

OSU Extension Internal Control Structure for the Pro Card

Participants in this program must complete training. The card holders must agree that they will abide by the policies set forth by OSU Purchasing; Accounts Payable; the College of Food, Ag. And Environmental Sciences; and Extension.

The Pro Card may not be used by anyone other than the person named on the card. This does not mean that the cardholder may not purchase or order supplies for another person.

Exclusions

The Pro Card may not be used in the purchase of:

- alcohol
- travel-related expenses (including hotel and per diem meals)
- payment to individuals
- personal expenses
- capitalized equipment (defined as any equipment costing more than \$3000 and having a useful life of 2 years or more)
- Any items listed on page 7 or appendix B of the Pro Card Policy Manual

The Pro Card may not be used in conjunction with OSURF Budget Accounts (7XXXXX). Federal accounts/grants should not be used for any food purchases other than supplies for demonstration purposes. The expenditure should fit with the “mission” of the account.

It is the card holder’s responsibility to ensure that the vendor does not charge sales tax in states where OSU is tax exempt. If the vendor charges tax, **it is the card holder’s responsibility to obtain the credit for the tax charge.**

Purchases may be bought through the internet **provided** the internet site is secure and the pro card holder obtains a receipt for the item(s) purchased.

Procedure

After the purchase, the card holder should write the purpose, OSU budget account number, sub code and user reference on the receipt, obtain the Chair/Directors’ signature and then send the original itemized receipt and the obligation to pay (the copy of the credit card slip that the cardholder signs) to their reconciler (or attach the itemized receipt and obligation to pay to the completed Pro Card receipt form). Pro Card receipts should be mailed in a separate envelope addressed to your pro card reconciler and marked “Pro Card”. (This ensures that these receipts do not get placed in with other receipts) This should be done as soon as possible, the **receipts need to be to your reconciler no later than the 25th of the month, or if the 25th falls on a weekend or holiday, receipts are due the next working day of the month.**

At the end of each billing cycle, the card holder will receive a statement from Bank One/FCNB. **The card holder should review this statement for accuracy, sign it and send a copy to their reconciler by the 15th of the month as verification that the card holder agrees with the charges appearing on the statement.** A copy of the signed statement should be retained in a central office file. Statements, as well as, copies of transactions should be available for supervisor or chairperson’s review as well as for use to reconcile the FAS.

If there are any erroneous charges, the cardholder should first try to resolve the dispute with the vendor. If this does not work, fill out a dispute form, found in the Procurement Card Policy Manual page 11-a, and send that form to Bank One/FCNB with a copy to OSU Purchasing and your reconciler. Dispute forms should be completed as soon as possible, but must be completed within 60 days of purchase to insure Bank One/FCNB's cooperation. Your reconciler is not able to reduce payment for any disputed charges. Disputed amounts remain on your account until they are resolved.

Canceling cards

Cardholders, whose employment is terminated, should return their Pro Card, cut in half, to the Business Office on or before the last day of employment. It is the Chairperson's responsibility to collect cards from employees whose employment has been terminated.

Fraudulent use or misuse of the Pro Card will result in revocation of the card. The University will seek personal restitution for any inappropriate charges made to the account. Misuse of the Pro Card may result in corrective action up to and including termination and/or possible criminal action. Continued noncompliance with Pro Card policies, both University and Extension policy will result in revocation of the card.

Please direct questions to Cindy Crawford crawford.55@osu.edu or (614)-292-6979

I have read the Extension pro card internal control structure and University pro card manual and agree to follow the policies and limitations mentioned in both. I understand that my receipts need to be given to my reconciler no later than the 25th of the month, or if the 25th falls on a weekend or holiday, receipts are due the next working day of the month. I understand that if I do not adhere to Extension and University pro card policies, my pro card privileges will be rescinded.

Pro card holder's name (printed) _____

Pro card holder's signature _____ Date _____

Pro card holder's E-mail address _____@OSU.EDU

Pro Card holder's reconciler _____

Default Chartfield Information Org # _____ Fund # _____