



# Procurement Services Internal Controls

## DIRECTIVE



### Contracted Services Bidding

Establish a competitive solicitation process for awarding contracts



### Unauthorized Purchases

Establish and comply with University Procurement Manual Requiring Purchase Order Authorization



### Conflict of Interest

Provide Training on University Code of Conduct and Procurement Policies

## PREVENTIVE



### P-card Used for Unallowable Goods/ Services

Utilizing merchant codes to prevent purchase of improper items (i.e. liquor)



### Exceed Purchase Authority

Implement spending limits by transaction and daily/monthly limits



### Procuring Goods and Services Without Available Funding

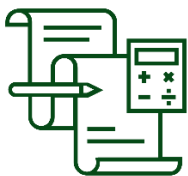
Require budget check process prior to goods and services being purchased

## DETECTIVE



### Goods or Services Charged to Wrong Fund or Account

Require periodic monitoring, review and reconciliation of statements and records



### Improper Charges for Goods

Reconcile the purchase order to the receipt of goods and associated invoice



### Inappropriate P-Card Usage

Supervisory approval of P-Card statements and reconciliations

## CORRECTIVE



### Unauthorized Pcard Purchases

Require the goods be returned or employee to reimburse costs



### Purchases Charged to the Wrong Fund or Account

Journal transfer to correct fund source



### Inadequate Supporting Documentation

Work with p-cardholder to acquire appropriate documentation