cardholders may keep copies for their records, but the department is expected to maintain documentation.
Reconciling Online with Bank of America’s Works application

Cardholders are usually responsible for the reconciliation process and the cardholder “Sign Off” in Works. Some departments designate a “Reconciler” to assist or complete the Works reconciliation on behalf of a cardholder.

P-Card transactions default in Works to a designated accounting string provided by the department for each cardholder. An account code is mapped by Works based on merchant category. Each transaction must be reviewed, reallocated as necessary, and signed off by the cardholder or reconciler. After cardholder/reconciler sign off, the transaction moves to the department approver for final department review, reallocation as necessary, and approver sign off.

Works General Ledger View (provides fields for entry of accounting detail)

<table>
<thead>
<tr>
<th>GL01: FUND</th>
<th>GL02: DEPARTMENT</th>
<th>GL03: COST CENTER</th>
<th>GL04: ACCOUNT</th>
<th>GL05: SUPPLEMENTAL</th>
<th>GL06: PROJECT</th>
<th>GL07: BUSINESS PURPOSE</th>
<th>GL08: TRAVEL AUTH NUMBER</th>
</tr>
</thead>
</table>

Works transactions requires the following detail:

- Valid segment string for each transaction (Fund, Department, Cost Center, Supplemental, Project).
- Account segment (6 digit expense code identifying expense type). *Review the University Expense Account Codes (expanded list) to find best fit.*
- A business purpose for the purchase which is understandable to others outside your own area (i.e. auditors).
- A Travel Authorization number entry for employee travel or field trip expense. (Non-employee travel with exception of job candidates requires pre-approval. See slide 5 of this presentation)
- Sign off.

Encourage cardholders/reconcilers to login to Works weekly to review, allocate and sign off on expense as it posts.

- Transactions are easier to identify which makes it easier to reconcile.
- The Works cardholder statement will be up to date when it arrives via Works email link on the 3rd.

_P-Card limits reset at the beginning of each billing cycle if previous cycle transactions have been signed off by the cardholder. If cardholders delay sign off until after the month ends, card spend limit will be impacted and transactions declined._
The Works Cardholder Statement cycle usually begins on the first of the month and ends on the last day of the month. But, if the last day of the month is a weekend or holiday, the billing cycle closes on the Friday before. To accommodate for the ever-changing cycle period, the Works Cardholder Statement is set to run for cardholders on the 3rd of each month providing a list of ‘previous cycle’ transactions.

- If cardholders run their statement report early or change the report’s standard date range, they may not capture all previous cycle transactions so it’s best to run the report as scheduled.

- Run the Works Cardholder Statement on demand to refresh data if allocation or sign off changes occur after the scheduled report date.

View the cycle dates for upcoming month on the Works ‘Home’ screen under My Announcements heading.
P-Card Timeline

**Cardholders (or Reconcilers):**

Complete sign off of previous month expense on or before the final date provided by your department (typically the 2\(^\text{nd}\) or 3\(^\text{rd}\) of the month but no later than the 5\(^\text{th}\)).

- **3\(^\text{rd}\) of the month:** Cardholder receives an email from Works with a link to the *Works Cardholder Statement*.
  - If sign off is completed before the 3rd, the scheduled cardholder statement report will be up to date.
  - If cardholder sign off is not completed by the 3rd, the cardholder will need to run the report again once sign off is complete.
  - Cardholder submits the signed Works Cardholder Statement, with receipts and supporting documentation attached in sequential order to approver on required due date.

**Approvers:**

Approvers can’t complete Works sign off until the cardholder signs off. Use the *Works P-Card Sign Off Status Report* to ensure expense is allocated correctly and signed off. Remind late sign off cardholders to complete sign off and submit documentation.

- **3\(^\text{rd}\) of the month:** Approver receives an email from Works with a link to the *Works P-Card Sign Off Status Report*.
  - Report includes all previous cycle transactions for cardholders assigned to approver and sign off status.
  - Run the Sign Off Status Report again to view sign off status and allocation detail.

