The College allows cardholders and approvers to authorize other college employees within their department to perform the monthly allocation/approval of P-Card transactions. The following internal controls must be established and followed within the department to protect the college and its employees from fraudulent activity:

1. The delegate is required to review the P-Card manual, pass the quiz and attend P-Card training.

2. The P-Card Delegation Form must be completed by the cardholder specifically authorizing the assignment of an assistant that will perform the required monthly allocations/approvals. The form is available on the P-Card website. The form delegates the allocation/approval processes, but it does not delegate the responsibility for the charges/approvals. A cardholder/approver is ultimately responsible for all charges/approvals.

3. It is never acceptable for the same person to allocate and approve a transaction. Further, it is not acceptable for a person to approve the transactions of their spouse or child. These duties must be separated.

4. The delegate should never log-in using a cardholder’s username or password. Delegates are assigned their own log-in information.