

**STATE OF NEBRASKA
ATTESTATION REVIEW
OF THE
UNIVERSITY OF NEBRASKA
PURCHASING CARD PROGRAM**

JULY 1, 2007 THROUGH DECEMBER 31, 2008

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Issued on October 29, 2009

UNIVERSITY OF NEBRASKA PURCHASING CARD
ATTESTATION REVIEW

TABLE OF CONTENTS

<u>Sections</u>	<u>Page</u>
Independent Accountant's Report	1 - 2
Background	3 - 9
Criteria	9
Summary of Procedures	9 - 11
Summary of Results	11 - 36
Overall Conclusion	36 - 37
Exhibits	
Exhibit A – Summary of All Transactions Tested	
Exhibit B – Top 10 Merchant Categories and Top 10 Vendors	
Exhibit C – Active Cards with No Transaction Activity and Transactions on Holidays and Weekends	
Exhibit D – Top Cardholders by Dollar Amount of Purchasing Card Transactions	
Exhibit E – Declined Card Activity by Card Type and Top 10 Decline Reasons	
Exhibit F – Dr. Rodney Markin Airline Tickets	
Exhibit G – Men's Basketball Assistant Coach Expense Reimbursement Documents	
Exhibit H – First Class or Business Class Airline Tickets	
Exhibit I – College of Engineering Former Business Manager's Purchases	
Exhibit J – Example of Affidavit Supporting Cash Advance Expenses	
Exhibit K – Transactions on a Terminated Employee's Card	
Exhibit L – Cardholders with no MCC Restrictions	
Exhibit M – Sample of Reward Card Usage	
Exhibit N – UNL Purchasing Card Use and Documentation Considerations	
Exhibit O – UNMC Thank 'U' Reward Program Brochure	
Exhibit P – Listing of Employees Authorized for Cash Advances on Purchasing Cards	
Exhibit Q – Listing of Employees Authorized to Add or Delete Purchasing Cards and/or Change MCC Rules	
Exhibit R – Listing of Cardholders with No Activity During Period by Campus with Monthly Cycle Limit	



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Independent Accountant's Report

Citizens of the State of Nebraska:

We have reviewed the purchasing card program transactions of the University of Nebraska for the period July 1, 2007, through December 31, 2008. The University of Nebraska's management is responsible for the purchasing card program transactions. Management did not provide us a written assertion regarding such matters.

Our review was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants and the standards applicable to attestation engagements contained in *Government Auditing Standards* issued by the Comptroller General of the United States. A review is substantially less in scope than an examination, the objective of which is the expression of an opinion on the purchasing card program. Accordingly, we do not express such an opinion.

Based on our review, the items noted in the Summary of Results section of the report came to our attention that caused us to believe that the purchasing card program is presented, in all material respects, in conformity with the criteria set forth in the Criteria section.

In accordance with *Government Auditing Standards*, we are required to report findings of deficiencies in internal control, violations of provisions of contracts or grant agreements, and abuse that are material to the University of Nebraska's purchasing card program and any fraud and illegal acts that are more than inconsequential that come to our attention during our review. We are also required to obtain the views of management on those matters. We did not perform our review for the purpose of expressing an opinion on the internal control over the University of Nebraska's purchasing card program or on compliance and other matters; accordingly, we express no such opinions.

Our review disclosed certain findings that are required to be reported under *Government Auditing Standards* and certain other matters. Those findings, along with the views of management and the identification of significant deficiencies and material weaknesses, are described below in the Summary of Results. A significant deficiency is a deficiency in internal control, or combination of deficiencies, that adversely affects the entity's ability to initiate, authorize, record, process, or report data reliably in accordance with the applicable criteria or framework such that there is more than a remote likelihood that a misstatement of the subject matter that is more than inconsequential will not be prevented or detected.

This report is intended solely for the information and use of the Citizens of the State of Nebraska, management of the University of Nebraska, others within the University of Nebraska, and the appropriate Federal and regulatory agencies; however, this report is a matter of public record, and its distribution is not limited.

Signed Original on File

Mike Foley
Auditor of Public Accounts

Cindy Janssen
Audit Manager

Mary Avery
Special Audits and
Finance Manager

October 29, 2009

UNIVERSITY OF NEBRASKA PURCHASING CARD ATTESTATION REVIEW

Background

In October 1995, the University of Nebraska – Lincoln (UNL) announced the University of Nebraska (University) purchasing card program as part of a six-month pilot program. Initially, about 40 cards were issued on behalf of UNL to individuals in several departments. The purchasing card program is intended to improve the efficiency and cost-effectiveness of the University by streamlining the purchasing process through the reduction in administrative costs, such as processing purchasing requisitions, purchasing orders and other internal forms, filing of purchase order copies, and the reconciliation of invoices. The Board of Regents of the University entered into an agreement with U.S. Bank to provide VISA issued credit cards for use in the University’s purchasing card program in August 2004. The purchasing card can be used for payment to suppliers who accept the VISA card throughout the United States as well as internationally. Purchasing cards can be used for in-store, mail, telephone, Internet, and fax order purchases.

Over the last two fiscal years, the University purchasing card trends were as follows:

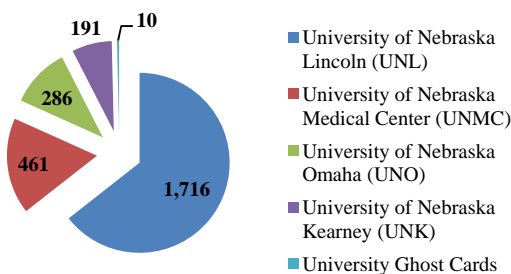
	Fiscal Year 2008	Fiscal Year 2009
# of Transactions per Fiscal Year	143,302	145,118
# of Cards Used	2,443	2,508
Total \$ per Fiscal Year	\$41,980,254	\$43,466,646

All four University campuses currently participate in the purchasing card program. For the period under review, July 1, 2007, through December 31, 2008, the University used 2,664 purchasing cards for 214,523 transactions totaling \$63,350,318. The breakdown by Campus is as follows:

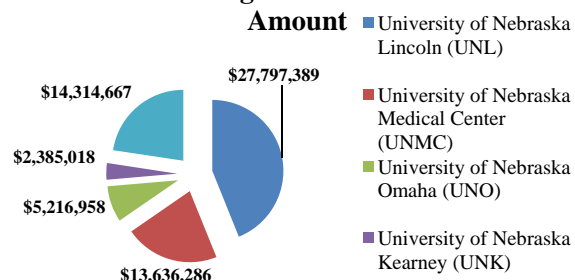
University Campus & Ghost Cards	Number of Purchasing Cards Used	Amount of Purchases
University of Nebraska Lincoln (UNL)	1,716	\$27,797,389
University of Nebraska Medical Center (UNMC)	461	\$13,636,286
University of Nebraska Omaha (UNO)	286	\$5,216,958
University of Nebraska Kearney (UNK)	191	\$2,385,018
University Ghost Cards	10	\$14,314,667
Total	2,664	\$63,350,318

Note: The number of cards and transaction amounts include “event cards” used for team travel.

Number of Purchasing Cards Used



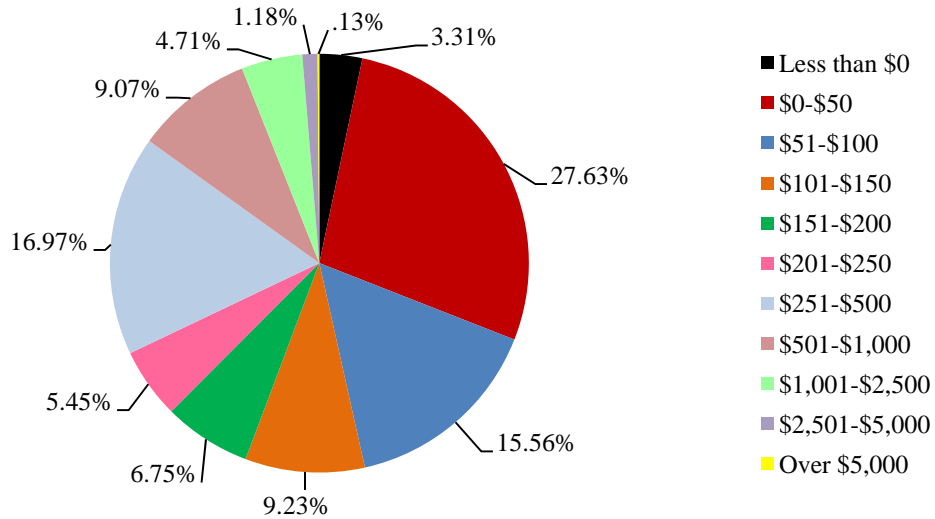
Purchasing Card Transactions



UNIVERSITY OF NEBRASKA PURCHASING CARD ATTESTATION REVIEW

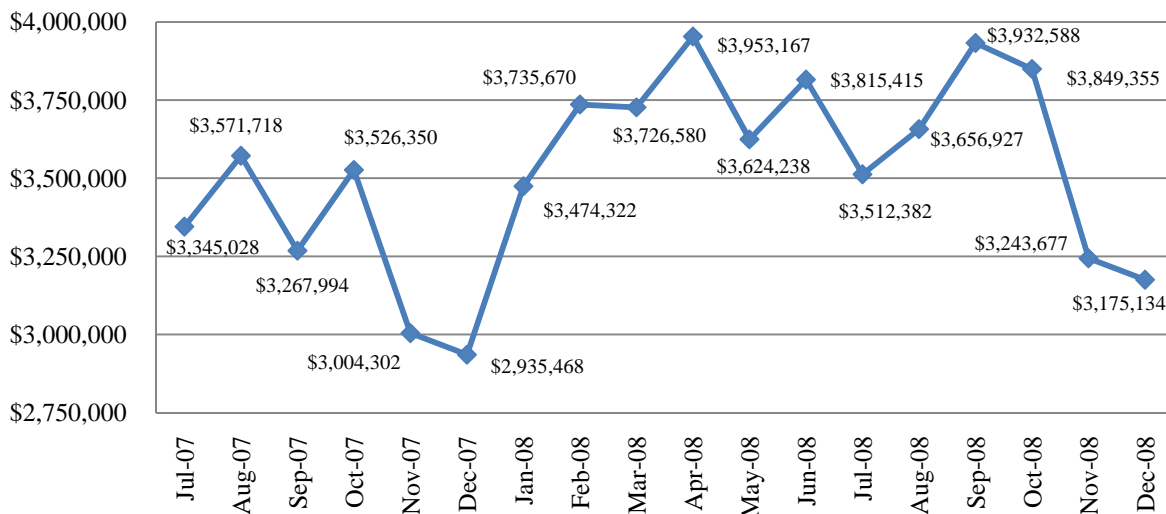
The percentage breakdown of purchasing card transactions by dollar size, from July 1, 2007, through December 31, 2008, is as follows:

Transaction Distribution Based On Dollar Size



Following is a chart of University purchasing card transactions by month for the period, July 1, 2007, through December 31, 2008.

Transaction Totals Per Month (\$)



UNIVERSITY OF NEBRASKA PURCHASING CARD ATTESTATION REVIEW

Purchasing Card Types

There are three different types of cards found in the University's purchasing card program:

- 1) **Individual Employee Cards:** Purchasing cards are issued to individual employees at a University department's request. Each campus requires the completion of an application by the cardholder.
 - UNL's application form requires three signatures: the proposed cardholder, the department head, and an approving official. The approving official is responsible for the approval of purchasing card transactions, ensuring supporting documentation is available for all purchases, and ensuring appropriate action is taken if violations of the program occur. UNL also requires the cardholder and the approving official to sign an agreement covering the responsibilities of each.
 - UNMC, UNO, and UNK application forms require two signatures: the proposed cardholder and the department head. The cardholder also signs an agreement indicating he or she has received the card and is responsible for its protection and proper use.
- 2) **Event Cards:** Event cards are issued for athletic teams and student organizations at UNL, UNO, and UNK. Unlike individual employee purchasing cards, these cards have fewer restrictions and include the ability to make travel-related purchases. UNL and UNK have a specific event card agreement form signed by the specific cardholder; however, UNO does not require an agreement form.
- 3) **Ghost Cards:** Ghost cards are purchasing card account numbers that are actually made available to high volume vendors and used by those vendors to purchase items at any University employee's request. The same ghost card numbers are used for all campuses. For Travel and Transport and Southwest Airlines, employees simply logon to the vendor website, set up a profile, and make the purchase. Buyers for the individual campuses make the purchases from Dell and Sigma Aldrich. Additional ghost card vendors include Bio-Rad Laboratories, Invitrogen/Life Technologies, Enterprise, Avis, and GovConnection.

Purchasing Card Policies/Guidelines

The University does not have universal comprehensive purchasing card guidelines or policies. Each campus administers its own program, including the establishment of policies/guidelines, the authorization and distribution of cards to employees, maintenance of supporting documentation, and the reconciliation of each cardholder's purchases. The policies/guidelines at each campus have not been formally approved by the University or the Board of Regents. Due to the lack of formal approval processes, for the purpose of this report, the APA refers to the campus policies/guidelines as simply "guidelines."

Each of the campus' guidelines contains a section on purchasing restrictions. Those identified restrictions were the APA's primary guidance for determining inappropriate purchases. Examples of restricted purchases include food items, gift cards, traveling expenses, student aid payments, pyramiding (multiple payments to cover the same transaction), and payments to other University departments.

- UNL, UNO, and UNK guidelines indicate purchases should only be made by those individuals to whom the card is issued. However, UNK allows someone other than the

UNIVERSITY OF NEBRASKA PURCHASING CARD ATTESTATION REVIEW

cardholder to make a purchase if a “Delegation of Authority” form is filled out. UNMC guidelines do not address who can make a purchase with the employee-issued purchasing card.

- UNL also has established a “Team Travel Card User Guide” for allowable and unallowable purchases using the event cards. UNK and UNO have also issued event cards; however, they have not established a separate guideline or policy for those cards.

Internal Controls Over the Purchasing Cards

The University does not have universal dollar limits or level of restrictions for purchasing cards. Each campus can set the limits or restrictions on each card in order to provide a level of control over transactions made with the purchasing card, such as:

- Transaction and Billing Cycle Limits –
 - A single transaction dollar limit can be set in order to ensure individual transactions do not exceed a certain threshold. This means that each cardholder transaction cannot exceed the dollar limit set; however, there may be multiple transactions, as long as each transaction is under the dollar limit.
 - A billing cycle dollar limit can be set in order to ensure that the sum of transactions does not exceed a certain dollar threshold for a one-month billing cycle. This means that a cardholder is limited to a total dollar amount that can be spent in one month.

Each campus has established various limits for the individual employee cards. The following reflects the single transaction limits generally established for individual employees, while the maximum single transaction limit is the highest amount that was established for some individual employees at each campus. Also reflected are the billing cycle limits generally established for individual employees, while the maximum billing cycle limit reflects the highest amount that was established for some individual employees at each campus.

Campus /Type	Single Transaction Limits	Maximum Single Transaction Limit	Billing Cycle Limits	Maximum Billing Cycle Limit
UNL	\$1,499, \$2,599, \$4,999	\$40,000	\$10,000, \$20,000, \$30,000	\$500,000
UNMC	\$4,999	\$250,000	\$50,000	\$250,000
UNO	\$4,999	\$4,999	\$10,000	\$70,000
UNK	\$4,999	\$4,999	\$10,000	\$80,000
GHOST & EVENT CARDS	\$2,599 to \$74,999	\$74,999	\$10,000 to \$1,500,000	\$1,500,000

- Blocked Merchant Category Codes – All vendors accepting VISA card payments have a specific four-digit Merchant Category Code (MCC) which classifies them based on their primary business purpose (e.g. grocery, package store, airline, medical, office supplies, and many others). Each campus can prevent cardholders from making purchases at certain vendors based on the MCC. Each campus establishes a list of MCCs they have blocked to prevent cardholders from making unreasonable purchases. While this is a significant preventive control, it does not allow for absolute control over unwanted

UNIVERSITY OF NEBRASKA PURCHASING CARD ATTESTATION REVIEW

purchases. For example, the University blocks the MCC for “Package Stores—Beer, Wine, and Liquor” on the individual employee purchasing cards; however, this does not prevent a cardholder from purchasing those items from a supermarket, which would have the MCC for “Grocery Stores, Supermarkets.”

Internal Controls Related to Oversight and Monitoring

The University has not established universal standard internal controls over purchasing cards or purchases. Each campus develops its own control procedures to provide oversight and monitoring of the use of the purchasing cards.

- Purchasing Card Reconcilers – The purchasing card reconciler is an individual who is responsible for obtaining and reviewing the purchasing card transaction’s supporting documentation from the cardholder. He or she is then responsible for entering a description of the item purchased, coding, and posting the transaction detail in the University’s accounting system. A reconciler may review and post for multiple cardholders, while also having the ability to charge the purchase to any department within his or her campus.
 - Operations Analysis, the internal auditing arm of UNL, posted on its website (<http://oa.unl.edu/>) a document entitled *Purchasing Card Use and Documentation Considerations*. According to that document, “The p-card holder and reconciler should be different individuals in all circumstances. This is a basic separation of duties issue and is essential to assure that each transaction on a p-card has a compensating ‘independent’ review.” See **Exhibit N**.
- Purchasing Card Approving Officials
 - At UNL, each cardholder is assigned an approving official who performs periodic reviews of purchasing card activity. Each approving official signs an agreement stating, “I understand that I am the control point for the integrity of the Purchasing Card Program and protection of my department’s budgets through review of my Cardholders’ transactions. I will review the documentation for all transactions made by each of my Cardholders, ensure appropriate documentation is obtained for each transaction, take appropriate action should violations occur, and sign all summary transaction reports created from SAP or subsystem.” The UNL *Purchasing Card Use and Documentation Considerations* also notes, “If you are an approving official, be sure to REALLY approve and document your approval of p-card purchases. Don’t informally delegate your approval responsibility to another person, and verify each purchase before you sign off your approval. Remember that you are also accountable for any inappropriate p-card purchases that you approved.” See **Exhibit N**.
 - UNMC, UNO, and UNK have not formally implemented an approving official process.
- Purchasing Card User Training
 - UNL holds regular purchasing card training sessions for cardholders and reconcilers. Typically, multiple purchasing card training sessions are held each month for cardholders. Training sessions for reconcilers are typically offered once a month. In

UNIVERSITY OF NEBRASKA PURCHASING CARD ATTESTATION REVIEW

addition, each card is automatically disabled every three years. Before a card is reactivated, UNL requires the cardholder to go through training again.

- UNK provides purchasing card policies and procedures training as well as reconciler training for new employees.
 - UNMC cardholders get an overview and copy of the campus policies when they pick up their card, and then sign a form acknowledging they are responsible for the protection and proper use of the card. UNMC offers training to reconcilers at least once per month.
 - UNO cardholders get an overview and copy of the campus policies when they pick up their card, and then sign a form acknowledging they are responsible for the protection and proper use of the card. UNO offers training to all new staff assistants which would include reconciler training.
- Revocation of Cards at Employee Termination – The University has implemented procedures to ensure purchasing cards are returned upon separation of employment. Purchasing cards are noted as “on loan” in the University accounting system, along with items like office keys. When an employee terminates from the University, the system notifies individuals responsible for the purchasing card administration and the cards are disabled to prevent use after separation.

Purchasing Card Rebates

The University's contract with U.S. Bank allows them to earn a rebate based on purchasing volume, transaction size, and the timeliness of University payments to U.S. Bank. For the annual rebate period ended August 31, 2008, the University earned an incentive rebate of \$570,108, which was split among the four campuses based on the dollar amounts of transactions at each campus. The portion received by UNL included \$80,000 for the UNL E-Commerce Department for administrative expenses.

The \$570,108 incentive rebate also included \$104,826 in rebates earned on the travel ghost cards. The travel rebate is retained solely by UNL E-Commerce, for administration of the program, and is not distributed among the campuses like the other rebates. Travel and Transport assesses a fee for using the ghost card. UNL E-Commerce pays the fee monthly and then bills each department its share of the fee. Per SAP, transaction fees of \$475,210 for July 2007 through December 2008 were collected from the departments. For the same period, the University paid Travel and Transport \$683,014 for airline distribution and management fees.

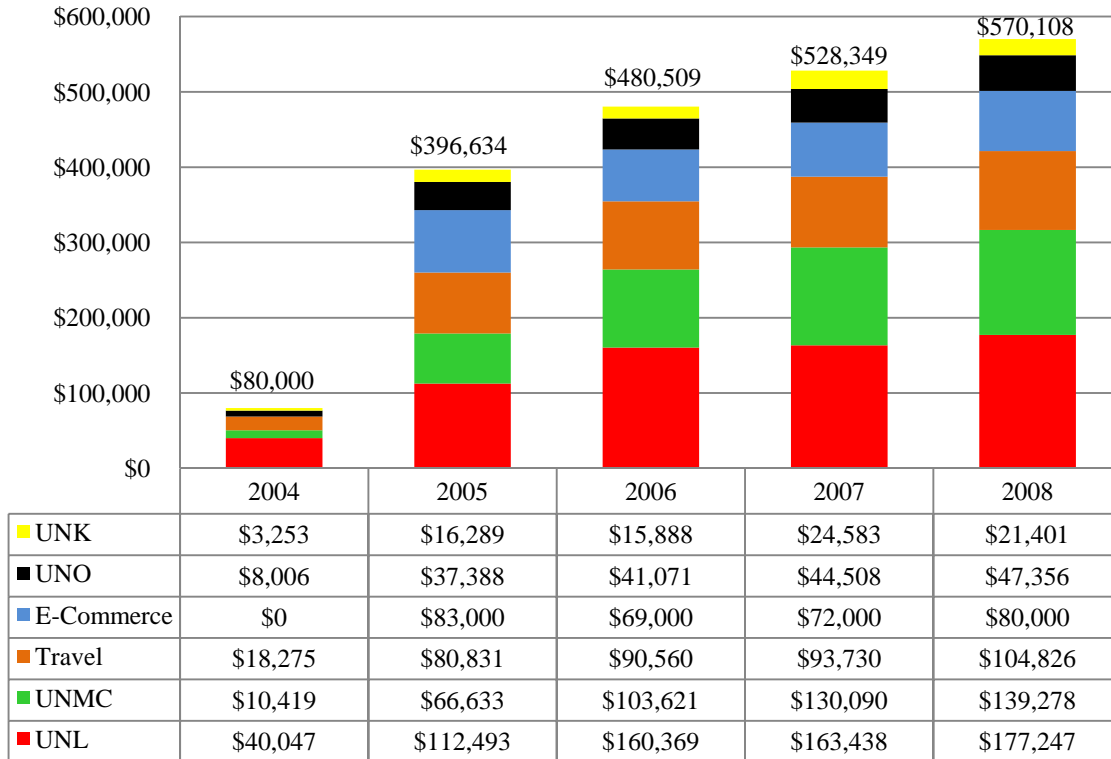
For the rebate period ended August 31, 2008, UNL E-Commerce retained \$184,826 in rebates, with the remaining amount split between the University campuses.

Over the last five years, the rebates to the University have increased from \$80,000 in 2004 to \$570,108 in 2008.

UNIVERSITY OF NEBRASKA PURCHASING CARD ATTESTATION REVIEW

Below is a chart of the annual rebates earned for the previous five years.

University Annual Purchasing Card Rebates Earned



Criteria

The criteria used in this attestation review were purchasing card guidelines available for each campus and included:

- *Purchasing Card User Guide* - UNL Department of E-Commerce
- *Team Travel Card User Guide* - UNL Department of E-Commerce
- *Purchasing Card Financial Policy* - UNO Purchasing Department
- *Purchasing Card Quick Reference* - UNMC Procurement Department
- *UNK Purchasing (Procurement) Card Policy and Procedure Workshop* - UNK Business and Finance Department

Summary of Procedures

Pursuant to Neb. Rev. Stat. § 84-304 (Reissue 2008) the Auditor of Public Accounts (APA) conducted an attestation review of the purchasing card transactions between July 1, 2007, and December 31, 2008, in accordance with standards applicable to attestation engagements contained in *Government Auditing Standards* issued by the Comptroller General of the United States.

UNIVERSITY OF NEBRASKA PURCHASING CARD ATTESTATION REVIEW

The APA's attestation review consisted of the following procedures:

- Obtained a list of purchasing card transactions from July 1, 2007, through December 31, 2008, from U.S. Bank reports. From those records, the APA judgementally selected a number of transactions to test from each campus.
- Contacted the individual responsible for the purchasing card program at each campus for an overview of respective purchasing card program procedures.
- Interviewed the reconcilers of transactions tested, documenting responses to several internal control questions.
- Obtained supporting documentation from reconcilers for purchasing card transactions selected for testing. Supporting documentation included receipts, invoices, transaction logs, requisition forms, airline itineraries, etc.
- Reviewed the top 10 merchant categories and top 10 vendors for transactions for the period under review. See **Exhibit B** for the chart of the top 10 vendors and merchant categories. The majority of the top vendors were airlines, while the top merchant category was wholesale trade.
- Reviewed the purchasing cards for the total number of active cards with no activity by campus and purchasing cards that were being used on weekends and holidays. See **Exhibit C** for the results.
- Reviewed total dollar of purchasing card transactions by cardholder for the period. Identified top cardholders by each University campus and universally by individual employee and event purchasing card types. See **Exhibit D**.
- Reviewed purchasing card transactions that were declined and the reasons the cards were declined. See **Exhibit E** for the chart summarizing this information. The highest dollar amount of declined transactions was at UNL, with the major reason being exceeding transaction or credit limit.
- Reviewed 1,594 transactions at the four University campuses and at additional offsite locations. See **Exhibit A**. The APA reviewed some of the transactions for the following attributes:
 1. Verified the purchase was properly approved.
 2. Verified the cardholder signed an agreement form.
 3. Verified adequate detailed supporting documentation was on file for the purchase.
 4. Evaluated the reasonableness and necessity of the purchase.
 5. Verified the purchase was not an unallowable transaction per campus guides, guidelines, or policies.
 6. Assessed whether the purchase was for personal use.
 7. Reviewed whether the purchase was made by the individual the card was issued to.
 8. Verified the department received items purchased based on shipping address, packing slips, invoices, or receipts, and in some cases by physical observation of the items.
 9. Verified assets of \$5,000 or more were properly added to the fixed asset listing in Systems Applications and Products in Data Processing (SAP), the University's computer information system.
 10. For purchases requiring the unblocking of MCCs, verified proper approval existed to unblock the MCC, and the MCC was re-blocked in a timely manner.

UNIVERSITY OF NEBRASKA PURCHASING CARD
ATTESTATION REVIEW

11. Verified purchases made with the purchasing card were done using an approved University contract, if applicable.
12. Verified sales tax was not paid, or a refund was received.
13. Reviewed gift card purchases to ensure adequate documentation was maintained to identify who received the gift card.
14. Verified the purchase amount did not exceed the cardholder single purchase limit, as indicated on the signed cardholder agreement.
15. Reviewed the list of cardholders for terminated employees with active cards and active cards not used during the period tested.

APA Testing Sample

The APA judgmentally selected less than 2% of the total dollar amount of transactions to test, between July 1, 2007, and December 31, 2008, which is important to remember when reviewing the results of the testing:

	APA Tested	Population	% of Population Tested
Number of Transactions	1,594	214,523	0.74%
Dollar Amount of Transactions	\$1,101,585	\$63,350,318	1.74%
Number of Cardholders	616	2,664	23.12%

A detailed listing of the 1,594 purchasing card transactions selected for testing is shown in **Exhibit A**. Please note the “Comment #” in the last column on **Exhibit A** which references and corresponds to the Summary of Results numbers below.

Summary of Results

The summary of our attestation review noted the following findings and recommendations:

1. Purchasing Card Program Policies

The University has not established universal comprehensive policies regarding the use of the purchasing cards. Each campus has developed a list of guidelines, which are sometimes ignored. None of the guidelines were subject to a formal approval process at each campus or approved by the Board of Regents. The guidelines were neither dated nor contained an effective date.

The guidelines appear to have been developed by individuals in the Purchasing Department at each campus; however, the guidelines at UNL were developed by the Department of E-Commerce. There is no indication of a formal review or approval of purchasing card guidelines by a Department Head, Vice Chancellor, or Chancellor at any campus. The process for review and amendment of the policies was not clear. Additionally, the following issues were noted:

- UNK and UNO did not provide the APA with a written policy or guideline regarding the use of event cards. Event cards pose a higher risk for improper use, as restaurant, hotel, and airline purchases can be made with them. They generally have high dollar limits and have fewer restricted MCCs. Subsequent to the release of the draft report, UNK provided an undated guideline.

UNIVERSITY OF NEBRASKA PURCHASING CARD ATTESTATION REVIEW

- None of the campuses had written policies or guidelines related to the use and restrictions of University ghost cards. This is a significant risk area, as any University employee may purchase an airline ticket using the ghost card without adequate controls over the use and monitoring of these purchases.

The Bylaws of the University Board of Regents, with amendments effective through January 23, 2009, give the Board of Regents the final authority in government of the University within the limits of the Constitution, the laws of the State of Nebraska, and the laws of the United States. The Bylaws allow the Board to delegate to the President of the University, and through him or her to the appropriate administrative officers, general authority and responsibility to carry out the policies and directions of the Board.

The Board of Regents Policies (RP), with amendments through June 12, 2009, indicate, in part, at RP 6.2.1 (8), “No commitment of University funds shall be made except by means of an official University purchase order, an official University purchasing card or contract...” In addition, RP 6.2.1 (9) states, “Each principal business officer may establish campus purchasing policies and procedures which are supplemental to and consistent with this purchasing policy.”

The following is a list of issues noted by the APA, during our review, which are in direct violation of the guidelines established by each campus:

All Campuses	
Payments made to other University departments.	Purchases made without using the University-approved prime vendor for the commodity.
Purchases of food items.	Payment of sales tax on purchases.
Pyramiding (multiple payments to cover the same transaction which exceeds the cardholder transaction limit).	
UNL	
Purchasing cards used by someone other than the cardholder.	Purchases not properly approved by an approving official.
Purchases of holiday decorations.	Purchases of items given as prizes.
Purchases of items given as gifts.	Purchases of items given as honorariums.
Purchases of lab animals.	Purchases of meals in Lincoln on team travel card.
Travel related purchases – parking, hotel, and vehicle rental.	Individuals reconciling without documentation.
Purchases of vehicle repairs or maintenance.	
UNMC	
Purchases for travel expenses such as airline tickets, entertainment.	Purchases of gift cards not related to research participants.
Purchases from vendors with whom UNMC Purchasing has established alternate ordering procedures.	Purchases of gift cards for research participants but not adequately recorded for income tax purposes.
Purchases of gifts for employees.	Purchases of drugs or pharmaceutical products.