- **10\(^\text{th}\) of the month:** Approver receives an email from Works with a link to the *Works Authorization of Expense* report.
  - If you’ve completed approver sign off, print the report for manager signature.
  - If you haven’t completed approver sign off, you’ll need to run the report again once sign off is complete for the month.

- **15\(^\text{th}\) of the month:** Final day to complete approver sign off of previous cycle transactions.
  *On occasion, the approver due date may be earlier (Fiscal year-end, Winter Break). You’ll be notified of early due dates by the university p-card administrator.*

Transactions are swept from Works for upload to university financial reports on the 16\(^\text{th}\) of the month by the university p-card administrator.
P-Card Encumbrance provides departments with preview of p-card expense.

**Example:** March p-card expense data is uploaded to university financial reports as an encumbrance entry on April 3rd backdated as March 30th entry.

- Transactions are extracted from Works regardless of sign off status for the encumbrance upload.
- Departments view March p-card encumbrance entries as a placeholder in their OFC reports in early April rather than waiting for April to close allowing departments to manage budgets more efficiently.
- Departments can continue to edit March allocation entries in Works before approver sign off on Apr 15th. The final data is swept from Works for upload to university financial reports on the 16th. The encumbrance ‘placeholder’ is reversed exactly as it originally posted.
P-Card encumbrance provides a budget ‘placeholder’ until the final Works allocation is uploaded to university reports by month 2 accounting close.

Month 1 p-card transactions are extracted for the encumbrance on the 3rd business day of Month 2 and uploaded to university financial reports as an encumbrance line backdated to last day of Month 1.

- Month 1 p-card transaction detail is downloaded from Works on the 3rd business day of Month 2.

- Your department approver or accountant may reallocate expense in Works through the 15th of Month 2 if necessary.

Month 1 p-card transactions are swept from Works for the ‘actuals’ upload to university financial reports on the 16th of Month 2. These transactions will post to university financial reports by close of Month 2 *(accounting month close)*

*The encumbrance is reversed exactly as it was originally entered once the actuals post. Placeholder is gone, actuals reflect final allocation.*

Allocate your Month 1 p-card transactions in Works before the 3rd business day of Month 2 to ensure your encumbrance data is meaningful.

- Your department can correct Works allocation entries after the 3rd but it will not be reflected in the encumbrance line entry.
- Corrections will be reflected when ‘Actuals’ post (encumbrance is reversed).
Works Login: Log into Works 4 at: http://www.bankofamerica.com/worksonline

Each Works user will login to Works using a unique Username and Password.

- Username contains no spaces and is all CAP’s.
- Password is case sensitive and selected by you.

Works users can reset their own password by clicking the Forgot your password? link provided on the Works login page.

Individual passwords are considered electronic signatures and may not be shared with others. Your login information must be kept in a secure location.
Works Generates Email Notifications To Users

New users will receive an initial email with ‘Welcome to the Works application’ subject line.

- This will provide your Works Login name and a link to set your own unique Works password.

Cardholders and reconcilers receive ‘Tasks to perform’ email notifications as transactions post to Works.

- Example: If you had 16 transactions post yesterday, you’ll receive just 1 email today as a courtesy reminder to review transactions. Transaction detail includes the Works TXN#, Card info, transaction amount and date of posting.
- You can login to Works as soon as the transaction posts and complete sign off.

When your cardholder statement is ready, you’ll receive a ‘Report Ready for download’ email with a link to view your report. Reports may also be run on demand.
After successful login, the Works home page appears:

Action Items is the first section: It provides quick links to pending transactions requiring sign off and reports ready for download.

Depending on your assigned Works role(s) you may have more than one sign off option:

Approver - Click the Pending link in the Sign Off Approver row to view, edit and sign off on accounts assigned to you for approval.

