

# Auditing the BPC Program

WSU Financial Operations will review all transactions and supporting documentation to ensure the State of Kansas Policies and Procedures, and WSU Policies and Procedures are followed.

Wichita State University Internal Auditing department may conduct periodic audits to determine compliance with BPC Policies and Procedures.

WSU Purchasing Office reserves the right to conduct random audits of accounts throughout the program to ensure compliance with Purchasing policies and procedures.

If abuse is found during these audits your card privileges may be revoked. Any offenses will be documented and kept on file.

Legislative Division of Post-Audit has the authority to initiate audits on demand and at the direction of the Legislative Post-Audit Committee.

The State of KS Department of Administration, or their agent, is also responsible for auditing the agency's BPC transactions on an annual basis. This is to ensure compliance with all applicable accounting and purchasing statutes, regulations and policies in the operation of the BPC Program.

The Kansas Open Records Act is applicable to all purchases made within this program. Only the credit card numbers are confidential.

## Penalties

Obtaining a BPC card is a privilege and it is required to be used appropriately. The Accountholder is held responsible for any misuse and/or abuse of BPC privileges. Failure to follow the Policies and Procedures of the BPC program as outlined in this document, could result in written warnings and restrictions being placed upon the departments purchasing activity. Flagrant abuse may result in account suspension/termination or possible criminal prosecution.

Buying from established contracts, providing supporting documentation, reconciling transactions in a timely manner are all critical elements to a successful University-wide card program.

## Program Participation Revocation

Use of the BPC Card may be restricted or cancelled if any of the following occur.

- Unauthorized User

- Unauthorized Purchase

- Missing processing deadlines related to documentation guidelines

- Insufficient Itemized Receipts