



Winthrop University

INDEPENDENT PROCUREMENT AUDIT REPORT

**for the Audit Period:
January 1, 2021, to December 31, 2023**

**Office of Audit & Certification
Division of Procurement Services
October 23, 2024**

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Abbreviations

Cardholder	– Purchasing Card Holder
Code	– SC Consolidated Procurement Code and ensuing Regulations
CPO	– Chief Procurement Officer
DPS	– Division of Procurement Services
PI Manual	– Manual for Planning and Execution of State Permanent Improvements
MCC	– Merchant Category Codes
MBE	– Minority Business Enterprise
PCA	– Purchasing Card Administrator
P-Card	– Purchasing Card
PO	– Purchase Order
SFAA	– State Fiscal Accountability Authority
SMBAO	– Office of Small and Minority Business Assistance
State P-Card Policy	– SC Purchasing Card Policy and Procedures
State PO Policy	– State of South Carolina Statewide Purchase Order Policy
STL	– Single Transaction Limit

Introduction

DPS audited Winthrop University's (the University) internal procurement operating policies and procedures, as outlined in their internal Procurement Operating Procedures Manual, under § 11-35-1230 of the Code and Reg. 19-445.2020.

The primary objective of our audit was to determine whether, in all material respects, the internal controls of the University's procurement system were adequate to ensure compliance with the Code.

The management of the University is responsible for compliance with the Code. Those responsibilities include the following:

- Identifying the University's procurement activities and understanding and complying with the Code
- Establishing and maintaining an effective organization structure and system of internal control over procurement activities that provide reasonable assurance that the University administers its procurement programs in compliance with the Code
- Establishing clear lines of authority and responsibility for making and approving procurements
- Documenting the University's system of internal control over its procurement activities in an internal procurement procedure manual
- Taking corrective action when instances of noncompliance are identified, including corrective action for the findings of this audit

Because of inherent limitations in any system of internal controls, errors or irregularities may occur and not be detected. Projection of any evaluation of the system to future periods is subject to the risk that procedures may become inadequate because of changes in conditions or that the degree of compliance with the procedures may deteriorate.

Our review and evaluation of the system of internal control over procurement transactions, as well as our overall audit of procurement policies and procedures, was conducted with professional care. However, because of the nature of audit testing, they would not necessarily disclose all weaknesses in the system.

Introduction

Our audit was also performed to determine if recertification under SC Code Ann. § 11-35-1210 is warranted.

On October 23, 2018, SFAA granted Winthrop the following procurement certifications:

<u>PROCUREMENT AREA</u>	<u>CURRENT CERTIFICATION \$ LIMITS</u>
Supplies and Services.....	250,000 per commitment*
Consultant Services.....	250,000 per commitment*
Information Technology.....	250,000 per commitment*
Construction Contract Award.....	200,000 per commitment*
Construction Contract Change Order	50,000 per change order
Architect/Engineer Contract Amendment.....	25,000 per amendment

* Total potential purchase commitment whether single year or multi-term contracts are used.

During the audit Winthrop did not request an increase in its certification limits.

