



NC DEPARTMENT OF
**HEALTH AND
HUMAN SERVICES**
Office of Procurement and
Contract Services

Procurement Card (P-Card) Policy and Procedures Manual



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(Revised April 2018)

NC Department of Health and Human Services
P-Card Policy and Procedures Manual

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INTRODUCTION

Welcome to the Department of Health and Human Services Procurement Card Program.

The purpose of the NC Department of Health and Human Services (NCDHHS) Procurement Card (P-Card) program is to simplify procurement and payment processes for selected low dollar, high volume business commodities and services. The program is designed to maintain accountability while reducing the cycle time and administrative burden of procurement procedures such as purchase requisitions/orders, direct pay requests, and expense reimbursements. The card is issued by Bank of America Merrill Lynch (BAML) and is widely accepted by vendors that support Visa card purchases.

This reference guide will provide general information of the P-Card program and details regarding:

1. Card issuance
2. Card processes
3. Purchasing guidelines, and
4. Documentation requirements

It is important to read the following information carefully, as cardholders, reconcilers, supervisors, and division P-Card administrators are responsible for adhering to the established policies and procedures.

Program Contacts

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Bank of America

After normal business hours, the cardholder can call Bank of America directly at 1-866-500-8262 for assistance. The bank's 24-hour contact information is also available on the back of each credit card.

Program Benefits

The program provides the following benefits to cardholders and the NCDHHS:

- * Prompt payment to suppliers.
- * The use of personal funds for business and travel reimbursements may be eliminated
- * Provides convenience, security, and flexibility to make small dollar purchases.
- * Allows Purchasing staff to concentrate on more complex, higher dollar purchases
- * Significant cost savings in the purchase-to-pay cycle.
- * Increased expense analysis power.

Corporate Liability

The DHHS purchasing card is a Visa credit card with corporate liability. Corporate liability means that the Department is responsible for payment and is liable for all charges made by DHHS employees. The Department is not liable for charges made with the purchasing card resulting from card theft or other fraudulent use by third parties not employed by the DHHS.

The Department is not held liable for charges made by a terminated employee once notice of termination is provided to BAML.

GENERAL INFORMATION

The Procurement Card (P-Card) is a corporate Visa credit card, issued to DHHS through BAML. The cards in turn, are issued to DHHS employees for conducting business transactions. **Personal use of the P-Card is strictly prohibited.**

The Division/Facility manager works with the Division P-Card Administrator (DPA) to complete the necessary paperwork to request a card for their permanent employee. The cardholder and their supervisor must complete P-Card training before the card is issued to the employee. The P-Card is issued in the employee's name through BAML and the DPA. Cards are not to be issued to temporary workers or contractors and may not be issued in the name of a Division or Agency.

Personal Credit History: A P-Card is issued in an employee's name and personal credit history is not considered during the application process. Use of the P-Card will not affect personal credit history.

Payment of Charges: Monthly P-Card charges are paid to BAML by DHHS. DHHS funds and expense accounts assigned to the division or by the Reconciler during the reconciliation process, are charged monthly when the payment to the bank is generated.

Procurement Legal Policy

The credit card program is administered by the N.C. Department of Administration, Division of Purchase and Contract (P&C). All State of North Carolina procurement laws in General Statute 143 and N.C. Administrative Code (01 NCAC 05B.1523) apply to the use of the procurement card. Refer to the NC Department of Administration website below:

<https://ncadmin.nc.gov/government-agencies/procurement/procurement-rules>

Cardholders, Supervisors/Approving Managers and/or Reconcilers who knowingly or through willful neglect, fail to comply with the following may be subject to suspension or termination of procurement card privileges or face additional disciplinary action up to and including termination of employment and criminal prosecution to the fullest extent of the law.

General Statute 143B-920 states: "Any person employed by the State of North Carolina, its agencies or institutions, who receives any information or evidence of an attempted arson, or arson, damage of, theft from, or theft of, or embezzlement from, or embezzlement of, or misuse of, any state-owned personal property, buildings or other real property, shall as soon as possible, but not later than three days from

receipt of the information or evidence, report such information or evidence to his immediate supervisor, who shall in turn report such information or evidence to the head of the respective department, agency, or institution. The head of any department, agency, or institution receiving such information or evidence shall, within a reasonable time but no later than 10 days from receipt thereof, report such information, excluding damage or loss resulting from motor vehicle accidents or unintentional loss of property, in writing to the Director of the State Bureau of Investigation.”

The N.C. Department of Administration, Division of Purchase and Contract (P&C) and DHHS Office of Procurement, Contracts and Grants reserve the right to withdraw any authority or delegated approval due to non-compliance with applicable laws, rules, regulations, policies and procedures or the terms of any conditional approval.

Card Usage

The P-Card can be used for most allowable DHHS business expenses with vendors that accept Visa credit cards. The card can be used to pay for approved purchases up to the approved individual P-Card limits. Any purchase over the \$2500 limit must be entered in e-Procurement.

In-store purchases as well as purchases placed by phone, internet, fax, or mail can also be made using the P-Card. Personal use of the card is not allowed and will be considered as terms for card revocation as well as employee disciplinary action.

The cardholder should always check *Statewide Term Contracts* first to see if the items needed are available from a contracted vendor. These contracts are managed by the N.C. Department of Administration and are located here: <https://ncadmin.nc.gov/government-agencies/procurement> .

The P-Card is simply a payment tool that is designed to enable departments to make purchases more efficiently, while staying in compliance with procurement guidelines. The card should never be used to circumvent any purchasing policy as defined by P&C, the Office of State Budget and Management (OSBM) or the DHHS Controller’s Office.

Spending Limits

Charges or purchases made using the card are limited by transaction dollar limits, and/or monthly spending limits as defined below. In addition, some vendors are blocked based on their Merchant Category Code (MCC). Transaction dollar limits and allowable merchant categories are established for each card account or spend control profile.

Transaction Dollar Limits: Standard transaction limits are set at the delegated small purchase threshold with a monthly limit of \$5,000. *NOTE:* Your assigned limits may be different, depending on budget and departmental needs.

A temporary increase will be considered by the DPA in certain circumstances, and with proper documentation. (See the Maintenance Request form in the Appendix.) ***Splitting transactions to remain within the established limits is strictly prohibited and may result in losing spending privileges.***

Monthly Spending Limit: The monthly spending allowance is determined based on division budget and spending needs for the unit.

Merchant Category Code Blocking: Merchant Category Code (MCC) blocking limits purchases from specific vendors. If a merchant category code is blocked (e.g. jewelry stores) and a purchase is attempted, the purchase will be declined. Management has tried to ensure that vendors used during the normal course of business are not restricted.

If your card is declined by a vendor that provides allowable business purchases, please contact the Division P-Card Administrator (DPA) to assist with the purchase.

Card Data Security

As a P-Card user and an “Information Custodian”, quality of and control over DHHS data associated with an issued payment card and other DHHS data is the responsibility of the cardholder. The Office of Procurement, Contracts and Grants (OPCG) considers P-Card data confidential as defined in the [DHHS Information Systems Security Manual](#). The payment card number and any documents containing the payment card number must be safeguarded in the manner prescribed by Payment Card Industry Data Security Standards (PCI DSS). As a Cardholder, personal responsibility for the protection and proper use of the card is assumed upon issuance and activation of the card. Follow the points below to assure card security.