UNIVERSITY OF NEBRASKA PURCHASING CARD
ATTESTATION REVIEW

UNMC (Continued)	
Payment of moving expenses.	Purchases requiring a contract.
Purchases of personal objects (coffee pots).	Purchases using ghost cards for faculty recruiting.
Payment of tuition.	Purchases of lab animals.
UNO	
Purchasing cards used by someone other than the cardholder.	Payments for travel expenses, such as airlines, vehicle rental.
Purchases of lab animals without written documentation.	Payments for hotel/motel rooms.
Purchasing cards used for cash advances.	Purchases for gifts and donations.
Purchases of pharmaceuticals.	
UNK	
Purchasing cards used by someone other than the cardholder.	Payments for travel expenses, such as airlines, vehicle rental, entertainment.
Purchase of gift cards.	Payments for hotel/motel rooms.

See **Exhibit A** for the list of all transactions tested by the APA. The transactions with a 1 in the “Comment #” column relate to this comment.

Without officially adopted policies and staff awareness of policies and procedures governing the purchasing card program, there is an increased risk for fraud, abuse, or misuse of the purchasing cards at the University. Based on the small number of transactions tested and the number of exceptions noted by the APA, we feel there is a very high risk the purchasing cards could be misused at the University. We consider this comment to be a significant deficiency regarding purchasing card transactions.

We recommend the University implement formal and comprehensive approved policies and procedures regarding the use of purchasing, event, and ghost cards. In addition to delineating the proper use of purchasing cards, these policies and procedures should address internal control considerations, such as oversight and monitoring procedures, and adequate repercussions for improper use of the cards. If campuses need adaptations to the comprehensive policies, then those adapted policies should also go through a formal, documented approval process. All approved policies should be dated and adequately reflect the effective date of the policy.

University Response: The University agrees that clear and comprehensive policies are important to the purchasing card program. As noted in the Auditor’s report, Board of Regents Policy 6.2.1 grants authority to the campuses to establish campus-specific policies and procedures; policies, practices and/or guidelines are currently in place at each campus. The University will identify core policies that will govern the overall purchasing card program, while continuing to allow supplemental campus-specific policies as long as they are not contrary to the core policies.

UNIVERSITY OF NEBRASKA PURCHASING CARD ATTESTATION REVIEW

2. Unreasonable or Unallowable Purchases

Purchasing card guidelines implemented at each campus outline allowable and unallowable uses of purchasing cards. Additionally, since State and Federal funds are often used to pay for these purchases, cardholders should ensure purchases made using the purchasing card are reasonable, necessary expenses that fulfill a specific business purpose or need and comply with all State and Federal requirements.

Unreasonable or Unnecessary Purchases

The purchasing card guidelines for each campus state, “Documentation MUST support an authorized (acceptable) business purpose of all transactions made with the Purchasing Card” and must be in the best interest of the University. All University guidelines prohibit purchasing cards from being used for personal purchases, as well as several other items.

Included in the table below are a few examples of purchasing and ghost card transactions made between July 1, 2007, and December 31, 2008, that have the appearance of being unreasonable. See **Exhibit A** for a complete listing of the transactions tested by the APA, which includes other unreasonable purchases identified with a 2 in the “Comment #” column. The information below includes a \$129 double payment on a hotel bill, a \$15,286 first class airline ticket, a 32” LCD digital picture frame, questionable airline tickets, and other items that were unused, not found, or had limited use.

Campus	Vendor	Amount	Description
UNMC	United Airlines	\$15,286	First class airline ticket for Dr. Rodney Markin from Omaha to China and back to Omaha to attend conferences and visit universities in Shanghai and Beijing. Four other individuals from the University traveled with Dr. Markin with the cost for their flights at \$1,364 each. Donald Leuenberger, one of the individuals traveling with Dr. Markin, approved Dr. Markin’s travel request, which noted the airfare would be approximately \$15,306. See Exhibit F for a listing of Dr. Markin’s other flights purchased between July 1, 2007, and December 31, 2008.
UNMC	American Airlines	\$8,221	First class airline ticket for a doctor at St. James’s University Hospital in Leeds, United Kingdom, to fly from London to Guatemala. The doctor assisted with the review of Guatemalan lymphoma cases as part of a research project directed by two UNMC doctors. There was no approval for this flight.
UNL	Hampton Inns	\$129	Hotel room in Augusta, Georgia for David Anwar, Men’s Basketball Assistant Coach. The University initially did not have documentation to support the charge to the ghost card. However, the Athletic Business Office obtained a copy of the hotel invoice, since it was also included on the coach’s expense voucher. The invoice indicated it was paid with a University ghost card account, and the coach also received reimbursement from the University for the hotel room. This resulted in the hotel bill being paid twice by the University. See Exhibit G .
UNK	Northwest Airlines	\$736	Airline ticket to Hawaii for the spouse of the UNK Volleyball coach to travel with the team August 27, 2008 through September 1, 2008 under the volunteer program. In October 2003, State Accounting approved an athletic department volunteer program for UNK. The program uses volunteers from the community to aid in the operation of athletic competitions and events. APA noted all meals and other expenses were also paid by UNK.
UNMC	Amazon.com	\$750	32 inch high definition LCD digital picture frame to show House Officer photos and history of the College of Medicine. The purchase was made by an individual other than the cardholder and was shipped to an individual other than the cardholder. The transaction was not properly approved.

UNIVERSITY OF NEBRASKA PURCHASING CARD ATTESTATION REVIEW

Campus	Vendor	Amount	Description
UNMC	Borsheims	\$628	Fountain pen purchased as a gift for Dr. Willis Maddrey who delivered the 2008 John S. Latta Centennial lectureship at the Sorrell Center. Although the guidelines for UNMC allow gifts for non-employees, the amount of the pen purchased appears unreasonable. The purchase totaled \$587 for the pen and \$41 in sales tax.
UNMC	Game Stop	\$500	Two Nintendo Wii game systems purchased in May 2008 at \$250 each. The Wii game systems were purchased for the physical therapy department. APA observed the Wiis on June 30, 2009, and one of the Wiis was still in the box and has never been used.
UNL	Firethorn Golf Company	\$219	Golf club purchased by the Men's Golf Coach. The reconciler gave the name of an athlete for whom the coach indicated the club had been purchased. APA contacted the golfer, and he indicated he did not have that specific club. Documentation did not indicate who the golf club was for, and the department could not provide the golf club for APA to observe.
UNO	National Association of Basketball Coaches	\$250	2009 Final Four ticket for Randall Herbst, Associate Men's Basketball Coach. The coach attended the National Association of Basketball Coaches convention in Detroit, Michigan, from April 2-6, 2009. The purchase of the Final Four ticket was made in conjunction with his registration. UNO is an NCAA Division II school. This Final Four was for the NCAA Division I schools.
UNMC	Graham Body	\$131	Vehicle repairs of \$130.84 on a privately owned Toyota RAV4 for an associate professor at UNMC. While the vehicle license number is not indicated on the invoice, the APA reviewed DMV records to verify the vehicle was the personal vehicle of this employee. Documentation was not adequate to determine why the purchasing card was used to repair a personal vehicle.
UNO	Walmart	\$107	Five humidifiers purchased in Cedar Falls, Iowa, during the NWCA National Duals. UNO staff indicated these were purchased for the wrestling room. The purchase of five humidifiers in Iowa for the wrestling room does not seem reasonable.
UNL	Newegg.com	\$90	iPod docking sound system for Sohrab Asgarpour, Associate Professor for Engineering. An iPod docking sound system does not appear to be reasonable and necessary. On June 30, 2009, the APA observed the iPod docking system in the box in room 236N in the Scott Engineering Building. Per Sohrab, the item has been used only once.

The State of Nebraska and University campus policies indicate payments for air travel will be limited to "coach" fare. Airline flights offer various classes of service; however, economy/coach is the normal level costing a lower rate, while business and first class services are provided at a higher rate.

The E-Commerce Department does not monitor airline purchases made using the ghost cards, as noted in Comment Number 7 below.

For the 9 airline trips for Dr. Markin noted in **Exhibit F**, 5 of them include at least one leg where first class service was purchased. There were also 4 trips that additional costs were incurred by the University for changing original ticketed flights. Between July 1, 2007, and December 31, 2008, there were 92 flights with first or business class fares for \$282,947. See **Exhibit H**.

The APA also tested several unreasonable and personal purchases made on behalf of a former UNL employee totaling \$3,560. The former Business Manager for the College of Engineering asked cardholders to make purchases for her that appear to be unreasonable or unallowable, including office furniture, decorations, and electronic items totaling \$2,446. The University also paid a total of \$1,114 for a cell phone, cell phone accessories, and monthly phone bills. The

UNIVERSITY OF NEBRASKA PURCHASING CARD ATTESTATION REVIEW

phone bill was sent to the former Business Manager's home address. Many of the calls appeared to be for personal use and included night and weekend calls. The former Business Manager separated from the University as of March 1, 2009. See **Exhibit I** for more information on these purchases.

Unallowable Purchases:

The following are a few examples of the unallowable purchases noted during our testing. See **Exhibit A** for a complete listing of the transactions tested by the APA, which includes other unallowable purchases identified with a 2 in the "Comment #" column.

Campus	Vendor	Dollar	Description
UNL	Crowne Plaza Austin	\$14,959	Lodging and three meals for the Big 12 Women's Swimming Championship in Austin, Texas charged to an event card. Total bill was split into three separate transactions of \$5,000, \$5,000, and \$4,959. The cardholder's single transaction purchase limit was \$10,000. Pyramiding is prohibited per University guidelines.
UNMC	Best Buy	\$9,004	Purchase of two laptops, seven processors, eight monitors, and one computer was split into two separate transaction amounts of \$4,500 and \$4,504 in order to fall within the cardholder's single transaction purchase limit of \$4,999. Pyramiding is prohibited per University guidelines. In addition, the cardholder used a personal Best Buy rewards zone card to gain points toward Best Buy gift certificates. Also see Comment 9 .
UNMC	Midwest Airlines	\$1,212	Airline tickets for Dr. Wajeeha Razaq, her husband, and son to fly from New York City to Omaha to interview Dr. Razaq for the Breast Oncology position. Tickets were \$404 each. UNMC does not have a ghost card policy. Although Neb. Rev. Stat. Section 85-106(9) authorizes the Board of Regents "To pay expenses for recruitment of academic, administrative, professional, and managerial personnel," the purchasing card guidelines at UNMC indicate expenses for faculty and staff recruiting is not allowed.
UNMC	Curascript	\$2,276	Four Implanon contraceptive devices at \$567 each, totaling \$2,268, plus \$8 in fuel surcharges. The purchasing card cannot be used to buy pharmaceuticals, per UNMC guidelines.
UNL	C&C Body Shop	\$1,731	Fender and door repairs for a truck. Vehicle repairs and maintenance are not allowable expenses per UNL guidelines.
UNL	Firethorn Golf Company	\$274	Use of an event card to pay for a UNL volleyball recruit's dinner at Firethorn Golf Company. There were seven individuals at the dinner: three coaches, one coach's spouse, one host, one recruit, and her parent. The purchase included \$7 for one premium chardonnay (alcohol). The purchase of alcohol is prohibited per University guidelines. Use of the event card for recruiting purposes is also prohibited. Only team meals can be purchased with the team event card. Three similar meals, totaling \$834, were also tested that were not in compliance with the guidelines.
UNMC	Amazon.com	\$210	One Capresso 454 Coffee Maker was purchased for Patrick Simpson's office (Executive Director of CityMatCH). University guidelines prohibit the purchase of coffee pots as they are viewed as a personal purchase.

Due to the number of unreasonable and unallowable expenditures noted in the 1,594 transactions tested by the APA, there is a high risk that other unreasonable and unallowable expenditures have occurred and not detected. This risk is heightened by the fact that the University does not

UNIVERSITY OF NEBRASKA PURCHASING CARD
ATTESTATION REVIEW

have approved policies or adequate procedures covering the purchasing card program to ensure that all purchases are appropriate and necessary. Therefore, we consider this finding to be a significant deficiency regarding purchasing card transactions.

In addition to the need for comprehensive approved policies and procedures related to the use of the purchasing cards, including ghost cards, we recommend the University strengthen its monitoring procedures to ensure purchases made with purchasing cards are appropriate, reasonable, necessary, and for the benefit of the University. The University should also ensure only “coach” fare airline tickets are being purchased. The University should also seek to recover the reimbursement for double payments, alcohol purchases, and any other unallowable purchases.

University Response: The University agrees and will re-examine its policies and, through communication and training, stress the importance of compliance with those policies, including proper documentation of the business necessity and purpose for the purchase. We will emphasize that travel other than economy class must not be paid for with the purchasing card or tax funds.

3. Purchasing Gift Cards

The guidelines at each University campus prohibit the use of purchasing cards for “gifts, donations, or contributions to individuals or organizations.” In addition, the guidelines at UNL, UNK, and UNO indicate purchasing cards cannot be used to buy gift cards or gift certificates. UNMC guidelines allow the purchase of gift cards for research participants, as long as the amount received is recorded for Income Tax purposes.

See **Exhibit A** for a complete listing of all transactions tested by the APA, which includes details for all gift card transactions identified with a 3 in the “Comment #” column.

The following gift card purchases were noted:

Campus	Cardholder	Gift Card Amount	Description
UNMC	James Wiegel	\$39,327	Gift cards for the Thank-U Rewards program.
UNMC	Heather Labrie	\$15,453	Gift cards for the Thank-U Rewards program.
UNMC	Grace Harada	\$11,900	Gift cards for research participants.
UNMC	Shelley Baldwin	\$10,389	Gift cards for research participants. Typically, recipients printed and signed their name upon receipt of a gift card, but social security numbers were not collected for Income Tax reporting.
UNMC	Karen Stoysich	\$8,000	Gift cards for supplies related to the Olson Teen Pregnancy Education (TPE) Program.
UNMC	Tracy Krasser	\$5,037	Gift cards for transplant patients' families, for research participants, and as door prizes for the Pediatric Education session.
UNMC	Ira Combs	\$3,900	Gift cards to be given to youth for participating in education workshops and actors participating in health fair demonstrations and programs.

**UNIVERSITY OF NEBRASKA PURCHASING CARD
ATTESTATION REVIEW**

Campus	Cardholder	Gift Card Amount	Description
UNMC	Lisa Allen	\$3,000	Gift cards for participation in a research study. Lisa is the cardholder and purchases the cards for Stacy Ortmeier, who is the Community Based Research Coordinator. APA asked Stacy to display the cards, and she indicated the cards were in her car. APA did not observe the cards.
UNMC	Philip W Smith MD	\$2,000	Gift cards for research participants and speaker gifts.
UNMC	Jillian Carson	\$1,894	Gift cards for the 2007 or 2008 United Way drawing.
UNMC	Antonia Correa	\$1,575	Gift cards and handling fees for YEOH 2008 (Youth Expression of Health) workshop participants.
UNMC	Nancy K Ambrose	\$1,500	Gift cards for UNMC residents in appreciation of presentations they were giving on their own time.
UNMC	Chris Hempel	\$1,500	Gift cards for the Healthy Families grant.
UNMC	Wayne Fisher	\$900	Gift cards for low income families.
UNO	Alice Woll	\$645	Gift cards for participants in the Deliberative Polling research project.
UNMC	Carly Crim	\$560	Gift cards for research participants.
UNMC	Pamela McCright	\$550	Gift cards for the Summer Celebration 2007 and 2008, an annual Business and Finance employee recognition.
UNMC	Kelley Coutts	\$450	Gift cards for holiday basket from Munroe Meyer Operating Board.
UNO	Jack Heidel	\$320	Gift cards for math contests and programs.
UNMC	Rebecca Weeder	\$229	Gift cards for participants in Ralston-Papillion/La Vista LCT Club (Autism Program).
UNMC	Barbara Jackson	\$210	Gift cards to families who completed surveys.
UNMC	Erin Brandenburg	\$210	Gift cards for prizes at the Walk and Roll - a fundraiser for the Munroe Meyer Institute.
UNMC	Susan Kraft-Mann	\$204	Gift cards for Summer Celebration 2007 - an employee recognition event.
UNK	Ismael Torres	\$200	Movie pass certificates for Oktoberfest door prizes and incentives for students participating in depression screening.
UNMC	Mitchell Emmons	\$200	Gift cards for a speaker at a staff retreat
UNMC	G Bradley Schaefer	\$200	Gift cards for four participants at YAAC (Young Adult Advisory Council) Meeting.
UNMC	Cheri Langill	\$150	Gift cards for employee of the month.
UNK	Lonna Weiss	\$100	Gift cards for prizes for the Blue and Gold Welcome.
UNMC	David Brown	\$100	Gift cards for prescriptions for Dental Sharing Clinic Patients on Dental Day.
UNMC	Jerry Cooper	\$100	Gift cards for employees.
UNO	Joseph Kaminski	\$96	Gift certificates for the MavTracks Wellness program.
UNMC	Joseph H Evans	\$90	Gift cards as gifts for Girls, Inc., for volunteers for Kids Photo ID Day, and for subjects in research.
UNMC	Susan Trapp	\$20	Gift card for employee of the month.

In addition to the unallowable use of gift cards noted above, the APA noted the following issues related to gift card purchases:

UNMC Obstetrics/Gynecology

UNMC Obstetrics/Gynecology purchased eight \$1,000 gift cards, for the coordinator of the Olson Teen Pregnancy Education Program, who is not employed by the University. The Olson Teen Pregnancy Education Program coordinator used these eight gift cards to purchase other smaller dollar quantity gift cards and also to buy supplies for the daycare, which is available during educational luncheons for expecting and new teen parents. The APA noted the following items were purchased with the gift cards:

UNIVERSITY OF NEBRASKA PURCHASING CARD
ATTESTATION REVIEW

DVDs	Toys
Blankets	Clothing
Toilet paper	Car seats
Paper Shredder	Gates
Wal-Mart gift cards	
Restaurant gift cards (Olive Garden, Red Lobster, Sonic, Chili's)	

There was no approval, review, or monitoring of items purchased with these gift cards. The cardholder did not maintain receipts for expenditures totaling \$1,593, making it impossible for the APA to reconcile all purchases made with the gift cards. The coordinator gave multiple reasons for the missing receipts, such as lost receipts, reimbursement to the coordinator for the purchase of program supplies, and reimbursement for payment to individuals who worked at the daycare's monthly meetings (the coordinator claimed she paid these individuals with her own money and then reimbursed herself for these payments using the gift cards). Following is the text of an email from the coordinator to the cardholder, which was provided in response to an APA inquiry requesting documentation.

----- Forwarded by Karen L. Stoysich/OBGYN/UNMC/UNEBR on 06/11/2009 01:26 PM -----

From: Chirs Dwornicki <cgdwornicki@yahoo.com>
To: kstoysic@unmc.edu
Cc: cgdwornicki@yahoo.com
Date: 06/10/2009 07:15 PM
Subject: Re:

To whom it may concern,

Hello my name is Chris Dwornicki I manage the Olson Teen Education Programs monthly meetings. I am writing this to clear up the discrepancies that have appeared in the spread sheet. I wanted to let you know there are a few reasons there are gaps: First the program offers daycare during the program so the attendees may concentrate on the education that is going on.. I had a meeting with Rick Blum in Feb 2007 requesting permission to hire individuals to provide daycare, Rick agreed but stated we could not pay the individuals although we could give them giftcards, I was unable to find anyone who wanted giftcards so I paid 3 individuals \$25 a piece every month then I repayed myself by letting myself spend the same amount from the card this equals out to \$1,125 for the period you are talking about which then leaves a difference of \$869.84, secondly there was one time I did all the shopping for the program and when I went to pay I had not brought the Walmart Card with me so I payed for it with my credit card and did not hand in the receipt and again I payed myself back with the card. I can not honestly tell you the exact amount that was but it was an average month that normally runs between \$200 - \$300 dollars, third one day when I was shopping for personal items I had a bill of \$235 and some change I told the cashier to use \$75 dollars from the Walmart Card and I would pay the rest with my Credit Card unfortunately the cashier did not understand what I was saying and took off the whole amount. So I ended up paying \$161.00 back to the program by buying that amount worth of items, finally there was 1 month that I lost the Walmart receipt I did inform Karen about this I did not know it would cause this mess. I apologize for the unprofessional way I have kept the records for the gift cards.

Sincerely Chris Dwornicki

UNIVERSITY OF NEBRASKA PURCHASING CARD
ATTESTATION REVIEW

UNMC “Thank ‘U’ Rewards” Program

UNMC Employee Recognition and Reward Policy, effective October 25, 2002, indicates a department may make a non-cash award to an employee for significant accomplishments, achievement, or excellent work performance when appropriate. The “Thank ‘U’ Reward” program is a campus-wide award with central funding. Members of the UNMC community are encouraged to recognize each other for excellent service, special projects, and extraordinary work. Employees can electronically request a “Thank ‘U’ Reward” for any employee of UNMC. Each time an employee is recognized, he or she receives a medallion generally worth \$5. The medallions can then be redeemed for non-taxable, as well as taxable, gifts. These include gift cards or certificates, mugs, t-shirts, sweatshirts, sweat pants, caps, blankets, etc. See Brochure on **Exhibit O**. Gift cards purchased for the “Thank ‘U’ Reward” program from July 1, 2007, through December 31, 2008, were \$39,327 on one card and \$15,453 on a second card, totaling \$54,780.

Recipients could earn an unlimited number of medallions; however, they could only redeem a maximum of 20 medallions (\$100) per calendar year. As of June 17, 2009, the maximum number of medallions an employee may redeem per calendar year was decreased to 10. The gift cards purchased for the “Thank ‘U’ Reward” program were tracked on two logs, an electronic spreadsheet log of all cards purchased (for tax purposes) and a physical manual log sheet kept with the cards. The APA noted the following internal control issues related to the “Thank ‘U’ Reward” program:

- There was an overall lack of segregation of duties over gift cards purchased, as one individual ordered, received, maintained, and distributed the gift cards. There was no independent review or monitoring of the program.
- Adequate documentation was not maintained to allow for an adequate inventory to be completed of the cards purchased. Invoices provided to the APA did not contain the gift card numbers, and in many cases packing slips were not maintained. The individual responsible for the program manually recorded all of the card numbers as they were received. The risk for misuse of these cards increases significantly without adequate documentation of the card numbers received.
- There were several instances of medallions being redeemed for gift cards, and the recipient name, personnel number, and date were entered on the physical log but not on the electronic database used to track the rewards for tax purposes. Therefore, the gift was not adequately recorded for tax purposes. No signature was required upon receipt of the gift card.
- On the electronic spreadsheet used to track rewards claimed, one employee received gift cards totaling \$150 in calendar year 2008. During that time, employees were only allowed to redeem \$100 in gift cards per year.
- No reconciliation was being performed to reconcile information between the electronic spreadsheet log and the manual log.

The risk of fraud or abuse of purchasing cards increases when used to purchase gift cards. Most of the programs using the gift cards did not have adequate controls in place to ensure proper monitoring and review of the gift cards usage. Adequate controls would include periodic inventory of cards purchased, reconciliation of cards on hand, adequate documentation of card

UNIVERSITY OF NEBRASKA PURCHASING CARD
ATTESTATION REVIEW

numbers, maintenance of cards in a secure office location, and proper recording of rewards redeemed for tax purposes. Purchasing cards should not be used for personal purchases. We consider this finding to be a significant deficiency regarding purchasing card transactions.

We recommend the University review the purchases and uses of gift cards at each campus and implement formal policies and procedures to cover all gift card purchases. Monitoring of gift card purchases should be implemented to ensure gift card purchases are only used in accordance with approved policies. Procedures should be implemented to ensure a proper segregation of duties over the gift card purchases, to ensure adequate documentation is on file to support the gift card purchases and uses, and to allow for a periodic inventory of gift cards. We further recommend obtaining the signature or documentation verifying the actual recipients of the gift cards.

University Response: The University agrees and will, in its re-examination of policies and procedures, give particular attention to practices surrounding gift cards, with the goal of making the purchases of gift cards an exception, and, in those cases, ensuring that transactions are documented and tightly controlled.

4. Purchases Without Contemporaneous Documentation

The University of Nebraska Accounting Records Retention and Disposition Schedule 170-3 requires the retention of procurement card receipts and vouchers for seven years plus the current year. Each of the following purchasing card transactions lacked supporting documentation, such as a receipt, invoice, packing slip, or any other documentation from the vendor, to indicate the business nature of the expenditure:

Cardholder	Campus	Transaction Date	Merchant Name	Amount
David G Brown	UNMC	8/3/2007	Amsterdam Printing	\$5,042
Debra Mostek	UNMC	3/4/2008	Clayton College of Natural Health	\$3,100
Debra Mostek	UNMC	3/5/2008	Clayton College of Natural Health	\$3,100
Patti George	UNMC	1/14/2008	UNO Athletics	\$2,250
Bruce Berrigan	UNMC	3/14/2008	Drs. Foster and Smith	\$2,077
Susan Feinhold	UNO	8/1/2007	Hewlett Packard (HP)	\$1,560
James W. Vogel	GHOST	2/1/2008	Buy AA miles/Gift AA miles	\$1,105
Suzanne Eulberg	UNMC	4/7/2008	Hewlett Packard (HP)	\$688
Cheryl Sibley	UNMC	10/31/2008	Florida Education Fund	\$500
J. Leibowitz	UNMC	2/29/2008	UNO Alumni Association	\$424
Sharen A. Rotolo	UNO	2/16/2008	Walmart	\$406
Sarah Churchill	UNMC	3/5/2008	Omaha Beef	\$396
Terri Behl	UNL	7/6/2007	Main Modes	\$393
Patti George	UNMC	8/18/2008	Sugar Shack Country Candles	\$338

UNIVERSITY OF NEBRASKA PURCHASING CARD
ATTESTATION REVIEW

Cardholder	Campus	Transaction Date	Merchant Name	Amount
Charles Wood	UNL	11/5/2008	Game Stores	\$254
Brenda R. Todd	UNO	5/27/2008	Rockbrook Camera & Video	\$250
Lisa Silberman	UNL	6/25/2008	Paypal - chris@krazy8sinvertebrates. com	\$240
Tiffany Heng-Moss	UNL	6/19/2008	Paypal - chris@krazy8sinvertebrates. com	\$240
Jeffrey A. French	UNO	12/14/2008	Best Buy	\$160
Lisa Elkins	UNMC	8/13/2007	American Registry of Pathology	\$155
Heather Labrie	UNMC	12/22/2008	Bruegger's Bagels	\$131
Pamela Mccright	UNMC	8/15/2007	A.M. Best Company	\$148
Romeo Guerra	UNL	10/8/2007	UNO NBDC	\$129
Ernesto Fierro II	UNMC	10/29/2007	UNMC Continuing Education	\$125
Tracy Krasser	UNMC	5/2/2008	Greyhound Bus Lines	\$110
James L. Wiegel	UNMC	7/25/2008	Panera Bread	\$105
Angela Timmons	UNL-Event	11/16/2007	Bubba Gump Shrimp Company	\$100
Kimberly Songster	UNMC	10/6/2008	UNL College of Business	\$90
Lana Reichardt	UNMC	12/13/2007	UNMC Continuing Education	\$85
Douglas Humphrey	UNL-Event	12/4/2008	University of Texas Parking Garage	\$80
Sharon R. Sobel	UNO	7/04/2007	JCPenney	\$79
Clarence T. Ueda	UNMC	7/25/2007	AT&T	\$62
Joanne Johnson	UNMC	10/8/2008	Good Samaritan Hospital Foundation	\$60
William Wyatt Hoback	UNK	7/31/2008	UNK Connections	\$60
Pamela Mccright	UNMC	10/30/2007	RDK Specialties Inc	\$59
Vida D. Hill	UNO	2/02/2008	XM Satellite Radio	\$54
Todd Lynes	UNMC	11/5/2007	Tobacco Phones 4 Less	\$52
Vida D. Hill	UNO	9/12/2008	XM Satellite Radio	\$50
Vida D. Hill	UNO	4/12/2008	XM Satellite Radio	\$48
Suzanne Eulberg	UNMC	6/11/2008	UNL Graduate Admissions	\$45
Kristi Milks	UNK	12/1/2008	UNL Graduate Admissions	\$45
Marsha Sullivan	UNMC	10/26/2007	UNO Athletics	\$42
Jayne Nekuda	UNMC	9/17/2008	Office Max	\$40
Jayne Nekuda	UNMC	9/18/2008	Office Max	\$40
Vida D. Hill	UNO	2/12/2008	XM Satellite Radio	\$37
Patti George	UNMC	11/2/2008	Gordmans	\$31
William Wyatt Hoback	UNK	8/31/2008	Best Buy	\$26
TOTAL				\$24,611

Again, the APA only tested a very small amount of the total transaction population; therefore, based on the exceptions noted, there is an increased risk for fraudulent transactions and misuse of the purchasing card without adequate procedures to ensure supporting documentation is

UNIVERSITY OF NEBRASKA PURCHASING CARD
ATTESTATION REVIEW

maintained in accordance with the University record retention policy. We consider this finding to be a significant deficiency regarding purchasing card transactions.

See **Exhibit A** for a complete listing of all transactions tested by the APA, which includes details for purchasing card transactions identified with a 4 in the “Comment #” column.

We recommend the University ensure compliance with its current record retention policy and strengthen its approval and monitoring of all purchasing card transactions to ensure that such activity is supported by documentation that identifies an authorized and acceptable business purpose.

University Response: The University agrees and will re-emphasize its policy that all transactions are to be properly supported by contemporaneous documentation. Training will reinforce that having a purchasing card is a privilege and repeated violations of policy will result in repercussions, including the revocation of the purchasing card.