Other Action items may include:

Accountholder (cardholder or reconciler)- You will see a Pending link in the Sign Off Accountholder row to view, edit and sign off on your own account. Other Works Navigation options: You can select Expenses>Transactions>Accountholder

Accountant (scoped accountant role)- You will see a Pending link in the Sweep Accountant row. Click on pending to view transactions for your area. Other Works Navigation options: You can select Expenses>Transactions>Accountant

Download is a link to a scheduled Works report ready for viewing which has not yet been viewed.

The Works Sign Off Status Report (Excel format) is scheduled to run on the 3rd of each month for approvers. The report can be run on demand after the 3rd (this will refresh reporting data). This report provides a view of previous cycle transactions for all cardholders assigned to you as approver.

Works Sign Off Status Report includes a sign off date column for both cardholders and approvers along with accounting detail, vendor info, amount and business purpose entry. **Approvers can’t sign off until the cardholder signs off so this report is crucial for approval management.**

- You’ll receive an email from Works on the 3rd which includes a link to your Sign Off Status report. (Subject line is Report Ready for Download/email is from Works.com)
  - View the Sign Off Status report (Excel) on the 3rd to check cardholder progress on sign off.
  - Run it again on demand to refresh the report data and view sign off progress.
  - Remind your cardholders to sign off if they haven’t yet so you can review and approve their expense.

<table>
<thead>
<tr>
<th>CH Signoff Date</th>
<th>CH Signoff Full Name</th>
<th>Approver Signoff Card Number</th>
<th>Card Emboss Card Last 4</th>
<th>Card Post Date</th>
<th>Vendor Name</th>
<th>Alloc Amount</th>
<th>GL Fund</th>
<th>GL Department</th>
<th>GL Department</th>
<th>GL Cost Center</th>
<th>GL Account</th>
<th>GL Project</th>
<th>GL Supplier</th>
</tr>
</thead>
<tbody>
<tr>
<td>7/19/2016</td>
<td>JOHN, KATELYN</td>
<td>BOISE STATE KATELYN JO228</td>
<td>7/7/2016 THE TIMES</td>
<td>$10,000</td>
<td>30,000</td>
<td>1301</td>
<td>506101</td>
<td>506000</td>
<td>KE1000000</td>
<td>506000</td>
<td>1000000000</td>
<td>KE1000000</td>
<td></td>
</tr>
<tr>
<td>7/19/2016</td>
<td>JOHN, KATELYN</td>
<td>BOISE STATE KATELYN JO228</td>
<td>7/4/2016 DELTA AIR</td>
<td>$777,10</td>
<td>30,000</td>
<td>1301</td>
<td>506101</td>
<td>506000</td>
<td>KE1000000</td>
<td>506000</td>
<td>1000000000</td>
<td>KE1000000</td>
<td></td>
</tr>
<tr>
<td>7/19/2016</td>
<td>JOHN, KATELYN</td>
<td>BOISE STATE KATELYN JO228</td>
<td>7/4/2016 UNITED</td>
<td>$183,60</td>
<td>30,000</td>
<td>1301</td>
<td>506101</td>
<td>506000</td>
<td>KE1000000</td>
<td>506000</td>
<td>1000000000</td>
<td>KE1000000</td>
<td></td>
</tr>
<tr>
<td>7/19/2016</td>
<td>JOHN, KATELYN</td>
<td>BOISE STATE KATELYN JO228</td>
<td>7/4/2016 OFFICEMAX</td>
<td>$183,60</td>
<td>30,000</td>
<td>1301</td>
<td>506101</td>
<td>506000</td>
<td>KE1000000</td>
<td>506000</td>
<td>1000000000</td>
<td>KE1000000</td>
<td></td>
</tr>
<tr>
<td>7/19/2016</td>
<td>JOHN, KATELYN</td>
<td>BOISE STATE KATELYN JO228</td>
<td>7/4/2016 EXPEDIA 113</td>
<td>$371.70</td>
<td>30,000</td>
<td>1301</td>
<td>506101</td>
<td>506000</td>
<td>KE1000000</td>
<td>506000</td>
<td>1000000000</td>
<td>KE1000000</td>
<td></td>
</tr>
<tr>
<td>7/19/2016</td>
<td>JOHN, KATELYN</td>
<td>BOISE STATE KATELYN JO228</td>
<td>7/7/2016 GREATERPU</td>
<td>(50.80)</td>
<td>30,000</td>
<td>1301</td>
<td>506101</td>
<td>506000</td>
<td>KE1000000</td>
<td>506000</td>
<td>1000000000</td>
<td>KE1000000</td>
<td></td>
</tr>
</tbody>
</table>
Reviewing Transactions in Works
Use filters to narrow selection by cardholder, date, vendor, etc.
*For date filters, use ‘Selected Cycle’ rather than ‘Selected Month’ to ensure the transactions line up with our monthly billing statement.*

