

COLLEGE OF WILLIAM AND MARY

SMALL PURCHASE CHARGE CARD PROCEDURES

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1.0 Purpose & Definitions

This policy contains the general guidelines governing the College of William & Mary Small Purchase Charge Card (SPCC) program. It is the responsibility of all cardholders and Authorized Approvers to read and understand the contents of this policy. For the purpose of this policy, an employee's direct supervisor is considered their Authorized Approver. The Authorized Approver role may be delegated to another employee by a supervisor as long as the delegate is not a direct report of the cardholder. Delegation should always move up the chain of command.

This policy covers all cardholders participating in this program to include employees working with the Virginia Institute of Marine Science (VIMS). The Office of Procurement is responsible for oversight of this policy and is the contact for any policy related questions.

2.0 Introduction

The College of William & Mary participates in the SPCC Program administered by the Commonwealth of Virginia. Under this program, the College manages cards issued to employees and establishes operating procedures for the Bank of America (BOA) Visa SPCC.

The SPCC is designed to enable authorized individuals to make allowable business purchases of small dollar goods and services up to a maximum of \$5,000 per order. Any purchase that is above the maximum single transaction limit, and departmental delegated authority limit, of \$5,000 must be routed through the Office of Procurement via eVA requisition. Regardless of dollar amount, it is expected that cardholders will exercise good stewardship of the College's resources and make no excessive or unnecessary purchases.

Benefits of the SPCC program include:

- Enabling cardholders to quickly obtain needed goods and services.
- Reducing operating expenses associated with purchase orders and check processing.
- Preserving vendor relationships by providing payment in as little as three (3) days.
- Supporting compliance with the Virginia Prompt Pay Act.

The College of William & Mary accepts the liability for all charges made with the SPCC that are consistent with College policies and procedures governing purchases and means of payment. This policy shall be followed for all SPCC purchases, **regardless of funding source**.

All purchases made with the SPCC must comply with state fund guidelines. Individuals purchasing for grant accounts are strongly urged to contact the Office of Sponsored Programs to determine allowable purchases under their grant(s), which may be more restrictive than this policy.

The SPCC may be used for allowable business purchases in support of the College and VIMS. The purchasing card should be viewed at all times as an efficient means of

payment, not a substitute for proper procurement procedures. The SPCC may not be used, under any circumstances, for personal expenditures or cash advances regardless of the intent to reimburse the College.

Cardholders and Supervisors are responsible for following all guidelines governing the use of the SPCC.

2.1 Program Administration

The SPCC program is administered by Program Administrators who are knowledgeable of procurement regulations. The College of William & Mary Program Administrators are:

Primary:

Dave Zoll
Procurement Processes Spec.
Office of Procurement
djzoll@wm.edu
757-221-3953

Secondary:

Marra Austin
Associate Director
Office of Procurement
maustin@wm.edu
757-221-7636

Backup:

Nina Earl
Business Manager
Office of Procurement
nearl@wm.edu
757-221-3952

The Program Administrators are responsible for:

- Issuance of cards;
- Approving changes to spending limits and other cardholder information;
- Adding and removing, either permanently or temporarily, industry restrictions (Travel, Car Rental, Accommodations, Gas/Oil, and Restaurant/Food) from card accounts;
- Promptly canceling and suspending cards as appropriate;
- Monitoring and canceling cards that are no longer needed or cards that have been inactive for a consecutive twelve (12) month period;
- Training cardholders and supervisors in proper card usage, security, and procurement guidelines;
- Assisting cardholders as needed in managing vendor issues.
- Maintaining card guidelines, policies and procedures and making them available to all cardholders and supervisors;
- Communicating directly with BOA to resolve programmatic issues and to develop / implement program enhancements;
- Ensuring that the fiscal office notifies DOA if the master paper bill from BOA Visa is not received by the designated staff member within eight (8) days after the cycle close;
- Promptly notifying the Internal Audit Office of any confirmed fraudulent use of the purchasing card and steps that are being taken to address the issue (e.g. card cancellation communication with the vendor and/or BOA Visa, notification of law enforcement officials as appropriate); and
- Promptly notifying BOA Visa of any potential or confirmed fraudulent use of the purchasing card;

2.2 Acquiring a Small Purchase Charge Card

Eligibility for the SPCC program is limited to full and part-time faculty and staff of the College and VIMS. Students, contractors, consultants, and visiting faculty are not eligible to receive a card. A card application for an eligible employee may be refused at the discretion of the Program Administrator if the employee has committed a past procurement policy violation.

