



# UNIVERSITY OF SOUTH ALABAMA

## University of South Alabama Procurement Card Policies and Procedures

Procurement Card and Travel Services

<https://www.southalabama.edu/departments/financialaffairs/travelandprocurement/>

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Mobile, Alabama 36688

251.460.6242



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# TABLE OF CONTENTS

## WHAT, WHO, WHY, HOW, WHEN, AND WHERE?

What is a Purchasing Card? .....	3
What is Concur? .....	3
Who can apply? .....	3
Why should I apply? .....	3
How do I apply? .....	4
When should I apply? .....	4
Where can I get more information? .....	4
Who is our issuing bank? .....	4

## USING MY PCARD

University Policies .....	5
Sales and Use Tax .....	6
Transaction Limits.....	6
Appropriate Purchases .....	6
Inappropriate Purchases .....	7
Documentation Requirements .....	7
Where Should I Purchase my Goods and Services? .....	7

## ISSUES WITH MY PCARD

Problems on the Road & Emergency Contact Information .....	8
Expiring Card .....	8
Broken/Worn Plastic .....	8
Fraudulent or Unauthorized Charges .....	8
Disputing Transactions .....	9
Lost or Stolen Card .....	9
Declining Transactions .....	9

## PROTECTING MY CARD .....

Card Security .....	9
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## MAKING CHANGES TO MY PCARD

Temporarily or Permanently Closing a Card .....	10
Name, Usage, Limit & Information Changes .....	10

## CREATING EXPENSE REPORS IN CONCUR .....

Concur Sign In .....	10
Viewing Card Activity .....	10
Reconciliation Process .....	11
Creating an Expense Report .....	11

Submission of Expense Reports .....	11
Reasons for Disciplinary Actions .....	12
<a href="#">Procurement Card Infraction policy</a> .....	12
<b>COMPLIANCE MONITORING</b> .....	15

**\*\*\*Athletics employees should consult the Athletics Business Office for specific policies regarding Athletics employees.\*\*\***

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## WHO, WHAT, WHEN, WHERE, HOW & WHY?

### What is a Purchasing Card?

**Also known as a “PCard,”** a Purchasing Card is a credit card issued to a University of South Alabama (USA) employee to use as a payment tool, without affecting the cardholders’ credit. The statements for these cards are billed to and paid by the University. The cardholders are responsible for ensuring that the documentation for each purchase is complete, appropriate, and attached to all transactions. These cards **may only be used for** business-related expenses.

### What is Concur?

Concur is a travel and expense management software system designed to automate the travel and expense process. **This management software system will be used for both travel expenses and procurement card purchases.** The University of South Alabama has made a significant investment in order to better manage travel and expense transactions. There are many advantages to the Concur system:

- Streamlined - Employees can easily book travel from a smartphone or desktop browser, while itineraries and credit card charges are automatically and accurately captured. The expense report is nearly complete upon return, and audit and approval processes are faster, saving additional time and costs.
- Accuracy - With Concur Travel & Expense, data no longer must be keyed in, multiple times in multiple systems. Instead, e-receipts from travel suppliers and receipts captured with Expenselt from Concur are automatically entered as expense line items, providing more accurate and timely information for finance teams.
- Smartphone technology - The Concur mobile travel and expense app helps everyone stay productive on the road. Need to change a flight or book a hotel or get a rental car at the last minute? The Concur mobile app makes it easy. Travelers can even take photos of receipts and attach the images to expenses.

### Who can apply?

Only **faculty, staff and administrative employees at USA** are allowed to apply for a Purchasing Card. Employees who travel three times or more per year out-of-state qualify to apply for a PCard. With Division Head approval, departments may apply for PCards for procurement purchases.

### Why should I apply?

**A PCard is an extremely useful payment tool** for employees at the University. Transactions using PCards are usually faster and more efficient than the Requisition/PO process. Although not all purchases can be made via a PCard, for small-dollar commodities, a PCard is generally more efficient.

### How do I apply?

There are 3 steps in applying for a PCard:

1. **Submit the application:** You can find the **Purchasing Card Application** in the appendix or on our website. After completing the required fields, and obtaining the appropriate approval signatures, please send the original application to our office located in the TRP III, Suite 1400.
2. **Complete Training:** You will receive an email with training instructions shortly after submitting the application. These instructions will direct you to our website, where available training dates and times will be made available. All initial training sessions must be face-to-face. **PCards will not be issued without completion of this training class.**
3. **Pick up Your Card:** After completing the required training, your PCard will be ordered. As soon as your card arrives in the mail and we have you registered in Concur, we will contact you to pick up your card. This process may take up to two weeks.

