Procurement Card Policies and Procedures
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INTRODUCTION

PLEASE NOTE: ANY EXCEPTION TO A PROCUREMENT CARD POLICY MUST BE REQUESTED AND APPROVED IN WRITING BY THE DIRECTOR OF PROCUREMENT SERVICES (an email is acceptable).

1.1 Overview

Welcome to the Northern Kentucky University Procurement Card Program. This program has been designed to allow for the procurement of low-dollar supplies by the end user through the use of a PCARD. The intent is to eliminate the need for many small dollar requisitions and reimbursement vouchers.

For the cardholder, using the Procurement Card provides quicker turn-around time on your orders, widespread acceptance by vendors, and reduced paperwork processing. The Procurement Card concept is designed to delegate the authority and capability to purchase low-dollar items directly to the end user.

The Procurement Services department is responsible for managing the program. Each Academic or Administrative organizational unit is responsible for managing its Cardholder accounts. Three areas of responsibility have been defined within each organizational unit to assist in this management effort they are:

- **Cardholder**
- **Reviewer/Reconciler for PCARD**
- **Approver for PCARD**

It is important to understand that these three areas do not necessarily equate to three separate individuals within the organization unit, but one individual cannot perform all functions.

1.2 Definitions

**Cardholder**: NKU employee whose name appears on the PCARD and is accountable for all charges made with that card.

**Cardholder Verification Code: (CVV)**: This is a three-digit number on the back of the PCARD. This is a fraud prevention strategy set up by Visa and MasterCard. The only person that should have access to this number is the Cardholder.

**Reviewer/Reconciler for PCARD**: NKU employee within each organizational unit responsible for verifying that all charges against the Cardholder’s PCARD are backed up by supporting documentation. The reviewer obtains receipts, meals and entertainment forms, emails or internal memos supporting validity each transaction.
**Approver for PCARD:** NKU employee within each organizational unit responsible for verifying that each transaction is appropriate and supported by adequate documentation. To be effective the approver must be in a position to objectively question any and all PCARD transactions. Cardholders cannot be their own approvers and the approver should not be a subordinate with a reporting line to the Cardholder.

**Support Documentations for PCARD transactions:** A merchant-produced or non-university document that records the relevant details for each item purchased including quantities, amounts, and a description of what was purchased, the total charge amount and the merchant’s name and address (i.e., sales receipt, original invoice, packing lip, credit receipt, etc.) A packing slip alone is not acceptable support documentation unless it meets the criteria above.

## 2 CARD CONTROL & MAINTENANCE PROCEDURES

### 2.1 Obtaining a Procurement Card

A Blackboard test must be complete to obtain a Procurement Card.

All Cardholders, Reviewers, and Approvers of PCARD’s must pass the online Blackboard PCARD test with a score of 100%.

To register for the test complete a **Blackboard Registration Form**. Once Procurement Services receives the form the Blackboard account login will be established. After the account has been established you will receive an email with instructions for completing the training and est.

### 2.2 Training

Classroom or online training is required before an employee can reconcile transactions.

Access® Online

**Note:** Training links will be available soon.

### 2.3 Travel

Travel Request should be completed in SAP prior to using your PCARD for any overnight Business Travel. [http://comptroller.nku.edu/travel.html](http://comptroller.nku.edu/travel.html)
2.4 Grants

A PCARD may be utilized for grants; the use of the card for a grant requires some forethought. Careful judgment must be exercised before you make a purchase with the card against grants. You must clearly understand what constitutes an allowable charge to your particular grant program. All grant PCARD purchases must be made or approved by the grant PI.

2.5 Card Security

It is the responsibility of the Cardholder to safeguard the PCARD and the PCARD account number at all times. PCARD’s must be kept in a secure location and should only be used to process business transactions. In order to prevent exposure to fraud, the full PCARD account number should not be recorded electronically or on paper. If the number must be recorded it should be truncated to the last six digits.

2.6 Spending Limits

The standard limit per purchase is $1,000. and a monthly limit is $5,000. If the standard limits need to be increased, justification and pre-approval is needed from Dean or VP at the time of completion of the PCARD application. There is no annual limit; therefore, reconciling your monthly statement is critical for budget control.

