

### Payment Card Corrective Action/Violation Matrix

\*Note: May be revised over time as new items are observed.

Common Finding	Corrective Action Needed	Information Only Notification to CFAO	Policy Violation	Notes or Action Required	Does this count towards policy violations?
Expense permitted on Foundation but not Operating funds (including alcohol)	✓			Expense needs changed to foundation Account	No
Failure to review receipts prior to approval	✓			Planning Unit Leadership corrective action	No
Missing course syllabus or other support for purchase of course-related materials	✓			Add Syllabi or other supporting materials	No
Missing or unclear business purpose (including meals, entertainment, etc.)	✓			Add business purpose	No
Missing travel agendas	✓			Add Agenda	No
Sales tax paid on purchase		✓		FYI	No
Shipping to an off-campus location without an approved exception request by CFAO.	✓			Documentation should be attached to the transaction	No
University Spending Guidelines		✓		FYI	No
Approval of unallowable transactions			✓	Planning Unit Leadership corrective action	Yes
Duplicate transaction submitted for reimbursement when the charge had already been paid for on a university credit card			✓	Immediate repayment needed.	Yes
Late submission of report (28 CALENDAR DAYS + 9 CALENDAR DAYS FOR APPROVAL) in concur after concur posted date. (Faculty with limited availability due to travel associated with research or student engagement activities may seek exception from CFAO who will then communicate to Finance)			✓	CFAO will work with cardholder/Finance on corrective action	Yes
Missing itemized receipt (except certain travel less than \$75 as defined Policy 41.121 Reimbursement of Official Travel and Entertainment)			✓	CFAO will work with cardholder/Finance on corrective action	Yes
Personal use - Accidental			✓	Immediate repayment needed.	Yes
Personal use - Intentional			✓	Fraud	Yes
Professional Services without prior Purchasing approval of terms & conditions			✓	CFAO will work with cardholder/Finance on corrective action	Yes
Pyramiding - splitting a large dollar transaction into smaller amounts to circumvent card limits			✓	CFAO will work with cardholder/Finance on corrective action	Yes
Software Purchases without prior OIT approval of use case and Purchasing approval of terms & conditions			✓	CFAO will work with cardholder/Finance on corrective action	Yes
Use of Pcard for unallowable purchases per the University Purchasing Guide			✓	CFAO will work with cardholder/Finance on corrective action	Yes
Use of Pcard by another individual			✓	CFAO will work with cardholder/Finance on corrective action	Yes
Use of another Pcard while card suspended			✓	Automatic Suspension	Yes

Internal audit monitors these items as part of the ongoing audit program at the University and communicates any instances to the planning unit CFAO. These findings are meant to be informational in nature only or require some corrective action to resolve, but will be tracked to identify any patterns of abuse or negligence. In the case of sales tax, any sales tax paid that is deemed significant may be highlighted and suggested to seek reimbursement from the vendor. Policy violations are communicated to Finance for tracking purposes.