### When should I apply?

**It takes approximately two weeks** for your PCard to arrive in the mail and for us to set it up. Please submit your application as early as possible. There is no guarantee that all cards will be in place and ready to be used immediately. **Remember that training must be completed prior to card issuance.**

### Where can I get more information?

- **Procurement Card and Travel Services Website.** Our website has all of the documents and reference materials that you will need to apply, maintain, change or cancel your PCard.
- **Training videos from Concur.** These videos are a great reference tool and will be available online to cardholders at any time, even after they have completed their training.
- **Procurement Card and Travel Services Office.** Feel free to call, email or come to our office with any of your questions or concerns.

### Who is our issuing bank?

Hancock Whitney is the issuing bank of USA's PCard. Each card issued by Hancock Whitney will have the cardholder's name as well as the University of South Alabama's name printed on the card. The cardholder's credit is not affected in the determination of the issuance of cards.

## USING MY PCARD

### University Policies

The allow ability of expenditures is governed by Alabama Law, as interpreted by applicable governing bodies. Please note that the lists below are not all inclusive. For a full list of allowable and unallowable purchasing expenditures, please see the section on **Allowable and Unallowable Purchasing Expenditures** on the Purchasing department's website. For more information, please click the following link: <https://www.southalabama.edu/departments/financialaffairs/purchasingdepartment/purchmanual.html>

If you have any questions as to the allow ability of any anticipated expenditures, please contact the Procurement Card and Travel Services office **before** the expense is made. **All cardholders are bound by all policies governing purchases and travel for the University of South Alabama. Employees that make unallowable purchases with a PCard will be required to reimburse the University for the purchase. All goods or items that are purchased using University funding shall be shipped to the purchaser's respective University address. At no time shall any good or item be shipped to a home/personal address. In the event that you have an extraordinary circumstance and business purpose for an item to be shipped to your home address, pre-approval from your Dean and the Procurement Card and Travel Services Manager will be required prior to shipment.**

**Failure to comply with the above guidelines regarding purchases under the USA PCard program will result in immediate disciplinary action. This action includes, but is not limited to, payroll deduction for unauthorized purchases, cancellation of your card privileges, and/or termination of employment.**

**Allowable** PCard purchases may include items such as:

- Registration Fees
- Subscriptions
- Repairs
- University travel expenditures (airline, lodging, parking). **No personal meals are allowed.**
- Office supplies purchased only with State contract suppliers (see [http://purchasing.alabama.gov/pages/active\\_contracts.aspx](http://purchasing.alabama.gov/pages/active_contracts.aspx))

The following items are **unallowable** and **may not** be purchased with the PCard:

- Food (personal meals)
- Alcohol
- **Personal expenses (This will result in loss of Card privileges.)**
- Cash advances
- Purchases from University employees, their spouses, parents or children (potential conflict of interest)

- Parking tickets or other fines
- Gift Cards
- Internal USA purchases (department-to-department purchases, expenditure/revenue transfers, tickets to USA Athletic events, etc.) cannot be made using the USA PCard. These cards may only be used for purchases from non-University vendors.

**Failure to comply with the above guidelines regarding purchases under the USA PCard program will result in immediate disciplinary action. This action includes, but is not limited to, payroll deduction for unauthorized purchases, cancellation of your card privileges, and/or termination of employment.**

### Sales and Use Tax

The University of South Alabama has received a determination letter from the Internal Revenue Service confirming its exempt status under section 501(c)-(3) of the Internal Revenue Code. USA is also **exempt** from Alabama state sales tax pursuant to AL Code 40-23-4 (a) (11). This exemption also generally applies to Alabama city and county sales taxes. Other taxes, such as those on lodging and rentals of personal property, may apply. Tax-exempt documents are provided as supplemental documentation to the University's tax-exempt status. All forms can be found by going to <http://www.southalabama.edu/departments/financialaffairs/purchasingdepartment/taxexempt.html>.

### Transaction Limits

- The Procurement Card (PCard) may be used for allowable purchases up to \$4,999 per single transaction if credit limit is available.
- Any purchase greater than \$4,999 must be handled using Banner requisitioning unless previously approved.
- **Transactions may not be split into multiple transactions** to stay within the allowable single transaction limit. This is a direct violation of PCard policies and can result in the loss of PCard privileges for the cardholder.
- If the transactions in question were legitimate separate transactions, supporting documentation must be provided on the Transaction Detail to clearly identify them as separate transactions (i.e. invoice number, date of order, etc.)