5. Cash Advances from Purchasing Cards

Each University campus has established guidelines that prohibit the use of purchasing cards for cash advances. The APA noted 18 instances of cash advances by five cardholders in the documents selected for testing. The cash advances appeared to be on cards that were used for travel; however, a separate travel card policy was not in place at these campuses. Per U.S. Bank records, a total of 49 individuals had the ability to make cash advances using the purchasing cards. These cards appear to have all been event cards with single purchase limits ranging from \$4,999 to \$10,000. See **Exhibit P**.

See **Exhibit A** for a complete listing of all transactions tested by the APA, which includes details for purchasing card transactions identified with 5 in the “Comment #” column.

The following table shows the cash advance amounts and the corresponding finance charge incurred by each University campus department or athletic team.

Department or Team	Cash Advance Amount	Finance Charge	Total Charge
UNO Softball	\$ 2,072	\$ 52	\$ 2,124
UNO English Department	\$ 1,389	\$ 36	\$ 1,425
UNO College of Information Sciences and Technology	\$ 717	\$ 17	\$ 734
UNO Women’s Basketball	\$ 605	\$ 15	\$ 620
UNK Women’s Volleyball	\$ 500	\$ 13	\$ 513
TOTALS	\$ 5,283	\$ 133	\$ 5,416

Automated Teller Machine (ATM) fees and finance charges are also included in the cash advance amount and were charged to the purchasing card at the time of the cash advance.

UNIVERSITY OF NEBRASKA PURCHASING CARD
ATTESTATION REVIEW

While cash advances were not allowed, cardholders were allowing an affidavit to be completed stating the date, location, amount, description of the expenditure, and why a receipt was not able to be provided in order to support the use of the cash advance. See **Exhibit J** for an example of an affidavit. The APA noted \$1,492 of the \$5,416 in cash advances was supported only by an affidavit and not by actual receipts.

Below are brief descriptions of what the cash advances were used for:

- A. The cash advances for the UNO softball team were primarily for food during team travel. Of the \$2,072 cash advances noted above, \$1,037 was supported by affidavits and not receipts. They include \$544 for meals and snacks at concession stands and \$493 for other team meals.
- B. The cash advances for the UNO English Department were for meals, tips, and transportation during a trip to Europe. Of the \$1,389 in cash advances noted above, \$440 were expenses supported only by affidavits. The trip included two faculty members and 12 students as part of the Synergy Honors Odyssey Study Abroad Program.
- C. The \$717 cash advance for the UNO College of Information Science and Technology included expenses for meals, transportation, and parking related to a visit by representatives of the Indian Institute of Technology to Omaha, Nebraska, and New York City. Two of the cash advances appeared to reimburse the faculty member for prior expenditures. These cash advances amounted to \$110.
- D. The cash advances for the UNO women's basketball team totaled \$605 and were for the purchase of food while the team was in Hawaii for a tournament.
- E. The \$500 cash advance for the UNK women's volleyball team was for the purchase of food on flights to and from Hawaii for a tournament. The expenditures were supported by an affidavit and not a receipt.

Allowing cash advances is against University guidelines and increases the risk of inappropriate or improper purchases, especially when coupled with inadequate supporting documentation, such as the use of affidavits rather than actual receipts. The use of cash advances also increases the overall expense to the University campus because of ATM fees and finance charges. We consider this finding to be a significant deficiency regarding purchasing card transactions.

We recommend the University adopt a formal comprehensive policy restricting the use of purchasing cards for cash advances. We further recommend the individual campuses strictly enforce their respective guidelines prohibiting the use of purchasing cards for cash advances.

University Response: The University agrees that cash advances should be disallowed. Only in cases of true emergencies or specific event card transactions should cash advance privileges be granted, with full documentation required.

UNIVERSITY OF NEBRASKA PURCHASING CARD
ATTESTATION REVIEW

6. Purchases Made Outside of University Contracts

The University has entered into various contracts with prime vendors in order to give departments an improved method of ordering routine items with terms for quality, service, product selection, pricing, and delivery. The use of these prime vendor contracts is encouraged to provide significant savings in time and dollars for the University. The purchasing card guidelines at each campus require that, where University approved prime vendor contracts are in place, purchases of commodities are to be made from those contracted vendors.

Additionally, each University campus is a member of Educational and Institutional Cooperative Service, Inc., a non-profit buying cooperative that serves to “provide goods and services to members at the best possible value.” The cooperative provides the University with access to over 80 contracted vendors.

The following are examples of purchases made from vendors other than prime or cooperative vendors. See **Exhibit A** for a complete listing of purchases not made through a prime vendor, which includes details for purchasing card transactions identified with 6 in the “Comment #” column.

Campus	Vendor	Item	Amount	Prime Vendor Contract
UNMC	Best Buy	Two laptops, seven processors, eight monitors, and one computer.	\$9,004	GovConnection*
UNO	Apple, Inc.	Three 20” iMac computers with a protection plan.	\$5,094	GovConnection*
UNL	CDW Government	Hewlett Packard LaserJet printer and media tray.	\$3,803	GovConnection*
UNL	Sonic Cameras	Sony HDV camcorder and accessories for videotaping track and field practices.	\$3,559	GovConnection*
UNK	Walmart	47 inch LCD tv, DVD/VCR, tv stand, Playstation 3 and controller, guitar hero game.	\$2,167	GovConnection*
UNK	Walmart	47 inch LCD TV, two year service plan, and wall mount.	\$1,458	GovConnection*
UNL	Amazon.com	Two Canon rebel XTi digital cameras.	\$1,197	GovConnection*
UNMC	Best Buy	Gateway desktop CPU, blu-ray disk/drive, customization, and install.	\$1,000	GovConnection*
UNO	Amazon.com	Canon rebel XTi digital camera.	\$657	GovConnection*
UNMC	Gamestop	Two Nintendo Wii gaming systems.	\$500	GovConnection*

* GovConnection offers items at cost plus a varying markup percentage depending on the item purchased. In addition, the University receives a rebate based on the level of annual net purchases made.

By not utilizing University prime vendor contracts, there may be a loss of the cost savings and potential rebates to the University, as agreed to in the prime vendor contracts. We consider this finding to be a significant deficiency regarding purchasing card transactions.

We recommend the University ensure prime vendor contracts are used whenever possible to utilize the possible cost savings and potential rebates associated with these contracts. We recommend the University include the use of the prime vendor contracts in a

UNIVERSITY OF NEBRASKA PURCHASING CARD
ATTESTATION REVIEW

formally adopted purchasing card policy. Cardholders should be periodically advised of the available prime vendor contracts and monitoring procedures should be strengthened to ensure purchases are made only under these contracts.

University Response: The University agrees and emphasizes the use of prime vendor contracts and periodically advises personnel as to the existence of those arrangements. At the same time, the University does not preclude faculty and staff from being entrepreneurial and seeking opportunities to save money. Practices in this area will be re-examined and prime vendor contracts will be utilized unless savings can be clearly demonstrated and documented.

7. Internal Control Issues

Between July 1, 2007, and December 31, 2008, the University had 2,664 purchasing cards used, with 214,523 transactions, totaling more than \$63 million in activity. The ease and convenience of using a purchasing card introduces a susceptibility to unwanted, personal, or fraudulent purchases. This increased risk warrants the need for additional controls over purchasing card transactions. The APA noted the following internal control issues, which are considered significant deficiencies regarding purchasing card transactions:

Central Monitoring Controls

As indicated below, the following control issues are the responsibility of either the Purchasing or Procurement Department at each campus or the E-Commerce Department of UNL:

- The UNL E-Commerce Department has responsibility for the University ghost card account with Travel and Transport. The purchase of airline and other travel expenses through Travel and Transport lacks appropriate monitoring and controls. University employees self-register with Travel and Transport in order to book flights using the University's ghost card account. At registration, employees have the option to designate an individual at the University to whom the flight confirmation email is sent. This designation is at the employee's discretion and can be left blank, allowing only the employee to receive the flight confirmation email. After registration, the employee has unrestricted access to databases permitting him or her to build flights in the booking system, without regard to price. The employee can select the preferred airline, number of stops, seat assignment (including first or business class), and the date and time of flight departure and arrival. Each campus requires travel to be authorized before departure when involving the controlled funds of the University. This authorization is completed and approved on a standard form at each campus prior to purchasing the travel. None of the campuses review or approve the information provided by Travel and Transportation to ensure who was flying and that the most economical flight was chosen, including whether employees were flying in a class other than coach. Additionally, there was no review by the University to ensure trips were not purchased for spouses, family members, or other non-University personnel. No travel authorization is completed or required for non-University personnel travel expenses. For the 18-month period tested, there was \$10,887,896 in airfare purchases through Travel and Transport.

UNIVERSITY OF NEBRASKA PURCHASING CARD
ATTESTATION REVIEW

- The APA also identified a trip with airline purchases of \$4,697.89, which were made directly on a purchasing card rather than the ghost card with Travel and Transport. This was processed at the UNMC campus. This use of an alternate method of purchasing airline tickets is a break in internal controls. See green highlight on **Exhibit A**.
- UNK, UNO, and UNMC allowed cardholders to be their own reconcilers.
- Central monitoring procedures at UNMC were inadequate to ensure purchasing card transactions complied with UNMC established guidelines, as follows:
 - UNMC allows some of its cardholders to reconcile their own transactions; however, the Purchasing Department has informally established a procedure to review all of these individuals' transactions annually. Nevertheless, during the period tested, only 4 of 24 individuals who reconciled their own transactions were reviewed.
 - The Purchasing Department also indicated each reconciler was chosen for review on a periodic basis, at least annually. However, documentation provided indicated only 32 of the 181 reconcilers had been reviewed during the testing period.
 - Copies of all emails and letters sent to reconcilers during the Purchasing Department's review process were not maintained in accordance with University of Nebraska Purchasing Records Retention and Disposition Schedule 170-7.
 - Unallowable purchases were not always questioned, as noted in the other Comments in this report.
 - When unallowable purchases were questioned, there was a lack of appropriate follow-up to obtain additional information.
- Central monitoring procedures at UNO were not adequate to ensure purchasing card transactions complied with that campus' established guidelines. Usually, on a daily basis, the Accounting Manager reviewed the descriptions entered into the accounting system for reasonableness. For unusual transactions, emails were sent requesting supporting documentation for the purchases in question. According to the Accounting Manager, approximately 12 emails were sent within the last year. There is no other periodic audit or review of purchasing card transactions.
- Central monitoring procedures at UNK were not adequate to ensure purchasing card transactions complied with UNK established guidelines. The review performed at UNK did not specifically check for compliance with purchasing card guidelines in most cases.
- At UNO, a terminated employee's purchasing card was not canceled and was shared by individuals in the Athletics Department. The employee terminated on August 14, 2008, and the card was not terminated until December 10, 2008. The card's reconciler maintained and used the terminated employee's card and reconciled her own transactions processed on the card. A total of \$20,464 in purchases was made on this purchasing card after the cardholder terminated. See **Exhibit K**. We noted 4 other cards which were used more than 10 days after the cardholders' termination date.

UNIVERSITY OF NEBRASKA PURCHASING CARD
ATTESTATION REVIEW

- The UNMC purchasing card guidelines do not require a separate departmental approval of purchases. All other campuses have an approval process referred to in their guidelines, in addition to the approval completed by the reconciler.
- No documentation existed to indicate transactions were properly approved by someone other than the reconciler at each of the campuses.
- None of the campuses periodically monitored employees with access to the U.S. Bank website. There were 15 individuals with the ability to add or delete purchasing cards; 14 of these individuals also had the ability to make changes to cardholders' MCC rules. One of these individuals was terminated in December of 2004 but still had access to the website. Three of these individuals had never logged in to the U.S. Bank website. Another individual indicated she utilized the username and password of another employee to login, although she has her own username and password, which had never been used. See **Exhibit Q**.
- As noted previously, the campuses can prevent purchases from certain vendors by determining restricted MCCs. None of the campuses maintained adequate documentation to support the request, the reason, and the approval of the removal of these restrictions for all cards. Additionally, each campus had individuals with no purchasing restrictions based on MCCs. See **Exhibit L**. UNMC was the only campus that appeared to have allowed the use of MCCs that were normally restricted. See some examples below.

Campus	Trans Date	Trans Amount	Merchant Category Code Description	Merchant Name
UNMC	12/13/2007	\$1,780.00	DIRECT MARKET TRAVEL	STA TRAVEL INC 290
UNMC	01/24/2008	\$843.70	OMNI HOTELS	OMNI HOTELS SHOREHAM
UNMC	11/16/2008	\$266.22	MARRIOTT	MARRIOTT 33755 DES MOINES
UNMC	11/20/2007	\$250.00	EATING PLACES AND RESTAURANTS	THE OLIVE GARD00015867
UNMC	08/15/2007	\$147.95	DIRECT MARKET INSURA	A.M. BEST COMPANY
UNMC	08/24/2008	\$136.00	FAST FOOD RESTAURANTS	ROSENBLATT STADIUM CONC
UNMC	07/23/2007	\$135.00	CATERERS	WCCC/ACCESS 66 CATERIN
UNMC	08/10/2007	\$110.39	EATING PLACES AND RESTAURANTS	KONA GRILL-OMAHA
UNMC	04/18/2008	\$108.00	FAST FOOD RESTAURANTS	QWEST CTR-CONC10235505
UNMC	11/03/2007	\$101.05	EATING PLACES AND RESTAURANTS	MAMA'S PIZZA
UNMC	07/16/2008	\$101.00	EATING PLACES AND RESTAURANTS	GODFATHERS PIZZA 28002
UNMC	11/21/2008	\$100.00	EATING PLACES AND RESTAURANTS	OUTBACK #2811
UNMC	02/17/2008	\$100.00	FAST FOOD RESTAURANTS	PANERA BREAD #1208
UNMC	11/11/2008	\$93.50	EATING PLACES AND RESTAURANTS	MAMA'S PIZZA
UNMC	07/09/2008	\$92.99	EATING PLACES AND RESTAURANTS	GODFATHERS PIZZA 28002
UNMC	06/25/2008	\$87.88	EATING PLACES AND RESTAURANTS	GODFATHERS PIZZA 28002
UNMC	03/07/2008	\$87.79	EATING PLACES AND RESTAURANTS	MAMA'S PIZZA
UNMC	07/24/2007	\$73.50	EATING PLACES AND RESTAURANTS	GODFATHERS PIZZA 28002
UNMC	07/17/2007	\$69.98	EATING PLACES AND RESTAURANTS	GODFATHERS PIZZA 28002
UNMC	07/23/2007	\$69.75	FAST FOOD RESTAURANTS	MAGGIE MOOS WEST CTR
UNMC	08/01/2007	\$67.00	FAST FOOD RESTAURANTS	MAGGIE MOOS WEST CTR
UNMC	07/18/2007	\$66.00	FAST FOOD RESTAURANTS	MAGGIE MOOS WEST CTR
UNMC	07/16/2007	\$58.75	FAST FOOD RESTAURANTS	MAGGIE MOOS WEST CTR
UNMC	11/13/2008	\$55.95	EATING PLACES AND RESTAURANTS	THE CAKE GALLERY
UNMC	07/17/2007	\$53.10	EATING PLACES AND RESTAURANTS	MAPLEWOOD LANES REST
UNMC	08/15/2007	\$50.00	EATING PLACES AND RESTAURANTS	OLD CHICAGO 0071
UNMC	08/05/2008	\$50.00	EATING PLACES AND RESTAURANTS	CHILI'S GRI93100009316

UNIVERSITY OF NEBRASKA PURCHASING CARD
ATTESTATION REVIEW

Campus	Trans Date	Trans Amount	Merchant Category Code Description	Merchant Name
UNMC	08/05/2008	\$50.00	EATING PLACES AND RESTAURANTS	NEBRASKA BREWING C
UNMC	08/05/2008	\$50.00	EATING PLACES AND RESTAURANTS	OLD CHICAGO 0071
UNMC	08/06/2008	\$50.00	EATING PLACES AND RESTAURANTS	APPLEBEE'S
UNMC	11/07/2008	\$48.63	EATING PLACES AND RESTAURANTS	CHEESEBRGR IN PRDS6801
UNMC	10/11/2008	\$48.00	EATING PLACES AND RESTAURANTS	VALENTINO'S #26
UNMC	04/24/2008	\$46.25	EATING PLACES AND RESTAURANTS	MAMA'S PIZZA
UNMC	09/11/2008	\$44.00	EATING PLACES AND RESTAURANTS	LA CASA PIZZARIA
UNMC	05/14/2008	\$37.60	EATING PLACES AND RESTAURANTS	BIG FRED'S PIZZA
UNMC	07/10/2007	\$35.30	EATING PLACES AND RESTAURANTS	GODFATHERS PIZZA 28002
UNMC	02/18/2008	\$33.45	TAXICABS AND LIMOUSINES	EXPRESS SHUTTLE
UNMC	04/29/2008	\$29.96	EATING PLACES AND RESTAURANTS	COCO KEY FB OMAHA
UNMC	10/27/2007	\$25.98	FAST FOOD RESTAURANTS	PANERA BREAD #1202
UNMC	10/25/2008	\$25.98	FAST FOOD RESTAURANTS	PANERA BREAD #1211

- None of the University campuses performed a periodic review of active cards without activity to reduce the risk for inappropriate use. There were 140 purchasing cards with no activity at all during the testing period. While 22 of them were issued after December 1, 2008, there were 60 cards issued between August 25, 2004, and May 20, 2007, and 58 cards issued between July 31, 2007, and November 20, 2008. See **Exhibit C** for a breakdown by campus. See **Exhibit R** for a listing by account name of cards not used.
- Of the cards with no activity during the testing period, 57 had higher than normal monthly spending limits. None of the University campuses performed a periodic review of these cards with high limits and no activity. See **Exhibit R**, items highlighted in yellow.

Campus/Type	Monthly Cycle Limit	Number of Cards
UNL	\$20,000	6
UNL	\$30,000	15
UNL	\$50,000	4
UNL	\$500,000	2**
GHOST	\$30,000	2
GHOST	\$999,999	1*
UNK	\$20,000	1
UNMC	\$50,000	20
UNMC	\$75,000	1
UNO	\$20,000	2
UNO	\$30,000	2
UNO	\$50,000	1
Total		57

* This was a ghost card for Travel and Transport not used during our test period.

** These two cards belong to the Director of Purchasing and the Assistant Director of Purchasing at UNL.

- Each cardholder is required to complete an application and sign a written agreement in order to obtain a purchasing card. The APA reviewed the applications and cardholder agreements at each campus and noted the following regarding some of the applications reviewed:

UNIVERSITY OF NEBRASKA PURCHASING CARD
ATTESTATION REVIEW

	UNL	UNMC	UNO	UNK
No application on file.	1			1
No department head, chair, or approving official signature.	12	4	63	8
No cardholder signature.	10	1		
No reconciler signature.	1			
No signed cardholder acknowledgment/agreement.		6	10	
U.S. Bank single purchase limit different than application limit*.	20	141	11	
Cardholder, reconciler, or approving official from the cardholder application did not agree to supporting documentation or the accounting system*.	186	84	31	5

* Generally, cardholder changes were not adequately documented on the applications or otherwise. If the card's limits were increased or if the employee changed departments, the new spending limits, reconcilers, and approvers were not documented on the application or elsewhere.

Individual Controls

The following controls are the responsibility of the cardholder, reconciler, or some other individual with the University involved in the purchasing card process.

- A reconciler at UNO indicated she logged into the accounting system under another employee's username and password to reconcile transactions.
- All four University campuses had instances of shared purchasing cards or purchasing cards treated as if they were an office or department card. The use of shared purchasing cards reduces the accountability of the card transactions and increases the risk of fraud or misuse of purchasing cards.
- In addition to the lack of documentation for transactions noted in Comment Number 4, there were also other transactions without adequate documentation, such as credit card receipts with no detail to note the business purpose of the purchase. This is an indication reconcilers are posting payment documents without proper documentation. At least one reconciler at UNL indicated he or she had reconciled prior to receiving documentation to support the purchase.
- Reconcilers do not always review purchases to ensure they are proper and in accordance with their respective campus' guidelines. A reconciler at UNMC indicated she did not review a purchase to ensure it was allowable according to the guidelines. A reconciler at UNK indicated she was unfamiliar with the guidelines and simply entered information into the accounting system.
- All four campuses had instances of sales tax paid and not refunded. Below is an example of a few transactions in which sales tax was paid. See **Exhibit A** for more transactions which include sales tax.

UNIVERSITY OF NEBRASKA PURCHASING CARD
ATTESTATION REVIEW

Campus	Transaction Date	Vendor	Amount	Description of Items Purchased
UNMC	10/19/2008	Freeman	\$376.11	Two draped tables, four opal side chairs, and a floor standing bulletin board for the American Society of Anesthesiologists 2008 Annual meeting in Orlando, Florida. Total charge of \$680.75 included \$41.55 in tax. Sales tax paid.
UNO	8/19/2007	Kohl's	\$330.54	Nine pairs of pants at \$29.99 each for coach's "Game Day" pants for football. Includes \$42 in shipping. Sales tax and shipping tax totaling \$21.83 was paid. Invoice was for \$333.74.
UNMC	8/6/2007	Walgreens	\$320.36	60 digital thermometers for the Family Health Care Center (FHCC). Sales tax was paid on the purchase in the amount of \$20.96.
UNL	6/2/2008	AT & T	\$239.18	Cell phone bill of Dr. Rajurkar, Professor of Engineering. The bill attached as support was for \$148.24. The department did not have support for \$90.94 of the charge. Sales tax of \$4.17 was paid.
UNMC	9/3/2008	Walgreens	\$188.16	Four blood pressure cuffs and cookies (\$17) for regional decontamination exercises. Sales tax of \$11.20 are included in the transaction.
UNK	10/3/2007	Vanity	\$125.19	Six pairs of Gaucho pants (\$19.50 each) for an opera workshop put on by Dr. Ann Forandori, Assoc Professor. Sales tax was paid (\$8.19).
UNL	11/30/2007	Lied Conference Gifts	\$115.56	Tree wall hanging from the Lied Lodge in Nebraska City for the College of Engineering former business manager's office. Sales tax was paid. Purchase of art is not an approved use of the purchasing card.
UNMC	9/15/2007	Dillards	\$85.60	Computer bag with \$5.60 in sales tax paid. Prime vendor was not used.
UNO	8/21/2008	Office Max	\$66.87	An Oak Literature Sorter. Purchase includes sales tax of \$4.38.
UNK	5/27/2008	Old Navy	\$59.92	Five polo shirts for Summer Advising & Environment (SAE) student staff. They purchased polo shirts for SAE presentations but the shirts were blank, so they had the UNK logo embroidered on them after they were purchased (that cost is not included in this transaction). Sales tax of \$3.92 was paid.
UNO	11/22/2007	Walmart	\$57.67	Video camera items including batteries, tapes, and CDR mini discs. Purchase includes sales tax of \$3.80. Prime vendor not used.
UNO	12/5/2008	J P Cooke Co	\$52.21	Rubber stamp that says "Received" with the date. Purchase includes sales tax of \$3.42 and shipping and handling of \$3.84.

- All four campuses had transactions that exceeded the spending limit of the card and were split into smaller payments in order to process the purchase. This is called pyramiding and is unallowable. Some examples were identified above. During the APA testing of transactions, we noted 120 purchasing card transactions totaling \$330,457 involving pyramiding. See **Exhibit A**, items are highlighted in orange. Again, this is an indication the control of the reconciler is not functioning as it should.
- Goods purchased by cardholders at UNL and UNMC were shipped to their personal residences, as opposed to a University address. Items highlighted in blue on **Exhibit A** reflect purchasing card transactions, tested by the APA, with documentation that indicated the item was being shipped to a personal residence.
- Purchases were made using a purchasing card at UNMC with vendors who have alternate ordering procedures established with UNMC. There are not adequate controls in place to detect this practice. For example, the first two items on **Exhibit A** to Verizon Wireless total \$53,280. The University has alternate ordering procedures established with Verizon. It appears these were past due payments for cell phone services.

UNIVERSITY OF NEBRASKA PURCHASING CARD
ATTESTATION REVIEW

- A periodic review of declined activity should be done to ensure purchasing cardholders are using cards appropriately. See **Exhibit E**.
- A reconciler at UNK had pre-signed blank affidavits on file from the cardholder, the APA observed some of these on May 19, 2009. UNK allows affidavits to be signed by the cardholder if actual receipts are not provided.

Accounting System Control

The following control is the responsibility of the University, as it affects all campuses.

- A weakness in the University accounting system exists, as reconcilers have the ability to alter the names of cardholders for whom they reconcile by simply changing the username once logged into the system. Therefore, any reconciler, who is also a cardholder, has the ability to reconcile his or her own purchasing card transactions in the accounting system.

Due to the large volume and dollar amount of transactions processed with purchasing cards, there is high risk for fraud or abuse of the purchasing card without proper internal control procedures related to the use and monitoring of card transactions. We consider this finding to be a significant deficiency regarding purchasing card transactions.

See **Exhibit A** for a complete listing of all transactions tested by the APA, which includes details for purchasing card transactions identified with 7 in the “Comment #” column.

We recommend all University campuses review their internal control processes and implement stronger internal controls, including adequate written procedures regarding the monitoring of transactions and card usage, on both the individual and organizational level. All purchasing card transactions should be adequately documented and appropriately approved by independent individuals other than the cardholder.

University Response: The University agrees and will review internal control processes including procedures regarding monitoring of transactions and card usage.

8. Independent Feedback of University Personnel Compromised

In December 2008, the APA began discussions with the University regarding the testing of purchasing card transactions related to an attestation review to be conducted by the APA. The APA was directed by the University to work with the UNL Director of Operations Analysis, at the UNL campus. In February 2009, the APA held an official entrance conference with key UNL employees on the UNL campus.

On the morning of March 30, 2009, the APA informed the UNL Director of Operations Analysis of plans for interviewing personnel and obtaining supporting documentation from various UNL Departments. On April 1, 2009, the APA began both the interviews and obtaining supporting documentation from the reconcilers. On the next day, the following email was sent to all UNL reconcilers from the UNL Director of Operations Analysis:

UNIVERSITY OF NEBRASKA PURCHASING CARD
ATTESTATION REVIEW

Subject URGENT: Meetings with State Auditors regarding PCard
Audit

Effective immediately, the University is requiring that a member Operations Analysis staff (or OA's designee) be present for all remaining interviews by the state auditors as they conduct their PCard audit.

If the state auditors call you and/or show up at your office, you are not to meet with them until a member of the OA staff or designee is present. If and when the state auditors contact you to set up an appointment or if they arrive at your office, please tell them that you are not prepared to meet with them until we are present then please contact me directly at my office number at 2-6285. If I do not answer, please call me right away on my cell phone at 770-815-7922.

We realize that this might put you in a stressful situation to have to pass this message on to the state auditors. This is necessary, however, to ensure UNL provides a consistent and collaborative response to the state auditors.

Thank you in advance for your cooperation.

APA staff had to wait as long as an hour and a half for the accompaniment of a University designee before being allowed any interaction with the purchasing card reconcilers. In addition, from the second day forward, the APA's access to records for the purpose of documenting purchasing card transactions was limited. The APA was unable to pull purchasing card documents judgementally from UNL records. Those records had to be pulled and provided directly by University staff, with the University documenting every document selected for APA testing.

In subsequent days, requests for additional information were forwarded to the UNL Director of Operations Analysis. In an attempt to obtain answers to a number of questions; multiple requests were made via phone, voicemail, and email. In several cases, responses to those requests took more than a week to receive.

During the same time as the UNL interviews, the APA contacted the UNMC College of Dentistry, located on UNL's east campus. APA staff were informed they had to wait for the Director from Omaha to arrive before they could proceed. The APA then conducted the interview with the UNMC College of Dentistry reconcilers with the UNMC Director of Accounting and Business Systems Development from UNMC's Omaha campus present. During this interview, UNMC Director of Accounting and Business Systems Development documented each question. On April 15, 2009, an email was sent from UNMC Director of Procurement and Materials Management to UNMC reconcilers providing the APA's internal control questions prior to our interviews with them. The email states, "The following are a series of questions that the auditors will ask."

UNIVERSITY OF NEBRASKA PURCHASING CARD ATTESTATION REVIEW

This created an atmosphere in which reconcilers were clearly made hesitant to cooperate with the APA. As a result, the APA was unsure whether reconcilers were able to be independent, open, and honest versus being compelled to provide the “consistent and collaborative response” directed by the University.

Generally Accepted Government Auditing Standards (GAGAS) 1.01 states, “Auditing is essential to government accountability to the public. Audits and attestation engagements provide an independent, objective, nonpartisan assessment of the stewardship, performance, or cost of government policies, programs, or operations, depending upon the type and scope of the audit.” The purpose of internal control questionnaires is to gain honest, independent, and objective feedback, not a “consistent and collaborative response.” Additionally, any control weaknesses identified by the APA provide an opportunity for the University to strengthen its program.

Neb. Rev. Stat. § 84-305 (Reissue 2008) states, “The Auditor of Public Accounts shall have access to all records of any public entity, in whatever form or mode the records may be, unless the auditor's access to the records is specifically prohibited or limited by federal or state law.”

Due to the actions of University personnel, this opportunity was diminished, and the overall scope of this review was limited. We consider this to be a significant deficiency regarding the purchasing card transactions.

We recommend the University review the actions of its personnel and the resulting restrictions placed upon the APA when considering the value of an independent, objective review of its programs, particularly those programs with a large volume and dollar amount of transactions, such as the purchasing card program. We further recommend the University inform all personnel that the Auditor of Public Accounts has statutory authority to access all records of the University, as it is a public entity.

University Response: The University acknowledges the role and responsibilities of the State Auditor and values independent, constructive feedback designed to improve business practices and procedures and reduce the risk of fraud and abuse. We regret that there were miscommunications at the outset of this engagement. We have worked with the Auditor to create protocols designed to obtain a clearer understanding of the goals and objectives of these engagements in the future so that cooperation can be better assured. Common understanding is essential to the mutual objectives of cooperation, accountability, and transparency shared by management of the University, the Board of Regents, and the Auditor.

9. Policies for Reward Programs

The University has not established a comprehensive policy related to receiving or using rewards programs through the University purchasing card program. None of the University campuses have policies governing the use of reward programs offered by various vendors. All four campuses had transactions from vendors offering customer loyalty incentive reward programs.

