Formal Sub-Certification

SUB-CERTIFICATION AREA

Does the college/office have an effective control structure that includes monitoring activities, to ensure compliance with University policies regarding the use of Purchasing Cards?

CONTROL

The Purchasing Cards for the Office of Research and its units are kept in secure locations. The only individual with access to the Purchasing Cards is the Purchasing Card Manager and their designated backup. The Office of Research Purchasing Cards are kept in the department office and are for use of those individuals listed on the approved Authorized Pcard Users list.

The Office of Research follows all University policies and procedures for the Purchasing Card. The Purchasing Card Manager, Authorized Users, Reallocator and Approvers all have adequate knowledge of Federal, State and University policies and must abide by these policies in order to maintain their roles as such.

PROCEDURE

The Office of Research Purchasing Cards are kept in secured locations. The purchase must be approved by the appropriate business purpose approver prior to card being signed out. The University Purchasing Card log is then used to sign out the card. The University Pcard log is then completed when the Purchasing Card is returned.

Once the transaction has been completed, the Purchasing Card Manager then gives all Purchasing Card transaction forms and supplemental documentation to the Purchasing card Reallocator. The Reallocator assigns the appropriate chartfield for each transaction by the assigned monthly reallocation deadline.

After the Purchasing Card transactions have been reallocated, they are then given to the designated system approver. The Office of Research Purchasing Card system approver then completes a compliance review of each transaction according to the University and Office or Research Purchasing Card policies. If the transaction meets all OSU and State of Ohio applicable policies, the system approver system approves the transaction and returns the form to the Purchasing Card Manager.

Once the Purchasing Card Manager receives the transactions back from the Purchasing Card System Approver, the transactions are filed appropriately. After the monthly PNC credit card statements are received by the Purchasing Card Manager, the Manager then matches each transaction on the statement to the transactions they have filed. If the transactions match, the PNC statement is signed
and dated. Once the PNC statement has been reviewed and signed, the Purchasing card transactions and the statement are filed for reconciliation. If there is a discrepancy, the manager will then work with PNC bank to resolve the error. Finally, The departmental GL Reconciler will print the Purchasing Card Transaction Report, match the Purchasing Card transactions to the transaction report and the GL report during the monthly reconciliation process.

**Documents Used to Support This Area**

OSU Purchasing Card and Travel Card Application
OSU Card Pick-Up Authorization Form
OSU Purchasing Card and Travel Card Maintenance Form
OSU Purchasing Card and Travel Card Transaction Form
OSU OR Purchasing Card and Travel Card Transaction Review Form
OSU Purchasing Card and Travel Card Dispute/Usage Agreement Form
OSU Purchasing Card Log