### Appropriate Purchases

- All purchases must benefit the University and support the mission of the business unit. No items may be purchased for personal use.
- All goods or items that are purchased using University funding shall be shipped to the purchaser's respective University address. At no time shall any good or item be shipped to a home/personal address.
- In the event that you have an extraordinary circumstance and business purpose for an item to be shipped to your home address, pre-approval from your Dean or division head and the Procurement Card and Travel Services Office is required prior to shipment.



- Commodities deemed inappropriate by the credit card's Merchant Category Code (MCC) will not be valid on such purchases. Items such as alcohol, legal fees, personal expenses, etc. are considered inappropriate charges. If you have specific questions, please contact the Procurement Card and Travel Services Office.
- If you find that the MCC is prohibiting you from a legitimate business expense, please contact the Procurement Card and Travel Services Office during business hours. **Hancock Whitney will not revise any MCC codes on your behalf.**
- **All cardholders are bound by all policies governing purchases and travel for the University of South Alabama.**

### Inappropriate Purchases

- Misuse or careless handling of a PCard may result in disciplinary action. This includes, but is not limited to, the cancellation of card privileges, payroll deduction for the amount of any unauthorized purchases including related bank charges, termination and/or other appropriate measures.
- **Per the Cardholder Agreement form signed by each cardholder, payroll deduction may occur for inappropriate charges.**
- Recurring charges are not allowed on the PCard.
- **All cardholders are bound by all policies governing purchases and travel for the University of South Alabama.**

### Documentation Requirements

- Cardholders are required to maintain an itemized receipt for each PCard transaction.
- Receipts must be attached to each reconciliation report submitted by the cardholder. See **Reconciliation Process** for more information.

### Where Should I Purchase My Goods and Services?

As a state institution, USA is subject to the requirements of the State of Alabama Competitive Bid Law. Section 41-16-20 of the Alabama Competitive Bid Law requires that, with the exception of contracts for public works whose competitive bidding requirements are governed exclusively by Title 39, all contracts of whatever nature for labor, services, work, or for the purchase or lease of materials, equipment, supplies, or other personal property, involving fifteen thousand dollars (\$15,000) or more (individually or collectively), made by or on behalf of any state entity, board, bureau, commission, committee, institution, corporation, authority, or office shall, except as otherwise provided within this article, be let by free and open competitive bidding, on sealed bids, to the lowest responsible bidder. USA requires bidding for all purchases of \$15,000 or more (or for the purchase of "like" items totaling \$15,000 over the fiscal year). For a list of commonly purchased goods and services, and their corresponding approved and/or mandatory sources, go to

[http://www.southalabama.edu/departments/financialaffairs/purchasingdepartment/where\\_purchase\\_goods\\_services.html](http://www.southalabama.edu/departments/financialaffairs/purchasingdepartment/where_purchase_goods_services.html).

If the goods or service you require are not listed on the webpage above, please visit the USA Recurring Contract List at:

<http://www.southalabama.edu/departments/financialaffairs/purchasingdepartment/recurringbidfile1.html>.

## ISSUES WITH MY PCARD

### Problems on the Road & Emergency Contact Information

- If card-related problems occur during University travel and assistance is needed during normal business hours, contact the Procurement Card and Travel Services Office at: 251-460-6242.
- If problems occur outside normal business hours, contact Hancock Whitney Bank at: 1-800-448-8812.
- All travel needs should be directed to USA's travel management company, Corporate Travel Planners (CTP). CTP's hours are as follows:
  - Online Help Desk 7:00 a.m. – 6:00 p.m. central time, please call 1-877-727-5188
  - Agent Assist 7:00 a.m. – 6:00 p.m. central time, please call 1-844-387-3530
  - After Hours/Emergency 6:01 p.m. – 6:59 a.m. central time, please call 1-800-358-1229

### Expiring Card

- Each card is automatically reissued at least 30 days prior to its expiration date. Before the renewal card is released, a new Cardholder Agreement must be completed.
- The cardholder will be required to complete PCard Training at that time.