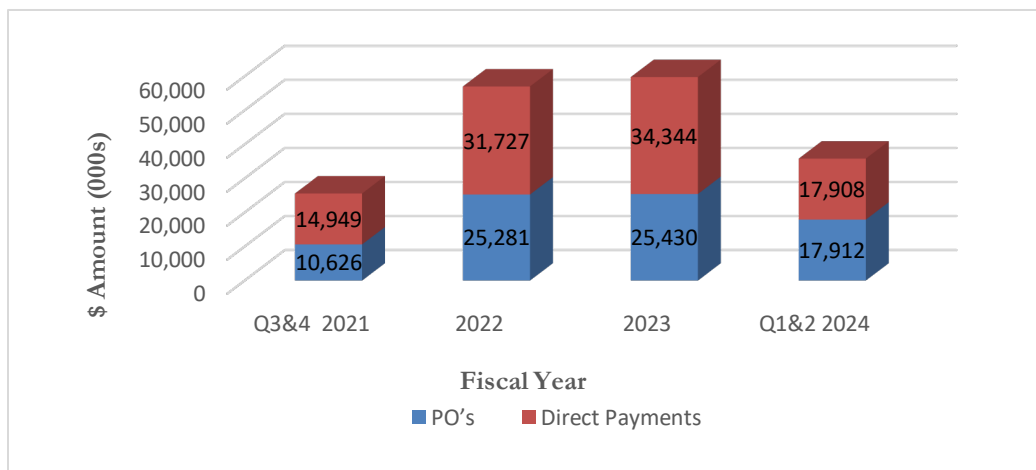
Scope

We conducted our audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. Our audit included testing, on a sample basis, evidence about the University's compliance with the Code for the period January 1, 2021, through December 31, 2023, the audit period, and performing other procedures that we considered necessary in the circumstances. We reviewed all sole source and emergency procurements for the period April 1, 2017 to December 31, 2023 in accordance with Proviso 117.4. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

Total Expenditures

During the audit period, the University made expenditures as follows:

	\$ Amount (000s)				
	Q3,4 FY2021	FY2022	FY2023	Q1,2 FY2024	Total
POs ¹	10,626	25,281	25,430	17,912	79,249
Direct Pay ²	14,949	31,727	34,344	17,908	98,928
Total Spend	25,575	57,008	59,774	35,820	178,177



¹ **POs** represents all expenditures made with a Purchase Order. These are required for most contract purchases by the terms of the contract and is the preferred procurement instrument when a government unit orders or procures supplies or services from a vendor.

² **Direct Pays** are made without purchase order based on the State PO Policy. These may occur with purchases of supplies or services that are exempt from the Code or for such things as payment for P-Card purchases or purchases less than \$2,500.

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IX. Assistance to MBE

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The University did not submit two Annual Utilization plans and 12 quarterly reports to SMBAO as required.

Note: The University's responses to issues raised in this report have been inserted immediately following the recommendations in the body of the report.

Results of Audit

I. Supplies, Services, and IT

We audited expenditures exceeding \$10,000 made with POs, and expenditures made without a PO to determine compliance with the Code.

Our review of procurements made with POs for the audit period identified the following issues:

Procurements Without Documentation

The University did not provide required documentation for six procurements greater than \$10k totaling approximately \$906k. One procurement lacked a written determination, three lacked public notices, five lacked quotes or bids, and three lacked a notice of award. Without documentation, we were unable to evaluate compliance with the Code in the acquisition of supplies and services for these six procurements and must assume that the University failed to comply with the Code. The result is that these six procurements must be treated as illegal or unauthorized.

See SC Regulations 19-445.2005 and 19-445.2015.

Recommendation: We recommend that the University develop and implement procedures to ensure required competition is obtained in the procurement of supplies and services and establish a consistent methodology for organization and retention of documentation as required by the Code and regulations.

We further recommend that the University report these six procurements as illegal or unauthorized per Regulation 19-445.2015.

University Response

We will develop procedures to ensure the required competition is obtained in the procurement of supplies and services. These procedures will establish a consistent methodology for organization and retention of documentation. All procedures will be fully implemented by February 17, 2025. We have reported the six procurements as illegal or unauthorized.

II. Direct Pays

A. Grant Specified Exemption Procedures Not Followed

The University did not follow its approved Grant Specified Exemption procedures for two purchases of equipment totaling \$50k. The University's Grant Specified Exemption procedures require the project manager to prepare a written determination as to why the particular major equipment, subcontract(s) and/or consultants are essential and critical to the successful completion of the project. Without this certification, the equipment, products, or services are required to be procured in accordance with the South Carolina Consolidated Procurement Code. The University's procedures also require that the Director of Procurement verify the determination. Documentation of the project managers justification or the procurement director's verification was not provided.

Results of Audit

Recommendation: We recommend the University follow their approved written procedures regarding grant specified exemption purchases. We further recommend the University report the two purchases referred to in sections II (A) to DPS as unauthorized or illegal as required by S.C. Reg. 19-44.2015.

University Response

We will follow written approved procedures regarding grant specified exemption purchases. We have reported the two procurements as illegal or unauthorized.