Open (or close) the Works Advanced Filter by clicking the >> or << icon.

The default date range is past 30 days. To change date range:
- Select the + sign icon next to Date. Select the calendar icon to open the calendar view.
- Select Previous Cycle to view transactions for the previous billing period.
- Select Cycle to Date to view transactions for the current billing cycle
- Select Search.

To remove filters, select Clear Filters.

Quick Filter Option: Enter a cardholder’s name in the Primary Accountholder filter field to narrow view to just one cardholder (Vendor and Document columns also provide a filter field to narrow down selection view)
Works has “Validation Tables” for GL fields 01-06 to ensure accounting segments are valid and sync with OFC for upload to university financials.

- As you begin to type an entry, data populates automatically. Select the entry you need from the drop-down list.

If you don’t see the entry you need:

- Select “See More” to view a list of additional segments and description detail (General Ledger Picker provides a selectable table view).

- Select the segment you need from the table.

- Select OK to close.

Contact the University P-Card Administrator if the segment you need is not appearing as an option for you.
Approvers can opt to correct cardholder allocation entries in Works or "Flag" the transaction to return it to the cardholder for correction.

**To correct a transaction allocation entry:**

- Select the **Document (TXN#)** number and open the drop down menu by clicking on the arrow shown in the Zoom view below.

- Select **Allocate/Edit**.
The Allocation Details view appears

- Enter the accounting segments needed in the GL fields and a business purpose.
- Select Save and Close to complete the entry.

(you haven’t signed off yet so you can still update your entries later)

Important:
You need to have 3 green check marks in the Comp/Val/Auth Column to sign off.

What does the red X represent? Check your GL Field 1-7 entries:

X under Comp: “Incomplete” (Business Purpose is missing GL 7)

X under Val: A “Value” is missing or invalid (check your GL 1-6 entries)

X under Auth: “Authorization issue” - You’ve entered a segment in one of the GL Fields 1-6 that is not assigned to your area. Contact the university p-card administrator for assistance.
Flagging Transactions
Approvers can opt to ‘flag’ transactions signed off by the cardholder to allow the cardholder to correct data entry. *Good training tool!*

**To Flag Transactions:**

- Select transaction(s) to be flagged
- Select **Flag**, then **Raise Flag**.
- Provide comment (i.e. correction required) and select OK to complete.

The transaction will return to the cardholder’s **Pending Sign Off** queue for correction (an email from Works will be sent to cardholder as well).

After it’s corrected, either cardholder or approver can remove the flag.
Mass Allocate Option-This is shortcut option that allows you to select one or several transactions and apply the same accounting detail to all GL fields or just selected GL fields. Great tool for correcting multiple lines at once.

- Select line (or lines) to be allocated by placing a check mark in the first column (or select the top box to auto-check all transactions).
  Every line selected will share the data you enter.

- Select Mass Allocate.