### Broken/Worn Plastic

- If you find that your plastic has broken or is worn beyond being usable, please contact Procurement Card and Travel Services immediately and a new card can be ordered.
- The new card will have the exact same card numbers; there will not be any changes to your information.
- It takes approximately two weeks to receive a new card in the mail, so please notify us as soon as possible in order to avoid having a large period of time without your card.
- The damaged card must be returned to the Procurement Card and Travel Services office.

### Fraudulent or Unauthorized Charges

- Hancock Whitney Bank and VISA offer coverage for unauthorized or fraudulent purchases on a card issued in an employee's name.
- If a cardholder suspects that his/her card has been used fraudulently, he/she should contact the Procurement Card and Travel Services (or Hancock Whitney Bank outside of normal business hours) to have the card deactivated.
- **VISA will only cover fraudulent transactions that post after a card has been reported to the bank as compromised.** The University and the employee have complete responsibility for fraudulent charges occurring before the card has been reported as compromised.
- It is imperative to monitor card usage/transactions in Concur regularly to assure prompt identification and reporting of potential fraudulent usage.
- The cardholder is responsible for all charges on the PCard. Allowing others to use the PCard is prohibited. If a cardholder has unauthorized transactions/usage on the card made by another employee using the card with the permission of the cardholder and is unable to obtain repayment from the employee responsible for making the transactions, the cardholder must notify the division Vice

President immediately. VISA offers a recovery program to the University. However, appropriate disciplinary measures for the employee making unauthorized transactions must have been followed.

### Disputing Transactions

- In the event of a purchase dispute (such as quality issues, purchase price discrepancies, warranty issues, and other performance issues), the cardholder should use reasonable efforts to resolve the dispute with the merchant first.
- Hancock Whitney Bank will use commercially reasonable efforts to assist the cardholder in attempting to obtain reimbursement from the merchant. The responsibility for resolving the dispute rests with the cardholder.
- The cardholder must complete the **Cardholder Dispute Form** and submit it to the Procurement Card and Travel Services Office. (See Appendix for form.)

### Lost or Stolen Cards

- During normal business hours (8am-5pm) immediately notify the Procurement Card and Travel Services Office of lost and/or stolen cards.
- Outside of normal business hours, notify Hancock Whitney Bank by calling 1-800-448-8812.
- After notification to Hancock Whitney of the lost/stolen card, the cardholder must complete the **Lost or Stolen Cards Form** and submit to the Procurement Card and Travel Services Office. (See Appendix for form.)

### Declining Transactions

- It is important that you monitor your available card balance. A transaction may be declined on your University-issued Procurement Card if the credit limit has been exceeded for the billing period.
- During normal business hours (8am-5pm) immediately notify the Procurement Card and Travel Services Office for transactions that are declined.
- Outside of normal business hours, notify Hancock Whitney Bank by calling 1-800-448-8812.

## PROTECTING MY CARD

### Card Security

- The cardholder assumes full responsibility to safeguard the card and account number to the same degree that the cardholder should safeguard his/her personal credit card.
- The cardholder must not allow any non-University individual access to the PCard or the PCard number for non-University business. A violation of this may result in the cardholder having his/her card withdrawn and/or disciplinary action for the cardholder and/or non-University individuals.
- **The cardholder may not fax or email the full 16-digit card number to a vendor.** However, the cardholder may fax or email the **last four digits** of the card and indicate that the vendor call for the full card number.
- It is allowable for the cardholder to carry the PCard when making in-store purchases. When not in use, the PCard should be kept in a secure location. Multiple cards issued to one department should not be stored together.

## MAKING CHANGES TO MY PCARD

### Temporarily or Permanently Closing a Card

- For cards that will not be in use for an extended period of time (i.e. sabbatical, medical leave, etc.), we offer the option of temporarily closing the card for added security and to reduce the risk of fraud.
- If an employee or his/her approving official chooses to discontinue participation in the PCard program, the card may be permanently closed.
- To temporarily or permanently close a card, please submit a **Procurement Card Change Form** to our office. (See Appendix for form)

### Name, Usage, Limit & Information Changes

- PCards are non-transferable between individuals. If you resign/leave the University, you are not allowed to transfer your card to another individual.
- If you are a cardholder and you change departments within the University, you may be allowed to continue to use the card when you change to the new department. Approval must be granted by the Procurement Card and Travel Services Office and the approving official for your department before the change takes place.
- To temporarily close a card, please submit a **Procurement Card Change Form** to our office. (See Appendix for form)

## CREATING EXPENSE REPORTS IN CONCUR

### Concur Sign In

- Sign In to Concur at [www.southalabama.edu/go](http://www.southalabama.edu/go) and click the Concur Travel button
- Enter your JAG Number and JagNet password.
- Click Sign In.