Employees interested in participating in the SPCC program must obtain their supervisor's approval, complete the [Bank of America SPCC application](#), and submit the application to the Program Administrator. All parts of the application must be completed as directed on the form.

The application form may be obtained from the [Office of Procurement](#) web site or from the Office of Procurement located on the lower level of the Facilities Management Building.

Because the College accepts the liability for all allowable purchases made with the SPCC, cardholders and their supervisors must attend a training session before a card may be issued. Card applicants and supervisors will be contacted with training requirements after the card application has been received by the Office of Procurement. The new card will be distributed to the cardholder upon completion of the training session, contingent on the training status of the cardholder's supervisor. Training sessions are normally held on the 2nd Tuesday of each month from 10:00 A.M. to 11:30 A.M.

In addition to initial training, all cardholders and supervisors must complete an annual online training. The SPCC Program Administrator will advise cardholders of the training deadline each year. Training sessions are typically offered in the August through October timeframe.

3.0 Procedures

3.1 Spending Limits and Card Restrictions

A. Spending Limits: Per Transaction and Per Month

Each card has **individually established limits** on the amount that can be spent per transaction and the amount that can be spent per month. Spending limits are established on a case-by-case basis by the cardholder's supervisor and are based upon analysis of the department's spending practices.

If a limit increase is needed after spending limits have been established, cardholders may send an email to their supervisor, copying the Program Administrator, with a request to increase limits. The email should include the following information:

- The cardholders first and last name.

- A justification for increase.
- Type of increase (transaction limit and/or monthly limit – please consider if transaction limit spend will warrant an increase to the monthly limit).
- If the increase is temporary, the date when the card should revert back to the original profile settings (keep in mind [cycle dates](#) when requesting an increase to monthly limits).

The supervisor must reply to all with approval so the Program Administrator can document the request.

Cardholders will be restricted to a **maximum of \$5,000 per transaction** and **\$100,000 per month** based on spending analysis or unless significant justification exists to indicate higher limits are appropriate.

Cardholders must request an increase to cycle or transaction limits when the cost of a purchase exceeds the cardholder's established spending limits. Cardholders may not make purchases that exceed their established transaction and monthly spending limits. Cardholders are strongly encouraged to know their limits and monitor their transactions to anticipate the need for limit changes and provide proper advance notice to both their supervisor and the Program Administrators.

A split order occurs when the vendor process multiple charges to pay a single invoice that is greater than the transaction limit on your SPCC. Splitting orders for any purpose, including for the purpose of circumventing transaction limits is not permitted and may lead to card suspension if determined by the Program Administrator.

Purchases from the Same Vendor - Purchases from the same non-contract vendor totaling \$30,000 or more annually should be reviewed for the potential need to establish term contracts. Please contact the Procurement Office for the possibility of initiating term contracts.

B. **Card Restrictions**

All cards issued by the College contain standard industry restrictions against the purchase of gas (automotive fuel), hotel accommodations, and restaurant transactions. Attempts to process transactions for these commodities will result in a declined transaction unless the cardholder and supervisor request that a restriction be removed from the cardholder's account.

To request the removal of a restriction, cardholders may send an email to their supervisor, copying the Program Administrator. The email should include the following information:

- The cardholder's first and last name.
- A justification for change.
- Type of restriction to remove (gas, food/restaurant, accommodations).

- If the increase is temporary – date when the restriction(s) should be replaced.

The supervisor must reply to all with the approval so the Program Administrator can document the request.

Additional Restrictions – Cardholders should be aware that there may be additional restrictions placed on the use of the SPCC by the Program Administrators. For example, cardholders are subject to possible additional restrictions established at the departmental level and grant holders may be subject to additional restrictions as part of the terms of their grant. Individual cardholders must be knowledgeable of and compliant with all additional restrictions as applicable.