2.7 Card Cancellation

If a cardholder is leaving the university the card should be cut in half and delivered to the PCARD Program Administrator along with a memo signed by the budget unit administration requesting cancellation.

The Procurement card should be canceled for the following reasons:

- The cardholder’s termination of employment with the University.
- The revocation of the card by the cardholder's supervisor or Procurement Services due to misuse by the cardholder.

**Card Surrender: Active Leave of Absence Status**

- The PCARD must be temporarily surrendered to the employee's supervisor at the beginning of a leave of absence. The card will be deactivated by the Program Administrator and cannot be used for purchases.
- Upon the employee’s return to work the supervisor should contact the Program Administrator requesting the card be reactivated. If the employee will not be returning to work the supervisor should notify the PCARD office.
2.8 Card Renewal

A renewal Procurement card will automatically be mailed to Procurement Services two years from the issue date. Cardholders will be notified when their Procurement cards are available for pick up. Renewal cards must be personally picked up in Procurement Services or designated area and an agreement form showing receipt must be signed.

An email or renewal form for Grants will be required stating that the grant has been extended before a renewal Procurement Card will be issued.

2.9 Lost, Stolen or Damaged Procurement Card

If a Procurement Card is lost, stolen or damaged, during normal university business hours, the Cardholder must notify the Program Administrator immediately so it can be reported to the bank.

If the Procurement Card is lost, stolen or damaged after normal business hours, the Cardholder must notify the bank immediately at 1-877-572-9260.

Fraudulent or disputed transactions must be reported to the bank within 60 days of the date of occurrence in order for the University to recover losses.

If a Replacement card is needed contact Program Administrator.

2.10 Transfer within the Same Organizational Unit

Cardholders who transfer to a new position within the same organizational unit and require the use of a PCARD as part of their new duties may continue to use the same card if the default cost center remains the same. Cardholders who will no longer require a PCARD in their new position must surrender their PCARD to their immediate supervisor so the account can be closed.

2.11 Transfer within the University

Cardholders who transfer within the university to another organizational unit must surrender their PCARD to their immediate supervisor before leaving to close the account. If the Cardholder will require the use of a PCARD in his/her new position, a new application will need to be filled out and signed by the new department head. The application should be forward to the Program Administrator.

2.12 Separation from the University

Prior to separation from the university, cardholders must surrender their PCARD to their immediate supervisor. It is the department’s responsibility to assure the return of the PCARD
during the exit interview process and notify the Program Administrator to immediately cancel the card.

2.13 Cardholder Account Maintenance

Credit Limit Change – Temporary

Cardholders may need to change the single purchase limit or monthly credit limit from the original pre-authorized limits. Requests for changes may be temporary or permanent. Temporary changes are set to expire within a short time frame to mitigate risks of misappropriation of funds. Requests for changes in credit limits must be in writing using the Cardholder Maintenance Form and be approved by Department Head. Once the appropriate and authorized approvals are obtained, the request is submitted to the Program Administrator for processing.

http://procurement.nku.edu/content/dam/Procurement/docs/carddocs/Account_Maintenance_Request.pdf

3 CARDHOLDER RESPONSIBILITIES & DOCUMENTATION

3.1 Receipts

All receipts for PCARD purchases must be detailed and itemized. Receipts should show all items purchased not just a total amount. The same would apply for restaurant receipts must be an itemized receipt. Payment alone signature receipts will not be considered by the auditor as proof of the purchase if it is not accompanied by the vendor’s itemized receipt.

All purchases must be documented with detailed/itemized receipts.

3.2 Receipt of materials and services

The cardholder is responsible for ensuring receipt of materials and services and for contacting the vendor to resolve any delivery problems, discrepancies and damaged goods claims.

3.3 Record Keeping/Retention

The cardholder is responsible for retaining all itemized credit card receipts, cash register receipts, packing slips, etc. PCARD records should be retained for 5 years.
Cardholders should remember credit card transactions are not encumbered against their departmental accounts. They are expensed when the weekly file is loaded to SAP (if the expenses have been reconciled in the PCARD system).