### Viewing Card Activity

- PCard holders will be able to view card transactions on a daily basis within Concur.
- Cardholders should make every effort to review the accuracy of purchases made against the PCard.
- Credit card transactions for your card number will be reflected in your Concur account as soon as they have settled with the vendor.
- If there are any transactions for unauthorized purchases, it is the cardholder's responsibility to resolve the matter **immediately** (as stated in the USA Cardholder agreement).
- To view your card activity:
  - Go to <https://www.pcm.hancockwhitney.com>
  - Enter your User ID and password
- If you have not registered your card follow these instructions
  - Go to <https://www.pcm.hancockwhitney.com>
  - Under Registration click Not registered
  - Enter your card account number

- Create your user name and password under Create a user ID and password.
- You will then register the account and establish your security questions.
- Enter your name as it appears on your card
- Click Register Account

### Card Reconciliation

- Every cardholder with activity during a billing cycle is required to complete a card reconciliation.
- The reconciliation consists of completing and submitting an Expense Report through Concur. **Credit card charges must be matched within the Concur Expense Report feature.** The cardholder must complete and submit an Expense Report for all transactions within a billing cycle **AND** the Expense Report must be approved by all appropriate approvers **no later than the 15<sup>th</sup> of the following month.** Corrections and/or resubmissions follow the same deadline as the original submission.
  - **Failure to submit a report timely is considered an infraction and is subject to suspension and/or removal of card privileges.**
- An email reminder will be sent to cardholders on the 27<sup>th</sup> (end of billing cycle) of each month as a reminder that the reconciliation must be completed by the 15<sup>th</sup> of the following month.

### Creating an Expense Report

- Sign In to Concur at [www.southalabama.edu/go](http://www.southalabama.edu/go) and click the Concur Travel button
- On the menu, click **Expense > Manage Expenses** (on the sub-menu), and then click the **Create New Report** tile.
- Complete all required fields (marked with red bars or asterisks) and the optional fields customized by USA, as needed.
- Once all necessary information has been provided in the report, electronically submit the Expense report.
- The reconciliation is not complete until the Expense report has been approved by departmental approving official(s) and accepted by the Procurement Card and Travel Services Office.
- Each expense report for USA employees may be **created** by a traveler's delegate. However, it is the responsibility of the traveler to **submit** each expense report.

### Submission of Expense Reports

- Expense reports for procurement-only items must be reconciled monthly. Failure to do so may result in revoked card privileges.
- Completion and submission of travel expense reports in Concur are not limited to PCard holders. **All travel expense reports must be completed in the Concur system for all University employees.**
- **Each expense report for USA employees may be created by a traveler's delegate. However, it is the responsibility of the traveler to submit each expense report.**

- Guest and Student travel will be completed using paper Travel Reimbursement Forms.
- Local travel expense reports may only be submitted once per month between the 25<sup>th</sup> and the last day of the month. All local travel should be submitted on **one** expense report, regardless of dates or amount of travel.
- Expense reports for out-of-state, international, and in-state travel related items should be completed at the conclusion of the travel.
- In accordance with IRS regulations, reimbursable travel expenditures will be taxed if not filed within 60 days of the conclusion of the travel.

### Reasons for Disciplinary Actions

- Failure to comply with the guideline stated in this document regarding purchases under the USA PCard program will result in **immediate disciplinary action**.
- **This action includes, but is not limited to, payroll deduction for unauthorized purchases, cancellation of your card privileges, and/or termination of employment.**
- Split purchases to avoid the single transaction limit are expressly prohibited. A violation of this regulation is grounds for card removal.
- Sharing the card number with unauthorized individuals will result in immediate loss of card privileges.
- Misuse or careless handling of a PCard may result in disciplinary action. This includes, but is not limited to, the cancellation of card privileges, payroll deduction for amount of any unauthorized purchases including related bank charges, termination, and/or other appropriate measures.

### PCard Infraction policy

#### **Purpose:**

The intent of this policy is to provide a fair method of evaluating compliance with the University of South Alabama's policies and procedures with regards to Procurement Card purchases.

#### **Policy:**

All purchases on a procurement card must be in compliance with, Purchasing Policy & Procedures <https://www.southalabama.edu/departments/financialaffairs/purchasingdepartment/purchmanual.html> and Procurement Card Policy & Procedures as stated in this document.