B. The University Does Not Have a PO Policy

The University made 17 procurements out of 25 direct pays tested totaling approximately \$971k without competition. We requested documentation of the reason the acquisitions were made without competition, but none was provided. Without documentation we were unable to determine if these procurements were made in compliance with the Code.

University policy provides for payment by use of a check request to accounts payable. Making purchases above the Code's competition threshold without competition, or in accordance with a documented policy specifying when competition is not required, is a control weakness.

The risk of unauthorized or illegal procurements is increased without a policy that requires POs unless specified conditions are met. As an example, the State PO Policy, "A Direct Pay is a payment method only. It does not establish compliance with the SC Consolidated Procurement Code & Regulations or other State regulations." In addition, the State PO Policy states, Direct Payments "should not be used as a matter of convenience as it leads to a reduction in controls and approvals."

Recommendation: We recommend the University revise its internal procurement procedures to require the use of POs unless specified circumstances are present for Direct Payment. The State PO Policy provides guidance on when a direct payment is acceptable. Accepted practice is for all procurements greater than \$10k be processed by procurement staff unless direct payment meets conditions provided in the policy.

We also recommend the University send its revised internal procedures to DPS for approval.

University Response

We will revise our internal procurement procedures to require the use of a PO unless specified circumstances, that align with the State PO Policy, are present for Direct Payment. We will send the revised procedures to DPS for approval. These actions will be taken by February 17, 2025.

Results of Audit

III. Sole Source Procurements

Written determinations for all sole source procurements pursuant to SC Code Ann. § 11-35-1560, were evaluated to assess the appropriateness of the procurement actions and the accuracy of the quarterly reports required by § 11-35-2440. During the audit period the University reported 162 sole source procurements totaling approximately \$15M to DPS.

A. Inappropriate Sole Source Determination

The University conducted two successive sole source procurements “for a contractor to provide a means for prospective students to engage in achievement-based methods of accruing micro-scholarships”, the most recent for \$41k. A micro-scholarship is a small grant that you can earn during high school and put towards tuition at a four-year university. The sole source determinations did not adequately justify that there was only one source as required by SC Reg 19-445.2105 (C)(2), instead relying on publication of an Intent to Sole Source in SCBO. We found a list on the internet of the top 20 software solutions that meet the University’s need.

The University initially entered a contract with a potential duration of three years for this software in 2016, after using the small purchasing procedures for a procurement under \$10,000 requiring three quotes. However, the total potential value over the potential three-year duration of the contract was \$31,500. In November 2018, the procurement director determined the procurement to be illegal because the purchase, with renewals, exceeded the \$10,000 small purchase limits of §11-35-1550(2)(b). The University then ratified and continued the contract for its final year on the basis that the software had already been implemented. Upon expiration of the ratified contract, the University continued using the software thru at least November of 2022, by procuring it as a sole source.

Recommendation: We recommend that the University perform market research to determine the actual or potential value of this procurement and solicit the appropriate competition for the software contract.

We further recommend the University develop and implement procedures, including management review and approval, to ensure compliance with SC Code Ann. § 11-35-1560, and SC Reg 19-445.2105 (C)(2) regarding the adequacy of sole source determinations.

University Response

For sole source determination related to software, we will develop and implement procedures, including management review and approval, and perform market research to determine the actual or potential value of procurements and solicit the appropriate competition. These actions will be taken by February 17, 2025.

Results of Audit

B. Sole Source Procurements Not Reported or Reported Late to DPS

The University did not report five sole source procurements totaling \$1.7M to DPS as required by SC Code Ann. § 11-35-2440. Additionally, the University reported ten sole source procurements totaling \$5.9M late.

Recommendation: We recommend the University develop and implement reporting procedures, including management review and approval, to ensure complete, accurate, and timely reporting of sole source procurements.

University Response

We will develop and implement reporting procedures, including management review and approval, to ensure complete, accurate, and timely reporting of sole source procurements. These actions will be taken by February 17, 2025.

IV. Emergency Procurements

All written determinations for emergency procurements made pursuant to SC Code Ann. § 11-35-1570 were evaluated to assess the appropriateness of the procurement actions and the accuracy of the quarterly reports required by SC Code Ann. § 11-35-2440. The University conducted fourteen emergency procurements totaling \$716k during the audit period.