Definitions

Cardholder Data (CHD) includes any of the following (together or separately):

- Primary Account Number (PAN)
- Cardholder Name
- Security Code
- Expiration Date

Sensitive Authentication Data is security related information used to authenticate cardholders and/or authorize credit card transactions and includes (but is not limited to):

- Card verification codes/values (card verification codes printed on the front of the card or the signature panel often referred to as security codes; CVC or CVV)
- Full magnetic-stripe data
- Personal Identification Numbers (PINs) and PIN blocks.

NOTE: Data security applies to all parties with access to card data, either through the NCAS system, or the bank’s WORKS system.

****Never share a login ID with anyone, under any circumstances.****

PIN Code: When the Chip/Pin card is first issued, the cardholder will follow the instructions on the card mailer to activate their card and choose a personalized PIN code. The bank has a dedicated website for retrieval of a forgotten code: www.BofAML.com/globalcardaccess

- 1st Time Users will need to click “Register a Card”
- Fill in all the required information. This includes the full card number, security code, etc.
- Create your own User ID and Password
- At the end, your PIN number will be displayed one digit at a time.

The screenshot shows a web interface for logging in or creating an account. The header is a dark blue bar with the text 'Login or create an account'. Below this, the page is split into two columns. The left column is titled 'Have an existing login?' and contains two text input fields labeled 'User ID' and 'Password', a blue 'Login' button, and a link 'Forgot your password?'. The right column is titled 'New account?' and contains three blue links: 'Apply for a new card', 'Check the status of an existing application', and 'Register a card'. A green arrow with a blue outline points to the 'Register a card' link.

NOTE: Read the Chip/PIN insert that comes with each card for more details.
Do NOT write Your PIN code on the card itself or store it with the card.

Access

- **A P-Card can only be used by the person to whom the card has been issued.** All handling of data (for retention, storage, or destruction) must be carried out by authorized employees. Access to CHD must be restricted to a minimum number of persons possible and only to those whose jobs require such access.
- If an issued P-Card is lost or stolen, promptly follow the instructions under “Lost or Stolen Card.”
- Should employment changes occur, e.g. promotions, retirements or terminations, complete and submit the P-Card Maintenance Form two (2) weeks prior to the last day of employment, or as soon as possible, to the DPA. The DPA should retrieve and destroy the P-Card on the last official day of work.

BEST PRACTICE: Do not store CHD. If the card, or card data must be retained, storage in a locked cabinet with limited access is mandatory.

Transmission

All transmission of payment card data must be secure and limited to analog (not network) connected devices. Card data is NEVER to be sent via e-mail. Purchases can be made via fax if the card number is not included on the fax or if the data is sent via a secure analog fax machine.

Thus, for security purposes, the order of preference for transmitting P-Card information is as follows (each method of submission should only be used if the more preferred methods are not available):

1. Submit in person (face-to-face) or via a secure online payment site (see “Internet Purchases”)
2. Submit via phone to authorized vendor
3. Submit via secure, analog fax
 - a. If possible, call the vendor with your card number instead of including it on the actual fax (you may indicate on the form to “Call for credit card number” and include your phone number).

BEST PRACTICE: Use only the last 4 digits of the P-Card number in an email communication, even when communicating with the DPA or PA to resolve an issue.

Storage

If CHD needs to be physically retained, the data must be stored in a physically secure location, i.e., in a locked cabinet, with limited access and accessible only by those employees whose job requires such access.

No Sensitive Authentication Data may be stored in writing, on any personal device or network, or on a DHHS device or network, even if encrypted.

Destruction of any physical records containing the PAN must be verified when the card is surrendered.

Maintain receipts in a safe place until they are submitted to the Reconciler or Approver as documentation. Ensure that receipts do not contain the full card number.

Disclosure

You must not sell, purchase, provide, disclose, or exchange any information concerning a DHHS cardholder account or any other transaction information.

Breach Notification

Any DHHS agency which becomes aware of a disclosure or possible disclosure of identifying information shall **immediately** report the privacy incident or complaint to the DHHS Privacy and Security Office (PSO) and the division Privacy Official or Privacy Coordinator as noted in DHHS Policies and Procedures Manual Section [VIII Privacy and Security Identity Theft and Security Breach Notification](#).

ROLES AND RESPONSIBILITIES

DHHS employees and management play key roles to support the P-Card program. A summary of roles and responsibilities follow.

Cardholder

The cardholder is ultimately responsible for the purchases made on their card and for timely submission of receipts and supporting documentation. Cardholder responsibilities include, but are not limited to:

A. Card Usage: Ensures compliant use of the P-Card per DHHS policies, purchasing guidelines, the P-Card Manual, and the Travel Procedures Manual.

- Maintains the P-Card in a secure location. Notify the bank and DPA immediately if the card is lost or stolen.
- Never allows use of the P-Card by others.
- Ensures spending limits and allotted operating budget are not exceeded on any transaction.
- Ensures transactions are not split to circumvent spending limits or DHHS guidelines.
- Ensures NC Sales and Use Tax is not charged on purchases that qualify for the tax exemption.
- Ensures a Travel Authorization (located on the DHHS OOC website under [Travel Forms and Policies](#)) is fully approved before paying for travel expenses. (Pilot program members only.)

B. Reconciliation/Documentation:

- Obtains a valid **itemized receipt** for each purchase which includes: Vendor name, Vendor address, Date of purchase, Full item description, Shipping address (if applicable) and Total amount of purchase.
- Provides clarity to an item description or business purpose that is not self-explanatory.
- Upon receipt of goods, signs the itemized receipt, obtain Supervisor/Manager signature within 2-3 days.
- Assists the DPA or Reconciler with resolution of billing discrepancies, disputes, and credits.
- Verify each transaction listed on the monthly Statement (see Appendix III) and confirm with the DPA or Reconciler that all receipts have been received. The cardholder is ultimately held responsible for ensuring that all transactions are documented and reconciled. (See *Compliance Assurance*)

- C. **Policy** – maintain knowledge of DHHS and internal procurement policy and procedure for their Division/Agency.

Cardholder Supervisor/Manager

The supervisor is responsible for reviewing transactions and must have a thorough knowledge of the cardholder’s job responsibilities in order to determine if purchases are job-related and appropriate to the division/agency purpose.

A. Training

- Supervisors and/or Managers are required to attend training provided by the Department or Division before a card is issued to their employee.
- Ensure that the cardholder completes the required training before receiving their card.
- Choose cardholders carefully! They should be employees who are responsible and have demonstrated ability to follow policies and procedures.

B. Purchase Approval/Reconciliation

- Approve card requests for employees and submit to Division P-Card Administrator.
- Review each purchase receipt to justify necessary purchase.
- Signs itemized receipt provided by the cardholder; forward the receipt to reconciler within 2-3 business days.
- Review NCAS transactions weekly, if available, to compare with cardholder receipts.
- Review and approve the monthly statement for each employee with signature and forward to reconciler.

C. Account Changes/Closure of Account

- Notify Division P-Card Administrator of any changes to accounts.
- Retrieve card from cardholder when an employee is leaving the department.

BEST PRACTICE: As soon as the cardholder gives notice that they are leaving DHHS, the card should be inactivated and all receipts collected, signed and verified.

- Destroy the card and notify the Division P-Card Administrator to inactivate the card.