#### **Scope:**

This applies to all University of South Alabama employees who hold a procurement card.

## **Guidelines:**

### **Audit Findings – what constitutes an infraction?**

- Late submission of PCard expense report. Reports are due by the end of the month for those months where charges have been made.
- Purchasing personal meals
- Paying in-state travel expenses for lodging and meals
- Purchasing personal items
- Itemized receipts missing
- Sales tax paid inappropriately
- Purchase of other restricted items as detailed in the purchasing policy

### **Procedures for audit findings**

Infractions are accumulated over a running 12-month period. The following details the method used for handling infractions.

#### **First Infraction**

An email notification outlining infraction(s) will be sent to the Cardholder, and may also include the Approver, Departmental Administration and Internal Audit, as deemed appropriate. The Cardholder may be required to make changes to become compliant.

#### **Second Infraction**

An email notification outlining infraction(s) will be sent to the Cardholder, and will include the Departmental Administration (department head, Chair, Dean) and Internal Audit, as deemed appropriate. The Cardholder may be required to make changes to become compliant.

#### **Third Infraction**

An email notification outlining infraction(s) will be sent to the Cardholder, and will include the Departmental Administration (department head, Chair, Dean), including the VP of the division, and Internal Audit, as deemed appropriate. The Cardholder may be required to make changes to become compliant. Additionally Cardholder privileges will be suspended for up to thirty (30) days. Reinstatement of the Cardholder privileges will occur at the end of the suspension period and upon successful completion of a retraining course.

#### **Fourth Infraction**

An email notification outlining infraction(s) will be sent to the Cardholder, and will include the Departmental Administration, including the VP of the division, and Internal Audit, as deemed appropriate. The Cardholder may be required to make changes to become compliant. Additionally, Cardholder privileges will be suspended for up to ninety (90) days. Reinstatement of the Cardholder privileges will occur at the end of the suspension period and upon successful completion of a training session. On a case by case basis, the individual's Procurement Card may be cancelled and the Cardholder will no longer be eligible to obtain a Procurement Card through the University.

Please note the Vice President for Finance and Administration reserves the authority to make changes or modify the above procedures. Based on the severity of the infraction, card privileges may be permanently revoked regardless of the number of infractions on file.

### Departmental:

Departmental failure to maintain transaction documentation, maintain adequate administrative support personnel required to meet program guidelines and failing to complete the monthly reconciliation process in a timely manner, in addition to other similar departmental infractions could result in **suspension** of all cards for the department.

Suspension will occur only when such failure is repeated and will not normally occur with the first departmental infraction. The Vice President for Finance and Administration will approve the suspension. Suspension will be ended upon retraining of the Departmental Cardholders, Approvers and Reconcilers, and with a written plan of compliance submitted to and approved by the Vice President for Finance and Administration that outlines measures to correct failures.



## COMPLIANCE MONITORING

### **Reporting and Investigating Allegations of Suspected Improper Activities Policy (Whistleblower Policy)**

A. USA has a responsibility for the stewardship of University resources and the public and private support that enables it to pursue its mission. USA is committed to compliance with the laws and regulations to which it is subject and to promulgating University policies and procedures to interpret and apply these laws and regulations in the USA setting. Laws, regulations, policies, and procedures strengthen and promote ethical practices and treatment of all members of the USA community, those who conduct business with USA, and those who conduct USA's business.

B. USA's internal controls and operating procedures are intended to detect, prevent, or deter improper use of University assets, misappropriations, or improper commercial business transactions or activities. However, even the best systems of control cannot provide absolute safeguards against such irregularities. Intentional and unintentional violations of laws, regulations, policies, and procedures may occur and may constitute improper use of University assets, misappropriations, or improper commercial business transactions or activities. USA has a responsibility to investigate and report to appropriate parties allegations of any such suspected improper activities.

C. The Whistleblower Hotline is a tool where the University community can, in good faith, report misconduct, fraud, waste or abuse of University resources. For more information on Whistleblower's rights, visit these sites:

- Alabama Code sections 36-26A-1 through 7 State Employee Protection (Whistleblowers)
- American Recovery and Reinvestment Act of 2009 (ARRA) - Whistleblower Protection
- USA's Whistleblower and Non-Retaliation Policy

<https://www.southalabama.edu/departments/compliance/whistleblower/>

Whistleblower Hotline  
University of South Alabama  
307 University Blvd, AD 245  
Mobile, AL 36688  
Phone: 1-844-666-3599