



University of Wisconsin-La Crosse

Purchasing Card (PCard)

Statement Auditing Criteria

1. Approvals

- a. *Cardholder* signature/approval – one of two ways
 - i. The cardholder approval is in an email - *preferred*
 1. Cardholder must specifically indicate 'approved' in an email.
 2. Example: 'Approved', 'I approve'
 - ii. The statement is signed by the cardholder
 1. Must be a hand written signature, or Adobe Digital signature
 2. Cannot be signed with computer font i.e. cursive or script font
- b. *Supervisor* signature/approval – one of two ways
 - i. The supervisor approval is in an email - *preferred*
 1. Supervisor must specifically indicate 'approved' in an email.
 - a. Example: 'Approved', 'I approve'
 - ii. The statement is signed by the supervisor
 1. Must be hand written signature, or Adobe Digital signature
 2. Cannot be signed with computer font
 - iii. The cardholder's payroll supervisor must approve, not the division business manager or other financial approver for the department/unit.
 1. Business Managers are not PCard approvers

2. Business Purpose

- a. Each transaction on the statement requires a business purpose.
 - i. The Business Purpose provided should not be vague ('conference', 'membership', 'supplies')
 - ii. The Business Purpose should answer the question "Why did UWL need this?"
 1. Examples:
 - a. Classroom supplies for... (class number or how used in class)
 - b. Research supplies for... (who is the researcher or what is the research)
 - c. Faculty research for... (who is the researcher or what is the research)
 - d. Athletic supplies for... (why did UWL need the Athletic supplies)
 - e. WI ASSN Conference for Chemistry Educators
 - f. Membership to WI ASSN of Chemistry Educators
 2. Office supplies and Lab supplies are acceptable
 3. Grant supplies must give name of the grant in addition to how the purchase will be used.

3. **Statement and receipts**

- a. Each statement charge must have a corresponding/matching itemized receipt.

4. **Review receipts for the following items:**

- a. Sales tax
 - i. Sales tax should not be charged on purchases in Wisconsin
 - ii. Room tax and gas tax are allowable
- b. UWL shipping address
 - i. Shipping address should be UWL address, if not UWL, must have approval from Supervisor or Purchasing Services
- c. Amazon.com
 - i. Amazon.com purchases must have screen shot of ShopUW+ showing product not available.
- d. Awards/Prizes
 - i. Awards must have pre-approved Prizes, Awards and Gifts form
- b. Books
 - i. Must be purchased from UWL Bookstore or have email from Bookstore (Carlena Goddeau) indicating they could not source – Murphy Library Staff is exempt.
- e. Food/grocery
 - i. Must have pre-approved food forms
- f. Gasoline receipt
 - i. Must have rental car receipt
- g. Hotel/Lodging
 - i. Must have conference registration receipt/confirmation/agenda
- h. Office Supplies
 - i. Office supplies should be purchased through Shop@UW
- i. Technology - Software or Computer/Laptop/Tablet
 - i. Must have Purchasing Services approval if on PCard
 - ii. Peripherals like mouse, keyboard, microphone, webcam, covers/cases are okay
- j. Transportation (car rental/airfare/train/bus)
 - i. Must have conference registration receipt/confirmation/agenda

SUPPORTING DOCUMENTATION SUMMARY

All charges on your PCard statement must have an accompanying **itemized receipt**. Vendor statements or quotes are not acceptable. Must be an invoice showing \$0.00.

Airfare charges must be accompanied by the TravelWise confirmation/invoice AND a conference/meeting agenda or registration confirmation.

Food/Meals must be accompanied by a pre-approved Food Expense Approval Form: <https://uwlax.edu/globalassets/offices-services/business-services/forms/2018.04.05-ap-food-approval-form.pdf>.

Clothing over \$75 each item must be accompanied by a pre-approved Clothing Purchase Approval Form: <https://www.uwlax.edu/globalassets/offices-services/business-services/forms/clothing-purchase-approval-form.pdf>

Prizes/Awards/Gifts must be accompanied by a pre-approved Prizes, Gifts and Awards Form: <https://www.uwlax.edu/globalassets/offices-services/business-services/forms/prizes-awards-or-gifts-approval-form-updated-12.21.2021.pdf>

Gasoline receipts must be accompanied by a copy of the rental car confirmation/invoice.

Hotel/Lodging receipts must be accompanied by a copy of the conference/meeting agenda or registration.

Rental Car receipts must be accompanied by a copy of the conference/meeting agenda or registration.