UNIVERSITY OF NEBRASKA PURCHASING CARD ATTESTATION REVIEW

These award programs allow cardholders to gain personal rewards of monetary value, such as gift cards or gift certificates, by simply registering for the program and using the program card at the time of purchase. In many of these programs, points are earned based on the dollars spent on each purchase. As points are accumulated, the vendor converts them to a monetary reward or certificate that is sent directly to the cardholder. Therefore, the employee can end up receiving a monetary item of value by using the University purchasing card and crediting the points to his or her personal reward card.

For example, Best Buy offers a Reward Zone Program for its members, as follows (information obtained from the BestBuy.com website):



- No fees
- Earn 1 point for nearly every \$1 spent and redeem reward certificates at all U.S. Best Buy® stores and at BestBuy.com®.
- Take advantage of member-only promotions and offers, including a special reward during your birthday month.

How easy is it to earn? See for yourself:		
You spend	Points	Reward Certificates
\$1,000	1000	\$20
\$500	500	\$10
\$250	250	\$5

From information provided by U.S. Bank, the APA reviewed all of the purchasing card transactions from Best Buy between July 1, 2007, and December 31, 2008, and accumulated the following list of dollars spent by campus at Best Buy, while also using the Reward Zone membership program card.

Campus	Best Buy transactions with Reward Zone program use
UNL	\$35,820
UNMC	\$27,745
UNK	\$879
UNO	\$877
Total	\$65,321

Based on the program details above, University employees earned 65,321 points on their purchases, which translates into a total of \$1,305 in reward certificates for those employees, all of which were earned using University funds.

UNIVERSITY OF NEBRASKA PURCHASING CARD
ATTESTATION REVIEW

One example of a transaction in which reward certificates were earned is:

UNMC	Best Buy	\$9,004	Purchase of two laptops, seven processors, eight monitors, and one computer was split into two separate transaction amounts of \$4,500 and \$4,504 in order to fall within the cardholder's single transaction purchase limit of \$4,999. The two purchases combined rewarded the cardholder with \$180 in Best Buy Reward Certificates, which the University does not track.
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Other vendors, such as Nebraska Furniture Mart and Famous Footwear, offer similar programs; however, detailed information was not available to determine whether their reward programs or cards were being used.

Neb. Rev. Stat. § 49-14,101.01(1) (Cum. Supp. 2008) states, "A public official or public employee shall not use or authorize the use of his or her public office or any confidential information received through the holding of a public office to obtain financial gain, other than compensation provided by law, for himself or herself, a member of his or her immediate family, or a business with which the individual is associated."

Though not specifically designated a violation of law, as noted above, the University has not addressed its employees' use of purchasing cards to obtain for themselves benefits through these vendor reward programs. Such activity has the appearance of being improper.

We recommend the University, in consultation with the Nebraska Accountability and Disclosure Commission, implement formal policies addressing the use of purchasing cards by employees to obtain reward certificates with a monetary value for personal use.

University Response: The University agrees and will explore its ability to secure rewards cards that directly benefit the institution.

Overall Conclusion

Between July 1, 2007, and December 31, 2008, the University incurred in excess of \$63 million in expenses using purchasing cards. As mentioned, the APA tested a very small sample of total transactions, less than 2% of the all dollars spent. However, significant control issues were identified, such as the lack of officially, approved policies for the purchasing card program at each campus. Each campus also had significant violations of its current guidelines, indicating a lack of proper monitoring or review of the use of the purchasing cards. The APA identified several unreasonable or unnecessary purchases, gift card purchases and weaknesses in controls surrounding gift card usage, several purchases without any contemporaneous documentation provided, cash advances made on purchasing cards, purchases not made through already established University contracts, and other significant internal control issues. In light of the significant dollars processed through the purchasing card program, we recommend the University consider the high risk for fraud or misuse and develop official policies to strengthen oversight of the program, as well as implement stronger internal controls to prevent possible abuse of it.

UNIVERSITY OF NEBRASKA PURCHASING CARD
ATTESTATION REVIEW

The APA staff members involved in this attestation review were:

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Amy Hock, Auditor-In-Charge	Tyler Niday, CPA, Auditor-In-Charge
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Zach Wells, CPA, Auditor-In-Charge	Acacia Crist, CFE, ACDA, Auditor II
Erin Pope, Auditor II	Joan Arnold, Auditor II
Tom Goeschel, Auditor II	Crystal Goldsmith, CPA, CFE, Auditor II
Dennis Sugden, Auditor II	Stephanie Todd, Auditor II
Christina Wusk, Auditor II	Peggy Graham, Investigator
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If you have any questions regarding the above information, please contact our office.

UNIVERSITY OF NEBRASKA PURCHASING CARD ATTESTATION REVIEW
SUMMARY OF ALL TRANSACTIONS TESTED – July 1, 2007 through December 31, 2008

Exhibit A

Campus	Transaction Type	Transaction Date	Cost Center Description	Merchant Name	Amount	Description of Items Purchased	Comment #
UNMC	Purchasing Card	5/6/2008	Cellular Phone Clearing	Verizon Wireless	\$27,580.75	Cell phone service through Verizon Wireless for February 26 - April 25, including past due amount. Total amount of invoice was \$53,280.06. The card was declined for the total amount and split into two amounts of \$27,580.75 (March 26 - April 25) and \$25,699.31 (February 26 to March 25), this is pyramiding which is not an allowable use of the card. The purchase was not an allowable use of the card as there are alternative ordering procedures for this vendor. The transaction was not properly approved.	1, 2, 7
UNMC	Purchasing Card	5/6/2008	Cellular Phone Clearing	Verizon Wireless	\$25,699.31	Cell phone service through Verizon Wireless for February 26 - April 25, including past due amount. Total amount of invoice was \$53,280.06. The card was declined for the total amount and split into two amounts of \$27,580.75 (March 26 - April 25) and \$25,699.31 (February 26 to March 25), this is pyramiding which is not an allowable use of the card. The purchase was not an allowable use of the card as there are alternative ordering procedures for this vendor. The transaction was not properly approved.	1, 2, 7
UNL	Ghost Card	7/31/2008	University Stores-Computer	Dell	\$15,707.84	16 Dell Optiplex 755 Minitower systems for a computer lab for Dean Allen, the Dean of the College of Engineering.	
UNMC	Ghost Card	8/19/2008	David Purtilo Distinguished Chair of Pathology	United Airlines	\$15,285.92	Plane ticket for Dr. Rodney Markin, Senior Associate Dean of the College of Medicine, to fly from Omaha to Beijing, China which included business and first class flights, which is not a reasonable use of the card.	2
UNL	Ghost Card	1/22/2008	Softball	Southwest Airlines	\$13,589.00	Airfare for the UNL softball team from Omaha to Las Vegas on March 13, 2008, to Austin, TX on March 19, 2008, and return through Chicago to Omaha on March 22, 2008. Team played in the Rebel Round Robin in Las Vegas from March 14-17, 2008, and played Texas on March 21-22, 2008. Southwest required a deposit of \$13,589 to hold the tickets, which was then used to pay for the individual tickets. Twenty-six tickets were purchased and the total cost was \$18,089. Twenty-four of the tickets were \$652 each and two were purchased separately for an athletic trainer and internet announcer. These tickets were \$852 and \$1,589; these amounts appear unreasonable.	2
UNO	Event Card	11/10/2007	Men's Athletics-Hockey-Team Travel	University Plaza Hotel	\$10,213.22	Lodging for 22 hockey players and staff at the University Plaza Hotel in Columbus, Ohio from November 7 to November 9, 2007. Expenses included \$7,919.01 for 19 rooms (three nights) and \$2,294.21 for food at the hotel. The purchase was not an allowable use of the card as travel expenses are not allowable purchases per the purchasing card guidelines and UNO does not have a separate event card policy.	1, 2

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Campus	Transaction Type	Transaction Date	Cost Center Description	Merchant Name	Amount	Description of Items Purchased	Comment #
UNL	Event Card	3/29/2008	Athletics - Basketball, Women's	Bethesda Marriott	\$10,000.00	Lodging (\$18,170.40), meals (\$5,553.50) and miscellaneous expenses (movies, phones) (\$490.14) at the Bethesda Marriott for the women's basketball team to attend the NCAA Tournament. The expense related to players, staff, and family (32 people total). The University does not have a Board-approved policy regarding family member travel to post-season events. In addition, eight cheer squad members, one mascot, and 27 pep band members also attended. APA could not determine if meals were paid for family, but it appears lodging was paid for family. It appears an assistant coach did not reimburse the University for their child's expenses. These purchases are not a reasonable use of the card. This bill was over the card's limit of \$10,000 so the purchase was split into three amounts of \$10,000, \$10,000, and \$4,214.04; this is pyramiding which is not an allowable use of the card.	1, 2, 7
UNL	Event Card	3/29/2008	Athletics - Basketball, Women's	Bethesda Marriott	\$10,000.00	Lodging (\$18,170.40), meals (\$5,553.50) and miscellaneous expenses (movies, phones) (\$490.14) at the Bethesda Marriott for the women's basketball team to attend the NCAA Tournament. The expense related to players, staff, and family (32 people total). The University does not have a Board-approved policy regarding family member travel to post-season events. In addition, eight cheer squad members, one mascot, and 27 pep band members also attended. APA could not determine if meals were paid for family, but it appears lodging was paid for family. It appears an assistant coach did not reimburse the University for their child's expenses. These purchases are not a reasonable use of the card. This bill was over the card's limit of \$10,000 so the purchase was split into three amounts of \$10,000, \$10,000, and \$4,214.04; this is pyramiding which is not an allowable use of the card.	1, 2, 7
UNL	Ghost Card	2/22/2008	Institute of Agriculture and Natural Resources (IANR) Vice Chancellor-General Operating	American Airlines	\$8,889.39	Airfare for John Owens (Vice Chancellor) to fly round trip from Omaha to China. Flight included business class accommodations for part of the trip which was paid for with foundation funds.	
UNMC	Ghost Card	1/15/2008	Armitage-Lymphoma Classification Project	American Airlines	\$8,221.22	Airfare for a non-employee to fly from London to Guatemala for the International Non-Hodgkin Lymphoma Classification Project. Individual is a doctor who accepted UNMC's invitation to review Guatemalan lymphoma cases prepared for the International NHL Classification project. The individual flew first class which is not a reasonable use of the card. The transaction was not properly approved.	2, 7
UNL	Ghost Card	8/21/2008	University Stores-Computer	Dell	\$7,527.84	Six Dell laptop computers for the Eastman Scholarship recipients. Six students signed for pick-up of the computers and copies of driver's licenses and NU ID cards were on file for each recipient. The transaction was not properly approved.	7
UNL	Ghost Card	6/18/2008	Don Voelte/Nancy Keegan/Othmer Discretion	American Airlines	\$6,971.30	Airfare for William Velander, engineering professor, who flew from Omaha to Chicago then Chicago to Buenos Aires, Argentina on July 12, 2008 and returned on July 19, 2008. Mr. Velander later incurred a \$135 charge to change his travel date to leave on July 15, 2008. Portions of the trip were business class and first class which is not a reasonable use of the card. The transaction was not properly approved.	2, 7

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UNL	Event Card	5/20/2008	International Affairs - Study Abroad	Hotel Hauser "An Der Universitat"	\$6,811.40	Student and faculty lodging related to the International Affairs study abroad program in Germany from May 19, 2008 through June 2, 2008. The room totals were in Euros (two triple rooms totaling 1,250 Euros, five double rooms totaling 2,625 Euros, and one single room totaling 405 Euros).	
UNMC	Ghost Card	9/5/2008	Nanoimaging Core Facility for Molecular	Dell	\$6,000.76	Two Dell Precision Workstation Mini-Towers with Memory Riser for Yuri Lyubchenko, Professor with College of Pharmacy, Pharmaceutical Science, and Director of the Nanoimaging Core Facility. The transaction was not properly approved.	7
UNL	Event Card	11/25/2007	Athletics - Basketball, Women's	Outrigger Waikiki	\$5,867.30	Food and extra day lodging at Outrigger Waikiki Hotel in Honolulu for UNL Women's Basketball team and staff to attend the Oahu Classic Tournament in Hawaii on November 23, 24, and 25, 2007. The bill included \$2,642.79 in meals. The total tip for two of the meals was approximately 40% each, which is not a reasonable use of the card.	2
UNO	Event Card	1/28/2008	Men's Athletics-Hockey-Team Travel	Getaway Tours & Charters	\$5,436.00	Bus rental for the UNO men's hockey team from Grand Rapids, MI to Kalamazoo and the return trip. The trips were January 4, 2008 and January 7, 2008. UNO played Western Michigan on January 5 and January 6, 2008. The University also rented a bus for a trip on January 31, 2008 through February 3, 2008 from Grand Rapids Airport to Lansing, MI for games against Michigan State on February 1 and February 2, 2008. Each trip cost \$2,718. The purchase was not an allowable use of the card as travel expenses are not allowable purchases and UNO does not have a separate event card policy.	1, 2
UNO	Event Card	5/16/2008	Men's Athletics-Basketball-Post Season	Riverport Inn & Suites	\$5,238.00	15 rooms for four nights (March 13 through 16, 2008) for the men's basketball program to attend the NCAA Division II North Central Regional Tournament Games. Room rate was \$79 before taxes. The purchase was not an allowable use of the card as travel expenses are not allowable purchases and UNO does not have a separate event card policy.	1, 2
UNMC	Purchasing Card	8/3/2007	College of Dentistry Grad Application Fee	Amsterdam Printing	\$5,042.05	Carabiner key tags (4,900 red engraved) for Admissions Office to give out to new students. The purchase did not have supporting documentation. Purchase was over cardholder's card limit, but the vendor bypassed the transaction authorization and forced the payment to post to the card, which is not an allowable use of the card. The transaction was not properly approved. Keri Greenwald uses Dr. Brown's card to make purchases. Keri Greenwald also reconciled transaction.	1, 2, 4, 7
UNL	Event Card	5/15/2008	Athletics - Swimming	Crowne Plaza Austin	\$5,000.00	Lodging for women's swimming at the Big 12 Championship in Austin, TX from February 26, 2008 through March 2, 2008. The transaction was initially attempted for \$14,958.80 and later split into three separate amounts of \$5,000, \$5,000, and \$4,958.80, which is not an allowable use of the card. The billing included lodging of \$12,042.80 and two buffet dinners and one banquet for \$2,916. The banquet was for 75 athletes and parents. The parents each paid \$23; however four parents didn't attend, so they paid for 75, but only 71 ate.	1, 2, 7

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UNL	Event Card	5/15/2008	Athletics - Swimming	Crowne Plaza Austin	\$5,000.00	Lodging for women's swimming at the Big 12 Championship in Austin, TX from February 26, 2008 through March 2, 2008. The transaction was initially attempted for \$14,958.80 and later split into three separate amounts of \$5,000, \$5,000, and \$4,958.80, which is not an allowable use of the card. The billing included lodging of \$12,042.80 and two buffet dinners and one banquet for \$2,916. The banquet was for 75 athletes and parents. The parents each paid \$23; however four parents didn't attend, so they paid for 75, but only 71 ate.	1, 2, 7
UNMC	Purchasing Card	12/18/2008	Comparative Medicine	Getinge Signature Services	\$4,999.00	Repair service on a 2200 series 2236-LH, a sterilizer with automatic horizontal sliding doors for large-scale applications. Purchase included parts (\$210.76) and travel/service (\$5,742.01). The purchase exceeded the cardholder limit and was split into two amounts of \$4,999 and \$743.01 - for the travel service total, which is not allowable.	1, 2, 7
UNMC	Purchasing Card	12/1/2008	Temporary Tobacco-Fox	Rules-Based Medicine, Inc	\$4,998.00	26 "HumanMAP Antigens" at \$382.50 each. An antigen is a substance that prompts the generation of antibodies and can cause an immune response. The total purchase of \$9,945 exceeded the card limit and was split into two amounts of \$4,998 and \$4,947, which is not allowable. The reconciler did not receive documentation to support the purchase in order to reconcile. The transaction was not properly approved.	1, 2, 7
UNO	Purchasing Card	7/1/2008	Men's Athletics-Hockey-Equip/Supplies	SP Apparel Inc.	\$4,988.93	47 hockey game jerseys, 60 pairs of socks, and 47 name plates. 35 of the jerseys were white jerseys for Friday night home games. The other 12 jerseys were red for away games. Total transaction of \$8,650.26 included another invoice for \$3,661.33 and was declined on July 1, 2008. Purchase was split into two transactions of \$3,661.33 and \$4,988.93, which is not allowable.	1, 2, 7
UNL	Purchasing Card	10/13/2008	Instructional Technology-INST	VSA Video Service of America	\$4,975.00	Panasonic projector for the fall break upgrades for \$4,975 on September 30, 2008. The card was charged for \$5,061.47, which included two other invoices, but was declined due to being over the limit. The purchase was then split into three transactions: \$255.95, \$255.95, and \$4,975 - the amount of each invoice, which is not an allowable use of the card. Purchase was not made through a University contract. The purchase was not reconciled by the individual listed on the cardholder application as the reconciler.	1, 2, 6, 7
UNL	Event Card	5/15/2008	Athletics - Swimming	Crowne Plaza Austin	\$4,958.80	Lodging for women's swimming at the Big 12 Championship in Austin, TX from February 26, 2008 through March 2, 2008. The transaction was initially attempted for \$14,958.80 and later split into three separate amounts of \$5,000, \$5,000, and \$4,958.80, which is not an allowable use of the card. The billing included lodging of \$12,042.80 and two buffet dinners and one banquet for \$2,916. The banquet was for 75 athletes and parents. The parents each paid \$23; however four parents didn't attend, so they paid for 75, but only 71 ate.	1, 2, 7
UNMC	Purchasing Card	12/1/2008	Temporary Tobacco-Fox	Rules-Based Medicine, Inc	\$4,947.00	26 "HumanMAP Antigens" at \$382.50 each. An antigen is a substance that prompts the generation of antibodies and can cause an immune response. The total purchase of \$9,945 exceeded the card limit and was split into two amounts of \$4,998 and \$4,947, which is not allowable. The reconciler did not receive documentation to support the purchase. The transaction was not properly approved.	1, 2, 7

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UNL	Purchasing Card	7/6/2007	Central Housing Administration - Resident Life	Paperclip Communications	\$4,930.00	3,000 copies of "Staying Safe on Campus" and "A New Chapter - Parents Guide" brochures for new students and their parents. Cost is handwritten and adds up to \$4,950, a \$20 difference from the payment. The purchase exceeded the cardholder transaction limit of the card and there was no documentation to support the change of the limit.	7
UNO	Purchasing Card	9/22/2008	Alegent Health: Substance Abuse	Fedex Kinko's	\$4,734.02	Copies of reports and training materials for the Substance Abuse & Awareness grant for the Juvenile Justice Institution. Total amount of \$5,421.52 exceed the cardholder transaction limit of \$4,999 and was split into two transactions of \$4,734.02 and \$687.50, which is not allowable. The transaction was not properly approved.	1, 2, 7
UNL	Purchasing Card	3/18/2008	Textiles, Clothing and Design (TCD) - International Quilt Study Center (IQSC) Exhibitions	Modern Postcard	\$4,619.00	Gallery guides given out for Quilts in Common in the Quilt Study Center. The purchase exceeded the transaction limit per the cardholder application (\$1,499) and there was no documentation to support the change of the limit.	7
UNL	Purchasing Card	2/18/2008	Agricultural Research and Development Center (ARDC) - Plant/Pest Diagnostic	University of Illinois	\$4,600.00	75 field crop scouting manuals for crop management diagnostic clinics, designed for training entry level scouts. The purchase was reconciled by the cardholder.	7
UNMC	Purchasing Card	8/31/2007	Computer Support	Pratt Audio Visual & Video	\$4,575.00	Three Sony Cameras & Sony Camera Domes for distant learning education. Total purchase amount of \$5,152.50 exceeded cardholder limit of \$4,999 and was split into two transactions of \$577.50 and \$4,575.00, which is not allowable. The transaction was not properly approved.	1, 2, 7
UNMC	Purchasing Card	12/5/2008	Teams to Improve Rural Mental Health	Crossroads Mall	\$4,525.00	75 - \$50 gift cards and 25 - \$25 gift cards from Crossroads Mall for research participants of the Family Medicine department, plus a \$150 handling fee; however, the participant's social security numbers were not obtained for Income Tax reporting. The purchase exceeded the transaction limit per the cardholder application and there was no documentation to support the change of the limit. The purchase was not reconciled by the individual listed on the cardholder application as the reconciler. The transaction was not properly approved.	1, 3, 7
UNMC	Purchasing Card	6/30/2008	Transplant	Best Buy	\$4,503.82	Two laptops, seven processors, eight monitors, and one computer from Best Buy for the transplant department. The transaction of \$9,003.82 was split into two amounts of \$4,503.82 and \$4,500, which is not allowable. A Best Buy Reward Zone card was used on the entire purchase. The reward dollars received between the two transactions would be \$180. The purchase was not made through a University contract. The transaction was not properly approved.	1, 2, 6, 7, 8
UNMC	Purchasing Card	10/5/2008	Comparative Medicine	Xenopus Express	\$4,500.00	250 Oocyte Positive Lab Bred female Xenopus laevis frogs (\$4,500), 59 Oocyte Positive Wild Type Xenopus Laevis female frogs and containers (\$1,162) and the overnight express shipping of these frogs (\$1,729). Total purchase price of the frogs and shipping on one invoice totaled \$7,391. This purchase was split into transactions of \$4,500, \$1,729, and \$1,162, which is not allowable. The purchase of lab animals is not an allowable use of the card. The transaction was not properly approved.	1, 2, 7

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UNL	Purchasing Card	9/21/2007	Information Systems - Instr Fac D/S- Consumables for Project	Advanced Audio Visual Inc	\$4,495.00	Electronic cables (speaker wires, microphone cables, other cables), plus \$295 shipping and handling. The card was originally run for the full amount of \$5,995 and was later split into two transactions for \$4,495 and \$1,500, which is not allowable. The purchase was not made through a University contract.	1, 2, 6, 7
UNL	Purchasing Card	6/30/2008	Misc. Donors Ext. - Jackson	Schaefer's Inc	\$4,349.00	Three commercial fridges for plant samples related to the Agronomy and Horticulture department. The purchase was not reconciled by the individual listed on the cardholder application as the reconciler.	7
UNL	Event Card	3/29/2008	Athletics - Basketball, Women's	Bethesda Marriott	\$4,214.04	Lodging (\$18,170.40), meals (\$5,553.50) and miscellaneous expenses (movies, phones) (\$490.14) at the Bethesda Marriott for the women's basketball team to attend the NCAA Tournament. The expense related to players, staff, and family (32 people total). The University does not have a Board-approved policy regarding family member travel to post-season events. In addition, eight cheer squad members, one mascot, and 27 pep band members also attended. APA could not determine if meals were paid for family, but it appears lodging was paid for family. It appears an assistant coach did not reimburse the University for their child's expenses. These purchases are not a reasonable use of the card. This bill was over the card's limit of \$10,000 so the purchase was split into three amounts of \$10,000, \$10,000, and \$4,214.04; this is pyramiding which is not an allowable use of the card.	1, 2, 7
UNK	Purchasing Card	2/29/2008	Human Resources Revolving	Mason Motors and RVs	\$4,200.00	Two Honda generators.	
UNL	Purchasing Card	7/17/2007	Building Systems Maintenance (BSM) - Stock (Inv)	Johnson Hardware Co	\$4,186.73	Five door exit devices for Building Systems Maintenance stock inventory. Transaction was split into two transactions of \$4,186.73 and \$2,700, which is not allowable. The purchase was not reconciled by the individual listed on the cardholder application as the reconciler. The transaction was not properly approved.	1, 2, 7
UNO	Purchasing Card	8/19/2008	Ticket Office	The Tamis Corporation	\$4,177.16	27 eight-foot steel barriers and a swing gate for use with barriers. Purchase includes shipping and handling of \$775. The cardholder terminated on 8/14/08 prior to the purchase therefore an individual other than the cardholder used the card.	1, 7
UNO	Purchasing Card	3/26/2008	Business Administration - General	ETS Major Field Test	\$4,176.00	174 business tests at \$24 each for the graduating College of Business Administration (CBA) students who took the Corporate Finance test. Two separate on-line orders were processed totaling \$5,106, which was split into two transactions of \$4,176 and \$930 - for each order, which is not allowable.	1, 2, 7
UNL	Purchasing Card	6/19/2008	School of Natural Resources	Dry Dock Marine	\$4,121.74	Boat motor for the Fremont State Lake project to research the use of aluminum sulfate to control toxic algae.	

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UNK	Event Card	8/31/2008	Volleyball	Holiday Inn Waikiki	\$3,985.32	Eight hotel rooms for the UNK volleyball team and staff at the Holiday Inn in Hawaii for four nights (August 27, 28, 29, and 30, 2008). Kim Squiers went with the team as a volunteer and her expenses were paid by UNK. She is the coach's wife (Rick Squiers). The purchase was not an allowable use of the card as travel expenses are not allowable purchases and UNK does not have a separate event card.	1, 2
UNL	Purchasing Card	8/7/2008	Huskervision	CDW Government	\$3,928.32	Two Smart-UPS devices and battery packs. Uninterruptible Power Supply (UPS) are battery powered backups for servers, networks, etc. Husker Vision uses them as backup power for their archival system. The purchase was not made through a University contract. An individual other than the cardholder made the purchase on the card. The purchase exceeded the transaction limit per the cardholder application (\$2,599) and there was no documentation to support the change of the limit.	1, 6, 7
UNL	Ghost Card	10/22/2008	University Stores-Computer	GovConnection	\$3,889.74	Three Toshiba Portege computers, shipped to Cara Ullman, Research Technology Specialist in Special Education and Communication Disorders. The invoice was for \$5,834.61, which was over the cardholder's limit. Purchase was split into two transactions of \$3,889.74 and \$1,944.87, which is not allowable. The transaction was not properly approved.	1, 2, 7
UNL	Purchasing Card	10/4/2007	Athletics - Swimming	CDW Government	\$3,802.88	HP LaserJet printer to replace seven year old network printer. The purchase was not made through a University contract. The purchase exceeded the transaction limit per the cardholder application (\$2,599) and there was no documentation to support the change of the limit. The transaction was approved however not by the approving official documented on the cardholder application.	1, 6, 7
UNL	Purchasing Card	11/29/2007	School of Music/Opera Theatre	B & H Photo	\$3,750.00	Microphones and cameras for \$6,250. Purchase was over the cardholder's credit limit and was split into 2 transactions of \$2,500 and \$3,750, which is not allowable. A credit was posted on December 13, 2007 for \$3,198 for the return of the cameras.	1, 2, 7
UNL	Purchasing Card	10/22/2008	Environmental Health and Safety	SKC Inc.	\$3,739.00	Laser particle counter, temperature/RH probe, air velocity probe, and accessories. The total purchased was \$4,439 on two invoices. The purchase was initially attempted for \$3,739 and was declined for exceeding the card limit. Three separate transactions were made for \$3,739, \$290, and \$410, which is not allowable. The cardholder application had a limit of \$2,599. The two smaller transactions were not tested.	1, 2, 7
UNO	Purchasing Card	7/1/2008	Men's Athletics-Hockey-Equip/Supplies	SP Apparel Inc.	\$3,661.33	47 hockey game jerseys, 60 pairs of socks, and 47 name plates. 35 of the jerseys were white jerseys for Friday night home games. The other 12 jerseys were red for away games. Total transaction of \$8,650.26 included another invoice for \$3,661.33 and was declined on July 1, 2008. Purchase was split into two transactions of \$3,661.33 and \$4,988.93, which is not allowable.	1, 2, 7
UNMC	Purchasing Card	10/13/2007	Pharmacology and Experimental Neuroscience - ICR Dept	Perkin Elmer Analytical	\$3,564.00	Year one of a two year signed software maintenance agreement, which is not an allowable use of the card as services requiring a signed contract are not allowed. Total amount of the contract is \$7,128 with half paid in October 2007 and half in October 2008.	1, 2

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UNMC	Purchasing Card	12/9/2008	Pharmacology and Experimental Neuroscience - ICR Dept	Perkin Elmer Analytical	\$3,564.00	Year two of a two year signed software maintenance agreement, which is not an allowable use of the card as services requiring a signed contract are not allowed. Total amount of the contract is \$7,128 with half paid in October 2007 and half in October 2008.	1, 2
UNK	Ghost Card	1/30/2008	International Study Tours	United Airlines	\$3,518.31	The only supporting documentation obtained for this transaction was the flight itinerary from SAP. No documentation was obtained to determine the purpose of the trip. Professor Jerald Fox took the supporting documents with him when he left UNK. Per SAP, the purchase was for travel to and from Lincoln to Beijing, China.	7
UNL	Purchasing Card	4/17/2008	Building Repairs and Maintenance (BR&M) - Communication Information Technology (CIT) - Studio/Ctrl	AVI Systems	\$3,507.28	Two AJA Converters and AJA Power Supply for Communication Information Technology Department studio. Purchase was split into two transactions for \$3,507.28 and \$2,665.50, which is unallowable. The transaction was approved however not by the approving official documented on the cardholder application.	1, 2, 7
UNL	Purchasing Card	5/15/2008	Communication Information Technology DEAL Lab	ACE	\$3,500.00	Two registrations for the Association for Communication Excellence in Agriculture, Natural Resources, and Life and Human Sciences Leadership Institute Class. Purchase was split into two transactions for \$3,500 each, which is unallowable. The transaction was approved however not by the approving official documented on the cardholder application.	1, 2, 7
UNL	Purchasing Card	5/15/2008	Communication Information Technology News	ACE	\$3,500.00	Two registrations for the Association for Communication Excellence in Agriculture, Natural Resources, and Life and Human Sciences Leadership Institute Class. Purchase was split into two transactions for \$3,500 each, which is unallowable. The transaction was approved however not by the approving official documented on the cardholder application.	1, 2, 7
UNMC	Purchasing Card	12/16/2008	Maint Dept - Contractors	Centerpoint Group Inc	\$3,493.30	Service and repair of vacuum pumps. This purchase was a part of an \$18,963.74 transaction; the cardholder split the transaction into multiple payments of \$3,493.30, \$3,174.50, \$2,568.30, \$2,477.02, \$2,257.50, \$1,868.23, \$1,636.38, \$930.13, and \$558.38. Pyramiding is not allowable. No signed cardholder acknowledgment was on file. The purchase exceeded the transaction limit per the cardholder application (\$1,499) and there was no documentation to support the change of the limit. The transaction was not properly approved.	1, 2, 7
UNMC	Purchasing Card	11/24/2008	Internal Medicine Pulmonary	Clear Channel Omaha	\$3,421.00	Recruitment ads for Biomarck, Forest Exercise, and Wyeth study. Total for the ads was \$6,842 and was split into two amounts of \$3,421, which is not allowable. Transaction was not properly approved.	1, 2, 7
UNMC	Purchasing Card	11/24/2008	Internal Medicine Pulmonary	Clear Channel Omaha	\$3,421.00	Recruitment ads for Biomarck, Forest Exercise, and Wyeth study. Total for the ads was \$6,842 and was split into two amounts of \$3,421, which is not allowable. Transaction was not properly approved.	1, 2, 7
UNL	Purchasing Card	9/4/2008	Transportation Services	Lincoln Clutch & Brake Supply	\$3,350.56	Brake pads/rotors and a caliper for Transportation Services. Some items were assigned to specific vehicles registered to the University and some were purchased for stock. The purchase is not an allowable use of the card as vehicle repair and maintenance is not allowable.	1, 2