Mass Allocate Window appears:
- Enter data in GL Field (*you can update just one GL field or update multiple)

- Select OK to complete allocation
Approver Sign Off: After your review is complete, sign off on transactions. Once you sign off, no further editing is allowed in Works by you. (Contact the university p-card administrator for assistance if a correction is needed after approver sign off).

Select all transactions ready for sign off by placing a check in the box next to each transaction or select the top box to auto-select all.

- **Select Sign Off**

The Confirm Sign Off box appears. (no comment is required)

- **Select OK** to complete.

Verify that the number of transactions you are signing off is correct, especially if you use the ‘select all option’.
Works Reports for Approvers
(Available as scheduled reports)

Run the **Works P-Card Sign Off Status report** (Excel) to check cardholder progress on sign off and run it again after sign off is completed for department records. (Available as a scheduled report for approvers and can be run on demand as needed).

- This report provides a view of all previous cycle transactions regardless of sign off status. It includes a sign off date column for both cardholders and approvers along with accounting detail, vendor info, amount and business purpose entry.

- If transactions appear on the report without a ‘Cardholder Sign Off Date’, remind your cardholder(s) to sign off. ***Approvers can’t sign off until the cardholder or assigned reconciler signs off so it’s important to view this report.*

Run the **Works Authorization of P-Card Expense form (PDF)** after approval is complete on or before the 15th of the month for signatures. (Available as a scheduled report for approvers and can be run on demand as needed)

- This form is a ‘signature’ form and it’s required during audit to ensure expense has been reviewed and approved by manager. (Some areas use the online form [P-Card_Manager_Authorization of Expense form](#) which is acceptable as well.)

- Authorizer (Department Head, Director, Dean, VP, or Business Manager) is responsible for reviewing and authorizing p-card expense as legitimate via signature each month. Auditors will expect to see a manager signature on this form.

**Best Practice Recommendation:** Attach the final **Sign Off Status Report** to the **Authorization of Expense form** for manager signature. Both forms should be maintained with department p-card packets in case of audit.
Viewing and Printing Works Reports
The Sign off Status (Excel) and Approver Summary Statement (PDF) are scheduled reports and will appear each month as a report ready for download. You’ll also receive email notification from Works which includes a link to the scheduled report once it’s available. Scheduled reports can be run on demand as well so you don’t have to have the email link to access the report.

Report Download:
If you have a new Works report ready, it appears in Action Items as a Download.

- Click the **Ready** link in the **Download** row under Action Items.

The **Completed Reports** view appears.

- Select the **PDF** link to open your Authorization of Expense form or Cardholder Statement. (Or select the XLS link to open your Sign Off Status Report)

Once you download the report, you can still run it again directly from the Works Reports generator if you need an updated version.
Use this guide to run a scheduled Works report demand or to refresh report data. Works Cardholder Statement, Authorization of P-Card Expense form, and Sign off Status (XLS) report are examples of scheduled reports you can run on demand using this guide.

From the Works Home Screen

1. Select Reports/Scheduled.

2. Select the report name and then select Modify/Run.

The Works Create Report template appears. Scroll down to Scheduling and Expiration field.


You’ll be directed back to Completed Reports queue.

4. Select PDF (or XLS) to view the report.
Sign Off Status Report (Excel format)
Run this report on demand to check on status of sign off by cardholder and approver-

Check for a date in the CH Sign off Date column.

- If no date or name appears in CH Signoff columns, the cardholder (or reconciler) has not completed sign off. The transaction will not appear for approver sign off in Works until the cardholder signs off.
- If no date/name appears in the Approver Sign Off columns, the approver hasn’t signed off yet.

Both the CH Sign Off and Approver Sign Off column will have a date once the approver sign off is completed for the previous billing cycle.

Budget and Review Tip:
- Run the Sign Off Status report once you’ve completed approver sign off for the bill cycle period. Save the report to your desktop or file.
- Add a new worksheet each month. Use this for review or budgeting purposes as it provides easy access to your area’s p-card transactions.
Works Authorization of Expense Form—This is a signature form required during audit. The Authorizer (Department Head, Director, Dean, VP, or Business Manager) is responsible for reviewing p-card documentation and authorizing expense as legitimate via signature each month. This form serves as record that the review was completed by the appropriate staff member.