SAP Information Available on report ZFBC (click here for help viewing SAP postings):

- Vendor: USBANK
- Posting date: Date of your statement (usually the 25th of the month).
- Amount: The sum of the transactions listed in USBANK system.

### 3.4 Reconciliation

To reconcile your account login to the USBANK Website: Follow these instructions and reconcile your charges online.

The PCARD billing cycle ends on the 25\textsuperscript{th} of each month, if the 25\textsuperscript{th} falls on a weekend or holiday it is the next business day.

**Reminder:** VISA transactions can be reconciled on a daily and weekly basis. A file from USBANK is loaded weekly to SAP. DO NOT WAIT until the end of the billing cycle to reconcile your charges, check the USBANK website daily. Access® Online

Link for Access Online  https://access.usbank.com/cpsApp1/index.jsp

Failure to reconcile your monthly PCARD charges will result in an incident notification sent via email. If you receive 3 incidents in a 6 month period your card will be suspended.

http://procurement.nku.edu/content/dam/Procurement/docs/carddocs/suspension.pdf

Monthly Calendar for Reconciliation 2014

USBANK system:

The department and the cardholder must be willing and able to answer any questions pertaining to any purchase. These questions could come from spot audits performed by Procurement Services, Accounts Payable or Internal Audit. The university’s external auditors will choose specific reconciliations to review during their annual audit. Grant PCARD transactions can also be audited by external auditors from the grant sponsor. The transaction summaries, receipts and other documentation will help answer any questions.

Missing Receipt Form:

This form is to be used as documentation only if the actual receipt, invoice, packing list, or
internet order screen print is unavailable for a transaction made on the PCARD. It should be used in rare circumstance. It must be filled out COMPLETELY and signed by a Department Head/Supervisor.

http://procurement.nku.edu/content/dam/Procurement/docs/carddocs/missing_receipt_form.pdf

3.5 Verification of Charges by Cardholders

Cardholders are accountable for ALL CHARGES made with their PCARD and are responsible for checking all transactions against the corresponding supporting documentation to verify their accuracy and propriety. This check should be done weekly in the USBANK system. If the cardholder disputes a transaction the nature of the dispute and the final resolution must be documented. This documentation must be retained within the USBANK system.

All monthly itemized receipts and supporting documentation must be available for the Reviewer and Approver of the PCARD. If the receipts are not made available the Internal Audit department should be notified.

3.6 Verification of Charges by Reviewer/Reconciler

All cardholder’s transactions must be reviewed monthly, preferably by a non-subordinate, to ensure compliance with policies and procedures.

All receipts and supporting documentation must be given to the Reviewer/Reconciler in order to reconcile each transaction. If receipt or supporting documentation cannot be obtained for the transaction, it will be deemed unauthorized and/or inappropriate. The PCARD Administrator should be notified.

Once all monthly transactions have been reconciled, the Card Approver should be notified that the transactions have been reconciled and are ready to be approved.

3.7 Verification of Charges by Approver

The Card Approver should be in a position to objectively questions any and all PCARD transactions.

Responsibilities of the Approver included:

- Confirms that charges are legitimate
- Confirms that the correct cost center and G/L are being used
- Confirms that all PCARD purchases for Meals have itemized receipt and the IRS meals and entertainment form has been filled out and uploaded to the reconciliation system (US BANK)
If there are any questionable transactions or transactions that lack supporting documentation, the Approver must contact the Cardholder to obtain an explanation of transaction.

Cardholders cannot be their own approvers and the approver should not be a subordinate with a reporting line to the Cardholder.

### 3.8 In-Person Compliance Reviews

To ensure compliance with University PCARD Policies and Procedures, Procurement Services will conduct in-person reviews of each department PCARD practices and record management.

The Scope of the review is to verify that the responsibilities and duties of the Cardholders, Card Reviewer/Reconciler and Card Approver are clearly understood, to make sure all departments have a plan of action to stay compliant, and to assist in potential process improvements.

### 3.9 Weekly Justification Requests/Spot Audits

The Procurement Card office will conduct weekly justification requests through a series of reports generated using bank reports to search for sensitive transactions. This will ensure that cardholders are within policy and to help prevent fraudulent activities. Cardholders may receive an email from the Procurement Card office asking if they are aware of the transaction in question. At that time a brief justification of the business purpose and a copy of the original receipt pertaining to the transaction may also be requested.