UNIVERSITY OF NEBRASKA PURCHASING CARD ATTESTATION REVIEW
SUMMARY OF ALL TRANSACTIONS TESTED – July 1, 2007 through December 31, 2008

Exhibit A

Campus	Transaction Type	Transaction Date	Cost Center Description	Merchant Name	Amount	Description of Items Purchased	Comment #
UNMC	Purchasing Card	10/18/2007	Child Health Policy	March of Dimes	\$3,300.00	15 registrations to the Second National Summit on Preconception Health & Health Care (six at \$250/each and nine at \$200/each) October 29, 2007 through October 31, 2007 in Oakland, CA. The transaction was not properly approved. The purchase was not reconciled by the individual listed on the cardholder application as the reconciler.	7
UNL	Event Card	11/19/2007	Athletics - Basketball, Women's	Aloha Vacations	\$3,269.00	Team snorkeling and luau at a cost of \$1,809 and a team dinner show at a cost of \$1,460 for women's basketball team in Hawaii. Travel party included 4 coaches, director of operations, administrative assistant, radio personnel, sports information, a person with Huskervision, trainer, graduate assistant, the head coach's son and husband, and 13 players for a total of 26 in the travel party. The invoice from Aloha Vacations is for 22 adult snorkels at Hanauma Bay at \$18 each and 1 child snorkel for \$13 on November 21, 2007 at a total cost of \$409. The same invoice included the purchase of tickets to a luau on November 21, 2007, for 15 adults at \$60 each and 10 youth at \$50 each at a total cost of \$1,400. Finally, the invoice included tickets to an Alii's dinner show on November 22, 2007 for 15 adults at \$67 each and 10 youth at \$45.50 each for a total cost of \$1,460. The head coach reimbursed \$418.46 for husband and son's expenses. The purchase for snorkeling does not seem a reasonable use of the purchase card.	2
UNK	Purchasing Card	2/25/2008	Human Resources Revolving	Mason Motors and RVs	\$3,250.00	Purchase of a Honda Generator.	
UNMC	Purchasing Card	10/9/2008	Eppley	The Frame Service	\$3,204.44	17 framed pictures (each between \$91.62 and \$477.18) used to portray to students that patients were people and not just a disease. Size of frames ranged from 15" x 20" to 60.75" x 66.5." This purchase was a part of a \$6,408.88 transaction that was declined twice before the cardholder split the transaction into two payments of \$3,204.44, which is unallowable.	1, 2, 7
UNMC	Purchasing Card	10/8/2008	Eppley	The Frame Service	\$3,204.44	17 framed pictures (each between \$91.62 and \$477.18) used to portray to students that patients were people and not just a disease. Size of frames ranged from 15" x 20" to 60.75" x 66.5." This purchase was a part of a \$6,408.88 transaction that was declined twice before the cardholder split the transaction into two payments of \$3,204.44, which is unallowable.	1, 2, 7
UNMC	Purchasing Card	12/16/2008	Building Repairs & Maintenance	Centerpoint Group Inc	\$3,174.50	Service and repair of vacuum pumps. This purchase was a part of an \$18,963.74 transaction; the cardholder split the transaction into multiple payments of \$3,493.30, \$3,174.50, \$2,568.30, \$2,477.02, \$2,257.50, \$1,868.23, \$1,636.38, \$930.13, and \$558.38. Pyramiding is not allowable. No signed cardholder acknowledgment was on file. The purchase exceeded the transaction limit per the cardholder application (\$1,499) and there was no documentation to support the change of the limit. The transaction was not properly approved.	1, 2, 7

UNIVERSITY OF NEBRASKA PURCHASING CARD ATTESTATION REVIEW
SUMMARY OF ALL TRANSACTIONS TESTED – July 1, 2007 through December 31, 2008

Exhibit A

Campus	Transaction Type	Transaction Date	Cost Center Description	Merchant Name	Amount	Description of Items Purchased	Comment #
UNK	Purchasing Card	10/17/2008	Natural/Social Sciences General	Northern Tool	\$3,157.13	Northern Industrial lathe milling and drilling machine (\$799.99), a Northern Industrial variable-speed floor drill press (\$629.99), two drill press vises (\$44.99 & \$93.59), a bench mount (\$149.99), drill accessories (\$62.99), a drill bit set (\$57.99), a bench grinder (\$62.99), a Harley-Davidson Workbench (\$389.99) and a Torin Heavy-Duty Workbench (\$329.90) plus shipping of \$534.72. The items were purchased for the Physics shop. The purchase was reconciled by the cardholder.	7
UNK	Purchasing Card	2/25/2008	Human Resources Revolving	Bill's Trailer Sales	\$3,152.00	A 6 x 12 enclosed trailer.	
UNMC	Purchasing Card	2/2/2008	Urban Partnerships to Promote Maternal & Child Health (PPMCH) Parent Grant	Hewlett Packard (HP)	\$3,152.00	One Laser Jet 4700 printer (\$2,306) and a three-year onsite service package (\$846). This purchase was a part of an \$8,882 transaction that was declined six times before the cardholder split the transaction into multiple payments of \$3,152, \$2,886, \$1,932, \$456, and \$456, which is not allowable. The purchase was not made through a University contract. The transaction was not properly approved. The purchase was not reconciled by the individual listed on the cardholder application as the reconciler.	1, 2, 6, 7
UNMC	Purchasing Card	3/4/2008	Pediatrics Prof Svs Fees	Clayton College of Natural Health	\$3,100.00	Natural medicine course at Clayton College for a UNMC physician. Tuition is not an allowable use of the card. This purchase was a part of a \$6,200 transaction that was declined once before the cardholder split the transaction into two equal payments, which is not allowable. No documentation was provided to support the expense. The transaction was not properly approved. The purchase was not reconciled by the individual listed on the cardholder application as the reconciler.	1, 2, 4, 7
UNMC	Purchasing Card	3/5/2008	Pediatrics Prof Svs Fees	Clayton College of Natural Health	\$3,100.00	Natural medicine course at Clayton College for a UNMC physician. Tuition is not an allowable use of the card. This purchase was a part of a \$6,200 transaction that was declined once before the cardholder split the transaction into two equal payments, which is not allowable. No documentation was provided to support the expense. The transaction was not properly approved. The purchase was not reconciled by the individual listed on the cardholder application as the reconciler.	1, 2, 4, 7
UNMC	Purchasing Card	8/20/2008	Internal Medicine Education	American College of Physicians	\$3,060.00	October 2008 Internal Medicine In-Training Exam for the American College of Physicians; \$90 per examinee for 68 examinees. Total transaction was \$6,120 which was split into two amounts of \$3,060, which is not allowable. The transaction was not properly approved.	1, 2, 7
UNMC	Purchasing Card	8/20/2008	Internal Medicine Education	American College of Physicians	\$3,060.00	October 2008 Internal Medicine In-Training Exam for the American College of Physicians; \$90 per examinee for 68 examinees. Total transaction was \$6,120 which was split into two amounts of \$3,060, which is not allowable. The transaction was not properly approved.	1, 2, 7
UNL	Purchasing Card	9/18/2008	Transportation Services	Graham Tire	\$3,040.82	Tires for Transportation Services. The purchase is not an allowable use of the card as vehicle repair and maintenance is not allowable.	1, 2
UNL	Purchasing Card	6/11/2008	University Press OP	The New York Review of Books	\$3,040.27	One column color ad in the June 26, 2008 publication of The New York Review of Books for \$3,040.27. The University Press primarily publishes nonfiction books and scholarly journals. Ads are placed in order to promote the publications they sell. The transaction was approved however not by the approving official documented on the cardholder application.	7

UNIVERSITY OF NEBRASKA PURCHASING CARD ATTESTATION REVIEW
SUMMARY OF ALL TRANSACTIONS TESTED – July 1, 2007 through December 31, 2008

Exhibit A

Campus	Transaction Type	Transaction Date	Cost Center Description	Merchant Name	Amount	Description of Items Purchased	Comment #
UNL	Purchasing Card	6/11/2008	University Press OP	The New York Review of Books	\$3,040.27	One column color ad in the July 17, 2008 publication of The New York Review of Books for \$3,040.27. The University Press primarily publishes nonfiction books and scholarly journals, along with a few titles per season in contemporary and regional prose and poetry. Ads are placed in order to promote the publications they sell. The transaction was approved however not by the approving official documented on the cardholder application.	7
UNL	Purchasing Card	6/11/2008	University Press OP	The New York Review of Books	\$3,040.27	One column color ad in the August 14, 2008 publication of The New York Review of Books for \$3,040.27. The University Press primarily publishes nonfiction books and scholarly journals, along with a few titles per season in contemporary and regional prose and poetry. Ads are placed in order to promote the publications they sell. The transaction was approved however not by the approving official documented on the cardholder application.	7
UNO	Event Card	11/15/2008	Men's Athletics-Football-Post Season	Chatters Restaurant & Bar	\$3,000.00	Food for the football team and staff at the time of their NCAA Division II Playoff Game versus the Pittsburg State Gorillas in Emporia, KS. The meals included a dinner on November 14, 2008 for 70 players and coaches. Dinner was a buffet style meal and totaled \$1,800 and cost approximately \$25.70 per person. Also included was a \$1,200 breakfast buffet for the 70 players and coaches which cost approximately \$17.14 per person. The purchase of food is not an allowable use of the card and UNO does not have a separate event card policy.	1, 2
UNMC	Purchasing Card	7/31/2007	Teen Health Program (Primary Care)	Walmart	\$3,000.00	Three \$1,000 gift cards which were given to Chris Dwornicki (Coordinator for TPE Non-UNMC Employee). They were to be used for supplies related to the Teen Pregnancy Education (TPE) Program. The purchase is not an allowable use of the card as gift cards can only be purchased for research participants. Receipts were missing for some purchases. The purchases made with the gift cards were not properly approved. The purchase was reconciled by the cardholder.	1, 3, 7
UNMC	Purchasing Card	11/30/2007	Teen Health Program (Primary Care)	Walmart	\$3,000.00	Three \$1,000 gift cards which were given to Chris Dwornicki (Coordinator for TPE Non-UNMC Employee). They were to be used for supplies related to the Teen Pregnancy Education (TPE) Program. The purchase is not an allowable use of the card as gift cards can only be purchased for research participants. Receipts were missing for some purchases. The purchases made with the gift cards were not properly approved. The purchase was reconciled by the cardholder.	1, 3, 7
UNL	Purchasing Card	12/16/2008	Sponsored Programs - Post F&A	National Council of University Research Administrators	\$2,950.00	Registration for NCURA (National Council of University Research Administrators) TV 2009 - four part seminar/webinar series: Audits and the Audit Process, Cost Sharing, F&A Rates for the Non-Accountant, and Subrecipient Monitoring: Assessing Risk. The transaction was not properly approved.	7
UNMC	Purchasing Card	8/28/2007	Internal Medicine Education	American College of Physicians	\$2,925.00	October 2007 Internal Medicine In-Training Exam for the American College of Physicians; \$90 per examinee for 65 examinees. Total transaction was \$5,850, which was over the card limit. Purchase was split into equal parts, which is not allowable. The transaction was not properly approved.	1, 2, 7

UNIVERSITY OF NEBRASKA PURCHASING CARD ATTESTATION REVIEW
SUMMARY OF ALL TRANSACTIONS TESTED – July 1, 2007 through December 31, 2008

Exhibit A

Campus	Transaction Type	Transaction Date	Cost Center Description	Merchant Name	Amount	Description of Items Purchased	Comment #
UNMC	Purchasing Card	8/29/2007	Internal Medicine Education	American College of Physicians	\$2,925.00	October 2007 Internal Medicine In-Training Exam for the American College of Physicians; \$90 per examinee for 65 examinees. Total transaction was \$5,850, which was over the card limit. Purchase was split into equal parts, which is not allowable. The transaction was not properly approved.	1, 2, 7
UNMC	Purchasing Card	2/8/2008	National Marrow Donor Program	Hewlett Packard (HP)	\$2,886.00	One Laser Jet 4700 printer (\$2,306) and a three-year onsite service package (\$846). This purchase was a part of an \$8,882 transaction that was declined six times before the cardholder split the transaction into multiple payments of \$3,152, \$2,886, \$1,932, \$456, and \$456, which is not allowable. The purchase was not made through a University contract. The transaction was not properly approved. The purchase was not reconciled by the individual listed on the cardholder application as the reconciler.	1, 2, 6, 7
UNL	Event Card	5/27/2008	International Affairs - Study Abroad	Hotel Pension Augusta	\$2,809.96	Student and faculty lodging related to the International Affairs study abroad program in Germany from May 19 through June 2, 2008. The transaction was initially attempted for \$12,254.90 and was later split into six transactions of \$1,596.56 each and a seventh transaction of \$2,809.96, which is not allowable.	1, 2, 7
UNO	Purchasing Card	11/28/2007	Maintenance	Nebraska Turf Products	\$2,793.00	196 units of 50 lbs of "Thawmaster" at a cost of \$6.55 per unit. 80 units of 50 lb "46-0-0 Urea" at a cost of \$15.25 per unit was also purchased. The total cost of \$5,296.80 was split into two transactions of \$2,503.80 and \$2,793.00, which is unallowable.	1, 2, 7
UNL	Purchasing Card	7/10/2007	Mail Service	U.S. Postal Service	\$2,761.00	Prepaid envelope packs totaling \$5,062. Cardholder tried to run the card for the full amount twice on July 9, 2007 and was declined. The transaction was split into amounts of \$2,761 and \$2,301, which is not allowable.	1, 2, 7
UNK	Ghost Card	7/6/2007	International Study Tours	United Airlines	\$2,758.34	The only supporting documentation obtained for this transaction was the flight itinerary from SAP. No documentation could be obtained to determine the purpose of this trip. Professor Jerald Fox took the supporting documents with him when he left UNK. Per SAP, the purchase was for travel to and from Kearney to Frankfurt, Germany.	7
UNL	Purchasing Card	7/19/2007	BSM-Stock (Inv)	Johnson Hardware Co	\$2,700.00	Five door exit devices for Building Systems Maintenance stock inventory. Transaction was split into two transactions of \$4,186.73 and \$2,700, which is not allowable. The purchase was not reconciled by the individual listed on the cardholder application as the reconciler. The transaction was not properly approved.	1, 2, 7
UNL	Purchasing Card	4/17/2008	BR&M-CIT Studio/Ctrl	AVI Systems	\$2,665.50	Two AJA Converters and AJA Power Supply for Communication Information Technology Department studio. Purchase was split into two transactions for \$3,507.28 and \$2,665.50, which is unallowable. The transaction was approved however not by the approving official documented on the cardholder application.	1, 2, 7
UNMC	Purchasing Card	8/9/2007	College of Nursing - Mobile Nursing Center	Cardinal Health	\$2,662.06	Control vials for \$176.06 and Cholestech cassettes for \$2,478. Control vials are used in laboratories for quality control when conducting lab tests. Cholestech cassettes are used in the Cholestech LDX System to test for cholesterol, blood sugar, etc. Purchase included \$8 shipping. The purchase was not reconciled by the individual listed on the cardholder application. The card was not set up with any MCC restrictions. The purchase was not made through a University contract.	1, 6, 7

UNIVERSITY OF NEBRASKA PURCHASING CARD ATTESTATION REVIEW
SUMMARY OF ALL TRANSACTIONS TESTED – July 1, 2007 through December 31, 2008

Exhibit A

Campus	Transaction Type	Transaction Date	Cost Center Description	Merchant Name	Amount	Description of Items Purchased	Comment #
UNMC	Purchasing Card	8/3/2007	National Marrow Donor Program	Northwest Airlines	\$2,646.02	Airline tickets to Bologna, Italy, on August 7, 2007 with a return flight on August 10, 2007 for Kyle Russell. Supporting documentation was an email from Sheree Gilmore, Pediatrics, stating travel was to retrieve a stem cell product to be used in a transplant. The return flight route and time was changed for an additional \$2,506.68. The card was later refunded \$454.81. Total cost of the airline tickets was \$4,697.89. The purchase was not properly approved. Purchases for travel expense, such as airline tickets, are not allowed. Proper documentation not on file. Transaction was not properly approved.	1, 2, 7
UNMC	Purchasing Card	10/14/2008	General Supply (GS) 1 - Non Stock	Certified Fleet Service	\$2,631.87	October 2008 inspection of a 2000 T-Series Tilt Cab (GMC) and included a new Above Seat Steering (ASS) system. The transaction was not properly approved. The purchase was not reconciled by the individual listed on the cardholder application as the reconciler. The purchase exceeded the transaction limit per the cardholder application (\$1,499) and there was no documentation to support the change of the limit.	7
UNMC	Purchasing Card	10/20/2008	Furniture Stores - Movers	Certified Fleet Service	\$2,631.87	Inspection and service of a 2000 GMC T-Series Tilt Cab registered to UNMC. The transaction was not properly approved. The purchase was not reconciled by the individual listed on the cardholder application as the reconciler. The purchase exceeded the transaction limit per the cardholder application (\$1,499) and there was no documentation to support the change of the limit.	7
UNL	Purchasing Card	3/25/2008	Food Processing Center (FPC) - Food Allergy Research and Resource Program (FARRP) Analytical	Keck Foundation	\$2,622.00	Testing of 30 amino acid samples for the Food Allergy Research Program.	
UNL	Ghost Card	10/3/2008	Agronomy-Horticulture F&A	American Airlines	\$2,604.16	Airfare for Steve Mason, Agronomy & Horticulture Professor, for travel to Rwanda to attend the USAID Africa Regional Higher Education Summit from October 21 through 24, 2008. The transaction was not properly approved.	7
UNL	Purchasing Card	7/3/2008	International Quilt Study Center	Performing Arts Publishing	\$2,600.00	Printing of an advertisement in the 2008-2009 Lied Center program for the Quilt Study Center. The purchase exceeded the transaction limit per the cardholder application (\$1,499) and there was no documentation to support the change of the limit.	7
UNMC	Purchasing Card	11/8/2007	Good Manufacturing Practices (GMP) Facility	Fluoromed LP	\$2,599.77	12 Perfluorodecalin, APF-140HP-Sterile, 350 ml (\$420 each), plus \$159.53 shipping. Total purchase was \$5,199.53, which was over the card limit. Purchase was split into two transactions of \$2,599.77 and \$2,599.76, which is not an allowable use of the card.	1, 2, 7
UNMC	Purchasing Card	11/7/2007	Good Manufacturing Practices (GMP) Facility	Fluoromed LP	\$2,599.76	12 Perfluorodecalin, APF-140HP-Sterile, 350 ml (\$420 each), plus \$159.53 shipping. Total purchase was \$5,199.53, which was over the card limit. Purchase was split into two transactions of \$2,599.77 and \$2,599.76, which is not an allowable use of the card.	1, 2, 7
UNO	Purchasing Card	8/31/2008	Administration Technology Support	Apple, Inc.	\$2,594.00	Three iMac computers plus protection plans from the Apple Store for \$5,094. The initial transaction was broken into two separate payments for \$2,500 and \$2,594, which is not allowable. The purchase was not made through a University contract. The transaction was not properly approved.	1, 2, 6, 7

UNIVERSITY OF NEBRASKA PURCHASING CARD ATTESTATION REVIEW
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Campus	Transaction Type	Transaction Date	Cost Center Description	Merchant Name	Amount	Description of Items Purchased	Comment #
UNMC	Purchasing Card	12/24/2008	Building Repairs & Maintenance	Centerpoint Group Inc	\$2,568.30	Service and repair of vacuum pumps. This purchase was a part of an \$18,963.74 transaction; the cardholder split the transaction into multiple payments of \$3,493.30, \$3,174.50, \$2,568.30, \$2,477.02, \$2,257.50, \$1,868.23, \$1,636.38, \$930.13, and \$558.38. Pyramiding is not allowable. No signed cardholder acknowledgment was on file. The purchase exceeded the transaction limit per the cardholder application (\$1,499) and there was no documentation to support the change of the limit. The transaction was not properly approved.	1, 2, 7
UNMC	Purchasing Card	10/25/2007	Pharmacology and Experimental Neuroscience	Serotec Inc	\$2,555.00	Five 1-mg of Mouse Anti Human CD14: Endotoxin Low (\$500 each) and five Mouse IgG2A Neg. Control: Endotoxin Low (\$500 each) with delivery in ice packs (\$55). Total purchase of \$5,055 exceeded the card limit. The purchase split into amounts of \$2,555 and \$2,500, which is not allowable. The cost on the requisition (\$450) does not agree to amount actually paid (\$500). The transaction was not properly approved. Reconciler reconciled the transaction without the invoice.	1, 2, 7
UNL	Purchasing Card	2/29/2008	Biosafety L3 Lab	New Brunswick Scientific	\$2,523.00	18 freezer racks for Veterinary Biomedical Sciences. The purchase exceeded the transaction limit per the cardholder agreement (\$1,400) and there was no documentation to support the change of the limit.	7
UNMC	Purchasing Card	7/26/2007	Minority Health Education & Research	Crossroads Mall	\$2,520.00	80 - \$30 gift cards, plus \$120 in handling fees, for stipends to Youth Expression of Health 2007 participants, which is not an allowable use of the card as gift cards can only be purchased for research participants. The transaction was not properly approved.	1, 3, 7
UNMC	Purchasing Card	8/3/2007	National Marrow Donor Program	United Airlines	\$2,506.68	Airline tickets to Bologna, Italy, on August 7, 2007 with a return flight on August 10, 2007 for Kyle Russell. Supporting documentation was an email from Sheree Gilmore, Pediatrics, stating travel was to retrieve a stem cell product to be used in a transplant. The return flight route and time was changed for an additional \$2,506.68. The card was later refunded \$454.81. Total cost of the airline tickets was \$4,697.89. The purchase was not properly approved. Purchases for travel expense, such as airline tickets, are not allowed.	1, 2, 7
UNO	Purchasing Card	11/28/2007	Maintenance	Nebraska Turf Products	\$2,503.80	196 units of 50 lbs of "Thawmaster" at a cost of \$6.55 per unit. 80 units of 50 lb "46-0-0 Urea" at a cost of \$15.25 per unit was also purchased. The total cost of \$5,296.80 was split into two transactions of \$2,503.80 and \$2,793.00, which is unallowable.	1, 2, 7
UNO	Purchasing Card	8/31/2008	University Communications	Apple, Inc.	\$2,500.00	Three iMac computers plus protection plans from the Apple Store for \$5,094. The initial transaction was broken into two separate payments for \$2,500 and \$2,594, which is not an allowable use of the card. The purchase was not made through a University contract. The transaction was not properly approved.	1, 2, 6, 7
UNMC	Purchasing Card	3/5/2008	MRI Development Fund	Central Distributing Co.	\$2,500.00	Jukebox from the Munroe-Meyer Operating Board with funds donated after the death of a MMI Board Member. Total transaction amount of \$5,500 was split into three different transactions of \$2,500, \$2,000, and \$1,000, which is not allowable. The transaction was not properly approved.	1, 2, 7

UNIVERSITY OF NEBRASKA PURCHASING CARD ATTESTATION REVIEW
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Campus	Transaction Type	Transaction Date	Cost Center Description	Merchant Name	Amount	Description of Items Purchased	Comment #
UNMC	Purchasing Card	10/25/2007	Pharmacology and Experimental Neuroscience	Serotec Inc	\$2,500.00	Five 1-mg of Mouse Anti Human CD14: Endotoxin Low (\$500 each) and five Mouse IgG2A Neg. Control: Endotoxin Low (\$500 each) with delivery in ice packs (\$55). Total purchase of \$5,055 exceeded the card limit. The purchase split into amounts of \$2,555 and \$2,500, which is not allowable. The cost on the requisition (\$450) does not agree to amount actually paid (\$500). The transaction was not properly approved. Reconciler reconciled the transaction without the invoice.	1, 2, 7
UNL	Purchasing Card	11/29/2007	School of Music/Opera Theatre	B & H Photo	\$2,500.00	Microphones and cameras for \$6,250. Purchase was over the cardholder's credit limit and was split into 2 transactions of \$2,500 and \$3,750, which is not allowable. A credit was posted on December 13, 2007 for \$3,198 for the return of the cameras.	1, 2, 7
UNMC	Purchasing Card	12/16/2008	Building Repairs & Maintenance	Centerpoint Group Inc	\$2,477.02	Service and repair of vacuum pumps. This purchase was a part of a \$18,963.74 transaction; the cardholder split the transaction into multiple payments of \$3,493.30, \$3,174.50, \$2,568.30, \$2,477.02, \$2,257.50, \$1,868.23, \$1,636.38, \$930.13, and \$558.38. Pyramiding is not allowable. No signed cardholder acknowledgment was on file. The purchase exceeded the transaction limit per the cardholder application (\$1,499) and there was no documentation to support the change of the limit. The transaction was not properly approved.	1, 2, 7
UNL	Purchasing Card	9/17/2008	Information Systems Data Center	Open System Consultants	\$2,452.86	Radius Pro Pack (computer server). The invoice was for 3,000 Australian dollars; the invoice estimated the US dollar amount at \$2,520. Actual charge was \$2,452.86. The purchase was not reconciled by the individual listed on the cardholder application as the reconciler.	7
UNO	Purchasing Card	11/3/2008	Ticket Office	The Data Group of Companies	\$2,439.24	Printing of 1,232 UNO football season tickets and 1,232 "credentials." Purchase includes shipping and handling of \$189.24. The cardholder terminated on 8/14/08 prior to the purchase therefore an individual other than the cardholder used the card.	1, 7
UNL	Event Card	3/13/2008	Athletics - Basketball	Hereford House - KC	\$2,363.35	Men's basketball team dinner at the Hereford House (steak house) on March 12, 2008 in Kansas City for the Big 12 Tournament. Nebraska played games on March 13 and 14. The meal was for 35 individuals including fifteen players, six coaches, four managers, and six other support staff. The total food bill was \$2,003.30 and a tip of \$360.05. There were 35 individual meals in addition to \$865 in appetizers.	
UNL	Purchasing Card	8/12/2008	Southeast Research and Extension Center	Overland Motor Sports LLC	\$2,301.82	Items for an ATV safety course for 4-H youth and adult leaders, including 23 helmets and 25 goggles.	
UNL	Purchasing Card	7/11/2007	Mail Service	U.S. Postal Service	\$2,301.00	Prepaid envelope packs totaling \$5,062. Cardholder tried to run the card for the full amount twice on July 9, 2007 and was declined. The transaction was split into amounts of \$2,761 and \$2,301, which is not an allowable use of the card.	1, 2, 7
UNL	Purchasing Card	10/31/2007	Transportation Services	T.O. Haas Tire	\$2,289.63	Tires for Transportation Services maintained as stock (eight tires) and repair order items. The purchase is not an allowable use of the card as vehicle repair and maintenance is not allowable.	1, 2
UNL	Purchasing Card	7/22/2008	Biological Systems Engineering (BSE) Tech Fees	CDW Government	\$2,268.13	Two original software licenses and maintenance to perform an entire server restore after a system crash. The transaction was not properly approved.	7

UNIVERSITY OF NEBRASKA PURCHASING CARD ATTESTATION REVIEW
SUMMARY OF ALL TRANSACTIONS TESTED – July 1, 2007 through December 31, 2008

Exhibit A

Campus	Transaction Type	Transaction Date	Cost Center Description	Merchant Name	Amount	Description of Items Purchased	Comment #
UNMC	Purchasing Card	12/24/2008	Building Repairs & Maintenance	Centerpoint Group Inc	\$2,257.50	Service and repair of vacuum pumps. This purchase was a part of a \$18,963.74 transaction; the cardholder split the transaction into multiple payments of \$3,493.30, \$3,174.50, \$2,568.30, \$2,477.02, \$2,257.50, \$1,868.23, \$1,636.38, \$930.13, and \$558.38. Pyramiding is not an allowable use of the card. No signed cardholder acknowledgment was on file. The purchase exceeded the cardholder transaction limit of the card and there was no documentation to support the change of the limit. The transaction was not properly approved.	1, 2, 7
UNMC	Purchasing Card	1/14/2008	Student Senate	UNO Athletics	\$2,250.00	No documentation provided; unable to determine what purchase was for. The purchase was not reconciled by the individual list on the cardholder application as the reconciler. The purchase was reconciled by the cardholder. The purchase exceeded the transaction limit per the cardholder application (\$1,499) and there was no documentation to support the change of the limit.	4, 7
UNL	Ghost Card	4/30/2008	Educational Psychology	United Airlines	\$2,238.65	Airfare from Lincoln to Chicago, Chicago to Beijing, and Beijing to Shanghai on July 9, 2008, for Ian Newman, Professor of Educational Psychology, who participated in an alcohol policy workshop in Yantai and conducted a workshop in Suzhou. On July 25, 2008, he departed from Shanghai, went to Chicago and returned to Lincoln.	
UNL	Purchasing Card	6/30/2008	Facilities Management	Dell	\$2,196.34	Dell computer for the Facilities Department.	
UNL	Ghost Card	8/5/2008	University Stores-Computer	Dell	\$2,189.68	Computer for Marilena Carvalho - International Programs Coordinator in the Associate Dean's office - Academic Affairs & Graduate Programs. The cost on the quote was \$91 less than what was actually paid. Additionally, an extra \$78 was spent on Bluetooth devices that were not included in the quote. This does not appear reasonable. The transaction was not properly approved.	2, 7
UNK	Purchasing Card	10/1/2008	CHC-Peer Health Education	Walmart	\$2,166.77	Guitar Hero game (\$69.92), PlayStation 3 (\$399) and controller (\$49.92), a DVD/VCR recorder (\$160.93), a TV stand (\$189), and a 47 inch LCD TV (\$1,298). The guitar hero game was given away and the additional items were used for Oktoberfest 2008. Peer Health Education (PHE) sponsored Oktoberfest as a non-alcoholic activity for students to participate in on Halloween night. Prizes were given away at the event. An article said the winner of the Guitar Hero competition won the actual game. The PlayStation 3, DVD/VCR recorder, 47 inch LCD TV and stand are also used for training Peer Health Educators on how to conduct alcohol presentations by watching a videotaped presentation done by Ismael Torres. The purchase of gifts is not an allowable use of the card. The purchase was not made through a University contract.	1, 2, 6
UNL	Purchasing Card	11/28/2007	Center for Grassland Studies	Wilderness Ridge	\$2,148.00	Six sets of golf clubs for a class for the Professional Golf Management degree program.	

