

Welcome!

Pcard Training Level 3: New Approving Officials

- Everyone: please turn electronic devices to vibrate, silent or off.
- Classroom participants: please be mindful of the microphones and keep ambient noise to a minimum.
- Video participants: please actively participate, but mute your microphone when not speaking.
- Everyone: ensure your attendance is captured by the facilitator in order to receive credit for completing this course.





Introduction

- Facilitator Intro
- Contact Info
 - Email: purchasing.card@wsu.edu
 - Admin Phone: (509) 335-9527
 - Website: <http://purchasing.wsu.edu/Purcard.html>
- WSU Card Programs Intro
 - JPMC Purchasing Card
 - JPMC CTA Card
 - JPMC Travel Card
 - Comdata Fuel Card

Purchasing Card Glossary

- **PaymentNet - PNet**
- **Card Roles**
 - CARDHOLDER - CH
 - RECONCILER - REC
 - APPROVING OFFICIAL - AO
 - APPROVING OFFICIAL DELEGATE - AOD
 - DELEGATED PURCHASER
- **Limits**
 - SINGLE TRANSACTION LIMIT - STL
 - MONTHLY CREDIT LIMIT - MCL
 - TRANSACTIONS/DAY LIMIT
 - MERCHANT CATEGORY CODE - MCC
 - DIRECT BUY LIMIT - \$10,000

The Transaction Lifecycle

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    graph LR
      A[Merchant - Point of Sale] --> B[Merchant - Batching]
      B --> C[Acquiring Bank]
      C --> D[Point of Transaction Visibility]
      D --> E[Issuing Bank]
      E --> F[PNet]
  
```

- AVG. Time between Trans Date & Post Date = 3 days
 - Due to batching, it can be much longer (i.e. 6+ months)
- Any declines that happen prior to the point of visibility are at the fault of the Merchant or the Acquirer, and we will have no info about why.

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Card Framework

- **Policy - BPPM 70.08**
http://public.wsu.edu/~forms/HTML/BPPM/70_Purchasing/70.08_Purchasing_Card.htm
- **Method of payment only**
 Approval of expenses comes from the AO
- **All policies are always in effect.**
 WSU, Local, County, State, Federal, Grants, NCAA, etc...
- **Limits – based on your needs, 110%**
STARTING POINTS
 STL: \$3,500
 MCL: \$3500-\$10000
 Transactions per day: 8

 NOTE: STL requests at the Direct Buy limit and over require additional approvals and reviews in order to be granted.

Purchasing Roles

CH Purchase	REC Record	AO Approve
<ul style="list-style-type: none"> • Make allowable purchases • Receive goods • Document transactions • Timely submission of receipts • Report lost or stolen card 	<ul style="list-style-type: none"> • Receive, examine, and maintain all documentation • Upload data into PNet • Review transactions in PNet for validity • Assemble EOM 3-part documentation 	<ul style="list-style-type: none"> • Examine all documentation and transactions for validity • Approve requests • Sign EOM report as Signature Authority • Supervise use of Pcard

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Organization of the Roles

Option 1

Approving Official

Cardholder Reconciler

Cardholder Reconciler

Delegated Purchaser

Option 2

Approving Official

Reconciler

Cardholder

Cardholder

Cardholder

Delegated Purchaser

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Appropriate Transactions

- Certain goods and services are unallowable on the Pcard. BPPM 70.08 contains a full list of these restricted items.
- An **EXCEPTION REQUEST TEMPLATE** can be submitted for permission to buy any prohibited items. Template requires AO approval. Incomplete requests will be returned to the requestor.
- Exceptions are approved only in advance of a purchase. If the transaction has posted, then no exception will be approved -- Instead, Cardholder must submit **DOCUMENTATION OF RESTRICTED PURCHASE**.
- All Templates are provided at:
<http://purchasing.wsu.edu/RestrictedPCardPurchases.html>

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Lost and Stolen Cards

- ACCOUNT NUMBER STOLEN
- PLASTIC CARD LOST
- CALL JPMC TO REPORT: 800-270-7660
ACCESS CODE = 9999; DOB 1/1/77
- TIME IS OF THE ESSENCE !
- NOTIFY RECONCILER AND APPROVING OFFICIAL
- RECEIVE AND SUBMIT JPMC'S AFFIDAVIT OF FRAUD

Delegated Purchases

- Cardholder may authorize and instruct another employee to make purchases.
- The card must be checked out and back in on a PCard Check-out Record.
- Cardholder provides a delegation form for the assistant to show merchant.
- **The cardholder is responsible for all purchases made with his/her PCard.**

Delegated Use Forms

PURCHASING CARD CHECK-OUT LOG SHEET

Washington State University
Purchasing Services
PO Box 641000
Pullman, WA 99164-1000

See BPPM 70-08

The cardholder and card reconciler are responsible for monitoring who has possession of the purchasing card. Usually, the cardholder is the person who has possession of the card. If an alternate user needs purchase with the card, indicate the name of the alternate user, the date and time the card is checked out, and the date and time the card is returned. Either the cardholder or the card reconciler maintains a copy of this log for each purchasing card which is checked out.

DEPARTMENT NAME	CARDHOLDER NAME	CARD-RECONCILER NAME	DATE/TIME

PURCHASING CARD CHECKED OUT TO:	DATE / TIME OUT	DATE / TIME RETURNED

<http://www.wsu.edu/~forms/PDF/BPPM/70-08-15.pdf>
<http://www.wsu.edu/~forms/PDF/BPPM/70-08-14.pdf>



Transaction Documentation

- one for every transaction
- obtained from the merchant
- original form, integrity preserved
- itemized

RECEIPT, INVOICE, PACKING LIST, ORDER CONFIRMATION OR OTHER DOCUMENT CONTAINING

- name of merchant
- date of purchase
- description
- quantities
- unit prices

• I understand that it is my responsibility as a Cardholder to: make purchases, collect detailed receipts, and follow up on disputed purchases with merchants and/or the issuing bank.

What Auditors Examine

- **PRACTICES**
- **ROLES AND RESPONSIBILITIES**
- **DOCUMENTATION**
- **ITEMIZED RECEIPTS**
- **STATEMENT AND MONTHLY REPORTS**

THE REVIEW IS A TEST OF COMPLIANCE WITH POLICY AND PROCEDURE


PCard Account Maintenance

- Change of Reconciler
- Change of Approving Official
- Change Email Notifications
- Change of Spending Limits
- Change of Duties
- Transfer or Separation
- Compromise or Fraud

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Consequences of Misuse

- Written notice of policy violation
- Additional training
- Card suspension or cancellation
- Report to VP and/or Internal Audit
- Termination of employment
- Recovery actions
- Criminal Prosecution




Program Administration

The Purchasing Card Program is administered from Purchasing Services, and supported by Accounts Payable.



Key contacts:

Jeff Senkevich 509-335-9527	Program Management	Account maintenance, training and customer assistance
Patty Gropp gropp@wsu.edu	Program Administration	Policy, compliance, customer service
Sean Dinius 509-335-2010	Accounts Payable	Assistance with posted transactions and tax issues



End of Training

We appreciate your attendance, attention, and effort in being here with us today.

Late Attendance

If you did not get marked off for Roll Call at the beginning of class, please ensure to get credit for today by notifying me via email at purchasing.card@wsu.edu

Email should contain:

- Your Full Name
- Your WSU ID#
- Your Location (City and Dept. name)
- Make sure to identify the class you attended as "Level 1 Pcard Training on XX/XX Date"