

# Purchasing Card Checklist

## Monthly Cardholder Statement

- ☐ Monthly statements for the last four years are on file.
- ☐ The statements are verified by the cardholder.
- ☐ The statements are reconciled and signed by the reconciler on a monthly basis.
- ☐ Supervisory approval is noted on the statements or worksheet.

## Supporting Documentation

- ☐ Detailed receipts are on file for purchases.
- ☐ Meal receipts include the names of those in attendance at the meal, and the purpose for the meal.
- ☐ Purchases appear to be for legitimate university purposes.
- ☐ Items purchased are not on the prohibited purchase list.
- ☐ Purchases were not split transactions.
- ☐ Purchases were made by the cardholder. (Detailed receipts or charge card receipts should evidence signature.)
- ☐ Sales tax was not included in the charges.

## Other

- ☐ Disputed or problem items have been resolved.
- ☐ Adequate methods of tracking and resolving charges, that are made but not shown on the monthly statement, are used.
- ☐ Every cardholder has his or her card. If the card has been lost, make sure proper steps from the P-Card users guide have been followed.
- ☐ Purchases that have been reallocated to or from a different cost code have been approved by the responsible person for that cost code.
- ☐ Adequate procedures are in place to track equipment type items purchased on a P-Card.
- ☐ Inventory type items purchased on the p-card are secure and on hand.