UNIVERSITY OF NEBRASKA PURCHASING CARD ATTESTATION REVIEW
SUMMARY OF ALL TRANSACTIONS TESTED – July 1, 2007 through December 31, 2008

Exhibit A

Campus	Transaction Type	Transaction Date	Cost Center Description	Merchant Name	Amount	Description of Items Purchased	Comment #
UNK	Event Card	10/13/2007	Football	Inn Of The Rio Grande	\$2,121.26	36 hotel rooms at \$58 each, plus a \$30 roll-away and \$3.26 tax in Alamosa, CO, for the football team when playing Adams State College on October 13, 2007. Included in the invoice: Dinner (October 12, 2007) \$490, gratuity \$73.50; Breakfast (October 13, 2007) \$442.75, gratuity \$57.75 and room charges of \$2,121.26. However, the transaction tested was just for the room charges. The purchase of travel expenses is not an allowable use of the card and UNK does not have a separate event card policy.	1, 2
UNMC	Purchasing Card	3/4/2008	Transportation Services	Certified Fleet Service	\$2,116.24	Tires, brake pads, brake cylinder, lamp replacement, door handle, and DOT inspection for a 1989 Ford Cargo Van registered to UNMC. Transaction was not adequately approved.	7
UNL	Purchasing Card	11/12/2007	English ESL Workshops	Hot House Media	\$2,103.85	Registration for Carol Ochsner, Professor, to attend Alphe Workshop in Seoul, South Korea. The conference is used to recruit and advise students and educators who want international students to attend their institution. The total invoice of \$5,746.15 was split into three payments of \$2,103.85, \$2,103.85, and \$1,538.45, which is not an allowable use of the card.	1, 2, 7
UNL	Purchasing Card	11/12/2007	English ESL Workshops	Hot House Media	\$2,103.85	Registration for Carol Ochsner, Professor, to attend Alphe Workshop in Seoul, South Korea. The conference is used to recruit and advise students and educators who want international students to attend their institution. The total invoice of \$5,746.15 was split into three payments of \$2,103.85, \$2,103.85, and \$1,538.45, which is not allowable.	1, 2, 7
UNMC	Purchasing Card	3/14/2008	Start Up - Dr. Tsai	Drs. Foster and Smith	\$2,076.99	Chemical test strips: PH, Chlorine/Chlormanine, Ammonia, Nitrate, and Alkalinity (20 bottles of each type ranging in cost from \$16.99 to \$27.99). No documentation from the vendor was provided.	4
UNL	Purchasing Card	8/13/2007	Hubbard Fund	Ameripack Inc.	\$2,069.13	Seven large pull trunks to be used for an educational kit project for Morrill Hall.	
UNMC	Purchasing Card	8/15/2008	Educational Intranet	J&R Sound/Mailorder	\$2,051.41	Wacom Cintiq 20WSX 20.1" Interactive Pen display for \$1,999 plus \$52.41 shipping.	
UNO	Purchasing Card	10/7/2008	College World Series of Omaha: Venue Enhancement	LA Sprinkler	\$2,050.00	Installation of a new sprinkler system on the baselines of the UNO Baseball/Boys town field. The cardholder terminated on 8/14/08 prior to the purchase therefore an individual other than the cardholder used the card.	1, 7
UNK	Purchasing Card	3/20/2008	Grounds Services	Conrad's Auto Center	\$2,037.16	Repairs and a tune-up for a 1981 Ford F600 Dump Truck which was licensed to UNK.	
UNL	Purchasing Card	9/2/2008	Electrical Engineer	Cryofab Inc	\$2,016.96	Gravity feed reservoir for cryogenic equipment. Cryogenics is the study of the production of very low temperature and the behavior of materials at these temperatures. The transaction was approved however not by the approving official documented on the cardholder application. The purchase was not reconciled by the individual listed on the cardholder application as the reconciler.	7

UNIVERSITY OF NEBRASKA PURCHASING CARD ATTESTATION REVIEW
SUMMARY OF ALL TRANSACTIONS TESTED – July 1, 2007 through December 31, 2008

Exhibit A

Campus	Transaction Type	Transaction Date	Cost Center Description	Merchant Name	Amount	Description of Items Purchased	Comment #
UNO	Event Card	3/17/2008	Women's Athletics-Swimming-Post Season	Stoney Creek Inn	\$2,000.00	Six nights of lodging at the Stoney Creek Inn in Columbia, MO for the UNO women's swimming team. The NCAA Division II Championship was held there March 12, 2008 through March 15, 2008. The total cost was \$5,682.24, which includes five rooms for 11 athletes, one room for the coach, and one room for the bus driver. Rooms ranged from \$85 to \$136. Total amount was split into three transactions of \$2,000; \$2,000; and \$1,682.24, which is not allowable. Additionally, the purchase of travel expenses is not an allowable use of the card and UNO does not have a separate event card policy.	1, 2, 7
UNO	Event Card	3/17/2008	Women's Athletics-Swimming-Post Season	Stoney Creek Inn	\$2,000.00	Six nights of lodging at the Stoney Creek Inn in Columbia, MO for the UNO women's swimming team. The NCAA Division II Championship was held there March 12, 2008 through March 15, 2008. The total cost was \$5,682.24, which includes five rooms for 11 athletes, one room for the coach, and one room for the bus driver. Rooms ranged from \$85 to \$136. Total amount was split into three transactions of \$2,000; \$2,000; and \$1,682.24, which is not allowable. Additionally, the purchase of travel expenses is not an allowable use of the card and UNO does not have a separate event card policy.	1, 2, 7
UNMC	Purchasing Card	3/5/2008	MRI Development Fund	Central Distributing Co.	\$2,000.00	Jukebox from the Munroe-Meyer Operating Board with funds donated after the death of a MMI Board Member. Total transaction amount of \$5,500 was split into three different transactions of \$2,500, \$2,000, and \$1,000, which is not allowable. The transaction was not properly approved.	1, 2, 7
UNMC	Purchasing Card	4/15/2008	Vascular Risk after Kidney Transplant	Target	\$2,000.00	100 - \$20 gift cards to Target for research participants of the Endocrinology department; however, the participant's social security numbers were not obtained for Income Tax reporting. Someone other than the cardholder made the purchase. The purchase was reconciled by the cardholder. The transaction was not properly approved.	1, 3, 7
UNMC	Purchasing Card	9/16/2008	Teen Health Program (Primary Care)	Walmart	\$2,000.00	Two \$1,000 gift cards which were given to Chris Dwornicki (Coordinator for TPE "Non-UNMC Employee). The gift cards were to be used for supplies related to the Teen Pregnancy Education (TPE) Program. Receipts were missing for some purchases. The purchase is not an allowable use of the card as gift cards can only be purchased for research participants. Receipts were missing for some purchases. The purchase was reconciled by the cardholder. The purchases made with the gift cards were not properly approved.	1, 3, 7
UNMC	Purchasing Card	4/17/2008	Computer Services - Technical Services	UNL Academic Conferences	\$2,000.00	Registration for Jennifer Hilger, Email Administrator, and Quentin Spence, Network Specialist, to attend the HITS (Higher-ed IT Security) 2008 Conference. Payments to other University departments are not an allowable use of the card.	1, 2
UNL	Purchasing Card	2/26/2008	Administration (Mult Cost Cnt	Kansas University Continuing Education	\$2,000.00	Registration for eight University of Nebraska employees (at \$250/person) to attend the Big Twelve Business Officers Meeting October 21-23, 2007 in Lawrence, KS.	

UNIVERSITY OF NEBRASKA PURCHASING CARD ATTESTATION REVIEW
SUMMARY OF ALL TRANSACTIONS TESTED – July 1, 2007 through December 31, 2008

Exhibit A

Campus	Transaction Type	Transaction Date	Cost Center Description	Merchant Name	Amount	Description of Items Purchased	Comment #
UNL	Purchasing Card	12/28/2007	Veterinary & Biomedical Sciences (VBMS) - Diagnostic Lab	Barnes & Noble	\$2,000.00	Four Pathology of Domestic Animals (three-volume sets) textbooks for Drs. Ayers, Doster, Moxley & Rogers. The transaction was approved however not by the approving official documented on the cardholder application. The purchase exceeded the transaction limit per the cardholder application (\$1,499) and there was no documentation to support the change of the limit.	7
UNL	Purchasing Card	10/24/2008	Forest Service - Cooperative Forest Fire Prevention	NET Foundation for Radio	\$2,000.00	Radio advertising for NET radio to advertise a UNL educational program, Re-Tree Program to air 32 times. The purchase was not reconciled by the individual listed on the cardholder application as the reconciler.	7
UNO	Purchasing Card	9/25/2008	Men's Athletics - Football	Cytosport Inc	\$1,980.00	100 - 11oz bottles of chocolate and 50 - 11oz bottles of vanilla Ready-To-Drink Collegiate Muscle Milk for the athletic training room. The purchase of food is not an allowable use of the card. The cardholder terminated on 8/14/08 prior to the purchase therefore an individual other than the cardholder used the card.	1, 2, 7
UNL	Ghost Card	10/22/2008	University Stores-Computer	GovConnection	\$1,944.87	Three Toshiba Portege computers, shipped to Cara Ullman, Research Technology Specialist in Special Education and Communication Disorders. The invoice was for \$5,834.61, which was over the cardholder's limit. Purchase was split into two transactions of \$3,889.74 and \$1,944.87, which is not allowable. The transaction was not properly approved.	1, 2, 7
UNMC	Purchasing Card	2/2/2008	Urban PPMCH: Parent Grant	Hewlett Packard (HP)	\$1,932.00	One Laser Jet 4250 printer (\$1,642) and a three-year onsite service package (\$290). This purchase was a part of a \$8,882 transaction that was declined six times before the cardholder split the transaction into multiple payments of \$3,152, \$2,886, \$1,932, \$456, and \$456, which is not an allowable use of the card. The purchase was not made through a University contract. The transaction was not properly approved. The purchase was not reconciled by the individual listed on the cardholder application as the reconciler.	1, 2, 6, 7
UNMC	Purchasing Card	7/28/2008	Transportation Services	Graham Body	\$1,921.70	Complete paint job on a 1990 Dodge van registered to the University.	
UNO	Purchasing Card	9/25/2008	Men's Athletics-Football-Equip/Supplies	Cytosport Inc	\$1,900.80	100 - 11oz bottles of chocolate and 44 - 11oz bottles of vanilla Ready-To-Drink Collegiate Muscle Milk for the athletic training room. The purchase of food is not an allowable use of the card. The cardholder terminated on 8/14/08 prior to the purchase therefore an individual other than the cardholder used the card.	1, 2, 7
UNL	Purchasing Card	2/12/2008	Biological Sciences - Tenhumberg Startup F&A	Best Buy	\$1,899.98	Two Sony SR5 40GB High Def Video Cameras for research on aphids and their effects on plants and weeds. Cameras were used to videotape in a 3D environment by being able to see the top of the leaf and the bottom of a leaf at the same time. The purchase was not made through a University contract. The purchase exceeded the transaction limit per the cardholder application (\$1,499) and there was no documentation to support the change of the limit.	1, 6, 7

UNIVERSITY OF NEBRASKA PURCHASING CARD ATTESTATION REVIEW
SUMMARY OF ALL TRANSACTIONS TESTED – July 1, 2007 through December 31, 2008

Exhibit A

Campus	Transaction Type	Transaction Date	Cost Center Description	Merchant Name	Amount	Description of Items Purchased	Comment #
UNMC	Purchasing Card	12/16/2008	Building Repairs & Maintenance	Centerpoint Group Inc	\$1,868.23	Service and repair of vacuum pumps. This purchase was a part of a \$18,963.74 transaction; the cardholder split the transaction into multiple payments of \$3,493.30, \$3,174.50, \$2,568.30, \$2,477.02, \$2,257.50, \$1,868.23, \$1,636.38, \$930.13, and \$558.38. Pyramiding is not allowable. No signed cardholder acknowledgment was on file. The purchase exceeded the transaction limit per the cardholder application (\$1,499) and there was no documentation to support the change of the limit. The transaction was not properly approved.	1, 2, 7
UNK	Purchasing Card	3/5/2008	Grounds Services	Conrad's Auto Center	\$1,761.35	Repairs and a tune-up for a 1996 GMC 2500 Pickup which was licensed to UNK.	
UNL	Purchasing Card	3/27/2008	Agronomy Research 12274	Vaisala, Inc.	\$1,760.00	Repair of five CO2 sensors for Agronomy and Horticulture to measure carbon dioxide levels in soil.	
UNL	Event Card	11/16/2007	Athletics, Basketball	A Big Bus Company	\$1,759.00	Reservation of a team bus for the UNL men's basketball trip to Austin, TX for the Texas game, March 3, 2008 through March 5, 2008. The transaction was approved however not by the approving official documented on the cardholder application.	7
UNMC	Purchasing Card	10/24/2008	GMP Facility	American Red Cross	\$1,751.60	Purchase of Stem Cell Research from the American Red Cross shared services for the pathology and microbiology department. The American Red Cross provides laboratory services for hospitals. The Red Cross charged \$437.90 per patient; there were 4 patients for this billing. The transaction was not properly approved.	7
UNL	Purchasing Card	7/31/2007	NIH Mechanisms of Visual Search & Attention	Goods From The Woods	\$1,750.00	100 pounds of pinyon nuts for food for the lab birds in the Center for Avian Cognition.	
UNK	Event Card	4/10/2008	Ferlic Scholars	Carousel Resort Hotel & Condominiums	\$1,735.36	Hotel rooms at the Carousel Resort Hotel & Condominiums in Ocean City, Maryland for students and faculty to attend and present at the 2008 National Conference on Undergraduate Research (NCUR) from April 10-12, 2008. It appears there were 25 rooms assigned and included 46 students, three faculties, and one bus driver. The purchase of travel expenses is not an allowable use of the card and UNK does not have a separate event card policy.	1, 2
UNL	Purchasing Card	10/21/2008	USDA Agricultural Research Service (ARS) - Effect of Transgenes from Sorghum	C and C Body Shop	\$1,730.80	Fender and door repairs for a truck so "driver side door could close." The purchase is not an allowable use of the card as vehicle repair and maintenance is not allowable. The purchase was not reconciled by the individual list on the cardholder application as the reconciler.	1, 2, 7
UNMC	Purchasing Card	10/5/2008	Comparative Medicine	Xenopus Express	\$1,729.00	250 Oocyte Positive Lab Bred female Xenopus laevis frogs (\$4,500), 59 Oocyte Positive Wild Type Xenopus Laevis female frogs and containers (\$1,162) and the overnight express shipping of these frogs (\$1,729). Total purchase price of the frogs and shipping on one invoice totaled \$7,391. This purchase was split into transactions of \$4,500, \$1,729, and \$1,162, which is not allowable. The purchase of lab animals is not an allowable use of the card. The transaction was not properly approved.	1, 2, 7

UNIVERSITY OF NEBRASKA PURCHASING CARD ATTESTATION REVIEW
SUMMARY OF ALL TRANSACTIONS TESTED – July 1, 2007 through December 31, 2008

Exhibit A

Campus	Transaction Type	Transaction Date	Cost Center Description	Merchant Name	Amount	Description of Items Purchased	Comment #
UNK	Ghost Card	12/12/2007	International Education Revolving	Korean Airlines	\$1,714.87	The only supporting documentation obtained for this transaction was the flight itinerary from SAP. No documentation was obtained to determine the purpose of the trip. Professor Jerald Fox took the supporting documents with him when he left UNK. Per SAP, the purchase was for travel to and from Omaha to Yantai, China.	7
UNK	Ghost Card	12/12/2007	International Education Revolving	Korean Airlines	\$1,714.87	The only supporting documentation obtained for this transaction was the flight itinerary from SAP. No documentation was obtained to determine the purpose of the trip. Professor Jerald Fox took the supporting documents with him when he left UNK. Per SAP, the purchase was for travel to and from Omaha to Yantai, China.	7
UNMC	Purchasing Card	10/19/2007	General Operating	Hewlett Packard (HP)	\$1,712.00	HP Color LaserJet print cartridges: two black, two cyan, two yellow and two magenta (\$157 to \$233 each). The purchase was not made through a University contract. The transaction was not properly approved.	1, 6, 7
UNO	Event Card	3/17/2008	Women's Athletics-Swimming-Post Season	Stoney Creek Inn	\$1,682.24	Six nights of lodging at the Stoney Creek Inn in Columbia, MO for the UNO women's swimming team. The NCAA Division II Championship was held there March 12, 2008 through March 15, 2008. The total cost was \$5,682.24, which includes five rooms for 11 athletes, one room for the coach, and one room for the bus driver. Rooms ranged from \$85 to \$136. Total amount was split into three transactions of \$2,000; \$2,000; and \$1,682.24, which is not allowable. Additionally, the purchase of travel expenses is not an allowable use of the card and UNO does not have a separate event card policy.	1, 2, 7
UNMC	Purchasing Card	10/8/2008	Transportation Services	Graham Body	\$1,660.82	Scheduled servicing of a 1992 Ford Econoline van registered to UNMC. Transaction was not properly approved.	7
UNL	Purchasing Card	11/16/2007	Association for Computing Machinery (ACM) Regional Programming Contest	Art Fx	\$1,654.75	167 t-shirts for ACM (Association for Computing Machinery) Programming contest participants. The purchase exceeded the transaction limit per the cardholder application (\$1,499) and there was no documentation to support the change of the limit.	7
UNMC	Purchasing Card	12/24/2008	Building Repairs & Maintenance	Centerpoint Group Inc	\$1,636.38	Service and repair of vacuum pumps. This purchase was a part of a \$18,963.74 transaction; the cardholder split the transaction into multiple payments of \$3,493.30, \$3,174.50, \$2,568.30, \$2,477.02, \$2,257.50, \$1,868.23, \$1,636.38, \$930.13, and \$558.38. Pyramiding is not allowable. No signed cardholder acknowledgment was on file. The purchase exceeded the transaction limit per the cardholder application (\$1,499) and there was no documentation to support the change of the limit. The transaction was not properly approved.	1, 2, 7
UNK	Purchasing Card	7/24/2007	Chartwells Facility & Operations Investment	Walmart	\$1,615.56	Two 32 inch LCD TVs (\$668 each), two Xbox 360 controls (\$39.92 each), and two mounts (\$99.86 each). The UNK Purchase Requisition Form indicates the purchase was for Chartwells Dining Service. The purchase was made by an individual other than the cardholder. The purchase was not made through a University contract. The transaction was not properly approved.	1, 6, 7

UNIVERSITY OF NEBRASKA PURCHASING CARD ATTESTATION REVIEW
SUMMARY OF ALL TRANSACTIONS TESTED – July 1, 2007 through December 31, 2008

Exhibit A

Campus	Transaction Type	Transaction Date	Cost Center Description	Merchant Name	Amount	Description of Items Purchased	Comment #
UNL	Purchasing Card	5/22/2008	Multicultural Affair	Murder Mystery Weekend	\$1,600.00	A trip to Texas to visit various universities and sites of educational interest for the TRIO (a federally funded program) summer program - Classic Upward Bound (CUB). CUB provides fundamental support service to low-income, first generation college students in their preparation for college entrance. The group (80 participants for \$1,600) participated in Private Murder Mystery Event - a production of a customized plot of a murder mystery.	
UNL	Purchasing Card	12/15/2008	School of Natural Resources	Cabelas Inc.	\$1,599.00	Nissan 4-Stroke Outboard boat motor for Mark Pegg, Associate Professor for School of Natural Resources for research. The purchase was not reconciled by the individual listed on the cardholder application as the reconciler.	7
UNL	Event Card	5/27/2008	International Affairs - Study Abroad	Hotel Pension Augusta	\$1,596.56	Student and faculty lodging related to the International Affairs study abroad program in Germany from May 19 through June 2, 2008. The transaction was initially attempted for \$12,254.90 and was later split into six transactions of \$1,596.56 each and a seventh transaction of \$2,809.96, which is not allowable.	1, 2, 7
UNL	Event Card	5/27/2008	International Affairs - Study Abroad	Hotel Pension Augusta	\$1,596.56	Student and faculty lodging related to the International Affairs study abroad program in Germany from May 19 through June 2, 2008. The transaction was initially attempted for \$12,254.90 and was later split into six transactions of \$1,596.56 each and a seventh transaction of \$2,809.96, which is not allowable.	1, 2, 7
UNL	Event Card	5/27/2008	International Affairs - Study Abroad	Hotel Pension Augusta	\$1,596.56	Student and faculty lodging related to the International Affairs study abroad program in Germany from May 19 through June 2, 2008. The transaction was initially attempted for \$12,254.90 and was later split into six transactions of \$1,596.56 each and a seventh transaction of \$2,809.96, which is not allowable.	1, 2, 7
UNL	Event Card	5/27/2008	International Affairs - Study Abroad	Hotel Pension Augusta	\$1,596.56	Student and faculty lodging related to the International Affairs study abroad program in Germany from May 19 through June 2, 2008. The transaction was initially attempted for \$12,254.90 and was later split into six transactions of \$1,596.56 each and a seventh transaction of \$2,809.96, which is not allowable.	1, 2, 7
UNL	Event Card	5/27/2008	International Affairs - Study Abroad	Hotel Pension Augusta	\$1,596.56	Student and faculty lodging related to the International Affairs study abroad program in Germany from May 19 through June 2, 2008. The transaction was initially attempted for \$12,254.90 and was later split into six transactions of \$1,596.56 each and a seventh transaction of \$2,809.96, which is not allowable.	1, 2, 7
UNL	Event Card	5/27/2008	International Affairs - Study Abroad	Hotel Pension Augusta	\$1,596.56	Student and faculty lodging related to the International Affairs study abroad program in Germany from May 19 through June 2, 2008. The transaction was initially attempted for \$12,254.90 and was later split into six transactions of \$1,596.56 each and a seventh transaction of \$2,809.96, which is not allowable.	1, 2, 7
UNL	Event Card	5/27/2008	International Affairs - Study Abroad	Hotel Pension Augusta	\$1,596.56	Student and faculty lodging related to the International Affairs study abroad program in Germany from May 19 through June 2, 2008. The transaction was initially attempted for \$12,254.90 and was later split into six transactions of \$1,596.56 each and a seventh transaction of \$2,809.96, which is not allowable.	1, 2, 7
UNMC	Purchasing Card	7/17/2008	Minority Health Education & Research	Crossroads Mall	\$1,575.00	50 - \$30 gift cards, plus \$75 handling fee, for Youth Expression of Health 2008 workshop participants, who are high school students interested in a career in health or science, which is not an allowable use of the card as gift cards can only be purchased for research participants. The purchase was not made by the cardholder but the reconciler.	1, 3, 7

UNIVERSITY OF NEBRASKA PURCHASING CARD ATTESTATION REVIEW
SUMMARY OF ALL TRANSACTIONS TESTED – July 1, 2007 through December 31, 2008

Exhibit A

Campus	Transaction Type	Transaction Date	Cost Center Description	Merchant Name	Amount	Description of Items Purchased	Comment #
UNL	Purchasing Card	7/23/2008	Athletics - Huskervision	Camera Dynamics Inc	\$1,571.60	Service and repair of a camera used for Husker Vision.	
UNO	Purchasing Card	8/1/2007	University of Nebraska Foundation (UNF): Information Science & Technology and Engineering (IST&E) Segment - Ward Research	Hewlett Packard (HP)	\$1,560.04	HP Pavilion notebook. There was no documentation from the vendor. The purchase was not made through a University contract. The purchase was reconciled by the cardholder.	1, 4, 6, 7
UNMC	Purchasing Card	8/20/2008	Teams to Improve Rural Mental Health	Crossroads Mall	\$1,560.00	20 - \$25 gift cards and 20 - \$50 gift cards at Crossroads Mall for research participants of the Family Medicine department, plus a \$60 handling fee; however, the participant's social security numbers were not obtained for Income Tax reporting. The purchase was not reconciled by the individual listed on the cardholder application as the reconciler. The purchase exceeded the transaction limit per the cardholder application (\$1,499) and there was no documentation to support the change of the limit. The transaction was not properly approved.	1, 3, 7
UNL	Purchasing Card	9/7/2007	College of Education & Human Sciences General	Creative Filing Systems Inc.	\$1,552.29	1,500 flap closure certificate holders to be given to scholarship recipients of the College of Education & Human Services. The purchase exceeded the transaction limit per the cardholder application (\$1,499) and there was no documentation to support the change of the limit.	7
UNMC	Purchasing Card	8/27/2008	Transportation Services	Graham Body	\$1,546.00	Subletting hood, fender, door, roof panel repair; and painting of a 2008 Chrysler Grand Caravan registered to UNMC.	
UNL	Purchasing Card	4/24/2008	Human Resources	Linkage Inc	\$1,545.00	Registration for Rukumani Nanda Ramanathan to attend The Best of Organization Development Summit on May 13-15, 2008 in Chicago, IL.	
UNL	Purchasing Card	11/12/2007	English ESL Workshops	Hot House Media	\$1,538.45	Registration for Carol Ochsner, Professor, to attend Alphe Workshop in Seoul, South Korea. The conference is used to recruit and advise students and educators who want international students to attend their institution. The total invoice of \$5,746.15 was split into three payments of \$2,103.85, \$2,103.85, and \$1,538.45, which is not allowable.	1, 2, 7
UNL	Purchasing Card	8/21/2008	General Development	American Concrete Institute	\$1,537.00	25 books titled "318-08 2008 Building Codes" (\$58 each). The purchase was split into two transactions of \$1,537 each, which is not allowable. The purchase was not reconciled by the individual listed on the cardholder application as the reconciler. The transaction was not properly approved.	1, 2, 7
UNL	Purchasing Card	8/21/2008	General Development	American Concrete Institute	\$1,537.00	25 books titled "318-08 2008 Building Codes" (\$58 each). The purchase was split into two transactions of \$1,537 each, which is not allowable. The purchase was not reconciled by the individual listed on the cardholder application as the reconciler. The transaction was not properly approved.	1, 2, 7
UNMC	Ghost Card	10/15/2008	VAPOR: Ventilator Associated Pneumonia Outcome	Dell	\$1,535.10	Computer through an Equote; however, itemized receipt not attached. The transaction was not properly approved.	7

UNIVERSITY OF NEBRASKA PURCHASING CARD ATTESTATION REVIEW
SUMMARY OF ALL TRANSACTIONS TESTED – July 1, 2007 through December 31, 2008

Exhibit A

Campus	Transaction Type	Transaction Date	Cost Center Description	Merchant Name	Amount	Description of Items Purchased	Comment #
UNMC	Purchasing Card	3/6/2008	Audiology	American Academy of Otolaryngology - Head and Neck Surgery	\$1,500.00	Certificate Program for Otolaryngology Personnel (CPOP) Open Book Exam through the American Academy of Otolaryngology (AAO) for Georgia Boeck.	
UNL	Purchasing Card	12/10/2007	Extended Education and Outreach (EEO) Independent Study High School (ISHS) - Marketing & Promotion	California Charter School	\$1,500.00	Booth registration for California charter schools conference in Sacramento, CA. Charge was attempted and declined on November 12, 2007, and November 16, 2007; there is no documentation on file increasing the card limit for this purchase. The purchase exceeded the transaction limit per the cardholder application (\$1,499) and there was no documentation to support the change of the limit.	7
UNL	Purchasing Card	7/10/2007	College of Education and Human Sciences Research Travel F&A	J Paul Getty Trust	\$1,500.00	Registration for Patricia Crews, Director of the Quilt Study Center and Professor of Textiles, to attend the Getty Leadership Institute's "Taking the Helm: Becoming a Museum CEO".	
UNL	Purchasing Card	9/21/2007	Information Systems - Instr Fac D/S- Consumables for Project	Advanced Audio Visual Inc	\$1,500.00	Electronic cables (speaker wires, microphone cables, other cables), plus \$295 shipping and handling. The card was originally run for the full amount of \$5,995 and was later split into two transactions for \$4,495 and \$1,500, which is not an allowable use of the card. The purchase was not made through a University contract.	1, 2, 6, 7
UNK	Purchasing Card	8/3/2007	Maintenance	Deterdings	\$1,494.79	Pool chemicals to start up the pool.	
UNL	Ghost Card	9/4/2007	Electrical Engineering	Continental Airlines	\$1,474.32	Airfare for Sina Balkir, professor of electrical engineering, to depart from Omaha on October 10, 2007 for recruitment of graduate students for the electrical engineering graduate program. On October 11, 2007, Balkir arrived at Beijing and flew to Wuhan, China. Balkir departed from Wuhan on October 13, 2007 and flew to Beijing. Balkir departed from Beijing on October 17, 2007 and flew to Newark, then to Omaha, arriving on October 17, 2007. Ticket was a coach ticket.	
UNMC	Purchasing Card	8/20/2008	Temporary Tobacco-Fox	Keystone Storage	\$1,467.75	Moving Dr. Howard Fox's car from San Diego to Omaha. Dr. Fox, professor Pharmacology/Experimental Neuroscience, began employment on August 1, 2008. Moving expenses are not an allowable use of the card. An itemized receipt was not attached. The transaction was not properly approved.	1, 2, 7
UNK	Purchasing Card	10/7/2008	Art/Fine Arts & Humanities (FAH) Priority Program Enhancements	Walmart	\$1,457.81	One 47 inch LCD TV (\$1,298), 2 year service plan (\$79.88), and one TV wall mount (\$79.93). Auditors observed TV while on campus. An original receipt was not attached. The purchase was not made on a University contract. The transaction was not properly approved.	1, 6, 7
UNL	Purchasing Card	3/20/2008	Central Housing Administration - Resident Life	Boomer's Printing Company	\$1,431.80	Wall signs and service posters for University Housing. Purchase was attempted three times for \$1,679.05 and later split up into two amounts of \$1,431.80 and \$247.25, which is not allowable. The transaction was approved however not by the approving official documented on the cardholder application.	1, 2, 7
UNL	Purchasing Card	9/10/2007	Biological Systems Engineering	Elisa Systems	\$1,424.02	Three allergen residue test kits for the Food Allergy Research Program.	