Reconciler

All receipts are reconciled using the North Carolina Accounting System (NCAS) and this process is managed and overseen by the DHHS Office of the Controller. P-Card transactions interface from the bank to NCAS enabling the reconciler the ability to select transactions that are to be reconciled. The correct, signed, itemized receipt should have been received along with any necessary supporting documentation. The reconciler works with the Division P-Card Administrator, and/or the cardholder to resolve any discrepancies or problems.

A. Receipts/Documentation

Reconciliation of transactions with appropriate itemized documentation ensures that the:

- Item purchased, amount charged, and the vendor name match the receipt
- NC Sales and Use Tax is not included
- Description of the items purchased is clear
- Business purpose of the purchase is clear
- Cardholder and Cardholder's Supervisor/Approving Manager signatures are legible

B. NCAS System Reconciliation

- Reconcile receipts within timeframes established by DHHS P-Card policy.
- Change purchase description information in the NCAS.
- Ensure correct organization, fund, and account code are used

C. Records Retention

- Compile receipts with supporting documentation and attach to the Cardholder's bank statement while ensuring that the documentation and signatures meet DHHS P-Card policy.
- Ensure the record retention period of five (5) years is maintained for all P-Card documents, as detailed by DHHS Office of the Controller.
- P-Card files should be easily accessible in the event of reviews, audit requests and other inquiries.

D. Card Maintenance

- Reconcilers should receive updated list of Cardholders and their Supervisors/Approving Managers from the DPA.

Division P-Card Administrator (DPA)

This person serves as a liaison between the DHHS P-Card Administrator (or Program Administrator, referred to as the PA for purposes of this manual) and the Division//Facility. This person's responsibilities include:

- Develop and maintain internal policy to address areas unique to the Division/Facility.
- Ensures all Cardholders and Supervisors in the Division/Facility are properly trained and provides refresher training as needed. (No less than once per year.)
- Ensures that the P-Card is used in compliance with DHHS purchasing guidelines, the P-Card Manual, and the Travel Procedures Manual.

- Submits card requests and modifications to the PA (new cards, changes and account closures).
- Reviews transactions to ensure the Cardholder has not split any transactions to circumvent spending limits or the DHHS guidelines. *See section on Split Transactions for more detail.
- Ensures transaction review and signoff is complete by the 7th of the month; or prior business day if the 7th falls on a weekend or holiday.
- Complete and submit P-Card Violation Form for identified problems; may result in card suspension, contingent upon circumstances. (See form in Appendix III.)
- Ensures documentation copies are filed and retention policies are followed, as applicable.

DHHS P-Card Administrator (Program Administrator – PA)

This person is responsible for the overall P-Card program for DHHS. This position acts as the liaison between the bank and the department. Responsibilities include the following areas:

A. Policy and Compliance

- Develops and maintains DHHS's P-Card policy in compliance with NC General Statutes, NC Administrative Code, Office of the State Controller and DHHS internal procurement policy.
- Develops and delivers effective training for users.
- Develops procedures for ordering cards, changing cards and closing accounts.
- Submit procurement spend exception requests to the DHHS Office of the Controller for review and approval.
- Generate and review monthly/quarterly reports for transaction review (split payments, using allowable vendors, etc.) Also monitor accounts for non-usage or dormant cards.

B. Liaise with Division P-Card Administrator

Works closely with the DPAs for all card-related matters, including ordering cards, resolving card declines, lost/stolen card replacement, documentation questions, and general policy clarification.

GENERAL CARD PROCESSES

How to Obtain a Card

- 1) Division Managers/Supervisors will identify staff with a business need for a P-Card.
- 2) Upon management approval, a P-Card Request form and Employee Agreement form can be obtained from the DPA or PA.
- 3) Complete and forward the P-Card Request form with the appropriate signature approvals to the DPA. Before the card is provided to the cardholder, proof of completion as well as passing of the P-Card training class must be provided to the PA.
- 4) The cardholder, reconciler, and manager/supervisor must complete the training course as well.
- 5) The Employee Agreement, Manager/Supervisor Agreement and Test must be sent to the PA upon successful completion of the training course.

New P-Cards will not be released until all of the necessary paperwork is completed.

Card Changes - Employee Name Change, Organization and Fund Code Changes, and Approver Change

The DPA maintains cardholder applications, agreements, and change documents. To report a legal name change, to change organization and fund codes assigned to the card, change spend control profiles or change the Reconciler or Approver, complete a P-Card Maintenance Request form located in the Appendix Section of this manual.

Card Renewal

P-Cards are issued with a three (3) year expiration date and are subsequently renewed every three (3) years. Renewal cards will be mailed from the bank to DHHS in Raleigh and distributed by the PA to each DPA. The DPA will distribute cards to cardholders in their Division/Facility. Renewal cards should arrive approximately thirty (30) days before the expiration date.

Cardholder Employment Changes

P-Card Cancellation is required in the following cases:

- Employee leaves DHHS
- Transfer to a new division within DHHS. The employee will apply for a new card in their new division, if needed.
- Card inactivity in the performance of daily job duties. See Section on *Card Inactivity* for more detail.

To cancel a card, complete and submit the P-Card Maintenance form following the instructions provided on the form.

Card Inactivity (Dormant or Low Usage Cards)

In the event a card is inactive, or dormant, for six (6) months, the card will be reviewed for possible cancellation by the PA. The Program Administrator (PA) requires written justification to allow dormant cards to remain active.

Low usage cards, or cards with fewer than five (5) purchases over a twelve (12) month period, are also subject to review and may require written justification for keeping the account active.

Lost or Stolen Card

If the P-Card is lost or stolen, immediately report the problem to BAML at 1-800-822-5985, option #2. Customer assistance is available 24 hours a day. Immediately after reporting to BAML, notify the DPA of the event. ***It is extremely important to act promptly in the event of a lost or stolen card to avoid DHHS liability for fraudulent transactions.***

Upon notification, BAML will reissue a new card, and the current card will become inactive. The PA will notify the DPA once the new card is received.

Training

Cardholders, Reconcilers, Supervisors and anyone involved in the P-Card process, must receive initial training and will be required, at a minimum, to obtain annual refresher training to reinforce P-Card policies and procedures.

Violations

See Section on *Compliance Assurance* for details.

GENERAL PURCHASING GUIDELINES

The P-Card represents DHHS’s trust in the cardholder as a responsible employee that will safeguard and protect DHHS assets. The responsibility for proper use of the P-Card is assumed by the cardholder. Card usage does not change or alter current purchasing policies and departmental approval processes.

The P-Card serves only as an optional method of payment.

Vendor Selection

The P-Card can be utilized with any vendor who accepts Visa as a payment source, with the following exceptions:


- The vendor cannot be a DHHS or State employee (see DHHS Conflict of Interest Policy)
- The vendor cannot be an immediate family member of any employee (see DHHS Conflict of Interest Policy)
- The vendor cannot be listed on the N.C. Department of Administration’s Debarred Vendors list. (<https://ncadmin.nc.gov/government-agencies/procurement/procurement-rules>)

Allowable and Non-Allowable Card Purchases

The DHHS P-Card can be used for official purchases of operating supplies, materials and other low value purchases needed for business purposes. All purchases must be within the assigned spending limits unless prior written approval is received to exceed those limits.