The authorizer’s signature, printed name and title should appear on this form after expense has been reviewed and authorized by department.

A second optional use authorizer signature line is provided. Use this if your area requires more than one signature approving or authorizing expense.

Printed name and title should be legible as this is an audit record.
Options for Managing Department Budgets

Department staff responsible for overseeing budgets and expense can request access to Works for running reports, viewing or editing of transactions by contacting the university p-card administrator.

Works provides spend reports which can be run on demand or scheduled to run automatically for Works users.

- Works +Cycle to Date Detail Report (XLS format) provides transaction detail for the current month.

- Works +Transaction Detail Report or +P-card Sign Off Status Report (XLS format) provide transaction detail for the previous month.

- Works reports can be modified by Works users to create custom reports to capture different date ranges, accountholders, or fund use.

Roles available for managing p-card expense in Works:

- **Works Reconciler** role allows a staff member to be assigned allocate/edit/sign off transactions for one or more cardholders. Reconcilers can run Works reports for accounts assigned to them.

- **Works Scoped Accountant** role will allow the ability to run reports; view and edit transactions in Works before or after Cardholder or Approver sign off.

- **Works Scoped Auditor** role will allow the user to run reports and view transactions detail. No allocation editing of accounting detail is allowed (this is a view only role assigned to expense auditors).
Use Works reports in conjunction to review and manage p-card expense and department budgets. Reports provides vendor, amount, accounting string, business purposes and more in Excel format and can be customized to your needs.