UNIVERSITY OF NEBRASKA PURCHASING CARD ATTESTATION REVIEW
SUMMARY OF ALL TRANSACTIONS TESTED – July 1, 2007 through December 31, 2008

Exhibit A

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UNL	Ghost Card	3/25/2008	IANR VC-Special Event-IANR Searches	US Airways	\$1,415.01	Airfare for Concetta Dirusso to fly round trip from Albany to Lincoln; April 11 - 16, 2008. Concetta was not an employee at the time of the travel; she was brought in to visit and give a seminar. Concetta was hired October 1, 2008. Purchase included first class seating on part of the trip, which is not a reasonable use of the card. The transaction was not properly approved.	1, 2, 7
UNL	Purchasing Card	10/21/2008	Entomology Siegfried Operations	Best Buy	\$1,399.92	18 cubic foot refrigerator (\$449.99), four 19" LCD computer monitors (\$799.96 total), & three wireless-G USB adapters (\$149.97 total). There was no documentation provided to indicate the purpose of the refrigerator purchase. Additionally, the computer equipment was not purchased through a University contract.	1, 6
UNL	Ghost Card	5/20/2008	University Stores-Computer	Dell	\$1,395.59	Computer for Daniel W. Thompson, to run instruments for the NASA grant for research purposes. The transaction was not properly approved.	7
UNL	Ghost Card	4/2/2008	Partnership Dangerous Goods Regulations Program	United Airlines	\$1,393.56	Airfare for Dr. Lou, who oversees the Office of China Initiatives. Travel was for UNL business, accompanying IANR delegation to discuss a joint research program. Two legs of the trip were business class, which is not a reasonable use of the card. It was noted his spouse also went on the trip. The transaction was not properly approved.	2, 7
UNL	Purchasing Card	3/18/2008	Geosciences - Optically-Stimulated Luminescence (OSL) Lab	Amazon.com	\$1,370.26	Canon EOS 40D 10.1 MP digital SLR camera with EF 28-135 mm lens and gadget bag for accessories. Camera was purchased for Optically-Stimulated Luminescence (OSL) Equipment for digital sample analysis. Camera was to replace one that broke. The purchase was not made through a University contract.	1, 6
UNL	Event Card	9/30/2007	Athletics, Softball	Waterford Estates Lodge	\$1,361.92	Lodging for a UNL softball trip to the ND Worth Softball Tournament in South Bend, IN from September 27-30, 2007. The lodging was for eight rooms (\$85.12 each) for two nights. The transaction was approved however not by the approving official documented on the cardholder application.	7
UNL	Purchasing Card	10/17/2008	Harper Shramm Smith Dining	House of Webster	\$1,358.81	47 cases of salad dressing for the salad bar. The invoice indicates the order was shipped to Dodie Fearing Harper Dining Service at UNL. The transaction limit per the cardholder application (\$1,499) did not agree to the limit per U.S. Bank.	7
UNL	Purchasing Card	12/8/2008	BSE Tractor Test Track	Lincoln Clutch & Brake Supply	\$1,349.09	Replace brakes for an 11-ton trailer. The purchase is not an allowable use of the card as vehicle repair and maintenance is not allowable. The transaction was approved however not by the approving official documented on the cardholder application.	1, 2, 7
UNMC	Purchasing Card	12/11/2007	Transportation Services	Certified Fleet Service	\$1,333.40	Transmission service, DOT inspection, repair lights, mount and balance new tires, remove muffler and exhaust flange from muffler re-weld, and oil change on a 1990 Ford Cargo Van registered by UNMC.	
UNL	Purchasing Card	3/20/2008	Museum Shop	Ed Speldy East Company	\$1,321.65	Bracelets, rings, pendants, necklaces, paperweights, butterfly figurines, key chains, desk decorations, and small insect balls for resale at the Morrill Hall gift shop.	

UNIVERSITY OF NEBRASKA PURCHASING CARD ATTESTATION REVIEW
SUMMARY OF ALL TRANSACTIONS TESTED – July 1, 2007 through December 31, 2008

Exhibit A

Campus	Transaction Type	Transaction Date	Cost Center Description	Merchant Name	Amount	Description of Items Purchased	Comment #
UNMC	Purchasing Card	10/26/2007	General Supply (GS) 1 - Non Stock	Certified Fleet Service	\$1,306.53	October 2007 inspection and service of a 2000 GMC T-Series Tilt Cab (\$799.46) and a 1994 F700 Ford (\$245.49) for a total of \$1,044.95; however, the charge was for \$1,306.53. No additional invoice was provided for remaining charge of \$261.58. The purchase was not reconciled by the individual listed on the cardholder application as the reconciler. The transaction limit per the cardholder application (\$1,499) did not agree to the limit per U.S. Bank. The transaction was not properly approved.	2, 7
UNMC	Purchasing Card	9/24/2007	Oral and Maxillofacial Surgery (OMFS) Resident Support	New York University	\$1,300.00	Registration fee for Dr. Kolodge, House Office, General Surgery, to attend the comprehensive oral and maxillofacial surgery review course at NYU College of Dentistry. The transaction was not properly approved.	7
UNMC	Ghost Card	8/26/2008	Computer Expenses	Dell	\$1,296.83	Dell Optiplex 755 Minitower. Two computers were purchased at the same time: one was for a new pediatric clinic trials nurse and the other was for Terry Zach in pediatric newborn medicine.	
UNK	Purchasing Card	8/22/2008	Nebraskats Revolving	The Buckle	\$1,279.00	Clothing items for show choir, including seven pairs of fashion jeans (\$108 each), seven short-sleeve cotton and gauze shirts (\$29.50 each), and seven long-sleeve Print shirts (\$44.50 each). \$5 in freight was also paid. There are 14 dancers on the team and these clothing items were for their 'casual outfits.' The gauze shirts were later returned. The amount paid for the jeans is not reasonable. The transaction was not properly approved. The cardholder also reconciled the transaction.	2, 7
UNL	Event Card	4/24/2008	International Affairs - Study Abroad	Air Berlin	\$1,278.57	Flight for individuals traveling from Berlin to Munich related to the International Affairs study abroad program in Germany from May 19 through June 2, 2008. 17 individuals attended program.	
UNO	Event Card	6/6/2008	Study Abroad - Honors Odyssey	VR Bank Rothenburg	\$1,278.38	Cash advance taken during the Synergy Honors Odyssey International Studies, study abroad. Two faculty and 12 students went on the trip. Total cash advances of \$1,388.66 related to individual cash withdrawals of \$1,278.38, \$78.77, and \$31.51. Of the amount claimed as spent with the cash advance or personally, \$440.27 did not have a receipt. These expenses were claimed via an affidavit. Of the \$440.27, approximately \$165 was for tips. Cash advances were used for meals, transportation, tours, and other miscellaneous items, and is not an allowable use of the card. UNO does not have a separate event card policy.	1, 2, 5, 7
UNL	Purchasing Card	8/18/2008	Transportation Services	Anderson Auto	\$1,262.61	Tubes, a bumper, and body shop supplies for Transportation Services for a vehicle registered to the University. The purchase is not an allowable use of the card as vehicle repair and maintenance is not allowable.	1, 2
UNO	Purchasing Card	9/29/2008	Women's Athletics - Women's Walk	Rebel Interactive LLC	\$1,258.00	Printing of 250 four-color brochures with a pocket for the UNO Women's Walk, a fundraiser for women's athletics. The cardholder terminated on 8/14/08 prior to the purchase therefore an individual other than the cardholder used the card.	1, 7
UNL	Ghost Card	5/15/2008	Plant Science Initiative	American Airlines	\$1,254.80	Airfare for Autumn Mower, wife of Jeffrey Mower, a professor who started with IANR in September 2008. Jeffrey and his family were flown to Lincoln from Dublin, Ireland for a house hunting trip. The transaction was not properly approved.	1, 7

UNIVERSITY OF NEBRASKA PURCHASING CARD ATTESTATION REVIEW
SUMMARY OF ALL TRANSACTIONS TESTED – July 1, 2007 through December 31, 2008

Exhibit A

Campus	Transaction Type	Transaction Date	Cost Center Description	Merchant Name	Amount	Description of Items Purchased	Comment #
UNL	Ghost Card	5/15/2008	Plant Science Initiative	American Airlines	\$1,254.80	Airfare for Autumn Mower, wife of Jeffrey Mower, a professor who started with IANR in September 2008. Jeffrey and his family were flown to Lincoln from Dublin, Ireland for a house hunting trip. The transaction was not properly approved.	7
UNL	Purchasing Card	10/13/2008	Ag Leadership, Education and Communication (agLEC)-Gen Activities	Doane College - Crete	\$1,250.00	Registration for Lisa Pennisi, Ag Leadership Education and Communication professor, for a Myers-Briggs Type Indicator Qualifying Course three day workshop. Registration included study materials, books, and exam. The transaction was approved however not by the approving official documented on the cardholder application.	7
UNL	Purchasing Card	9/4/2008	USDA Pollution & Economic Decision	GIS Workshop, Inc.	\$1,245.00	GeoXM handheld GPS unit for use in watersheds for Agronomy and Horticulture. Cardholder did not make purchase, as note on invoice reads, "I ran your credit card twice because it wouldn't let me run it for the full amount at one time." The total purchase was \$2,245, which was over the cardholder's limit. Purchase was split into two purchases of \$1,245 and \$1,000, which is not allowable. The purchase was not reconciled by the individual listed on the cardholder application as the reconciler.	1, 2, 7
UNO	Ghost Card	10/16/2007	NE University Consortium on Information Assurance	United Airlines	\$1,235.61	October 31, 2007 flight from Omaha to Albuquerque including a hotel room and vehicle rental, plus a November 1, 2007 flight from Albuquerque to Washington DC the following day for Blaine Burnham, Research Fellow at the College of Information Science and Technology. UNO received a reimbursement from the Centers of Excellence Principal Investigator's for \$348.59 for the trip from Omaha to Albuquerque. This expenditure also included a November 2, 2007 flight from DC to Omaha. It appears the flight from Albuquerque was a first class ticket, which is not a reasonable use of the card.	2
UNL	Purchasing Card	9/9/2008	Panhandle Research and Extension Center (PREC) Res - General	Dales Tires Scottsbluff	\$1,234.52	Tires, tubes, and a service call for an industrial tractor used on the campus grounds in Scottsbluff. The transaction was approved however not by the approving official documented on the cardholder application.	7
UNL	Purchasing Card	10/29/2007	West Central Research and Extension Center (WCREC) Beef Forage Sys	University of Idaho - College of Agricultural and Life Sciences	\$1,207.50	35 Cow-Calf Management Guide Handbooks (Digital Edition). The books were for the Beef Forage Short course, offering hands-on education to improve the management of beef production and forage resources in southern Nebraska.	
UNK	Purchasing Card	6/6/2008	Physics/Physical Science	Amazon.com	\$1,199.95	One Canon EF 70-300mm Lens for a Canon EOS camera. The camera was used for taping online classes. The lens was not available on a University contract. The transaction was not properly approved. Cardholder also reconciled the transaction.	7
UNL	Purchasing Card	4/14/2008	Agronomy Research 48026	Amazon.com	\$1,197.67	Two Canon Rebel XTi cameras for Remote Sensing Research related to the Agronomy and Horticulture department. The purchase was not made on a University contract.	1, 6

UNIVERSITY OF NEBRASKA PURCHASING CARD ATTESTATION REVIEW
SUMMARY OF ALL TRANSACTIONS TESTED – July 1, 2007 through December 31, 2008

Exhibit A

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UNO	Purchasing Card	12/5/2008	Spirit Teams	Aladdin Custom Sportswear	\$1,186.51	Various shirts for the dance team including 79 long sleeve, light blue shirts with a logo on the right chest in black and 60 black t-shirts with a logo on the center chest in red and white. The shirts were purchased to be sold at a dance competition for \$12 each as a fundraiser for the UNO dance team. Shirts not sold were used at a kid's clinic put on by the UNO dance team. The cardholder terminated on 8/14/08 prior to the purchase therefore an individual other than the cardholder used the card.	1, 7
UNL	Ghost Card	5/15/2008	Plant Science Initiative	American Airlines	\$1,184.80	Airfare for a child of Jeffrey Mower, a professor who started with IANR in September 2008. Jeffrey and his family were flown to Lincoln from Dublin, Ireland for a house hunting trip. The transaction was not properly approved.	7
UNL	Ghost Card	5/15/2008	Plant Science Initiative	American Airlines	\$1,184.80	Airfare for a child of Jeffrey Mower, a professor who started with IANR in September 2008. Jeffrey and his family were flown to Lincoln from Dublin, Ireland for a house hunting trip. The transaction was not properly approved.	7
UNK	Event Card	4/10/2008	Student Event Ticket (SET) - Student Talent Development	The Carousel Resort Hotel & Condominiums	\$1,182.38	Hotel rooms at the Carousel Resort Hotel & Condominiums in Ocean City, Maryland, for students and faculty to attend and present at the 2008 National Conference on Undergraduate Research (NCUR) from April 10-12, 2008. It appears there were 25 rooms assigned for 46 students, three faculty, and one bus driver. The purchase of travel expenses is not an allowable use of the card and UNK does not have a separate event card policy.	1, 2
UNMC	Purchasing Card	8/27/2008	Transportation Services	Graham Body	\$1,174.73	Parts and labor for replacement of struts, brake pads, and brake rotors on a 2006 Chrysler Town and Country registered to UNMC.	
UNL	Ghost Card	6/11/2008	International Affairs - Study Abroad	Avis Rent A Car	\$1,164.65	Rental vans for 22 individuals (16 students, three UNL faculty, and three UNL graduate students) traveling to Puerto Rico to study the ecology of natural resources. This was one of four vans rented; each van rental was a separate transaction.	
UNMC	Purchasing Card	10/5/2008	Comparative Medicine	Xenopus Express	\$1,162.00	250 Oocyte Positive Lab Bred female Xenopus laevis frogs (\$4,500), 59 Oocyte Positive Wild Type Xenopus Laevis female frogs and containers (\$1,162) and the overnight express shipping of these frogs (\$1,729). Total purchase price of the frogs and shipping on one invoice totaled \$7,391. This purchase was split into transactions of \$4,500, \$1,729, and \$1,162, which is not allowable. The purchase of lab animals is not an allowable use of the card. The transaction was not properly approved.	1, 2, 7
UNMC	Purchasing Card	4/10/2008	Spec OB/GYN	CuraScript	\$1,137.83	Two Implanon contraceptive devices, which as not an allowable use of the card as the purchase of pharmaceuticals are not allowed. The purchase was not reconciled by the individual listed on the cardholder application as the reconciler. U.S. Bank single purchase limit different than application limit.	1, 2, 7
UNMC	Purchasing Card	5/8/2008	Spec OB/GYN	CuraScript	\$1,137.83	Two Implanon contraceptive devices, which as not an allowable use of the card as the purchase of pharmaceuticals are not allowed. The purchase was not reconciled by the individual listed on the cardholder application as the reconciler. U.S. Bank single purchase limit different than application limit.	1, 2, 7

UNIVERSITY OF NEBRASKA PURCHASING CARD ATTESTATION REVIEW
SUMMARY OF ALL TRANSACTIONS TESTED – July 1, 2007 through December 31, 2008

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UNO	Purchasing Card	10/6/2008	Information Science & Technology Dean	Nethotels	\$1,109.49	Registration for the International Workshop on Self Organizing Systems at a cost of 400 Euros per registration. It appears two registrations were recorded on the credit card incorrectly at a total cost of 800 Euros or \$1,109.49. A credit of \$512.68 was received for one of the registrations. The purchase was made from a vendor with a blocked Merchant Category Code (MCC). This MCC was unblocked for the cardholder; however there was a lack of documentation to support the approval of this unblocking. There was not adequate documentation to support the reasonableness of the purchase or the approval of the purchase.	2, 7
UNL	Purchasing Card	6/30/2008	Engineering Administrative Services	Office Interiors & Design	\$1,107.27	Desk and drawers from Office Interiors for the College of Engineering former business manager. When the desk was delivered to the department no one knew why the desk was purchased or who the desk was for; this is not a reasonable use of the card. The purchase was not reconciled by the individual listed on the cardholder application as the reconciler.	2, 7
UNL	Purchasing Card	11/26/2008	VBMS DRR Bacteriology	Trek Diagnostic System	\$1,106.93	Lab supplies: Sensititre .5 McFarland Standard & Bovine/Porcine One Isolate MIC plates for Vet Diagnostic Center Bacteriology. Adequate supporting documentation (receipt/invoice) was not on file. The signed cardholder agreement was not on file.	7
UNMC	Ghost Card	2/1/2008	Internal Medicine Transportation	Buy AA miles/Gift AA miles	\$1,105.00	American Airline miles upgrades for Harold Maurer, Chancellor. Documentation was not provided to determine what the upgrades were for.	4
UNMC	Purchasing Card	5/19/2008	Larson Professorship for Respiratory Disease	Malmö Kongressbyrå AB	\$1,092.68	Conference registration for Diane Allen-Gipson, assistant professor, to attend the Purines 2008 conference in Copenhagen. Adequate documentation was not provided.	7
UNMC	Ghost Card	10/27/2008	Rural Policy Analysis Cooperative Agreement	Northwest Airlines	\$1,090.00	Round trip airfare from St. Cloud, MN to Omaha, NE for Arthur MacKinney, consultant. Adequate documentation was not provided to determine if purchase was reasonable and necessary.	2, 7
UNMC	Ghost Card	3/13/2008	Development - Markin; Rodney	United Airlines	\$1,070.52	Airfare for Rodney Markin, Pathology/Microbiology professor, to travel from Omaha to San Francisco to attend the Governance Institute Medical Leadership forum. The professor flew first class, which is not a reasonable use of the card.	2
UNMC	Purchasing Card	10/27/2008	Transportation Services	Graham Body	\$1,070.51	Scheduled servicing of a 1990 GMC Pickup registered to UNMC.	
UNO	Purchasing Card	3/11/2008	Educational Administration & Supervision	Paypal - Hope Foundation	\$1,069.20	"Failure Is Not An Option" DVD collection set. Purchase includes shipping of \$79.20. Cardholder also reconciled the transaction.	7
UNL	Purchasing Card	8/21/2007	Space Law	International Astronautical Congress	\$1,060.84	Registration for Matt Schaefer, College of Law Professor, Director of UNL's Space & Telecom Law program, to attend International Astronautical Congress Conference September 21-29, 2008 in India.	
UNMC	Purchasing Card	11/5/2008	Teams to Improve Rural Mental Health	Crossroads Mall	\$1,040.00	20 - \$50 gift cards at Crossroads Mall for research participants of the Family Medicine department, plus a \$40 handling fee; however, the participant's social security numbers were not obtained for Income Tax reporting. U.S. Bank single purchase limit different than application limit. The purchase was not reconciled by the individual listed on the cardholder application as the reconciler. The transaction was not properly approved.	1, 3, 7

UNIVERSITY OF NEBRASKA PURCHASING CARD ATTESTATION REVIEW
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UNL	Purchasing Card	8/2/2007	Ashfall Museum Shop	Wild Bryde Jewelry	\$1,037.63	Pendants and earrings for resale at the Ashfall Fossil Beds State Historical Park museum gift shop. Ashfall Fossil Beds State Park is a cooperative project of the University Museum and Nebraska Game & Parks.	
UNL	Purchasing Card	7/24/2007	Multicultural Affairs	Fun-Plex	\$1,037.40	End of year trip to Fun-Plex in Omaha for the TRIO (a federally funded program) summer program - Educational Talent Search (ETS). ETS provides information on education opportunities and services for youth and young adults interested in continuing or resuming their education. The cardholder did not attend the trip; therefore, the purchase was made by an individual other than the cardholder.	1, 7
UNL	Event Card	11/4/2008	Athletics	American Airlines	\$1,015.00	American Airlines checked bag fees assessed at the gate (41 bags) related to women's soccer team trip to San Antonio, TX for Big 12 Tournament from November 4, 2008 through November 6, 2008.	
UNK	Purchasing Card	9/30/2008	UNK Suicide Prevention Program 2006-2007	Walmart	\$1,013.29	32 inch LCD TV (\$618), with a two year service plan (\$59.88), a TV stand (\$159), two surge protectors (\$46.86), a Wii game (\$69.92) and Wii accessories (\$59.63). The items were purchased from funds through the UNK Suicide Prevention Program. The items were used for Oktoberfest 2008. The Wii game was given away as a prize and the TV, surge protectors and stand were then put in the waiting room of the Counseling Center office. The purchase of gifts is not an allowable use of the card. The purchase was not made through a University contract.	1, 2, 6
UNL	Purchasing Card	4/16/2008	Museum Shop	Silver Streak Industries	\$1,010.18	Assorted gemstones, geodes, and gem jewelry for the Trailside Museum at Fort Robinson for the gift shop. The Trailside Museum of Natural History is part of the University's State Museum.	
UNMC	Purchasing Card	10/4/2007	Assistance to Individuals	Southwest Airlines Vacations	\$1,009.60	Airfare, hotel, taxes, and transfer for two people's trips from Omaha to Las Vegas for Vacation Club, part of the Recreational Therapy Program at the Munroe-Meyer Institute. Participants pay a portion of these types of trips. The purchase was not an allowable use of the card as travel expenses are not allowable purchases.	1, 2
UNMC	Purchasing Card	10/4/2007	Assistance to Individuals	Southwest Airlines Vacations	\$1,009.60	Airfare, hotel, taxes, and transfer for two people's trips from Omaha to Las Vegas for Vacation Club, part of the Recreational Therapy Program at the Munroe-Meyer Institute. Participants pay a portion of these types of trips. The purchase was not an allowable use of the card as travel expenses are not allowable purchases.	1, 2
UNMC	Purchasing Card	10/4/2007	Assistance to Individuals	Southwest Airlines Vacations	\$1,009.60	Airfare, hotel, taxes, and transfer for two people's trips from Omaha to Las Vegas for Vacation Club, part of the Recreational Therapy Program at the Munroe-Meyer Institute. Participants pay a portion of these types of trips. The purchase was not an allowable use of the card as travel expenses are not allowable purchases.	1, 2
UNMC	Purchasing Card	10/4/2007	Assistance to Individuals	Southwest Airlines Vacations	\$1,009.60	Airfare, hotel, taxes, and transfer for two people's trips from Omaha to Las Vegas for Vacation Club, part of the Recreational Therapy Program at the Munroe-Meyer Institute. Participants pay a portion of these types of trips. The purchase was not an allowable use of the card as travel expenses are not allowable purchases.	1, 2

UNIVERSITY OF NEBRASKA PURCHASING CARD ATTESTATION REVIEW
SUMMARY OF ALL TRANSACTIONS TESTED – July 1, 2007 through December 31, 2008

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Campus	Transaction Type	Transaction Date	Cost Center Description	Merchant Name	Amount	Description of Items Purchased	Comment #
UNMC	Purchasing Card	12/24/2008	Thank You Awards	AMC Theaters	\$1,008.00	25 - \$25 AMC gift cards and 25 - \$15 AMC gift cards for Thank-U Program, which is not an allowable use of the card. Purchase includes \$8 shipping and handling. The purchase was not supported by adequate documentation as serial numbers were not listed on the invoice or other documentation from the vendor. U.S. Bank single purchase limit different than application limit.	1, 3, 7
UNMC	Purchasing Card	9/19/2008	Thank You Awards	Walmart	\$1,002.00	40 - \$25 Wal-Mart gift cards for Thank-U Program, which is not an allowable use of the card. Purchase includes \$2 shipping and handling. The purchase was not supported by adequate documentation as serial numbers were not listed on the invoice or other documentation from the vendor. U.S. Bank single purchase limit different than application limit.	1, 3, 7
UNMC	Purchasing Card	11/25/2008	Thank You Awards	Walmart	\$1,002.00	40 - \$25 Wal-Mart gift cards for Thank-U Program, which is not an allowable use of the card. Purchase includes \$2 shipping and handling. The purchase was not supported by adequate documentation as serial numbers were not listed on the invoice or other documentation from the vendor. U.S. Bank single purchase limit different than application limit.	1, 3, 7
UNMC	Purchasing Card	12/11/2008	Thank You Awards	Walmart	\$1,002.00	40 - \$25 Wal-Mart gift cards for Thank-U Program, which is not an allowable use of the card. Purchase includes \$2 shipping and handling. The purchase was not supported by adequate documentation as serial numbers were not listed on the invoice or other documentation from the vendor. U.S. Bank single purchase limit different than application limit.	1, 3, 7
UNMC	Purchasing Card	12/19/2008	Thank You Awards	Walmart	\$1,002.00	40 - \$25 Wal-Mart gift cards for Thank-U Program, which is not an allowable use of the card. Purchase includes \$2 shipping and handling. The purchase was not supported by adequate documentation as serial numbers were not listed on the invoice or other documentation from the vendor. U.S. Bank single purchase limit different than application limit.	1, 3, 7
UNO	Purchasing Card	5/13/2008	Center for Faculty Development	Creighton University	\$1,000.00	Registration for two staff members, Paul Sather & Lanyce Keel, to attend CASTL (Carnegie Academy for the Scholarship of Teaching & Learning). Adequate documentation was not provided. The transaction was not properly approved. Cardholder was also the reconciler.	7
UNO	Purchasing Card	10/14/2008	Criss Library General	Rock N Roll Hall Of Fame	\$1,000.00	Second and final payment of the Technicolor Dreaming traveling exhibit from the Rock and Roll Hall of Fame in Cleveland, Ohio. The traveling exhibit was a collection of 33 framed psychedelic posters displayed in the Criss Library at UNO. The transaction was not properly approved.	7
UNMC	Purchasing Card	3/5/2008	MRI Development Fund	Central Distributing Co.	\$1,000.00	Jukebox from the Munroe-Meyer Operating Board with funds donated after the death of a MMI Board Member. Total transaction amount of \$5,500 was split into three different transactions of \$2,500, \$2,000, and \$1,000, which is not allowable. The transaction was not properly approved.	1, 2, 7

UNIVERSITY OF NEBRASKA PURCHASING CARD ATTESTATION REVIEW
SUMMARY OF ALL TRANSACTIONS TESTED – July 1, 2007 through December 31, 2008

Exhibit A

Campus	Transaction Type	Transaction Date	Cost Center Description	Merchant Name	Amount	Description of Items Purchased	Comment #
UNMC	Purchasing Card	11/3/2008	Developmental Health Literacy Curriculum for ELL	HyVee	\$1,000.00	20 - \$20 gift cards, 45 - \$10 gift cards and 30 - \$5 gift cards to Hy-Vee for participants in the research study "Improving Health Literacy and Health Outcomes for English Language Learners"; however, the participant's social security numbers were not obtained for Income Tax reporting.	1, 3, 7
UNMC	Purchasing Card	8/2/2007	Vascular Risk after Kidney Transplant	Walmart	\$1,000.00	50 - \$20 gift cards to Wal-Mart for research participants of the Endocrinology department; however, the participant's social security numbers were not obtained for Income Tax reporting. The purchase was reconciled by the cardholder. The purchase was made by someone other than the cardholder. The transaction was not properly approved.	1, 3, 7
UNMC	Purchasing Card	11/25/2008	Vascular Risk after Kidney Transplant	Target	\$1,000.00	50 - \$20 gift cards to Target for research participants of the Endocrinology department; however, the participant's social security numbers were not obtained for Income Tax reporting. The purchase was not reasonable as there were already \$1,000 worth of gift cards on hand for these participants. The purchaser was not aware there gift cards were on hand and purchased more. The purchase was reconciled by the cardholder. The purchase was made by someone other than the cardholder. The transaction was not properly approved.	1, 2, 3, 7
UNMC	Purchasing Card	1/8/2008	Vascular Risk after Kidney Transplant	Walmart	\$1,000.00	50 - \$20 gift cards to Wal-Mart for research participants of the Endocrinology department; however, the participant's social security numbers were not obtained for Income Tax reporting. The purchase was reconciled by the cardholder. The purchase was made by someone other than the cardholder. The transaction was not properly approved.	1, 3, 7
UNMC	Purchasing Card	4/15/2008	Vascular Risk after Kidney Transplant	Walmart	\$1,000.00	50 - \$20 gift cards to Wal-Mart for research participants of the Endocrinology department; however, the participant's social security numbers were not obtained for Income Tax reporting. The purchase was reconciled by the cardholder. The purchase was made by someone other than the cardholder. The transaction was not properly approved.	1, 3, 7
UNMC	Purchasing Card	4/15/2008	Vascular Risk after Kidney Transplant	Walmart	\$1,000.00	50 - \$20 gift cards to Wal-Mart for research participants of the Endocrinology department; however, the participant's social security numbers were not obtained for Income Tax reporting. The purchase was reconciled by the cardholder. The purchase was made by someone other than the cardholder. The transaction was not properly approved.	1, 3, 7
UNMC	Purchasing Card	2/26/2008	Diabetes Staff Education - General	Childrens Diabetes Foundation	\$1,000.00	Registration for two nurses from UNMC to attend the conference "Management of Diabetes in Youth." The purchase was reconciled by the cardholder. The transaction was not properly approved.	7
UNMC	Purchasing Card	2/13/2008	Douglas County Health Dept Agreement	Target	\$1,000.00	100 - \$10 Target gift cards to be given to UNMC residents as a thank you for presentations given on their own time. The purchase is not an allowable use of the card as gift cards can only be purchased for research participants. The purchase was reconciled by the cardholder. The transaction was not properly approved.	1, 3, 7
UNMC	Purchasing Card	12/30/2008	Thank You Awards	Nebraska Furniture Mart	\$1,000.00	40 - \$25 Nebraska Furniture Mart gift cards for Thank-U Program, which is not an allowable use of the card. The purchase was not supported by adequate documentation as serial numbers were not listed on the invoice or other documentation from the vendor. U.S. Bank single purchase limit different than application limit.	1, 3, 7

