The University’s Purchasing Card (PCard) Program initiated in April 2004 had 4,173 active cardholders as of December 2004.

In this audit, we reviewed key controls associated with card issuance, use, and cancellation. While recognizing effective controls and efficiencies associated with the program, the following issues were identified by the audit team:

- Exceptions in complying with program guidelines in card use;
- Lack of timely card cancellation with termination of employment;
- Lack of effective monitoring of p-card transactions including the review of supporting receipts when reconciling the transactions;
- A lack of departmental procedures to capture authorization for transactions and the documentation of receipt of goods or services.

Additional audit concerns developed included compliance with advance approval requirements such as purchases requiring Environmental Health and Safety approval.

See p-card use guidelines at www.purchasing.ufl.edu/PCD_WBT/IntroCdhldrTrn.asp with EH&S requirements at www.purchasing.ufl.edu/PCD_WBT/ehs.asp

Department Security Administrators and Access Termination

When an employee terminates employment with the university, the Department Security Administrator (DSA) must verify that access to the myUFL system has been terminated as part of the Employee Exit Checklist. This must include:

- Coordinating with departmental processors to ensure that prior to terminating access the employee has entered all time, leave, and expense reports.
- Reviewing workflow routing assignments within myUFL to prevent delays in workflow routing. For example, if the terminated employee was designated an
Material and Supply (M&S) Fees are assessed by University Financial Services. Academic departments, however, are responsible for establishing and accounting for M&S Fees per course.

Our recent audit objective was to determine if M&S fees are established, disbursed and managed in compliance with University policies. Issues identified included:

- Some departments did not submit M&S fee proposals for courses and did not have presidential approval of course or fee amount.
- Some departments did not maintain detailed records of M&S fee collections and disbursements by course, or monitor disbursements for compliance with the fee proposal.
- Established policies did not address disposition of unspent M&S fees in the event of discontinued courses.
- Established policies did not address department chairs or deans’ authorization of fee proposals.
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Rules of the Office of the Provost require all departments to maintain detailed auditable records tracking M&S fee collections and disbursements for each course and to ensure disbursements are consistent with approved items in the fee proposal. See policies at [www.aa.ufl.edu/material/guide.htm](http://www.aa.ufl.edu/material/guide.htm).