### 3.10 Internal/External Audits

Internal/External Auditors will conduct periodic audits of each Cardholder’s PCARD.

The Internal Audit Department will download and analyze procurement card transactions each month. They have specific criteria used to identify transactions or cardholders that will be selected for an audit.

- **Transactional Audits**-based on the dollar amount, vendor or other reasons they will select individual transactions and request supporting documentation. They will also be looking for the Business Purpose of these transactions.
- **Audit Report**-A report will be issued to summarize findings

#### Rating

- **Compliant** – Cardholder is good standing, no action is required
- **Compliant with Minor Deficiencies** – Training session is necessary to correct the deficiencies and a follow up audit
- **Non-Compliant** – Cardholder privileges will be suspended. Training sessions are necessary and must have VP approval to reinstate card.

#### Report Distribution
Cardholder, Supervisor, Vice President
**Procedural Audits** - a cardholder is selected and periods of transactions are reviewed for the following:

- All transactions are reconciled
- All transactions are coded to the correct G/L
- All transactions are supported with itemized receipts
- Purchases are allowable (no gas, alcohol, personal purchases, etc)
- Purchases are shipped to an NKU address
- Full credit card number is blacked out after faxed for payments
- IRS Meals and Entertainment forms are completed where applicable
- Prize and Award forms are completed where applicable
- Contract holders are used for specific purchases (Procurement pre approval for exceptions)
- Prior written approval for specific purchases
- No Split Coding to avoid the card limit
- Taxes are not paid where appropriate
- Equipment purchased on a procurement card is tagged
- Travel expenditures do not include meal per diems
- Monthly Account Code Detail Report is printed and signed

In addition, departments may conduct their own Cardholder audits. Examples of what a department should look for:

- Personal Purchases
- Unauthorized purchases
- Travel-related purchases should only occur if the Cardholder has travel privileges.
- Multiple charges to the same vendor to circumvent PCARD per-transaction limit.
- Original detailed receipts and supporting documentation should be a part of the monthly reconciliation.

### 3.11 Charge Dispute Resolution

The cardholder is responsible for contacting the vendor and/or Bank about any erroneous charges, returns or disputed items. Disputed billing can result from:

- Failure to receive goods or services charged
- Fraud or misuse
- Altered charges
- Defective merchandise
- Incorrect amounts
- Duplicate charges
- Credits not processed
In case of fraud, please notify the Office of Public Safety as soon as possible at 572-5500.

Contact the vendor first to resolve any questionable charges. If agreement cannot be reached with the vendor, notification to Bank should be made by use of the Cardholder Dispute Form. A completed copy of the dispute form should also be mailed or faxed to Procurement. After the bank has completed its investigation, the cardholder will be notified of the resolution. If the dispute is settled in favor of the cardholder, the account will be credited for the disputed amount.

Cardholders should contact Procurement Services with any irresolvable issues regarding the receipt and return of material. For assistance, call 572-5265.

3.12 Procurement Card Abuse

Abuse of the Procurement card will result in revocation of the card. Procurement Services, the Office of the Comptroller, and/or the Office of Internal Audit will perform random audits on various accounts for compliance. The budget unit administrator will be notified of any improper Procurement purchases made by a cardholder and upon the second notice of misuse by the cardholder; the card will be revoked immediately. No personal expenses are to be charged to the Procurement Card.

3.13 Process for Suspension of Procurement Card Privileges

Cardholders will receive an email from Procurement Services reminding them to complete the reconciliation for the current month in US Bank Access Online. The PCARD billing cycle ends on the 25th of each month, if the 25th falls on a weekend or holiday it is the next business day. After the cycle ends on the 25th the cardholder will have seven days to reconcile their transactions in the US Bank Access Online. After the seventh day the cycle will close and will not be available to cardholders to reconcile or make changes.

If the cardholder does not reconcile monthly the transactions will post to the default cost center under the G/L account (550099 PCARD clearing).

Failure to reconcile monthly PCARD transactions will result in an incident notification sent via email. If cardholder receives 3 incidents in a 6 month period the PCARD will be suspended.