For cardholders in the Travel Pilot program, the P-Card allows for an improved approval and prepayment process for items such as conferences, airline tickets, and hotel room reservations. Upon departmental and special fund approval (e.g. from Budget and the Controller’s Office) of the Travel Authorization form, the traveler may prepay eligible travel expenses using the P-Card. Additional approval may be required during budget restrictions. When using the P-Card for travel expenses, follow the guidelines and processes identified in the Travel Policy Manual (see Controller’s website: <https://www2.ncdhhs.gov/control/travel/travel.htm>)

Two charts are listed below as a guide for Allowable/Unallowable expenses.

	Allowable Expenses on the DHHS Purchasing Card
<ul style="list-style-type: none">• Client needs (clothing, personal items, bus tickets, etc.)• Degree Transcription Verification• Supplies and Materials: electrical parts, janitorial/cleaning supplies, office supplies, etc.	



Non-Allowable Expenses on the DHHS Purchasing Card

The following are NOT permitted with the P-Card:

- Alcoholic beverages
- Cash/Gift cards
- Contractual or Consulting Services (includes repairs)
- Employee Travel expenses unless prior approval received from OPCG and the Controller's Office
- Fuel for Rental Vehicles
- IT purchases including, but not limited to: desktop and laptop computers, tablets, printers, copiers, scanners, smart phones and software. DHHS IT is required to review and advise on all IT purchases. <https://info.ncdhhs.gov/dirm/purchasing.htm>
- Motor Fleet Vehicles (fuel, repairs or maintenance)
- Payments to other State agencies or Universities
- Personal purchases (good or services not directly related to job responsibility or official State business)
- Purchases over the cardholder's assigned card limits (per transaction and monthly)
- Tobacco products
- Split transactions to circumvent the Cardholder's approved card limits.
- Utility Payments (Power and/or Water). These must be approved by the Controller's office.

Fixed Assets Policy

Items valued at \$500 or greater that are purchased with the P-Card must adhere to the DHHS Fixed Assets policy. Refer to the Controller's Office page for complete detail and forms needed to complete this process.

Sales Tax Exemption

The DHHS is a tax-exempt entity and is not required to pay North Carolina sales and use tax on qualifying goods (see Certificate of Exemption on the Tax Office website).

When dealing with vendors, the cardholder should make them aware of the exemption by providing the tax-exempt number printed on the P-Card or a hard copy of the Certificate of Exemption.

Verify that the invoice does not include a charge for NC Sales and Use Tax. If it does, provide the vendor with the tax-exempt number again and ask for a credit to be issued. All sales tax paid to a vendor will be charged to the default organization and general ledger fund listed on your card application.

Split Transactions

A split transaction occurs when a Cardholder splits a purchase to stay within the dollar limits of the card (per transaction limit), or to avoid the bid process. **Splitting transactions is strictly prohibited.** Care should be taken by the Cardholder to avoid any appearance of splitting a charge.

Examples of split transactions are noted below. If you are uncertain as to if a transaction would be considered "split," contact the DPA.

- 1) Cardholder purchases similar or complementing items that cost a total of \$3,000. The sale is divided into separate transactions of \$1,800 and \$1,200. This is considered a split transaction to avoid exceeding the transaction limit and is not allowable.
- 2) Cardholder purchases an item on Monday which costs \$3,500 and pays the vendor \$2,500. The remaining \$1,000 is paid on Friday. The \$3,500 purchase has been divided into two transactions. This is considered a split transaction to avoid exceeding the transaction limit and is not allowable.
- 3) Two cardholders within the same department use their cards to purchase an item or complementing items that cost \$4,500. Two transactions occur (one on each card) for the purchase. This is considered a split transaction to avoid exceeding the transaction limit and is not allowable.

HOW TO MAKE A CARD PURCHASE

This section addresses the application of the general procurement guidelines to purchasing card transactions.

Card Purchase Steps

To make a card purchase, follow the steps below. If in doubt about any part of the process, contact your supervisor or DPA for clarification.

1. Follow the internal procedures of your department to determine if a purchase is required and authorized.
2. Obtain supervisor approval for the purchase and check for availability of funds.
3. Determine if the price quoted is the best price you can obtain.
4. Tell the vendor you are making the purchase on behalf of DHHS and that we are exempt from NC Sales and Use Tax. Provide the tax exemption number printed on your P-Card and verify that tax is not included on the invoice.
5. Provide payment with your P-Card. All payments must adhere to the cardholder's defined card limits. *See Split Transactions section.
6. Obtain an itemized receipt (must list full item description, quantity, price, and total purchase) as well as the vendor's name and address and shipping information (if applicable).
7. If goods are to be delivered, provide the vendor your name, department, phone number, and complete delivery instructions. It is recommended that purchases be shipped directly to your work (office) address whenever possible. *Purchases should not be shipped to a home address, unless the employee has an approved home office.*
8. When goods are delivered, retain and match the packing slip to the original itemized receipt (the documents will be mandatory in the reconciliation process).

Declared Emergency and Natural Disaster

In an emergency (as declared by the Governor or 01 NCAC 05B.1602), the PA may request higher spending limits on cards in critical areas. Such increases shall be in effect only for the duration of the declared emergency. Requests for increased limits will be sent to the State Division of P&C, if time permits, and must be reported to the State regardless. Each Division/Facility P-Card Administrator is encouraged to submit their Emergency/Disaster policy including cardholders that will require increased spend limits and/or special Merchant Category Code (MCC) allowances.

Declined Transactions

There are several conditions that can cause a declined transaction with the merchant:

1. **Spending Limits:** Purchase over the allowed transaction limit or monthly limit
2. **Spending Types:** Some Merchant Category Codes (MCC) are blocked. The cardholder can request a temporary override by completing the Maintenance Form and providing a valid business purpose for the charge. (Refer to Non-Allowable Expenses)
3. Invalid **CVV Code** (security code on the back of the card)
4. Invalid card **Expiration Date**

Steps to Research Transaction Declines

Contact the DPA for your division/facility to research the decline in the Works program. The DPA may need to contact the PA for assistance in correcting and facilitating the decline.

Internet Purchases

On-line purchases must be made with vendors who use a Secure Sockets Layer (SSL) browser session. To confirm that a secure area has been accessed, look for “https” (denoting a secure site) in the web address. A closed lock usually appears to the right of the web address or at the bottom right-hand side of the screen when you are asked to enter your card number.

If a secure browser site is not readily apparent to you, do not utilize the internet to make the purchase as the security of your card could be jeopardized.

Website Receipts

Websites that present an on-line receipt, which reflects the items purchased and cost with a company logo or name, will serve as proper documentation. Simply print the on-screen document.

Websites that reflect the billing amount only will serve as proper documentation by printing the email confirmation or order acknowledgement.

Websites that do not present an on-line receipt can still be utilized. The customer should print screens that reflect the items being purchased and the amount, and then ensure the email confirmation or order acknowledgement is attached.

Missing Receipts

A receipt is required for every transaction, both debit and credit. The Cardholder should make a reasonable effort to obtain an itemized receipt from the vendor. If they cannot, they should complete a Transaction Reconciliation Form to document the charge. (See form in Appendix III.) Keep in mind that missing receipts are considered a violation; therefore, this form should be used only in rare circumstances.

Photocopies: Do not send photocopies of the P-Card itself or any photo identification cards.