A. Required Written Determinations Not Provided

The University did not provide written determinations for seven emergency procurements totaling approximately \$365k as required by SC Code Ann § 11-35-1570. Without a written determination, we were unable to determine the justification for making this procurement without competition.

Recommendation: We recommend that the University develop and implement procedures to ensure that written determinations are prepared and properly authorized for all emergency procurements as required by the Code. We also recommend that the University report all fourteen of these procurements as unauthorized or illegal as required by regulation.

University Response

Winthrop will develop and implement procedures to ensure that written determinations are prepared and properly authorized for all emergency procurements as required by the Code. These actions will be taken by February 17, 2025. Winthrop has reported all seven of these procurements as unauthorized or illegal.

Results of Audit

B. Emergency Procurements Not Reported or Reported Late to DPS

The University did not report six emergency procurements totaling approximately \$348K to DPS and two emergency procurements totaling approximately \$173k were not reported in a timely manner as required by S.C. Code Ann. §11-35-2440.

Recommendation: We recommend the University develop and implement reporting procedures, including management review and approval, to ensure complete, accurate, and timely reporting of emergency procurements.

University Response

We will develop and implement reporting procedures, including management review and approval, to ensure complete, accurate, and timely reporting of emergency procurements. These actions will be taken by February 17, 2025.

C. Emergency Procurements Not Advertised

The University did not provide notice of three emergency contract awards totaling approximately \$281k as required by SC Code Ann § 11-35-1570 (B).

Recommendation: We recommend the University develop and implement procedures, including management review and approval, to ensure that emergency procurements are advertised in SCBO as required.

University Response

We will develop and implement procedures, including management review and approval, to ensure that emergency procurements are advertised in SCBO as required. These actions will be taken by February 17, 2025.

V. Construction

We tested construction, and architectural/engineer and related professional service contracts for compliance with the Code and the PI Manual. Our testing found construction procurements had been conducted in compliance with the Code and PI Manual.

VI. P-Cards

The University had 448 P-Cards in use during the audit period and spent \$11,773,046 in 42,480 transactions. Based on the volume of usage, there is increased risk that misuse, or abuse of P-Cards will not be prevented or detected without adequate management oversight.

Results of Audit

Program Administration

We reviewed the University's P-Card Policy and Procedures for compliance with the State P-Card Policy and identified weaknesses in program oversight.

A. Insufficient P-Card Manual

We reviewed the University's internal P-Card Procedure Manual for compliance with State P-Card Policy and identified areas of non-compliance.

The following key areas were omitted from the University's manual:

- 1) No procedures for requirement for documentation of liaison reviews.
- 2) No provision for periodic independent audits.
- 3) No procedures for prohibited purchases.
- 4) No procedures for obtaining board or agency head approval to increase STLs above \$2,500.
- 5) No procedures for documented training program.
- 6) No procedures for the monitoring of accounts for inactivity and promptly closing cards that are no longer needed.

Recommendation: We recommend the University revise its internal P-Card Manual to document internal control procedures to ensure compliance with key requirements in the State P-Card Policy. Procurement Services website has a P-Card Manual Checklist that may be of assistance in revising the manual.

University Response

We will revise our internal P-Card Manual to document internal control procedures to ensure compliance with key requirements in the State P-Card Policy and we will consider the SPO's P-Card Manual Checklist in the revision process. These actions will be taken by February 17, 2025.

B. Independent Audit of P-Cards Not Performed

Independent audits of P-Card activity had not been performed by the University as required by Section (V) (6) of the State P-Card Policy. The University's internal P-Card Manual did not require an annual audit or independent review of the P-Card program.

Recommendation: We recommend that the University develop and implement procedures to ensure required independent audits of the P-Card program are conducted, at least annually, including program administration and transaction testing. We further recommend that these audits be performed by individuals not associated with the P-Card program.

Results of Audit

University Response

We will develop and implement procedures to ensure required independent audits of the P-Card program are conducted, at least annually, including program administration and transaction testing. Winthrop University's internal auditor will perform these audits. The procedures will be updated by February 17, 2025.

