

DEPARTMENT OF PSYCHOLOGY
PROCUREMENT CARD INTERNAL CONTROL STRUCTURE
Revised 8/16/2018

As a major public institution, The Ohio State University is held to a high level of accountability for its business practices. Accordingly, every reasonable effort must be made by all employees to ensure that funds are used in a responsible and appropriate manner consistent with the University's mission, applicable law, and ethical practice.

The PCard may only be used with prior approval. It is the user's responsibility to ensure that the vendor does not charge sales tax. If sales tax is charged in error, card user is required to return to the place of business and have sales tax removed within three business days or reimburse the department for the amount of the sales tax.

The PCard may not be taken out overnight without prior approval. Only in rare, pre-approved circumstances can the card be checked out over a weekend and it must be returned the following Monday.

The PCard may not be used for:

- Alcohol purchases without prior written approval of the department Chairperson and the Dean;
- Per diem meals and incidentals while on travel status;
- Payment to individuals;
- Personal expenses;
- Office of Sponsored Projects (OSP) purchases;
- Payments requiring signature of a contract;
- Any items listed as restricted or special approval items (see <http://purchasing.osu.edu/pcard/>)

Violations of University, PCard or department/college policies and procedures can result in the PCard being revoked. Misuse of the PCard will result in corrective action up to and including:

- Notification in writing to card user; or,
- Temporary loss of privileges; or,
- Permanent revocation of card use.

The University will seek personal restitution for any inappropriate charges and will take corrective action which may also include termination and/or possible criminal prosecution.

Standard Cardholder Purchasing Procedure

First and foremost, be aware that it is your sole responsibility to contact the bank if the card is lost or stolen outside of normal business hours. Any fraudulent charges that occur prior to filing a lost/stolen report are the responsibility of the department and cannot be disputed with the bank. Please be certain to have the card information (name on the card and account number) and the banks phone number (1.800.685.4039) written down so you can contact the bank immediately. Please keep record of who you spoke with and on what date/time and provide the department's main office with this information as soon as possible.

To utilize the PCard, individuals must:

Prior to use, complete a purchase request utilizing eRequest. This can be entered and forwarded to psych.service@osu.edu for first level approval.

- List a detailed description of the purchase.
- If used for a food purchase or business meal, provide a list of all attendees and the business purpose of the meeting.
- Include a University travel "T" number for travel-related transactions.

After purchase

- Attach scan of itemized receipt to the initial Purchase Request (PR) in eRequest.
- Turn in the original **itemized** receipts and, if applicable, the obligation to pay (copy of the credit card slip) within 24 hours.

Card User Agreement

I agree to adhere to the policies, procedures, and limitations referenced at https://busfin.osu.edu/sites/default/files/223_purchasingcard.pdf and those mentioned herein.

I agree to provide my receipts to the main office as specified in this document. I understand that if I do not adhere to University, PCard, and department/college policies and procedures, my PCard privileges will be rescinded.

Name (printed): _____

Signature: _____

Email address: _____

Date: _____