3.2 Allowable and Non Allowable Purchases

A. **Allowable Purchases** - Any questions about purchases may be directed to the Program Administrator. The following list is an example of the types of items that may be purchased with the SPCC:

- Advertisements
- Air and rail tickets – tickets may only be purchased for College / VIMS employees, students traveling through approved College programs and person(s) conducting business on the College’s behalf.
 - All SPCC travel expenditures must follow the College’s [travel](#) policies and procedures.
 - State guidelines do not permit purchases for economy seating upgrades or business class seating except for transoceanic flights greater than 8 hours. First class service may never be purchased with the SPCC.
- Books (If utilizing an online retailer, such as Amazon.com, a business account must be established with the vendor. Cardholders should not load SPCC account information into personal accounts.)
- Vehicle rental through Enterprise Rentals and National, including trucks for moving or similar requirements
 - Employees must decline any additional insurance offered, as they are covered under the College’s self-insurance program.
 - In no instance should a traveler enter into a “fuel agreement” or pay for fuel at the time of rental or before vehicle use.
 - The traveler must rent the most economical type of vehicle available.
 - Vehicle upgrades such as class type, navigational systems, and additional drivers, etc. are prohibited.
- Conference registration
- Express mail service and freight
- Laboratory supplies

- Magazine and journal subscriptions
- Office supplies (not to include furniture, such as chairs, file cabinets, desks, etc. which must be purchased from Virginia Correctional Enterprises (VCE))
- Professional organization dues, fees, and licenses
- Technology - to include desktop and laptop computers, printers, servers, specialized software, and consulting services
 - IT must approve all purchases prior to the transaction and documentation of this must be attached to the Works transaction.
 - Requests for review may be sent through the [Request IT](#) application.

B. **Restricted Purchases** - The following goods and services may be purchased, but are considered restricted purchases due to requirements for additional documentation, prior approval, or strict guidelines for business justification.

- Hotel Accommodation/Lodging
 - The Accommodations restriction will only be removed to allow an employee to reserve the room(s) by placing the first night's deposit on the SPCC. The SPCC may not be used to pay for the employee's full stay due to tax implications. When the employee arrives at the hotel, they are to provide an alternate form of payment to cover the entire lodging cost. If the hotel posted the deposit on the SPCC, a refund for the transaction must be completed.
 - Bundled packages offered by the hosting entity/company, which may include conference fees, transportation, food and training materials, must be cost justified and approved in writing prior to the trip by the PA.
- Gas/Oil for rental, motor-pool, or College-owned vehicles may be approved by the PA only in instances where the Voyager card is not accepted.
- Flowers may only be purchased for a public event, such as commencement or graduation or other business justified purpose supporting the College's mission. Flowers may not be purchased for employees, family members of employees, students, or guests/visitors.
- Furniture must be sourced through the Virginia Correctional Enterprise. If the cardholder finds that the product is not available through VCE, a release must be obtained through Procurement before purchasing the item through another source.
- Non-travel related business meals may be placed on the SPCC after the restaurant restriction has been removed. Per diem meals during individual travel and personal meals are not permitted on the SPCC.

C. **Non Allowable Purchases** - The following items may **not** be purchased with the SPCC:

- Alcoholic beverages

- Alcohol may never be purchased with the SPCC even if the cardholder intends on reimbursing the index charged or allocating to a non-state fund. There are no exceptions to this policy.
- Ammunition
- Automobiles
- Boats
- Firearms
- Awards, honorariums, and prizes for guests, visitors and students (these requests must be submitted to Accounts Payable on a Vendor Payment Form).
- Hotel accommodations for the entire stay (only first night deposit allowed on the SPCC)
- Business meals over 150% of per diem.
- Purchases from a Commonwealth employee
- Purchases for personal use
- Radioactive materials
- Renovation/Construction services (including paint, carpeting and window treatments, which must go through Facilities Planning, Design and Construction.)
- Travel insurance

D. Contracts and Agreements

Departments asked to approve vendor/contractor forms shall contact the Office of Procurement for assistance. Most cardholders have no authority to sign vendor agreement forms. Only those individuals who have received written delegation of signature authority may sign contractual agreements on behalf of The College of William & Mary / Virginia Institute of Marine Science. Otherwise, no faculty member, employee or student has legal authority to bind the College. Unauthorized individuals who sign contractual agreements on behalf of the College may be held personally liable for those contracts and may be subject to additional disciplinary action, up to and including termination of employment.

