Boise State University has approximately 700 active cardholders, with purchases by the campus community averaging $1.3 million monthly.

- P-Card provides us with a purchasing tool that allows staff to buy items needed for day to day operations quickly and conveniently but controls are necessary.

- Departments provide this control by reviewing, approving and authorizing p-card expenses.

- Auditors ensure departments maintain appropriate controls by reviewing transaction details and conducting formal and informal audits.
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).

For Purchases under $1,999  Use P-Card for purchases authorized per p-card policy
For Purchases over $1,999  Use Purchasing Requisition or approved contract

- **Purchasing Requisition**
  - Submit a Requisition form to University Purchasing with specifications from vendor.
  - Note: Purchases over $10,000 require bids from 3 Idaho vendors.

- **Approved Contract**
  - An approved contract is one that has been signed by an individual with an appropriate level of signing authority. Vendor contracts must be reviewed by the General Counsel's office. Review contract basics online: [http://operations.boisestate.edu/generalcounsel/contracts/basics/](http://operations.boisestate.edu/generalcounsel/contracts/basics/)

**Employee reimbursement** - The use of personal funds for business-related non-travel purchases is strongly discouraged. Reimbursement is subject to department approval, availability of funds and must be in compliance with university policies.

We’ll be focusing on p-card as payment method in this presentation.
DEPARTMENT RESPONSIBILITY-
P-card expense requires 3 levels of review at department level.

Level 1: Cardholder Review
The cardholder (or assigned reconciler) reviews, allocates, and signs off on each transaction in Works. The cardholder prints and submits their signed statement with original receipts and other required documentation (p-card packet) to the department approver by the cardholder due date.

Level 2: Approver Review (Works role performed online)
The approver (usually administrative staff member) is responsible for reviewing, editing and signing off on cardholder transactions online to ensure transactions are correctly allocated and include a business purpose. The approver is responsible for reporting any non-compliance issues discovered during the approval process to the cardholder and manager for the area (or notifying the university p-card administrator, if necessary).

Level 3: Manager Authorization via Signature (offline role performed via signature)
The manager (Department Head, Director, Dean, VP, or Business Manager) is responsible for reviewing hardcopy statements and authorizing p-card expense for cardholders in their area (including the approver) as legitimate via signature. The authorizer is responsible for ensuring all non-compliance issues are resolved, or escalated to the university p-card administrator in a timely manner.

- Any delegation of signing authority by the manager must be approved by respective dean or V.P. Written approval must be submitted to the university p-card administrator.
- Use the Works Approver Summary Statement or the P-Card_Manager_Authorization of Expense.pdf form for signature. The authorizer signature form must be included with audit requests.
CARDHOLDER RESPONSIBILITY

Manage your p-card expenditures:

- Understand what types of purchases are authorized on p-card.
- Request sales tax exemption at point of sale, obtain an original detailed receipt for each purchase, and provide a business purpose understandable to others.

Know that some purchases require additional approvals and forms:

- A Meals and Refreshments form is required for any non-travel entertainment, event, refreshment, or meal purchase.
- A Travel authorization (either online or offline) is required for most off campus events or travel.
- Gifts, awards and incentives (promotional items) are regulated. Review Gifts_Awards_Incentives_appendixA.pdf before purchasing gifts.

Maintain control of your card:

- Don’t loan your card or account number to anyone (Only you are authorized to use your card)
- If your card is stolen *(or missing) contact Bank of America immediately at 1-800-300-3084. Notify your approver and the university administrator as well.
- Report any unauthorized charges immediately.
Fraud, waste, and abuse is defined as:

Any activity by Boise State University or a Boise State employee that violates any state or federal law or regulation (e.g., corruption, malfeasance, bribery, theft or misuse of government property, fraud, coercion, or conversion) or University policy; or wastes money, or involves gross misconduct, gross incompetence, or gross inefficiency.