Note: per NC G.S. 20-30(6), color photocopies of drivers licenses are prohibited.

Purchases by Email

A purchase by email is not an approved purchasing method at DHHS. For security purposes, P-Card numbers should never be sent via email to a vendor or anyone else.

Return of Goods Purchased

Items purchased with the P-Card will periodically need to be returned. When this occurs, a vendor usually offers a Return Materials Authorization (RMA) number and issues a credit invoice upon receipt of the goods. Make certain to document the RMA number and keep the credit invoice to use in the reconciliation process at the end of the billing cycle.

When receiving goods that you may need to return, consider the items below.

- Always retain boxes, containers, special packaging, and packing slips, until certain that you are going to keep the items. Items that are fragile or computer-related generally cannot be returned without the original packing materials.
- Read all enclosed documents carefully. Often a critical phone number and other instructions about how to return items are included.
- Contact the vendor and obtain a Returned Materials Authorization (RMA) number for the return.
 - To facilitate the return of goods:
 - Follow vendor shipping instructions, if applicable; or
 - Contact your agency shipping and receiving or warehouse if applicable.
- In some cases, a vendor may charge a restocking fee on returned goods. The P-Card may be used to pay this fee as long as it does not exceed any of the card limits.

Surcharge or Convenience Fee

Regulation concerning “check-out fees” (surcharge fees) began on January 27, 2013 for Visa & MasterCard credit cards transactions. Under this new regulation, merchants are allowed to charge a fee of no more than 4% of the transaction amount.

1. If merchants intend to impose a surcharge on credit card purchases, they are required to notify customers before they make an actual purchase at the store and at the point of sale – or in an online environment, on the first page that references credit card brands.
2. Retailers must disclose surcharge fees on every receipt – both in store and online. Carefully review receipts where checkout fees should appear.

Merchants that choose to impose this fee must notify Visa within 30 days in advance of charging the fee. Before using a merchant, look at store policy on credit card purchases or online credit card policies for notification of additional fees. Try to work with vendors that do not impose this fee, if at all possible.

If discrepancies, such as the fee, are more than the allowable amount or if a notice is not given, please contact your P-Card Administrator to report violations.

DOCUMENTATION AND RECONCILIATION

OVERVIEW

The DHHS billing cycle ends on the 27th of each month. All receipts with proper signatures must be sent to the Controller's office within 2-3 days of purchase. All transactions must be reconciled and approved no later than the 7th of the following month. (For example, the February cycle ends on 2/27 and all reconciliation must be completed by March 7th.)

The DPA and/or other assigned division business officer should review the Xtnd report for P-Card Unreconciled Transactions on at least a weekly basis.

After the reconciliation process is complete, Accounts Payable will process one payment to BAML for each DHHS division/facility.

NOTE: Random transaction reviews will be conducted by Internal Audit to ensure compliance with all program requirements.

Follow your division's internal document retention policy regarding keeping the original receipt or a copy with the Cardholder's file.

On-Line Transaction Review

Transactions are transmitted from the bank daily and posted to NCAS. Transactions can be reviewed once they are posted in NCAS.

Once the final review and approval dates have passed, changes to the accounting information in NCAS will have to be made by the Reconciler. Timely and accurate approval is essential to avoid non-value added work after the cycle close date.

Disputed Charges

If there is a transaction discrepancy noted either in NCAS or on the Monthly Statement, it is imperative that the issue is addressed immediately with the vendor and/or the DPA. Depending on the type of discrepancy, the cardholder will need to contact either the vendor or the DPA to resolve the issue.

VENDOR ERROR: If you believe the vendor has charged you incorrectly or there are problems with your order, you must first contact the vendor and try to resolve the problem. If you are able to resolve the matter directly with the vendor, and the error involved an overcharge, a credit adjustment should be requested. This transaction should still be documented, either with a credit memo, or the Transaction Reconciliation Form.

If unable to resolve the issue with the vendor, immediately contact the DPA to obtain the bank's Dispute Form. Send the completed Dispute Form, with complete details, to the bank as indicated on the form. (See form in Appendix III.)

BAML must receive any charge dispute within sixty (60) days of the transaction date. DHHS pays all charges as billed on each statement (regardless of a transaction being in dispute status). Once the dispute status has been declared by BAML, the bank will issue a credit until the dispute is resolved.

Fraudulent Charges (i.e., a charge not initiated by the Cardholder) must be reported immediately to your DPA. Any unusual transaction that is posted to NCAS should be promptly reported to minimize DHHS's liability for the charge.

Bank of America is constantly monitoring procurement cards for fraudulent activity and may reach out to the PA with a FRAUD ALERT on the account. In this case, the following actions should be taken immediately:

1. The PA will contact the cardholder and/or DPA with the information from BAML and a reference number. The Cardholder should contact BAML's Fraud Servicing team directly at 1-866-500-8262 to review the activity on the account.
 - a. **FRAUD on Card:** If the unusual activity is determined to be fraudulent, BAML will send a new card to the PA for issuance to the cardholder. The bank will also generally send a Fraud Statement that will serve as the documentation for the transaction. *Remember that ALL charges, even fraudulent ones, must be appropriately documented.*
 - b. **VALID Charge:** If the unusual activity is determined to be legitimate, BOA will remove the hold from the cardholder's account and will advise of any corrective measures that need to be taken. (i.e. correctly enter the expiration date, CVV code, etc.)

NOTE: Notify the PA and DPA of the results of the phone call with the bank.

International Transaction Fee: This is a fee charged by the bank for doing a currency conversion for an overseas vendor. Use the Transaction Reconciliation Form to document this transaction.

Special Notes

1) Internal Control

A separation of duties should be followed with the P-Card (as with all other financial transactions). The person placing the order ("Cardholder") cannot be the person who approves the order. An Internal Control Self-Assessment questionnaire has been developed to help managers/supervisors assess the adequacy of their control environment (see Appendix I).

COMPLIANCE ASSURANCE

In order to ensure compliance with the policies and procedures of the program, the actions listed below will be taken by the PA in conjunction with the DPA when infractions occur. Infractions are classified as Minor Infractions, Major Infractions, and Criminal Activity. **The P-Card Violation Form should be completed for all violations, sent to the PA, and kept in the Cardholder's file.** (See form in Appendix III.)

General descriptions and disciplinary measures are listed below:

Minor Infractions will follow a three-strikes policy. A minor infraction could be one of the following:

- Late reconciliation of statement
- Missing or inadequate receipt
- Missing the two (2) required signatures on the receipt
- Paying Sales Tax

1) First Offense

Card is suspended when error is discovered and remains suspended until correction is received by Program Administrator (PA).

2) Second Offense

Manager/Supervisor must justify in writing how departmental function would be impaired if cardholder's privilege was revoked, as well as provide a list of actions taken to prevent future infractions from occurring. Card remains suspended until error is corrected and justification is approved by the PA.

3) Third Offense

Card will be suspended until error is corrected. Refresher training may be required.

Major Infractions will also follow a three-strikes policy. Major infractions could include:

- Split transactions (to circumvent single transaction limit)
- Inappropriate purchases
- Failure to comply with NC State Contract Terms (without acceptable explanation)
- Personal purchases

1) First Offense

Card stays suspended until mistake is resolved and documentation is received. A personal purchase will require copies of the cardholder's reimbursement to the agency, and a completed P-Card Violation form.