3.3 Making a Purchase

Cardholders are tasked with ensuring that they receive the best quality goods and services at reasonable costs. It is the responsibility of all cardholders to certify that all purchases have a valid business purpose and that goods and services are being purchased to support operations or further the mission of the College.

To purchase goods or services with the SPCC, cardholders are strongly encouraged to receive at least one (1) quote from a Department of Small Business & Supplier Diversity (SBSD) registered small, woman-owned or minority-owned (SWaM) business. After obtaining quotes and making sure that tax will not be charged, the cardholder may place an order directly with the vendor or process the order through eVA. After the order has been placed, the cardholder must retain the purchase receipt and supporting documentation. It is a best practice for the cardholder to

immediately scan paper documentation and save the document to his or her computer to expedite the reconciliation process. Cardholders must notify Fixed Assets Management of all equipment or reportable fixed asset items with a purchase value of \$5,000 and greater. An [Equipment Transaction Form](#) must be submitted to Fixed Assets Management with a copy of the purchase receipt and the BOA statement on which the charge appears.

- A. **Tax Exempt Status** - As an institution of the Commonwealth of Virginia, the College of William & Mary is exempt from Virginia sales tax on all in-state purchases of goods and services excluding purchases of prepared foods, air/rail tickets, and hotel rooms. It is the cardholder's responsibility to claim this exemption whenever using the SPCC. The College will not accept liability for such over-payments. It is the cardholder's responsibility to contact the vendor to recover the tax if tax is incorrectly charged.

The State Sales and Use Tax Certificate of Exemption Form may be obtained from the Office of Procurement. If a tax identification number sticker is not on your purchasing card, you may request one from the Program Administrator in the Office of Procurement. The College's tax identification/tax-exempt number is 10-546001718.

Cardholders should be aware that the College is not exempt from taxes charged on many out of state purchases. Information on out of state tax exemption can be found on the Financial Operations website at the following link:

<http://www.wm.edu/offices/financialoperations/tax/salestax/index.php>

3.4 Card Documentation and Reconciliation

All Cardholders and Approvers are required to complete online reconciliation of SPCC transactions as of April 15, 2014. Reconciliation will be completed in the [Bank of America, Works 4 application](#) (This application is most compatible with Internet Explorer and Chrome browsers). Cardholders are strongly urged to reconcile transactions as they post to their account, since it is no longer necessary to wait for paper statements to arrive before performing reconciliation. Waiting until the cycle closes will not leave enough time for transactions to be reconciled by both the cardholder and approver.

Reconciliation of transactions consists of:

For Cardholders:

- Allocating transactions or confirming default / auto-matched allocations,
- Uploading supporting documentation (receipts, business justification, required travel documentation, IT approval, etc.) to the transactions in the bank system and ensuring that all required documentation has been uploaded,
- Signing off on the transaction, which routes the transaction to the Approver for the account.

For Approvers:

- Reviewing the transaction and attached documentation to ensure that it is a valid business purchase that follows university guidelines,
 - Checking the index and account codes on the transaction to ensure that the charge has been correctly allocated.
 - Signing off on the transaction, which batches the transaction for audit review and prepares the transaction for Banner upload.
- A. To Reconcile Transactions: Cardholder Reconciliation Process (a reconciliation tutorial is available in the SPCC training presentations located on Procurement's [SPCC Training web page](#).)
- As purchases are made, retain your original receipts and other supporting documentation. If receipts are lost, contact the vendor to request a replacement receipt.
 - It is a best practice to immediately convert paper documentation to electronic format and save them to a folder on your computer to expedite the reconciliation process.
 - As a transaction posts to your account, you will receive an automated email from the bank system notifying you that there is a transaction available for signoff. Clicking on the link for Works 4 in that email will bring you to the Bank of America Works system, which may also be found at <http://payment2.works.com/works> (Please do not click through on the link for Works 3, as that application does not support receipt imaging).
 - On the Pending Sign Off tab of the Works Expenses screen, review the transaction by comparing the transaction information to supporting documentation. Ensure that totals match and that you have not been incorrectly charged tax.
 - Contact the vendor immediately if you have been charged in error. Contact the Program Administrator and Bank of America's Fraud Department (1-866-500-8262) if any fraudulent transactions appear.
 - After reviewing the transaction, click on the Document number in the line item and select the Allocate/Edit option from the drop-down menu. This will open an allocation pop-up window. In this window you can:
 - Edit the item description field to change the description that will post to Banner (Please note that there is a 35 character limit on the Banner import for this field and special characters will not be loaded).

