The PCard is a convenient and efficient way to purchase goods and services, however strong unit level controls for reviewing and approving PCard transactions are vital to provide assurances that transactions are appropriate.

Listed below are some of the key issues and opportunities for improvement that were identified in our recently completed audit:

**Receipt of Goods**
All PCard transactions should have adequate supporting documentation, including a receipt or packing slip. Cardholders, or the person who actually receives the goods or services, should sign the supporting documents as evidence that the purchases or services have been received.

**PCard Approvers**
An individual assigned the responsibility to approve PCard charges must also possess the authority to question and possibly deny a transaction. The approver should not be supervised by the cardholder and must be able to question and deny a transaction without fear of reprisal. Transaction volume should also be considered. When individuals are required to approve a high volume of transactions for multiple cardholders, it may be difficult for the approver to properly review and determine the appropriateness of transactions.

**Transaction Limits**
Individual cardholder transaction limits should be reviewed periodically (i.e. annually) and adjusted to match actual purchasing needs.

**Training**
PCard training has been revised and role-specific modules added. Annual training is required for all cardholders and approvers.

For more information, please visit [http://www.purchasing.ufl.edu/main_purchasingcards.asp](http://www.purchasing.ufl.edu/main_purchasingcards.asp)
Processing Vouchers

We recently completed an audit of university check processing and disbursements which highlighted the need to remind campus users of certain procedures for processing voucher payments.

- The vendor address should match the remit address on the vendor’s invoice.
- Unencumbered vouchers should only be entered in special circumstances. A list of allowable unencumbered items can be found at [http://www.fa.ufl.edu/uco/handbook/handbook.asp?doc=1.4.13.5](http://www.fa.ufl.edu/uco/handbook/handbook.asp?doc=1.4.13.5)
- Imaged supporting documents should always indicate the university business purpose of the transaction.
- Invoice dates and numbers entered in the voucher should always match the original invoice unless processed under special circumstances such as during fiscal year end.

Disbursements should never include State of Florida sales tax.
- Environmental Health and Safety (EH&S) approval is required when purchasing certain types of hazardous equipment and materials. Documentation evidencing EH&S approval should be included in the imaging system for these vouchers.
- The unit initiating an asset purchase is responsible for assigning the appropriate account code when the capitalization threshold is met.
- Invoices for properly accepted goods or services should be paid within 30 days of receipt of the invoice.

For additional information regarding disbursement procedures, please visit University Finance and Accounting Directives located at [http://www.fa.ufl.edu/uco/handbook/handbook.asp?doc=1.4.13](http://www.fa.ufl.edu/uco/handbook/handbook.asp?doc=1.4.13).

What’s New? We Welcome Dolly Haertling

Dolly Haertling joined OACR on August 9 as administrative coordinator. Dolly will assist Chief Audit Executive Brian Mikell in coordinating the office administrative activities. Dolly previously worked in UF Human Resource Services where she was a human resources coordinator in retirement. She has a bachelor’s degree in Liberal Studies from Florida International University and a master’s degree in Human Resources Development from Barry University. Dolly can be reached at 273-1879 or by email at dhaertl@ufl.edu.

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