2) Second Offense

Manager/Supervisor must justify in writing how departmental function would be impaired if cardholder's privilege was revoked, as well as provide a list of actions taken to prevent future infractions from occurring. Card remains suspended until error is corrected and justification is approved by the PA.

3) Third Offense

Card is revoked. Cardholder is not eligible for future P-Card use.

CRIMINAL ACTIVITY

- **Intentional personal purchases are considered misuse of State funds.** The card will be revoked immediately. Appropriate disciplinary action, up to and including dismissal, will be determined by the cardholder's supervisor and the Human Resources department.

NOTE: The P-Card remains the property of DHHS and must be surrendered immediately upon request for any reason by an authorized person (such as the Manager/Supervisor, Division P-Card Administrator or the Program Administrator).

PERIODIC TRANSACTION/STATEMENT REVIEW

All P-Card paperwork is subject to random review by the DPA, PA, Internal Audit or Purchase & Contract Division reviewer at any time. Compliance reviews will be conducted by the PA at least annually, or more frequently, if the need arises. Complete files including receipts, backup documentation, and monthly statements, etc. should be maintained in an orderly manner and should be easily accessible for review.

TRAINING

Cardholders, Reconcilers, Supervisors and anyone involved in the P-Card process, must receive initial training and will be required, at a minimum, to obtain annual refresher training to reinforce P-Card policies and procedures.

Appendix I: Internal Control Self-Assessment for Department Heads

1. Are card limits periodically evaluated to ensure limits are appropriate?
2. Upon initial setup of a card, are reviews done to ensure limits are correct?
3. Have procurement cards for employees who are no longer employed in the department been closed?
4. Do procedures exist to ensure that cards are returned on the date of employee termination or transfer from the department?
5. How many cards are within your department?
6. Is the individual whose name is shown on the card the only person allowed to use the card?

Transactions

1. Are procedures in place to ensure unallowable items are not purchased using the P-Card?
2. Are detection measures adequate to identify split transactions that may occur?
3. Is the NC Sales and Use Tax exemption number utilized when a purchase occurs?
4. How many invoices include charges whereby NC Sales and Use Tax was paid to the vendor?
5. Are transactions reconciled by all cardholders in a timely manner?
6. Are invoices, cash register receipts, credit invoices, and packing slips available for each transaction with adequate documentation to denote the business purpose?

Segregation of Duties

1. Is the person making purchases different than the person who is approving the purchases?
2. Is the person performing the reconciliation different than the person who is purchasing and approving the purchases?

Appendix II: DHHS Department-Wide Publications

Documents listed in this manual are found on the websites below, unless otherwise noted. Since policies are subject to change, users should refer to these websites for the most current documents.

DHHS: <https://policies.ncdhhs.gov/>

Conflict of Interest Policy:

<https://policies.ncdhhs.gov/departmental/policies-manuals/section-ii-budget-and-finance/manuals/fiscal-non-profit-administration/i-organization-of-the-non-profit-agency-1/c-conflict-of-interest>

Fixed Assets Policy and Inventory Forms:

<https://policies.ncdhhs.gov/departmental/policies-manuals/section-ii-budget-and-finance/policies/fixed-assets-policy>

Information Systems Security Manual:

<https://policies.ncdhhs.gov/departmental/policies-manuals/section-viii-privacy-and-security>

ITD (Information Technology Division):

<https://info.ncdhhs.gov/dirm/purchasing.htm>

Department of Administration, Purchase and Contract Division:

<https://ncadmin.nc.gov/government-agencies/procurement/procurement-rules>

- * Debarred Vendors
- * NC General Statutes
 - a. NC G.S. 20-30(6) – Color photocopy of drivers license prohibited
- * P&C Administrative Code (01 NCAC 05B.1523)

- * State Term Contracts

<https://ncadmin.nc.gov/government-agencies/procurement>

DISCLAIMER: All links were valid at the time of publication of this manual. Users are ultimately responsible for adhering to the policies and guidelines described in this document.

If a broken link is found, please contact the program administrator immediately.

Appendix III: Forms

DHHS Forms:

- 1) Card Request Form
 - A. Exception Request Form
- 2) Employee Agreement Form
- 3) Supervisor Agreement Form
- 4) Maintenance Form
- 5) Transaction Reconciliation Form
- 6) Violation Form

- 7) Small Receipt template – Use to attach small receipts

Bank of America:

- 1) Sample Statement (Cardholder Activity)
- 2) Dispute Form

**DEPARTMENT OF HEALTH AND HUMAN SERVICES
P-CARD REQUEST FORM**

Division/Facility Name: _____ *Agency #:* _____

Type of Request: (Admin ___ Client ___)

<input type="checkbox"/> NEW Account	<input type="checkbox"/> Replacement Card Number – Last 4 Digits _____
<input type="checkbox"/> *Special MCC Exception	<input type="checkbox"/> Fraud
	<input type="checkbox"/> Lost
	<input type="checkbox"/> OTHER (please specify): _____

PLEASE PRINT or TYPE:

Account Information

Agency Name: _____
(24 character limitation; no punctuation)

Cardholder Name: _____
(21 character limitation; no punctuation)

Statement Address: _____
(24 character limitation; no punctuation)

City: _____ State: _____ Zip Code: _____

Business Phone Number: _____ Fax Number: _____

ACCOUNTING ****Required Fields** *Optional: Admin Code:* _____

Company _____ Account: _____ Center: _____

Section/Position: _____ County Code: _____

Purchase Limits: Single Purchase Limit: \$ _____ Monthly Purchase Limit: \$ _____

MCC Profile: ___ Cardholder ___ Purchasing ___ Budgetary ___ *Special MCC
*Also Attach Exception Request

APPROVALS (Signatures Required):

_____/ _____ Date: _____
Cardholder Supervisor Signature Printed Name

_____/ _____ Date: _____
P-Card Administrator Signature Printed Name

_____/ _____ Date: _____
DHHS P-Card Administrator Signature Printed Name

Email or Fax Completed Form to DHHS P-Card Administrator: (919) 715-4759.

**DEPARTMENT OF HEALTH AND HUMAN SERVICES
P-CARD EXCEPTION REQUEST FORM
(To be used with New P-Card Request Form)**

Please PRINT or Type:

Division/Facility Name: _____ **Contact Person:** _____

Phone #: _____

Cardholder Name: _____

Type of Request:

CREDIT LIMIT

Per Transaction \$ _____

Monthly Limit \$ _____

MCC – MERCHANT TYPE

Travel

OPEN/Except Cash

Restaurant

Hotel

Other (please specify) -

Explain duties and critical need for exception to purchasing policy:

APPROVALS (Signatures Required):

_____/ _____ Date: _____
Cardholder Supervisor Signature Printed Name

_____/ _____ Date: _____
P-Card Administrator Signature Printed Name

_____/ _____ Date: _____
DHHS P-Card Administrator Signature Printed Name

Employee Agreement for Procurement Card

I, _____ (employee name), hereby acknowledge being issued a Procurement Card (P-Card). As the holder of this P-Card, I agree to comply with the following terms and conditions regarding my use of the P-Card.