- 1st incident – Notification of the violation will be sent to the cardholder.
- 2nd incident – A second notification will be sent to the cardholder and department head informing them of the violation.
- 3rd incident – Cardholder and department head will be notified that their PCARD has been suspended for a minimum of 2 weeks. Pending approval from the cardholder’s Dean and/or VP the PCARD can be reinstated. Procurement Services will require the following to reinstate the PCARD.
1. Approval email from Dean and/or VP to reinstate the PCARD.
2. Attend a PCARD training session.

Procurement Services has the authority to cancel a PCARD at any time for any violation.

Cardholder’s violations and consequence for a specific violation:

**Personal Purchase:** A personal purchase is anything that is not purchased for use and ownership by the University.

- **Violation:** It is a violation to make any personal purchase with the PCARD. It is against the law to use government state funds to purchase items for personal use, even with the intent to pay back the University.

- **Consequence:** The University must be reimbursed immediately for the amount of the personal purchase. Cardholder will receive an incident. The PCARD may be suspended. Any violation of this policy may be investigated and could result in termination and/or criminal prosecution.

**Split Purchases:** Intentionally splitting a purchase to circumvent delegated authority or transaction limits.

- **Violation:** A split purchase is defined above.

- **Consequence:** Cardholder will receive an incident. PCARD may be suspended, and the Cardholder will be required to obtain further training before card is reinstated.

**Inappropriate Purchases:** Any purchase that violates PCARD policies and procedures

- **Violation:** Any purchase of any inappropriate items or services on the Procurement Card.

- **Consequence:** Any violation of PCARD policy and procedures may be investigated. Cardholder will receive an incident, and PCARD can be suspended for a minimum of 2 weeks; pending approval from cardholders Dean and or VP, the PCARD can be reinstated.

**Failure to provide Supporting Documentation:** Each transaction on the PCARD should have a receipt and or itemized receipt or other documentation that verifies each transaction. It is Mandatory that all PCARD food purchases must have an itemized receipt and an IRS Meals & Entertainment form completely filled out. It is Mandatory that the Transaction Detail Report must be run monthly out of US Bank Access Online System. The report must be signed by cardholder and their manager.
- **Violation:** Lack of supporting documentation for every transaction. No receipt and or itemized receipt and no IRS Meals & Entertainment form completed. 

- **Consequence:** Any violation of this policy may be investigated, and failure to adhere to the reporting requirement will result in an incident, PCARD can be suspended for a minimum of 2 weeks; pending approval from cardholders Dean and or VP the PCARD can be reinstated.

### 4 USING THE PCARD

#### 4.1 Making a Purchase with the PCARD

The Cardholder must ensure he/she has appropriate organizational unit purchase pre-approval (if required) before making a purchase with the PCARD.

The Cardholder should purchase from NKU contact vendors wherever possible in order to fulfill the university’s contractual obligations. Those include:

- OfficeMax
- Barnes & Nobles
- Chartwell’s
- Enterprise Car Rental

When making purchases in person, the cardholder must sign the charge receipt and retain the customer copy. Make sure that the supporting documentation complies with the original receipt.

All purchases via telephone, the Internet or mail order should be delivered to an NKU campus department.

Northern Kentucky University is exempt from Kentucky state sales tax. It is the Cardholder’s responsibility to ensure that this tax is not charged. The university tax identification number is printed on the front of the card in the bottom right hand corner. NKU is also taxed exempted in other states visit our website for more information or call 859-572-5265.

#### 4.2 Recommended Uses for the PCARD

Cardholders are authorized to use the PCARD to purchase many business related goods and services needed to perform their duties as an employee of the university.
Transactions that are placed on the PCARD should not conflict with any of the University Policies and Procedures.

Personal purchases may not be made with the card, even if the Cardholder’s intent is to reimburse the university. Personal purchases made with the card subject the Cardholder to disciplinary action up to and including possible card cancellation, termination of employment at Northern Kentucky University and criminal prosecution.