For More Information:
http://internalaudit.boisestate.edu/auditrequest/

EXAMPLES OF FRAUD, WASTE, & ABUSE

Example 1
- An employee purchases a meal for a meeting that has a valid business purpose. The meal meets University policy, all receipts are provided and the University meal and entertainment form is complete. (Acceptable)
- The employee has a meeting with a valid business purpose. A meal is purchased, receipts are provided and required forms are completed. However, the meeting could’ve taken place without a meal. (Waste)
- The employee purchases a meal over a casual meeting with colleagues. The business purpose and necessity of the meeting is questionable. (Abuse)
- The employee purchases lunch for himself/herself and friends using University funds. (Fraud)
P-CARD is a Visa card issued by Bank of America, accepted by most vendors. Most of our purchases with p-card are for supplies necessary for business from online contract vendors (OfficeMax for example)

- P-Card is used for purchases less than $1,999.
- Purchases should be within policy and authorized by your area.
- Check the list of state contract vendors before shopping off contract with online or local vendors.

When you are ready to purchase, call the vendor, or go online (go to the local store ONLY if absolutely necessary)

- Request sales tax exemption before paying for your purchase.
- Get a detailed receipt from the vendor for each purchase.

Keep a log of your purchases as you make them to assist you in completing your reconciliation.

- Note the date ordered, vendor, approx amount and business purpose.
- Use the log to help you identify transactions during the reconciliation process.
State Vendor Contracts must be our first choice for university purchases.

The State of Idaho maintains an extensive group of contracts for use by Boise State University. The use of state contracts is governed by Idaho Code specifying “No officer or employee shall fail to utilize an open contract without justifiable cause for such action”. If a contract vendor can’t provide a necessary item (or if the item fails to meet requirements) it can be purchased off-contract. The reason for off-contract use must be documented in Works or with department p-card records. **Price is not an acceptable reason for choosing an off-contract vendor.**

- Contract vendors allow us to order online, by phone or fax and deliver directly to us.
- They offer special pricing on key items and eliminate need for time spent on searching for the ‘best price’.

*View the complete list of state contract vendors* [http://purchasing.idaho.gov/statewide_contracts.html](http://purchasing.idaho.gov/statewide_contracts.html)

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<tr>
<th>CONTRACT DESCRIPTION</th>
<th>CONTRACT INSTRUCTIONS</th>
<th>VENDOR</th>
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<tbody>
<tr>
<td>Automobile Parts</td>
<td><a href="#">Contract Instructions</a></td>
<td>NAPA Auto Part</td>
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<tr>
<td>Office Supplies</td>
<td><a href="#">Contract Instructions</a></td>
<td>Office Max</td>
</tr>
<tr>
<td>Paper &amp; Plastics, Cleaning Supplies and Plastic Bags &amp; Liners</td>
<td><a href="#">Contract Instructions</a></td>
<td>Brady Industries</td>
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THE UNIVERSITY PURCHASING CARD WEBSITE PROVIDES LINKS TO POLICIES, FORMS, AND OTHER REFERENCES: http://vpfa.boisestate.edu/pcard/

Quick links to Vendor Contracts, policies, and more...

Click on the Works Cardholder Guides box to access links to guides and references.
AUTHORIZED P-CARD PURCHASES

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 department, 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
  - Do not store account number online
Purchases Requiring Additional Approvals and Forms

Meals, Refreshments (or Events) Purchases (Policy #6260, 6240, 6250)
Review the policy (based on fund source) that applies to your particular purchase including the appendix with meal allowance rate which specifies amount allowed per meal.
- Complete a Meals and Refreshments form for any event which includes meals, refreshments or entertainment.
- 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.

Gifts, awards and incentives (promotional items) #6230 Gifts And Awards
Review the Gifts Awards Incentives Policy 6230 for detail.
- 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

Links to all of the above policies are available on the university p-card site: http://vpfa.boisestate.edu/pcredit/policies/
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.

**P-Card Support**

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