C. No Documented Training Program

The University did not have a documented Level I training program for P-Cardholders as required by Section III (A) (4) (a) of the State P-Card Policy.

Recommendation: We recommend the University develop and implement procedures requiring that all P-Card holders, supervisors/approvers, and liaisons be trained prior to being issued a P-Card and that the cardholder agreement include acknowledgement of that training. We further recommend the training program be documented and the University's internal P-Card Manual be revised to include this requirement.

University Response

We will develop and implement procedures requiring that all P-Card holders, supervisors/approvers, and liaisons be trained prior to being issued a P-Card and that the cardholder agreement includes acknowledgement of that training. We will document the training program and will revise internal P-Card manual to include the required training. The procedures will be updated, and the documented training will commence by February 17, 2015.

D. Inactive P-Cards Not Cancelled

The University had seven P-Cards that had not been used in over a year and two cards that have never been used. State P-Card Policy III (A) (1) (a)(xi) requires monitoring for inactive cards and promptly closing accounts and cards no longer needed.

Recommendation: We recommend the University perform a documented review for inactive P-Cards annually and promptly close all inactive accounts or document the reason(s) for keeping them open. We further recommend the University update its internal P-Card Manual to include a requirement for the independent review at least annually.

University Response

Winthrop will perform a documented review for inactive P- Cards annually and promptly close all inactive accounts or document the reason(s) for keeping them open. Winthrop will update its internal P-Card Manual to include a requirement for the independent review at least annually. The procedures will be updated by February 17, 2025.

Results of Audit

E. STLs Greater Than \$2,500 Not Approved

The University had three cardholders with permanent STLs greater than \$2,500 for which no governing board or agency head approval was obtained. Eight University cardholders made ten purchases totaling approximately \$50k above their STLs without the required prior authorization from the governing board or agency head for purchases greater than \$2,500 but less than \$10,000 as required by the State P-Card Policy Section II (B) (2).

Recommendation: We recommend the University develop and implement procedures to ensure compliance with the State P-Card Policy by requiring governing board or agency head approval to increase STLs over \$2,500.

University Response

We will develop and implement procedures to ensure compliance with the State P-Card Policy by requiring governing board or agency head approval to increase STLs over \$2,500. The procedures will be updated by February 17, 2025.

F. Split Transactions

The University had five cardholders that split nine purchases into 18 transactions totaling approximately \$32k during the audit period to avoid their STL. State P-Card Policy Section IV (C) prohibits splitting transactions to avoid the STL and further provides that doing so may result in revocation of P-Card privileges.

Recommendation: We recommend the University comply with State P-Card Policy Section IV (C), as well as its internal policy, which prohibit split purchases. We further recommend that cardholders receive additional training, and that documented liaisons reviews include checking for split purchases.

University Response

We will prohibit split purchases. Winthrop will ensure that cardholders receive additional training, and that documented liaisons reviews include checking for split purchases. The procedures will be updated, and the training will commence by February 17, 2025.

P-Card Transaction Testing

We performed tests of P-Card transactions to ensure compliance with State and University P-Card policies and procedures. Transaction testing identified two areas of non-compliance, which were not identified by the Liaisons or supervisor/approvers during the monthly review and reconciliation of cardholder statements.

Results of Audit

A. Ineffective Liaison Reviews

The University did not provide documented liaison reviews for three of the 25 transactions tested as required by Part III (C) of the State P-Card Policy. The University's internal policy includes a liaison role for reconciling the P-Card statements but does not require that the review be documented.

Recommendation: We recommend that the University develop clear and effective procedures for liaison reviews, consistent with State P-Card Policy, and provide training. Accepted practice is for Liaisons to use a checklist to document and ensure an effective review.

University Response

We will develop clear and effective procedures for liaison reviews, including checklists, consistent with State P-Card Policy, and provide training. The procedures will be updated, and the training will Commence by February 17, 2025.

B. Bank Statements Lacked Supervisor and Cardholder Approval

University cardholders did not sign-off on one of the bank statements and did not sign off in a timely manner on four of the 25 bank statements tested. State P-Card Policy III (D) (4) requires the cardholders sign-off on the bank statements attesting to the accuracy and completeness of statements. The University's P-Card Policy does not require the cardholder to sign the bank statements.