- I understand that I am being entrusted with property of the State of North Carolina--a Procurement Card--with which I will be making financial commitments on behalf of the State of North Carolina, Department of Health and Human Services.
- **I understand that I am the only authorized cardholder and no other person is authorized to use my card.**
- I understand that the State is liable to Bank of America for all charges made on the P-Card.
- I agree to use this P-Card for approved agency business purchases only and agree not to use it for personal purchases under any circumstances. I understand that there will be audits of all documents regarding this P-Card and that appropriate action will be taken by management in the event of P-Card misuse.
- I will follow the established procedures for the use of the P-Card. Failure to do so or any misuse of the P-Card may result in revocation of my use privileges and/or disciplinary action(s) up to and including possible dismissal, in accordance with disciplinary policies of the Department of Health and Human Services and the Office of State Personnel.
- I agree to return the P-Card immediately upon request or separation from employment (including termination, transfer, resignation or retirement).
- If the P-Card is lost or stolen, I agree immediately to notify the Division Procurement Card Administrator and Bank of America.
- As a DHHS employee, I am aware of the [Conflict of Interest](#) and [Executive Order 24](#) policy.

_____/_____/_____
Employee Signature Printed Name Date

I acknowledge by my signature that the above employee has been trained in the Procurement Card Policy & Procedures and understands the requirements for P-Card use. The employee is now authorized to use the P-Card.

_____/_____/_____
Authorized Supervisor Signature Printed Name Date

_____/_____/_____
P-Card Administrator Signature Printed Name Date

DEPARTMENT OF HEALTH AND HUMAN SERVICES
DIVISION/FACILITY NAME _____ **AGENCY #** _____

Supervisor Agreement for Procurement Card of Employee: _____

I, _____ (supervisor name), hereby acknowledge my role and responsibilities as the Supervisor of the Employee listed above and agree to comply with the following terms and conditions regarding the use of the P-Card.

- I understand that I am being entrusted to monitor the use of the P-Card which is the property of the State of North Carolina of which I will be approving financial commitments on behalf of the State of North Carolina, Department of Health and Human Services made by the cardholder(s) that I supervise.
- I will ensure to the best of my ability that the cardholder(s) under my supervision will follow the established procedures for the use of the P-Card. Knowingly allowing a cardholder to misuse the P-Card, and failure to report misuse, may result in disciplinary action(s) up to and including possible dismissal, in accordance with disciplinary policies of the Department of Health and Human Services and the Office of State Personnel.
- **I will report any unauthorized purchases to the appropriate personnel as indicated on the P-Card Violation form or State Property Misuse Report.**
- I agree to retrieve the P-Card immediately upon employee's separation from employment (including termination, transfer, resignation or retirement), upon request and notify the Division Procurement Card Administrator or other appropriate personnel.
- If the P-Card is lost or stolen, I agree immediately, upon notification from the Cardholder, (within 24 hours) to notify the Division Procurement Card Administrator.
- As a DHHS employee, I am aware of the [Conflict of Interest](#) and [Executive Order 24](#) policy.

_____/_____/_____
Signature / Printed Name / Date

We have read and agree to comply with the DHHS Procurement Card policies and the Department of Administration Purchase and Contract policies and procedures as stated in the NC Administrative code.

_____/_____/_____
Manager Signature / Printed Name / Date

_____/_____/_____
P-Card Administrator Signature / Printed Name / Date

cc: Personnel File
DHHS Procurement Card Administrator

**DEPARTMENT OF HEALTH AND HUMAN SERVICES
P-CARD MAINTENANCE REQUEST**

Division/Facility Name: _____ **Agency #:** _____

P-Card Number (last four): _____ Cardholder: _____

REQUESTED MAINTENANCE TO ACCOUNT:

Address Change To: _____
(Street address--24 character limit)

City: _____ State: _____ Zip Code: _____

Close Account Reason: _____

Suspend Account Reason: _____ From: _____ To: _____

Name Change From: _____ To: _____

Credit Line Change From: \$ _____ To: \$ _____

Transaction Limit From: \$ _____ To: \$ _____

MCC Change Delete: _____ Add: _____

Accounting Codes Delete: _____ Add: _____

Additional Comments on Request: _____

_____/_____/_____
Cardholder Supervisor Signature / Printed Name Date

_____/_____/_____
P-Card Administrator Signature / Printed Name Date

_____/_____/_____
DHHS P-Card Administrator Signature / Printed Name Date

Email or Fax Form to DHHS P-Card Administrator: (919) 715-4759.

DEPARTMENT OF HEALTH AND HUMAN SERVICES
P-CARD – TRANSACTION RECONCILIATION FORM
 (To be used for Credit Issued, Fraud, International Fee, Missing Receipt)

DIVISION/FACILITY _____ Agency #: _____

CARDHOLDER: _____ CARD (last four) _____

MERCHANT: _____ DATE OF TXN: _____

QUANTITY: _____ DEBIT AMOUNT: _____ CREDIT AMOUNT: _____

TYPE: FRAUD ___ VENDOR ERROR ___ LOST ___ INTERN'L FEE: _____

Explain in detail how the transaction(s) occurred:

Explain in detail the resolution or corrective action:

Has issue been resolved? _____ If not, form should be forwarded to the Division P-Card Administrator for resolution with assistance from the Program Administrator.

_____/_____
 Cardholder Signature / Printed Name / Date

_____/_____
 Authorized Supervisor/Manager Signature / Printed Name / Date

_____/_____
 Reconciler Signature / Printed Name / Date

Submit to Reconciler and keep a copy on file.

**Attach Fraud Statement from bank if applicable.*

**Lost/Missing Receipts should have supporting documentation of correspondence with the vendor. The cardholder should make a good faith effort to obtain a duplicate receipt from the vendor.*

DEPARTMENT OF HEALTH AND HUMAN SERVICES
P-CARD VIOLATION FORM FOR CARDHOLDER: _____

Division/Facility Name _____ **Agency #:** _____

Merchant Name: _____ **Commodity Type:** _____

Date of Transaction: _____ **Transaction Amount:** _____

Type of Violation: (may subject cardholder to disciplinary action as prescribed by state personnel policy)

- Failure to provide documentation on time and/or review transactions on time
- Lack of documentation (Incomplete/Missing receipts)
- Split transaction to circumvent card limits and/or bidding requirements
- Failure to follow DHHS purchasing guidelines for purchasing goods and services
- Inappropriate purchase (not within the DHHS Purchasing Guidelines)
- Personal purchase
- Sales Tax paid

Cardholder Explanation (required) – Explain why this purchase was made on your P-Card and actions you have taken to correct the situation and ensure it does not re-occur. Attach additional sheets, if necessary.

Cardholder Signature: _____ **Date:** _____

Division P-Card Administrator comments/recommended action:

Cardholder's Supervisor (required) – I have reviewed this infraction with the above listed Cardholder and Division P-Card Administrator and took the following action:

- No Action I have counseled the employee involved
- Disciplinary action (to be placed in personnel file)
- Suspend P-Card for a period of (choose one): ___ 30 days ___ 60 days ___ 90 days
- Revoke card (Employee will need to have others make their purchases for them.)

