Procurement Card Review Actions

Sales Tax

- Cardholders will be given 30 days to obtain refund from vendor
  - If KY sales tax is paid and a refund is not obtained, cardholder will be responsible for reimbursement to the University
  - If Out-of-State sales tax is paid, seek refund but if unavailable the cardholder is not required to reimburse

Missing Receipts

- Receipts are required for ALL University ProCard purchases. It is no longer acceptable for cardholders to provide a signed memo in place of a missing receipt. The cardholder will have 30 days to obtain a copy of the receipt.
  - First Offense: Letter of Warning
  - Second Offense (within twelve [12] months): Letter of Warning and recertification exam
  - Third Offense (within twelve [12] months): Letter of Warning, 30 days suspension of card, and recertification exam and the cardholder is required to reimburse the University for the purchase

Any occurrence of the following offenses

- Split Transactions to negate single transaction limit
- Supervisor signature missing
- Unauthorized business/travel meals or food purchases
- Any restricted purchase
- Missing documentation or record keeping
  - First Offense: Letter of Warning
  - Second Offense (within twelve [12] months): Letter of Warning and recertification exam
  - Third Offense (within twelve [12] months): Letter of Warning, 30 days suspension of card, and recertification exam

Any occurrence of the following offenses

- Delegation of card
- Items shipped to non EKU address without pre-approval through Card Services
- Alcoholic beverages purchased

These review actions are not meant to be all inclusive. Activities not explicitly listed herein still fall under the purview of this document.
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- First Offense: Issues letter of reprimand to cardholder and supervisor detailing the nature of the offense, suspend cardholders card for 30 days, recertification exam
- Second Offense: Revoke card

**Intentional Cardholder Fraud**

- Immediate suspension of card privileges and notification sent to Internal Audits for further review (Reinstate pending Internal Audits Findings)