The University's P-Card Supervisors/Approvers failed to sign bank statements in a timely manner on eight of the 25 items tested. P-Card Policy III (B) (8) states that "supervisor/approving officials must review all transactions and sign the monthly bank statements signifying review and approval for payment. This responsibility cannot be delegated to another person." Further, the University's P-Card Policy does not require supervisors to sign the bank statements.

Recommendation: We recommend the University develop and implement procedures requiring timely approval and signing of monthly bank statements by both the cardholders and supervisor/approvers. We also recommend that the University provide refresher training for cardholders and supervisors who have oversight responsibility for P-Cards.

University Response

We will develop and implement procedures requiring timely approval and signing of monthly bank statements by both the cardholders and supervisor/approvers. We will provide refresher training for cardholders and supervisors who have oversight responsibility for P-Cards. The procedures will be updated, and the training will commence by February 17, 2025.

Results of Audit

VII. Unauthorized or Illegal Procurements

We tested Unauthorized or Illegal Procurements to determine compliance with the Code and Regulations. All reported unauthorized or illegal procurements were properly resolved.

VIII. Surplus Property

We tested asset disposals to determine compliance with the Code and State policies and procedures. Our testing of asset disposals did not identify any compliance issues.

IX. Assistance to MBEs

We requested copies of the University's Annual MBE utilization plans and quarterly progress reports to assess compliance with the Code.

Required MBE Plans and Reports Not Submitted to SMBAO

The University had not filed two Annual Utilization Plans and 12 Quarterly Reports. One Annual Utilization Plan was filed late. SC Code Ann. § 11-35-5240 requires each agency director to develop an MBE utilization plan. MBE utilization plans must be submitted to the SMBAO for approval no later than July 30th, annually, and that progress reports be submitted to the SMBAO no later than 30 days after the end of each fiscal quarter.

Recommendation: We recommend the University develop and implement procedures, including management review, for submitting Annual Utilization Plans and Quarterly Progress reports to the SMBCC as required by SC Code Ann. § 11-35-5240.

University Response

Winthrop will develop and implement procedures, including management review, for submitting Annual Utilization Plans and Quarterly Progress reports to the SMBCC. The procedures will be updated by February 17, 2025.

Certification Recommendation

We believe corrective action based on the recommendations in this report will make Winthrop University's internal procurement operations consistent with the South Carolina Consolidated Procurement Code and ensuing regulations.

As provided in SC Code Ann. § 11-35-1210, we recommend that the University's procurement authority to make direct agency procurements be reduced to the following limits for three years:

PROCUREMENT AREA

RECOMMENDED CERTIFICATION \$ LIMITS

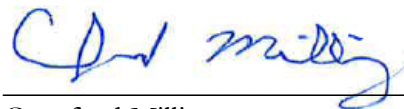
Supplies and Services ¹	100,000 per commitment*
Information Technology ²	100,000 per commitment*
Construction Contract Award.....	200,000 per commitment*
Construction Contract Change Order	50,000 per change order
Architect/Engineer Contract Amendment	25,000 per amendment

* Total potential purchase commitment whether single year or multi-term contracts are used.

We also recommend the University limit active P-Cards to 166 or less for a year.³ The University shall reduce its active cards to this amount within 30 days of receipt of this report and provide DPS with a list of both cancelled and active cards. In addition, the University must revise its P-Card manual and submit it to DPS for approval within 90 days of the receipt of this report. Failure to submit a revised P-Card manual to DPS within the required timeframe will result in the suspension of all P-Cards until DPS receives the manual. Also, the University shall complete an independent audit of its P-Card program within one year of the receipt of this report and submit the audit to DPS.



Ed Welch
Audit Manager,
Audit & Certification



Crawford Milling
Director, Audit & Certification

¹ Supplies and Services including non-IT consulting services

² Information Technology includes consulting services for any aspect of information technology, systems, and networks

³ This is a twenty percent reduction from the 208 active P-Cards the University had at the end of the audit period.