**Suggested Uses for the Purchasing Card**

- Office Supplies
- Dues and Subscriptions
- Registration Fees
- Bookstore
- Catering Services
- Memberships (professional organizations only)
- Tools and hardware
- Equipment purchase or repair, and equipment rental under $1,000 (for purchases over $500, notify Comptroller’s office for inventory purposes)
- Shipping charges (FedEx, UPS)
- Travel and travel-related expenses, if card has travel privileges
- Candidate recruitment (one university host and the candidate)
- Rental Vehicles/Gasoline for Rental or Leased Vehicles

**4.3 Unauthorized PCARD USE**

**General types of PCARD Violations:**

The general types of PCARD violations include abuse, misuse, negligence and fraud. Abuse, misuse and negligence are violations for which no personal gain results. Fraudulent violations are those in which deception was deliberately practiced for unfair or unlawful gain.

**Examples of PCARD Violations:**

- Any transaction that violates PCARD policies and procedures
- Donations to charitable organizations
- Construction trades work
- Items for personal use
- Travel and travel-related expenses if the cardholder does not have travel privileges
- No Gift Cards
- No Gifts for students, faculty or staff
- No purchase of Apple or Dell – Computers, iPad etc.– complete a requisition in SAP
- Printing
- Purchases requiring you to sign a vendor contract
• Gasoline for privately owned vehicles
• Payment of tuition, student fees or to purchase books or supplies for a student contact Student Financial Aid
• Christmas or holiday cards
• Meals when traveling

Abuse/Negligence Violations

Examples of abuse, misuse, and negligence include:

• Buying products from a source other than NKU university’s contracted vendors(s)
• Intentionally splitting a purchase to circumvent delegated authority or transaction limits.
• Failing to maintain receipts and supporting documentation or obtain approvals for purchases
• Other breaches of policies and procedures

Fraudulent Use of the PCARD

• Use of the card for personal or non-university purchases will result in card termination and the cardholder may be subject to potential disciplinary action up to and including termination of employment and criminal prosecution. All reports of personal use of the PCARD will be referred to the Internal Audit department.
• In addition, a Cardholder found to have fraudulently used a PCARD is personally liable for any fraudulent charges and shall be required to reimburse the University for such charges.

4.4 Travel with PCARD

Travel expenses include hotel reservations, airline tickets, car rental and ground transportation, while traveling on university business. Travel privileges must be approved by a Director, Dean, or Vice President.

• Personal expenses may not be charged to the PCARD
• All itemized receipts must be submitted with travel in SAP

The University’s Travel Policy provides guidelines and recommendations for managing travel-related PCAD expenses. Travel Website: http://comptroller.nku.edu/travel.html
4.5 Meals with PCARD

There are meal expenses that can be paid for by the way of the PCARD. They include

- Meals for job candidates
- Business meetings
- New employee orientation
- Student orientation
- Recognition events
- NKU conferences
- Meals for organized student functions or traveling students
- Meals authorized by Grants
- Other Meals that have been pre-approved by Dean or Vice President

All PCARD food purchases must have an itemized receipt and a Meals & entertainment form [http://procurement.nku.edu/card/forms.html](http://procurement.nku.edu/card/forms.html) the form must be filled out completely.

It is **Mandatory** to attach itemized receipts and the IRS Meals & Entertainment form in the reconciliation system (USBANK) for all restaurants, Kroger’s, Chartwells and any other food purchases. If the PCARD transaction is reconciled and no supporting documentation has been attached it will be referred to the Internal Audit department.

4.6 Tax Exempt

NKU is exempt from payment of Kentucky sales tax. Most states recognize the university's tax exempt status for items to be delivered to the university, however use of the card in person or out of state may result in non-acceptance. The cardholder should emphasize this tax-exempt status at the time of purchase. The university's tax-exempt number is A-9029 and is shown on the second line on your card. Vendors may obtain a copy of our tax exemption certificate, by calling Procurement Services at (859) 572-5265.

Cardholders can download a copy of the university’s tax exemption certificate from the university website. [https://procurement.nku.edu/login/index.php](https://procurement.nku.edu/login/index.php) Certificates for other states are also available there, for use while traveling outside of Kentucky. Sales tax laws differ by state, and the university is not exempt from every state’s sales tax.
5 FORMS

5.1 Cardholder Application
5.2 Cardholder Agreement
5.3 Cardholder Account Maintenance Request