<table>
<thead>
<tr>
<th>Card Embossed Line 1</th>
<th>Card Last 4 Digits</th>
<th>Purchase Date</th>
<th>Post Date</th>
<th>Vendor Name</th>
<th>Allocated Amount</th>
<th>GL: FUND</th>
<th>GL: DEPARTMENT</th>
<th>GL: COST CENTER</th>
<th>GL: ACCOUNT</th>
<th>GL: ACCOUNT Desc</th>
</tr>
</thead>
<tbody>
<tr>
<td>BUSTER BRONCO</td>
<td>5690</td>
<td>6/27/2017</td>
<td>7/1/2017</td>
<td>OFFICE DEPOT #1078</td>
<td>$63.97</td>
<td>1001</td>
<td>93300</td>
<td>5180005</td>
<td>514000</td>
<td>Office supplies and equipment</td>
</tr>
<tr>
<td>BUSTER BRONCO</td>
<td>5690</td>
<td>6/4/2017</td>
<td>7/1/2017</td>
<td>Treasure Valley Coffee In</td>
<td>$8.00</td>
<td>3010</td>
<td>93300</td>
<td>5181005</td>
<td>567050</td>
<td>Food or Refreshments for Meetings (Non-travel)</td>
</tr>
<tr>
<td>BUSTER BRONCO</td>
<td>5690</td>
<td>6/11/2017</td>
<td>7/15/2017</td>
<td>NACADA</td>
<td>$225.00</td>
<td>1001</td>
<td>93300</td>
<td>5180005</td>
<td>5107000</td>
<td>Conference registration &amp; other employee training fees</td>
</tr>
<tr>
<td>BUSTER BRONCO</td>
<td>5690</td>
<td>6/10/2017</td>
<td>7/19/2017</td>
<td>Treasure Valley Coffee In</td>
<td>$4.00</td>
<td>3010</td>
<td>93300</td>
<td>5181005</td>
<td>567050</td>
<td>Food or Refreshments for Meetings (Non-travel)</td>
</tr>
<tr>
<td>JANE BRONCO</td>
<td>4353</td>
<td>6/11/2017</td>
<td>7/2/2017</td>
<td>CAN CONOP/INN FINSIAL CF5</td>
<td>$197.95</td>
<td>1001</td>
<td>93300</td>
<td>5180001</td>
<td>561500</td>
<td>Office Equipment Rental</td>
</tr>
<tr>
<td>JANE BRONCO</td>
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<td>6/4/2017</td>
<td>7/5/2017</td>
<td>Treasure Valley Coffee In</td>
<td>$28.00</td>
<td>1001</td>
<td>93300</td>
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<td>567050</td>
<td>Food or Refreshments for Meetings (Non-travel)</td>
</tr>
<tr>
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<td>7/8/2017</td>
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<td>93300</td>
<td>5181001</td>
<td>571500</td>
<td>Employee Uniforms and Clothing</td>
</tr>
<tr>
<td>JANE BRONCO</td>
<td>4353</td>
<td>6/5/2017</td>
<td>7/8/2017</td>
<td>MICHAELS STORES T728</td>
<td>$49.44</td>
<td>1001</td>
<td>93300</td>
<td>5180001</td>
<td>561000</td>
<td>Office supplies and equipment</td>
</tr>
<tr>
<td>JANE BRONCO</td>
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<td>6/10/2017</td>
<td>7/12/2017</td>
<td>ARAMARK UFC SUBWAY</td>
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<td>3010</td>
<td>93300</td>
<td>5180001</td>
<td>567050</td>
<td>Food or Refreshments for Meetings (Non-travel)</td>
</tr>
<tr>
<td>JANE BRONCO</td>
<td>4353</td>
<td>6/12/2017</td>
<td>7/15/2017</td>
<td>WESTERN RECORDS DESTRUCTI</td>
<td>$20.00</td>
<td>1001</td>
<td>93300</td>
<td>5180001</td>
<td>519900</td>
<td>Other Professional Services</td>
</tr>
<tr>
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<td>4353</td>
<td>6/18/2017</td>
<td>7/17/2017</td>
<td>SUPERSHUTLE EXECUCARSAN</td>
<td>$26.00</td>
<td>1001</td>
<td>93300</td>
<td>5180001</td>
<td>539000</td>
<td>Public Conveyance - Out of State</td>
</tr>
<tr>
<td>JANE BRONCO</td>
<td>4353</td>
<td>6/16/2017</td>
<td>7/18/2017</td>
<td>OFFICE DEPOT #1078</td>
<td>($6.28)</td>
<td>1001</td>
<td>93300</td>
<td>5180001</td>
<td>561000</td>
<td>Office supplies and equipment</td>
</tr>
<tr>
<td>JANE BRONCO</td>
<td>4353</td>
<td>6/16/2017</td>
<td>7/18/2017</td>
<td>OFFICE DEPOT #1078</td>
<td>($9.89)</td>
<td>1001</td>
<td>93300</td>
<td>5180001</td>
<td>561000</td>
<td>Office supplies and equipment</td>
</tr>
</tbody>
</table>

**Budget and Review Tip:**

- Save the Works report to your desktop or file to for review or budgeting purposes.
- Add a new worksheet each month to maintain department p-card purchases for the fiscal year in one worksheet.
P-Card Security

Lost or Stolen P-Card?  Cardholders should immediately report lost, misplaced, or stolen cards directly to:

Bank of America Cardholder Call Center (24/7) 1-800-300-3084
If you suspect your card has been compromised or may be lost, report it immediately!

Safety online – Bank of America’s Works auto-generates email with the following sender name:  Works <worksnoreply@works.com>

✓ Cardholders and other Works users receive a Welcome to Works email with user name and information regarding how to login to Works.

✓ Cardholder and other Works users will also receive information email regarding reports and transactions.

Questions, concerns?
University P-Card Administrator:  Anna Pollworth Ext 6-1795
Purchasing Compliance Specialist:  Greg Kunde Ext 6-2964

Check the online P-Card site for forms, references and information  http://vpfa.boisestate.edu/pcard/