Offense(s) 1st 2nd 3rd

Supervisor Signature: _____ **Printed Name:** _____ **Date:** _____

Division P-Card Admin Signature: _____/(Print) _____ **Date:** _____

DHHS P-Card Administrator Signature: _____/(Print) _____ **Date:** _____

Email or Fax to Program Administrator, within 10 days from notification to avoid card suspension. (919-715-4759)
(Rev 02/2018)



P-CARD RECEIPT

AGENCY: 2002 - Central Admin

Tape Small Receipts here:

DATE OF PURCHASE:

CARDHOLDER (PRINTED NAME)

VENDOR:

BUSINESS PURPOSE:

ACCOUNTING INFORMATION
COMPANY # _____
ACCOUNT # _____
CENTER #: _____

DATE: _____

CARDHOLDER SIGNATURE:

SUPERVISOR SIGNATURE:

Note: If there is any doubt that the merchant used or items purchased might be personal in nature, a valid Business Purpose should be included.



JOHN Q. CARDHOLDER
 DHHS CENTRAL ADMIN
 XXXX-XXXX-XXXX-1234

Purchasing Card

September 28, 2017 - October 27, 2017

Cardholder Activity

Account Information	Payment Information	Account Summary
Mail Billing Inquiries to: BANKCARD CENTER PO BOX 982238 EL PASO, TX 79998-2238 Customer Service: 1.888.449.2273 24 Hours TTY Hearing Impaired: 1.800.222.7365 24 Hours Outside the U.S.: 1.509.353.6656 24 Hours For Lost or Stolen Card: 1.888.449.2273 24 Hours	Statement Date 10/27/17 Credit Limit \$5,000 Cash Limit \$0 Days in Billing Cycle 30 Total Activity \$1,239.67 <p style="text-align: center;">THIS IS NOT A BILL - DO NOT PAY</p>	Credits -\$2.08 Cash \$0.00 Purchases \$1,240.60 Other Debits \$0.00 Cash Fees \$0.00 Other Fees \$1.15 Total Activity \$1,239.67

Transactions

Posting Transaction						
Date	Date	Description	Reference Number	MCC	Charge	Credit
09/28	09/27	D&L APPLIANCE PRTS CO#08 8283224503 NC	24431067270286363300084	5074	45.74	
09/28	09/27	THE SYSTEMS DEPOT HICKORY NC	24493987270207160100042	5099	398.10	
10/18	10/17	CITY ELECTRIC #483 828-3912008 NC	24275397290900017161074	5065	277.00	
10/18	10/17	TRANSARCTIC INC WOODSTOCK ON	74247287290820116813420	7623	143.80	
10/18	10/18	INTERNATIONAL TRANSACTION FEE	74247287290820116813420	0001	1.15	
10/26	10/25	LOWES #01097* MORGANTON NC	24692167298200951184263	5200	32.91	
10/26	10/25	D&L APPLIANCE PRTS CO#08 8283224503 NC	24431067298286363300074	5074	171.50	
10/26	10/25	UNITED REFRIG INC 471. HICKORY NC	24435657298286715200059	5046	157.50	
10/26	10/25	LOWES #01097* MORGANTON NC	74692167298200979866599	5200		2.08
10/27	10/25	JOHNSTONE SUPPLY HICKORY 828-6240155 NC	24073147299900018248536	5074	14.05	

00000000 00000000 00000000 xxxxxxxxxxxx1234

Account Number: XXXX-XXXX-XXXX-1234

September 28, 2017 - October 27, 2017

Total Activity \$1,239.67

BANK OF AMERICA
 PO BOX 15731
 WILMINGTON, DE 19886-5731

Cardholder Signature _____ Date _____

JOHN Q. CARDHOLDER
 DHHS CENTRAL ADMIN
 801 RUGGLES DR
 RALEIGH NC 27603

Manager Signature _____ Date _____

BUSINESS CARD CLAIMS STATEMENT OF DISPUTED ITEM

- Instructions:**
- Your company should first make good-faith efforts to settle a claim for purchases directly with the merchant.
 - If assistance from Bank of America is required, please complete this form.
 - Mail completed form with required enclosures within 60 days from the billing close date to:

Bank of America – Commercial Card Services Operations
P. O. Box 53101
Phoenix, AZ 85072-3101
or
FAX (888) 678-6046

Company Name: _____
Account Number: _____
Cardholder Name: _____

This Charge appeared on my statement, billing close date: _____
Transaction Date: _____
Reference Number: _____
Merchant Name/Location: _____
Posted Amount: _____ Disputed Amount: _____
Original Sales Slip Requested: ___ Yes ___ No

(Cardholder Signature)

(Authorized Participant Signature)

(Date)

(Phone Number)

Please Check Only One (After choosing one of the following options, feel free to provide additional details regarding the transaction on a separate piece of paper)

1. **Unauthorized Transaction:** I did not authorize, nor did I authorize anyone else to engage in this transaction. No goods or services represented by the above charge were received by me or anyone I authorized. My Bank of America card was in my possession at the time of the transaction.
2. **Charge Amount Does Not Agree With Order Authorizing the Charge:** The amount entered on the sales slip was increased from \$_____ to \$_____. I have enclosed a copy of the unaltered sales slip.
3. **Merchandise or Services Not Received:** I have not received the merchandise or services represented by the above transaction. The expected date of delivery of services was _____. (Please describe your efforts to resolve this matter with the merchant, the date(s) you contacted them and their response.)
4. **Defective or Wrong Merchandise:** I returned the merchandise on _____ because it was (check one):
____ defective; ____ wrong size; ____ wrong color; ____ wrong quantity.
(Please describe your efforts to resolve this matter with the merchant, the date(s) you contacted them, their response and proof of the return of merchandise. Please provide a detailed description of the wrong or defective nature of the merchandise.)
5. **Recurring Charges After Cancellation:** On _____ (date), I notified the merchant to cancel the monthly/yearly agreement. Since then my Bank of America account has been charged ____ time(s). (Please enclose a copy of the merchant's confirmation of your cancellation request.)
6. **Recurring Charges Already Paid by Other Means:** I already paid for the goods and/or services represented by the above charge by means other than my Bank of America Commercial Card. (Please provide a copy of the front and back on the cancelled check, money order, cash receipt, credit card statement, or other documentation as proof of purchase/payment. Describe your efforts to resolve this matter directly with the merchant, the date(s) you contacted them, and their response.)
7. **Credit Appears as a Charge:** The enclosed Credit Voucher appeared as a charge on my Bank of America Commercial Card account.
8. **Credit From Merchant Not Received:** I did not receive credit for the enclosed Credit Voucher within 30 calendar days from the date it was issued to me by the merchant shown above. (Please describe your efforts to resolve this matter with the merchant, the date(s) you contacted them and their response. Provide a detailed statement explaining your reason(s) for disputing this charge.)
9. **Hotel Reservation Cancelled:** I made a reservation with the above hotel which I later cancelled on _____ (date) at _____ (time). I received a cancellation number which is _____. (Please describe how the reservation was cancelled, proof of cancellation and attempts to resolve this issue with the merchant.
____ I was not given a cancellation number.
____ I was not told at the time that I made the reservation that my account would be charged for a "No Show".
____ I was not informed of the cancellation policy.
10. **Double or Multiple Charges:** My Bank of America Commercial Card Account has been double charged. The valid charge appeared on _____ (date). The duplicate charge(s) appeared on _____.
11. **Do Not Recall the Transaction:** The statement has an inadequate description of the charge. Please supply supporting documentation.
12. **Other; Above Descriptions Do Not Apply:** Please attach a detailed letter explaining the reason for your dispute and your attempts to resolve this issue with the merchant.