- Edit the default index and auto-matched account code allocation (transactions posting to the default charge card account code 713090 should be reallocated to the correct account code based on the commodity).
 - Add additional lines if multiple line item accounting is required, and
 - Add the specific business purpose and/or justification for the purchase in the Comment Section. Should the Comment Section provide insufficient space to contain the entire business purpose, it must be written on the receipt page prior to uploading the receipt (comments may also be added at sign off).
- Once edits are complete, click on the Save button to save changes. Next click the Close button to return to the Expenses screen.
 - To attach a receipt to a transaction, click on the Document number in the line item and select the Manage Receipts option from the drop-down menu. This will bring up the Receipts pop-up window.
 - On the Receipts pop-up window, click on Add button and select the New Receipt option from the drop-down menu. This will open a new window where you can browse to the document on your computer. **PLEASE DO NOT ADD A RECEIPT DATE OR DESCRIPTION ON THIS SCREEN.**
 - A detailed list of required documentation to be submitted with food and travel-related expenses can be found in section **C. Air Tickets, Rail Tickets, Lodging, and Non-Travel Business Meals** below.
 - After locating the receipt to upload, click on the OK button on the Receipt Window. You will now see the receipt name listed in the File Name column of the Receipts pop-up window. From here you can view the receipt or click on the Close button to return to the Expenses screen.
 - The last step in the cardholder reconciliation process is signing off on the transaction. This is done by clicking on the check-box to the left of the line item and clicking on the blue Sign Off button located at the bottom of the page. This will route the transaction to your Approver for review and sign off.
 - Two days after cycle close you will receive an automated transaction report from the bank system. Use this report to ensure that you have completed reconciliation of all items listed on the report.

B. To Reconcile Transactions: Approver Reconciliation Process

- As cardholders signoff on transactions they will be electronically routed to your account for review and final sign off.

- The [Bank of America, Works 4 application](#) will send you an automated email notifying you when you have a transaction available for signoff. Clicking on the link for Works 4 in that email will bring you to the bank system, which may also be found at <http://payment2.works.com/works> (Please do not click through on the link for Works 3, as that application does not support receipt imaging).
- Review the transaction's attached supporting documentation to ensure it is a valid business purchase. This is done by clicking on the Document number of the line item and selecting the View Receipts option from the drop-down menu.
- Comments for the transaction may be seen in your monthly report or by clicking on the Document number of the line item and selecting the Allocate/Edit option from the drop-down menu.
- Confirm that the transaction has been correctly allocated by viewing the Allocation column of the Expenses screen. Allocation information for transactions containing multiple line items can be viewed by clicking on the plus sign (+) next to the Document number and then clicking on the Allocation tab.
- The last step in the Approver reconciliation process is signing off on the transaction. This is done by clicking on the check-box to the left of the line item then clicking on the blue Sign Off button located at the bottom of the page. You can sign off on multiple transactions simultaneously by adding a check mark to multiple lines before clicking the Sign Off button.
 - Do not sign off on transactions in Works if the cardholder's supporting documentation is not attached to the transaction and/or you have not verified that the transaction is a valid business expense that complies with William & Mary or VIMS policies and procedures.
- The system gives you the option to flag a transaction if you find that the transaction is incorrectly allocated, missing a receipt or you need additional information to validate the business justification.
- To flag a transaction, click on the Document number of the line item and select the Raise Flag option from the drop-down menu. Next, add a comment so the cardholder knows why the transaction was flagged and then click the OK button to return the transaction to the cardholder.
- Two days after cycle close you will receive an automated transaction report from the bank system. Use this report to ensure that you have completed review and sign off of all items listed on the report.

