**104.10.** (SFAA: P-Card Oversight) Using funds appropriated, no later than October 1, 2025, the State Fiscal Accountability Authority, Division of Procurement Services (Division) shall publish and maintain a South Carolina Purchasing Card Policy and Procedures Manual (Manual) to establish sound practices for the use of purchasing cards (P-Cards) and for management oversight of such use to reduce the States risk of P-Card misuse and fraud. The Division shall develop and provide training and testing on the requirements of the Manual and begin offering such training no later than October 15, 2025. The director of each governmental body as defined in Section 11-35-310 employing P-card holders shall ensure the governmental body develops an agency-specific P-card use manual no later than April 1, 2026. The director of each governmental body employing P-card holders shall ensure that every P-card holder and those with responsibility for implementation and oversight of its P-card program have completed the Division P-card training and successfully passed the Division P-card testing no later than April 15, 2026. The director of each governmental body employing P-card holders shall ensure that no supervisory or oversight of a P-card role shall be assigned nor new P-cards issued before such employees shall complete Division P-card training and successfully pass Division P-card testing. The director of each governmental body employing P-card holders shall ensure the governmental body develops, implements, and provides the Division with documentation of an internal P-card annual training program for employees with supervisory or oversight of P-card programs and for all P-card holders. The director of each governmental body employing P-card holders shall obtain an annual compliance audit of the governmental bodys P-card program conducted by an independent third-party entity qualified to conduct such an audit and shall provide audit report results and corrective action plans, if any, to the Division no later than October 1, 2025. The Division shall compile all such audit report results into a single report and provide the report to the State Fiscal Accountability Authority (Authority) at its first regularly scheduled meeting of each calendar year. In each audit of the procurement system of a governmental body pursuant to Section 11-35-1230, the Division shall also audit the governmental bodys P-card program to determine whether internal controls of the governmental bodys P-Card program are adequate to ensure compliance, in all material respects, with the Manual, applicable laws and regulations, and internal policies. The Division shall include its findings and recommendations in the audit report submitted to the Authority. The Authority shall impose administrative penalties for repeat or egregious violations of the Manual, including but not limited to, reduction or suspension of the governmental bodys P-Card program, reduction in procurement certification granted pursuant to Section 11-35-1210, removal of authority to conduct sole source procurements, or directing that all or a portion of any P-Card rebates due the governmental body be deposited in the General Fund. The Authority is authorized to request in-person reports from governmental body leadership on corrective actions being taken to rectify such repeat or egregious violations of the Manual and may exempt any governmental body from any requirement of this proviso