SPCC cardholders and Approvers are responsible for ensuring that monthly reconciliation is complete by the 23rd of the month in which the cycle closes. Funds for unreconciled transactions will be withheld from the cardholder's available balance in the following

billing cycle until reconciliation is completed by the cardholder and approver. **Accounts that remain unreconciled 60 days after the cycle deadline will be suspended.**

C. **Air Tickets, Rail Tickets, Lodging, and Non-Travel Business Meals** - In compliance with Commonwealth and Federal regulations, additional supporting documentation is required for the purchase of air/rail tickets, lodging and non-travel business meals. Questions regarding these requirements may be directed to the Program Administrator or the Travel Office.

1. **Air and Rail Tickets** - Cardholders must attach a copy of the ticket, boarding pass or electronic confirmation (showing the passenger name and class of service) and the approved [Travel Authorization Form](#) to the Works transaction. Proper documentation of any additional fees or taxes must also be included.

For ticket purchases over an individual's established transaction limit, cardholders must e-mail the Program Administrator to request a limit increase prior to purchasing the tickets.

2. **Lodging (in rare instances where permitted)** – Purchases must comply with lodging rates, per travel guidelines. Maximum rate does not include taxes and surcharges. Documentation must include the following:

- Receipt or Folio must show the room rate and taxes broken out separately by day.
- Approved Travel Authorization
- If payment for lodging is made through the internet, print a PDF copy of the receipt for the electronic purchase showing the details (arrival/departure date, room rate, taxes) and the total costs and confirmed services.
- Agency Head or Designee appropriate for your department may approve lodging up to 150% of the maximum rate when circumstances warrant, in advance of travel. A written justification must be completed on the Travel Authorization Form.

3. **Non-Travel Business Meals** - Documentation must comply with travel guidelines and should include the following:

- Original, itemized receipts for all transactions,
- A business justification documenting the purpose of the function,
- The type of meal (e.g., breakfast, lunch, dinner, or snack – snacks must be categorized as breakfast, lunch or dinner),

- The number of attendees (List the attendee names if less than ten or less and their affiliation to the College). Provide the number of attendees if more than ten),
 - Tax, tip (up to 20%) and reasonable delivery cost must be included in the allowable per diem calculation.
 - An additional justification if the meal exceeds the allowable per diem limit by 50%.
 - Meals exceeding 150% of per diem are not permitted.
- D. **Months with Zero Transactions** - If there are no charges made in a particular month, cardholders are strongly encouraged to send their supervisors an email advising that there were no charges for that cycle. No other action needs to be taken by cardholders in months where there are no transactions.
- E. **Credit Balances** - If a credit remains on your BOA account at the end of the month, the credit will be deducted from the BOA account and credited to your default Banner account. Credit balances do not carry forward from month to month on the BOA Visa statement.
- F. **Record Retention** - Cardholders, or their supervisor if the cardholder changes or leaves the employment of the College, must retain all transaction documentation within their department for a minimum of five (5) fiscal years after the fiscal year with which the transaction occurred

3.5 Merchandise Returns, Disputes and Erroneous Charges

- A. **Merchandise Returns** - Cardholders must specifically request a credit to the SPCC for any return that was originally charged to the card. If vendors are unable to provide a credit to the SPCC, cardholders may request a check payable to the College of William and Mary to deposit into the default index tied to the SPCC.
- B. **Disputes** - Disputes should be initiated within thirty (30) days of the purchase date to ensure that the dispute will be honored by BOA. Cardholders may initiate a dispute through the BOA Works System after attempting to communicate with a vendor to resolve a discrepancy. Questions regarding disputes should be directed to the Program Administrator.
- C. **Erroneous Charges** – Any cardholder who places a charge on the SPCC in error should contact the Program Administrator immediately for guidance on the correct procedure for resolving the error. Payment for erroneous charges should never be sent to Accounts Payable.

3.6 Card Cancellation, Renewal, and Changes

- A. **Cancellation** - Cardholders must return their cards immediately upon the request of their supervisor or the Program Administrator. The SPCC must be turned in to the Program Administrator whenever the cardholder changes positions **and** a SPCC will not be required in the new position. The SPCC must also be returned to the Program Administrator when the cardholder is leaving the employment of the College / VIMS. If the cardholder is moving to a new position within the College / VIMS and a SPCC will be required in the new position, contact the Program Administrator for guidance on transfer the card to the new department.

Cardholders who wish to cancel their cards should contact the Program Administrator in the Office of Procurement by e-mail or written memorandum.

- B. **Card Renewal** - Active cards are automatically renewed every two years. Cards are valid through the last day of the month in which the card expires. Renewal cards are delivered to the Office of Procurement. The Program Administrator will contact the cardholder when their new card is available for pickup.
- C. **Inactive Cards** - The Program Administrator is required to cancel cards with no activity for a consecutive twelve (12) month period unless the cardholder can provide reasonable justification for keeping it active.
- D. **Status Changes** - Changes to the card status (cancellation, suspension, reinstatement, etc.) may be sent by e-mail or written memorandum to the Program Administrator, advising the cardholder's name and the last four digits of the card number and the new status required/desired.

3.7 Card Security

The SPCC must be kept in a secure but accessible location. The account number on the SPCC must not be posted, photocopied or left in a conspicuous place.

The card may be used only by the person to whom the card has been issued. Cardholders may never lend their cards to another person or use another individual's SPCC for any reason.

Cardholders must never fax, email, or mail their card numbers to a vendor. If secure electronic transmittal or point-of-sale payment is unavailable, the cardholder may call the vendor and provide the SPCC information to the vendor by phone. The cardholder is responsible for notifying the vendor to securely dispose of the card information (shredding) once confirmation of payment has been received.

Internet purchases are allowed but must be made from secure web sites only. When procuring goods or services through the internet, it is the cardholder's responsibility to ensure that the vendor's website has a Secure Socket Layer (SSL). The vendor must meet this security requirement before orders are placed. Website addresses begin with "https://" when the SSL is present. Information on the vendor's security

certification can be found under the Help menu in the browser's toolbar. If these conditions are not present, do NOT use your SPCC to place an order at that web site.

If the SPCC is lost or stolen, the cardholder must immediately notify BOA Cardholder Customer Service (1-888-449-2273) and the College's Program Administrator in the Office of Procurement.

3.8 Annual Review

Since the College assumes liability for all charges made with the SPCC that are consistent with College policies and procedures, the Program Administrator will conduct an annual review of cardholder activity to limit the risk associated with the card program. As a result of this review, cardholder limits may be increased or decreased and card restrictions may be replaced. Exceptions to account changes may be made at the discretion of the Program Administrator if the cardholder is able to justify the need for higher limits and/or existing exceptions.

4.0 Violations

All transactions made with the SPCC are subject to audit and, as such, must have a business justification and be accompanied by required supporting documentation. Individuals who violate these SPCC procedures may have card privileges suspended or permanently revoked, and may face additional disciplinary action up to and including termination of employment. Disciplinary action will be enforced at the discretion of the Program Administrator based on the severity of the violation.

Violations include but are not limited to:

- Personal use of the SPCC or unauthorized purchases,
- Authorizing a charge in excess of established transaction limits,
- Splitting orders to circumvent established limits,
- Card sharing,
- Faxing, scanning, or emailing full account numbers,
- Failure to reconcile online transactions, including:
 - Missing documentation or business purpose explanations
 - Failure to sign off by cardholder or approver
- Failure to supply audit documentation.
- Failure to properly report loss or theft of a card in a timely manner,
- Failure to notify Program Administrator of supervisor changes.
- Failure to complete mandatory annual SPCC training.

Accounts that remain unreconciled 60 days after the cycle deadline will be automatically suspended. Please be sure to promptly reconcile transactions so your account remains active.

5.0 References

- 5.1 This policy corresponds to and should be read in conjunction with the [Employee Application for the College Small Purchase Charge Card and Cardholder Agreement and Acknowledgement of Receipt of Card](#).
- 5.2 See the [Office of Procurement](#) website for additional contact information, related forms, and information on any recent changes in policy or procedure affecting the College of William & Mary Small Purchase Charge Card program.

6.0 Approvals and Revisions

This procedure is effective February 14, 2015.