UNIVERSITY OF NEBRASKA PURCHASING CARD ATTESTATION REVIEW
SUMMARY OF ALL TRANSACTIONS TESTED – July 1, 2007 through December 31, 2008

Exhibit A

Campus	Transaction Type	Transaction Date	Cost Center Description	Merchant Name	Amount	Description of Items Purchased	Comment #
UNL	Purchasing Card	5/15/2008	Athletics, Track	Sonic Cameras	\$1,000.00	Sony HDV camcorder and accessories (filter kit, 10 pack HD DVC cassette, tripod, video bag, battery pack) for the track department. Camera was setup above the track to videotape practice. Total invoice was \$3,559.37. The single purchase was initially declined and then it was split up into four payments of \$1,000; \$1,000; \$1,000 and \$559.37, which is not an allowable use of the card. The purchase was not made through a University contract. The purchase exceeded the cardholder transaction limit of the card and there was no documentation to support the change of the limit.	1, 2, 6, 7
UNL	Purchasing Card	5/15/2008	Athletics, Track	Sonic Cameras	\$1,000.00	Sony HDV camcorder and accessories (filter kit, 10 pack HD DVC cassette, tripod, video bag, battery pack) for the track department. Camera was setup above the track to videotape practice. Total invoice was \$3,559.37. The single purchase was initially declined and then it was split up into four payments of \$1,000; \$1,000; \$1,000 and \$559.37, which is not an allowable use of the card. The purchase was not made through a University contract. The purchase exceeded the cardholder transaction limit of the card and there was no documentation to support the change of the limit.	1, 2, 6, 7
UNL	Purchasing Card	5/15/2008	Athletics, Track	Sonic Cameras	\$1,000.00	Sony HDV camcorder and accessories (filter kit, 10 pack HD DVC cassette, tripod, video bag, battery pack) for the track department. Camera was setup above the track to videotape practice. Total invoice was \$3,559.37. The single purchase was initially declined and then it was split up into four payments of \$1,000; \$1,000; \$1,000 and \$559.37, which is not an allowable use of the card. The purchase was not made through a University contract. The purchase exceeded the cardholder transaction limit of the card and there was no documentation to support the change of the limit.	1, 2, 6, 7
UNL	Purchasing Card	12/13/2007	Repairs & Improvements	Planet Mobility Inc.	\$1,000.00	Lift for Mabel Lee Hall pool. Total purchase of \$5,340 exceeded the cardholder limit and was processed separately as six transactions of \$1,000; \$1,000; \$1,000; \$1,000; \$1,000 and \$340, which is not an allowable use of the card. A violation letter was sent to the cardholder.	1, 2, 7
UNL	Purchasing Card	12/13/2007	Repairs & Improvements	Planet Mobility Inc.	\$1,000.00	Lift for Mabel Lee Hall pool. Total purchase of \$5,340 exceeded the cardholder limit and was processed separately as six transactions of \$1,000; \$1,000; \$1,000; \$1,000; \$1,000 and \$340, which is not an allowable use of the card. A violation letter was sent to the cardholder.	1, 2, 7
UNL	Purchasing Card	12/13/2007	Repairs & Improvements	Planet Mobility Inc.	\$1,000.00	Lift for Mabel Lee Hall pool. Total purchase of \$5,340 exceeded the cardholder limit and was processed separately as six transactions of \$1,000; \$1,000; \$1,000; \$1,000; \$1,000 and \$340, which is not an allowable use of the card. A violation letter was sent to the cardholder.	1, 2, 7
UNL	Purchasing Card	12/13/2007	Repairs & Improvements	Planet Mobility Inc.	\$1,000.00	Lift for Mabel Lee Hall pool. Total purchase of \$5,340 exceeded the cardholder limit and was processed separately as six transactions of \$1,000; \$1,000; \$1,000; \$1,000; \$1,000 and \$340, which is not an allowable use of the card. A violation letter was sent to the cardholder.	1, 2, 7
UNL	Purchasing Card	12/13/2007	Repairs & Improvements	Planet Mobility Inc.	\$1,000.00	Lift for Mabel Lee Hall pool. Total purchase of \$5,340 exceeded the cardholder limit and was processed separately as six transactions of \$1,000; \$1,000; \$1,000; \$1,000; \$1,000 and \$340, which is not an allowable use of the card. A violation letter was sent to the cardholder.	1, 2, 7

UNIVERSITY OF NEBRASKA PURCHASING CARD ATTESTATION REVIEW
SUMMARY OF ALL TRANSACTIONS TESTED – July 1, 2007 through December 31, 2008

Exhibit A

Campus	Transaction Type	Transaction Date	Cost Center Description	Merchant Name	Amount	Description of Items Purchased	Comment #
UNL	Purchasing Card	9/4/2008	USDA Pollution & Economic Decision	GIS Workshop, Inc.	\$1,000.00	GeoXM handheld GPS unit for use in watersheds for Agronomy and Horticulture. Cardholder did not make purchase, as note on invoice reads, "I ran your credit card twice because it wouldn't let me run it for the full amount at one time." The total purchase was \$2,245, which was over the cardholder's limit. Purchase was split into two purchases of \$1,245 and \$1,000, which is not allowable. The purchase was not reconciled by the individual listed on the cardholder application as the reconciler.	1, 2, 7
UNL	Purchasing Card	11/1/2007	School of Music/Opera Theatre	Premier Industries	\$1,000.00	Materials for set construction (molding and balusters) for an opera. Total purchase was \$1,520 split into 2 transactions of \$1,000 and \$520, which is not an allowable use of the card. Cardholder received a violation letter.	1, 2, 7
UNL	Purchasing Card	7/15/2008	School of Natural Resources	Wild Digital	\$1,000.00	Lens for a digital camera and lens filter for \$1,519.98. The purchase was split into two separate transactions of \$1,000.00 and \$519.98, which is not allowable. The purchase was not reconciled by the individual listed on the cardholder application as the reconciler. The purchase was not made through a University contract.	1, 2, 6, 7
UNMC	Purchasing Card	12/14/2008	Lutz Development	Best Buy	\$999.95	Gateway desktop CPU, blu-ray disc/DVD drive, cable, customization and install. \$10 was charged to a VISA that is not a UNMC purchasing card. The original receipt was not obtained. The purchase was not made through a University contract. The transaction was not properly approved.	1, 6, 7
UNL	Purchasing Card	9/17/2008	Tiffany Hogan Start-up funding	The Luggage Source	\$999.60	Four Pilot personal bags and four upright carry-ons to be used as data collection units. The bags are used to take testing materials to area schools in order to conduct reading/literacy testing and research.	
UNL	Purchasing Card	3/28/2008	Panhandle Center	Walmart	\$997.70	Ten digital cameras with cases, batteries, and chargers for extension youth educational supplies, used for 4-H projects, meetings, and classes. The purchase was not made through a University contract. The transaction was approved however not by the approving official documented on the cardholder application.	1, 6, 7
UNL	Purchasing Card	11/20/2007	Finance Development	A.M. Best Company	\$995.80	2007 Rating Guides and 2007 Aggregates & Averages, plus shipping of \$51.80. The purchase was made from a vendor with a blocked Merchant Category Code (MCC). This MCC was unblocked for the cardholder; however there was a lack of documentation to support the approval of this unblocking.	7
UNL	Ghost Card	12/5/2008	International Programs	GovConnection	\$985.88	Sony Viao laptop from GovConnection on prime vendor ghost card. The UNL International Sorghum and Millet (INTSORMIL) department agreed to purchase a laptop for a member of INRAN, a National Research Institute in Africa where INTSORMIL has a project. The laptop selected to be purchased was the most expensive option; therefore, purchase is not reasonable. Adequate documentation was not obtained to determine if the item was received by the University and was not used for personal use. The transaction was not properly approved.	2, 7
UNL	Purchasing Card	1/9/2008	Construction Systems - Startup Funds	Paypal - drfkin@aol.com	\$975.00	Intrusion Alarm System Security Safety Traffic Protect from eBay for a research project. The purchase was not reconciled by the individual listed on the cardholder application as the reconciler. The transaction was not properly approved.	7

UNIVERSITY OF NEBRASKA PURCHASING CARD ATTESTATION REVIEW
SUMMARY OF ALL TRANSACTIONS TESTED – July 1, 2007 through December 31, 2008

Exhibit A

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UNL	Purchasing Card	11/27/2007	Facilities Operations-Grounds	Walmart	\$970.50	150 bags of ice melt for parking lots and sidewalks at the Curtis and North Platte campuses.	
UNO	Purchasing Card	4/7/2008	Graduate Education Improvement	Council of Graduate Schools	\$970.00	Registration for "Council of Graduate Schools Summer Workshop for Graduate Deans" in Vail, CO for Deborah Smith-Howell, Associate Vice Chancellor for Academic & Student Affairs, and Dean for Graduate Studies, which also included \$120 for a tour and cocktail reception. The purchase of travel expenses, such as food, is not an allowable use of the card. Deborah Smith-Howell reimbursed UNO \$120 for the garden tour and the reception on May 5, 2009. The cardholder was also the reconciler. The transaction was not properly approved.	1, 2, 7
UNO	Purchasing Card	10/14/2008	Ticket Office	Tag Up	\$969.35	Three separate invoices from Tag Up for the purchase of 279 Credentials/Name Tags with Lanyards for faculty, staff, and media (\$892.25); for five event passes and 50 lanyards (\$57.90); and for four event passes (\$19.20). The cardholder terminated on 8/14/08 prior to the purchase therefore an individual other than the cardholder used the card.	7
UNL	Purchasing Card	12/9/2008	NSF New Approaches to Catalyst Screening	ACS Membership	\$962.50	American Chemical Society membership for calendar year 2009 and subscription to the ACS Journal for Professor David Berkowitz. The transaction was not properly approved.	7
UNMC	Purchasing Card	12/6/2008	Thank You Awards	Walmart	\$952.00	30 - \$15 Wal-Mart gift cards and 20 - \$25 Wal-Mart gift cards for Thank-U Program, which is not an allowable use of the card. Purchase includes \$2 shipping. The purchase was not supported by adequate documentation as serial numbers were not listed on the invoice or other documentation from the vendor. U.S. Bank single purchase limit different than application limit.	1, 3, 7
UNK	Purchasing Card	10/11/2007	Keno - Loper Education Alcohol Program	Walmart	\$947.83	32 inch LCD TV (\$668) and wall mount (\$128.77) to be used in the Health Care waiting room. Purchase also included two PlayStation 2 games (\$139.84), cards (\$4), beef smokies (\$2.50), ice cream toppings (\$3.24), and an item noted on the receipt as refill (\$1.48) for Oktoberfest 2008. The receipt did not indicate which games were purchased. Peer Health Education (PHE) sponsored Oktoberfest as a non-alcoholic activity for students to participate in on Halloween night. Prizes were given that included PlayStation games and food was provided. The purchase of food items and gifts is not an allowable use of the card. The TV and wall mount purchases were not made through a University contract. The transaction was not properly approved.	1, 2, 6, 7
UNMC	Purchasing Card	12/24/2008	Building Repairs & Maintenance	Centerpoint Group Inc	\$930.13	Service and repair of vacuum pumps. This purchase was a part of a \$18,963.74 transaction; the cardholder split the transaction into multiple payments of \$3,493.30, \$3,174.50, \$2,568.30, \$2,477.02, \$2,257.50, \$1,868.23, \$1,636.38, \$930.13, and \$558.38. Pyramiding is not allowable. No signed cardholder acknowledgment was on file. The purchase exceeded the transaction limit per the cardholder application (\$1,499) and there was no documentation to support the change of the limit. The transaction was not properly approved.	1, 2, 7

UNIVERSITY OF NEBRASKA PURCHASING CARD ATTESTATION REVIEW
SUMMARY OF ALL TRANSACTIONS TESTED – July 1, 2007 through December 31, 2008

Exhibit A

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UNO	Purchasing Card	3/26/2008	Business Administration - General	ETS Major Field Test	\$930.00	31 MBA tests at \$30 each for the graduating College of Business Administration (CBA) students. Two separate on-line orders were processed totaling \$5,106, which was split into two transactions of \$4,176 and \$930 - for each order, which is not allowable.	1, 2, 7
UNL	Ghost Card	1/11/2008	Buffett Fund Operating	Northwest Airlines	\$919.36	Airfare for a photo journalism student for travel on March 14, 2008 from Lincoln to London, returning on March 23, 2008. The student connected to another flight (billed separately) in London to Kosovo for photo journalism depth report.	
UNO	Purchasing Card	8/8/2008	Men's Athletics-Hockey-Equip/Supplies	Tri-C Club Supply, Inc	\$917.52	Deodorant, 20 gallons body wash, 20 gallons shampoo, shaving cream, Q-tips, leather glue, lotion, seashell cotton swab holder, dry-erase markers, and bubble gum costing \$176.51. The purchase of food items (bubble gum costing \$176.51) is not an allowable use of the card.	1, 2
UNK	Purchasing Card	6/24/2008	Chartwells Facility & Operating Investment	Walmart	\$909.12	One 32 inch LCD TV/DVD (\$686) and a two year service plan (\$58.88) for the TV. Also purchased four SVFA cables (\$59.52), a mount (\$99.86) and one cable (\$4.86). The items were purchased for dining services. The purchase was made by an individual other than the cardholder. The purchase was not made through a University contract. The transaction was not properly approved.	1, 6, 7
UNO	Event Card	12/20/2007	Women's Athletics-Basketball-Team Travel	Aqua Palms At Waikiki	\$905.24	Hotel stay in Hawaii for women's basketball team to play Hawaii Pacific on December 30, 2007 and Chaminade on December 31, 2007. Total hotel bill was \$2,087 of which \$250 was paid prior to arrival, \$931.76 was paid by Hawaii Pacific University per a contract, and the remainder of \$905.24 was paid by UNO. Seven total rooms were purchased. The purchase of travel expenses is not an allowable use of the card and UNO does not have a separate event card policy.	1, 2
UNL	Purchasing Card	10/9/2008	Animal Science Poultry	Pratt Industries	\$902.55	547 - 30 dozen egg boxes. The purchase was not reconciled by the individual listed on the cardholder application as the reconciler. U.S. Bank single purchase limit different than application limit. The transaction was not properly approved.	7
UNL	Purchasing Card	11/4/2008	Animal Science Poultry	Pratt Industries	\$900.36	488 egg trays. The purchase was not reconciled by the individual listed on the cardholder application as the reconciler. U.S. Bank single purchase limit different than application limit.	7
UNL	Purchasing Card	9/13/2007	College of Agricultural Sciences and Natural Resources (CASNR) - Dean Placement	The Gallup Organization	\$900.00	55 Gallup StrengthsQuest (talent assessment) books for \$1,692 which was over the cardholder's credit limit. Purchase was split into two transactions of \$900 and \$792, which is not allowable. The purchase was made by an individual other than the cardholder. Violation letters were sent for both of these infractions.	1, 2, 7
UNK	Purchasing Card	12/6/2007	Electrical Maintenance	K & K Parts Company	\$899.48	Lithium batteries and power patrol for emergency lights at the Student Union. 40 lithium batteries were purchased at a cost of \$17.99 per unit. 12 power patrols were purchased at a cost of \$14.99 a piece.	
UNMC	Ghost Card	8/31/2007	Eppley Director	United Airlines	\$895.10	Airfare for Kenneth Cowan, Director Eppley Inst. Faculty, to attend the National Cancer Advisory Board Meeting in Washington. The purchase included first class tickets. Kenneth did not use the ticket and the \$895.10 was used as follows: \$100 fee for canceling, \$524.50 was used in April 2008 for a flight to San Diego, and \$270.60 was credited back to the purchasing card. First class tickets are not allowable or reasonable.	2
UNMC	Ghost Card	2/16/2008	Child Care Center	Dell	\$892.08	Computer for UNMC preschool.	

UNIVERSITY OF NEBRASKA PURCHASING CARD ATTESTATION REVIEW
SUMMARY OF ALL TRANSACTIONS TESTED – July 1, 2007 through December 31, 2008

Exhibit A

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UNL	Purchasing Card	7/8/2008	Nebraska Cooperative Fish and Wildlife Research Unit (NCFWRU) - Fisheries	Cape Truck Toppers	\$886.05	Truck topper for university vehicle for protecting and securing equipment for research projects.	
UNMC	Purchasing Card	12/3/2008	Center for Neurovirology and Neurodegenerative Disorders (CNND) Fees	American Red Cross	\$875.80	Purchase of Stem Cell Research from the American Red Cross shared services. The American Red Cross provides laboratory services for hospitals. The Red Cross charged \$437.90 per patient. Purchase included two separate invoices for research stem cell collection. Each invoice was for \$437.90 for a different patient and date of procedure. The transaction was not properly approved.	7
UNMC	Purchasing Card	1/2/2008	Transportation Services	Graham Body	\$872.18	Valve stem, brake pads and hose, pitman arm, and two new tires on a 1992 GMC Vandura registered to UNMC.	
UNL	Purchasing Card	4/29/2008	Multicultural Affairs	Lone Star River Boat	\$864.80	Trip to Texas to visit various universities and sites of educational interest for the TRIO (a federally funded program) summer program - Classic Upward Bound. Purchase was for a group activity on two private charters (up to 94 participants for \$864.80). The riverboats were for a bat watching cruise. The purchase was made from a vendor with a blocked Merchant Category Code (MCC). This MCC was unblocked for the cardholder; however there was a lack of documentation to support the approval of this unblocking.	7
UNL	Purchasing Card	8/22/2007	Miscellaneous Donors	Clemson University	\$850.00	Registration for a nematode identification class for Jae Behn, Research Technologist I, for Agronomy & Horticulture. The purchase was not reconciled by the individual listed on the cardholder application as the reconciler. The transaction was approved however not by the approving official documented on the cardholder application.	7
UNK	Purchasing Card	12/9/2007	Computer Sales	Abe's of Maine	\$848.58	4MP 3CCD mini DVD camcorder with Bonus Kit, plus shipping and handling of \$4.90. This item was purchased for resale at the computer store. Auditors observed QuickBooks at the computer store showing receipt of the item and then resale of the item. The purchase was not made through a University contract. The transaction was not properly approved.	1, 6, 7
UNO	Purchasing Card	11/20/2007	College of Education - Tech Fee	OLPC Foundation	\$847.90	Donation of two XO laptops through One Laptop Per Child (OLPC). Per OLPC website, for each donation of \$399, one XO laptop was sent to a child in a developing nation and one was sent to "the child in the purchaser's life" in recognition of the contribution. The two XO laptops UNO received were used in the tech center and could be checked out by faculty or staff. The purchase included shipping of \$49.50. The purchase of items for donations is not an allowable use of the card. The cardholder also reconciled the transaction.	1, 2, 7
UNMC	Purchasing Card	1/24/2008	Purchasing Department	Omni Hotels Shoreham	\$843.70	25 breakfasts (\$26 each) at the Omni Hotels in Washington DC for the annual meeting of the Alliance for Clinical Education at the Annual Association of American Medical Colleges conference on November 3, 2007. Supporting documentation was not adequate to determine who the breakfasts were for.	7

UNIVERSITY OF NEBRASKA PURCHASING CARD ATTESTATION REVIEW
SUMMARY OF ALL TRANSACTIONS TESTED – July 1, 2007 through December 31, 2008

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UNM C	Purchasing Card	9/7/2007	Assistance to Individuals	Carnival Cruise Lines	\$828.00	Remainder due for a Vacation Club 5-day cruise leaving November 10, 2007. Vacation Club is a Recreation Therapy Program for developmentally disabled individuals through the Munroe-Meyer Institute. Total cost of the cruise for three people was \$1,428. Participants pay a portion of those types of trips. The purchase of travel expenses is not an allowable use of the card.	1, 2
UNL	Purchasing Card	5/14/2008	UNL Career Services	Central Community College	\$825.00	Registration for Tania Greene, Project Assistant for Career Services, to attend Career Development Facilitator Training for days in May, June, July and August 2008.	
UNL	Purchasing Card	5/5/2008	Facilities Operations-Grounds	Brown's	\$821.40	Screens for dorms, lumber for trash bin fences, and piping/supplies to remove and replace water softener at dean's residence. The transaction was initially attempted for \$1,537.38, but was denied for exceeding the cardholder limit. Purchase was split into two transactions of \$723.37 and \$821.40, which is not allowable. The transaction was approved however not by the approving official documented on the cardholder application.	1, 2, 7
UNK	Event Card	5/19/2008	NCAA-Baseball Regionals	Enterprise Rent-A-Car	\$818.32	12 passenger van for NCAA West Regional Championships Baseball in Chico, CA (in total three 12 passenger vans were rented). One week rental at \$654, sales tax of \$55.32, and a fuel charge of \$109 was paid. Attached to the documentation was the listing of the athletes and coaches that went with the team (30 people total). Also attached was the itinerary for the trip (games played on May 15, 16, and 17, 2008). The invoice lists the check out date of May 14, 2008 and the check in date of the van as May 19, 2008. The purchase of travel expenses in not an allowable use of the card and UNK does not have a separate event card policy. The Enterprise ghost card should have been used.	1, 2
UNM C	Purchasing Card	12/12/2008	Thank You Awards	Barnes & Noble	\$807.95	20 - \$15 gift cards and 20 - \$25 gift cards from Barnes & Noble for Thank-U Program, which is not an allowable use of the card. Purchase includes \$7.95 shipping. The purchase was not supported by adequate documentation as serial numbers were not listed on the invoice or other documentation from the vendor. U.S. Bank single purchase limit different than application limit.	1, 3, 7
UNL	Ghost Card	4/28/2008	Information Services RESnet Student Support	Air Canada	\$805.52	Airfare for Larry James, IS-ResNet Manager for travel to the 2008 ResNet conference. Travel was June 19, 2008 from Lincoln to Frederickton, New Brunswick returning on June 25, 2008.	
UNL	Purchasing Card	7/24/2008	SE Research & Extension Center	Advanced Motorsports	\$804.30	ATV safety instructor training materials for 4-H youth and adult leaders, including seven helmets and seven goggles.	
UNM C	Purchasing Card	1/18/2008	Thank You Awards	Walmart	\$802.00	20 Wal-Mart gift cards for \$25 each and 20 cards for \$15 each to be used for the Thank U Program, which is not an allowable use of the card. Purchase includes \$2 shipping. The purchase was not supported by adequate documentation, as not all cards were included on the electronic logs. The transaction was not properly approved.	1, 3, 7
UNM C	Purchasing Card	6/13/2008	Thank You Awards	Walmart	\$802.00	20 Wal-Mart gift cards for \$25 each and 20 cards for \$15 each to be used for the Thank U Program, which is not an allowable use of the card. Purchase includes \$2 shipping. The purchase was not supported by adequate documentation as serial numbers were not listed on the invoice or other documentation from the vendor. The transaction was not properly approved.	1, 3, 7

UNIVERSITY OF NEBRASKA PURCHASING CARD ATTESTATION REVIEW
SUMMARY OF ALL TRANSACTIONS TESTED – July 1, 2007 through December 31, 2008

Exhibit A

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UNM C	Purchasing Card	1/8/2008	Vascular Risk after Kidney Transplant	Target	\$800.00	40 - \$20 gift cards to Target for research participants of the Endocrinology department; however, the participant's social security numbers were not obtained for Income Tax reporting. The purchase was reconciled by the cardholder. The purchase was made by someone other than the cardholder. The transaction was not properly approved.	1, 3, 7
UNM C	Purchasing Card	11/20/2007	Thank You Awards	Target	\$800.00	20 Target gift cards for \$25 each and 20 cards for \$15 each to be used for the Thank U Program, which is not an allowable use of the card. The purchase was not supported by adequate documentation as serial numbers were not listed on the invoice or other documentation from the vendor. The transaction was not properly approved.	1, 3, 7
UNM C	Purchasing Card	12/20/2007	Thank You Awards	Douglas Theatre Company	\$800.00	20 Douglas Theatres gift certificates for \$15 each and 20 gift certificates for \$25 each to be used for the Thank U Program, which is not an allowable use of the card. The purchase was not supported by adequate documentation as serial numbers were not listed on the invoice or other documentation from the vendor. The transaction was not properly approved.	1, 3, 7
UNL	Purchasing Card	12/12/2008	School of Natural Resources	Cabelas Inc.	\$799.99	GPSMAP 530 with Sonar for Mark Pegg, Associate Professor for School of Natural Resources which was used for research; item is a depth finder/fish finder. The purchase was not reconciled by the individual listed on the cardholder application as the reconciler. The purchase was not made through a University contract.	1, 6, 7
UNM C	Purchasing Card	4/10/2008	Family Medicine	Crossroads Mall	\$795.00	30 - \$25 gift cards from Crossroads Mall for research participants of the Family Medicine department, plus a \$45 handling fee; however, the participant's social security numbers were not obtained for Income Tax reporting. The purchase was not reconciled by the individual listed on the cardholder application as the reconciler. U.S. Bank single purchase limit different than application limit. The transaction was not properly approved.	1, 3, 7
UNM C	Purchasing Card	5/13/2008	OB/GYN Prof Svs Fees Kolson	Northwestern University - Office of Continuing Medical Education	\$795.00	Registration for Sylvia Ziegenbein, Instructor, Obstetrics/Gynecology, to attend "Advances in Urogynecology and Pelvic Reconstructive Surgery" June 12, 2008 through June 14, 2008 in Chicago, IL. The transaction was not properly approved.	7
UNL	Event Card	3/23/2008	Athletics, Wrestling	Hilton St Louis Ballpark	\$792.19	Lodging during the UNL wrestling trip to St. Louis, MO for NCAA Tournament from March 18, 2008 through March 23, 2008.	
UNL	Purchasing Card	9/13/2007	CASNR-Dean Placement	The Gallup Organization	\$792.00	55 Gallup StrengthsQuest (talent assessment) books for \$1,692 which was over the cardholder's credit limit. Purchase was split into two transactions of \$900 and \$792, which is not allowable. The purchase was made by an individual other than the cardholder. Violation letters were sent for both of these infractions.	1, 2, 7

UNIVERSITY OF NEBRASKA PURCHASING CARD ATTESTATION REVIEW
SUMMARY OF ALL TRANSACTIONS TESTED – July 1, 2007 through December 31, 2008

Exhibit A

Campus	Transaction Type	Transaction Date	Cost Center Description	Merchant Name	Amount	Description of Items Purchased	Comment #
UNK	Event Card	5/19/2008	NCAA-Baseball Regionals	Enterprise Rent-A-Car	\$789.09	12 passenger van for NCAA West Regional Championships Baseball in Chico, CA. (A total of three 12 passenger vans were rented). One week rental at \$654, sales tax of \$53.34, and a fuel charge of \$81.75 was paid. Attached to the documentation was the listing of the athletes and coaches that went with the team (30 people total). Also attached was the itinerary for the trip (games played on May 15, 16, and 17, 2008). The invoice lists the check out date of May 14, 2008 and the check in date of the van as May 19, 2008. The purchase of travel expenses in not an allowable use of the card and UNK does not have a separate event card policy. The Enterprise ghost card should have been used.	1, 2
UNL	Purchasing Card	7/7/2007	ED P200A040126 - Graduate Assistants in Areas of National Need (GAANN) Grad Assistance	Cabelas Inc.	\$788.33	A pair of binoculars and harness for use in behavior field research, specifically for lek (gathering of male birds for mating rituals) observation and trapping. The transaction was approved however not by the approving official documented on the cardholder application.	7
UNMC	Ghost Card	9/5/2007	Eppley Recruitment	United Airlines	\$787.30	Airline ticket for Hamid Band for employee recruitment purposes. Hamid is now an employee at UNMC. Although Neb. Rev. Stat. Section 85-106(9) authorizes the Board of Regents "To pay expenses for recruitment of academic, administrative, professional, and managerial personnel," the purchasing card guidelines at UNMC indicate expenses for faculty and staff recruiting is not allowed. There is no policy in place for Ghost Card purchases as to whether expenses for faculty and staff recruiting or entertainment of perspective employees is allowed.	1, 2
UNMC	Ghost Card	9/5/2007	Eppley Recruitment	United Airlines	\$787.30	Airline ticket for Vimla Band for employee recruitment purposes. Vimla is now an employee at UNMC. Although Neb. Rev. Stat. Section 85-106(9) authorizes the Board of Regents "To pay expenses for recruitment of academic, administrative, professional, and managerial personnel," the purchasing card guidelines at UNMC indicate expenses for faculty and staff recruiting is not allowed. There is no policy in place for Ghost Card purchases as to whether expenses for faculty and staff recruiting or entertainment of perspective employees is allowed.	1, 2
UNMC	Ghost Card	9/5/2007	Eppley Recruitment	United Airlines	\$787.30	Airline ticket for the son of Hamid and Vimla Band for employee recruitment purposes. Both Hamid and Vimla are now employees at UNMC. Although Neb. Rev. Stat. Section 85-106(9) authorizes the Board of Regents "To pay expenses for recruitment of academic, administrative, professional, and managerial personnel," the purchasing card guidelines at UNMC indicate expenses for faculty and staff recruiting is not allowed. There is no policy in place for Ghost Card purchases as to whether expenses for faculty and staff recruiting or entertainment of perspective employees is allowed.	1, 2
UNMC	Purchasing Card	8/1/2007	Assistance to Individuals	University of Nebraska - Athletic Ticket Office	\$785.00	14 Husker football tickets, plus \$15 handling charge for Nebraska vs. Nevada game on September 1, 2007 for Vacation Club, part of the Recreational Therapy Program at the Munroe-Meyer Institute. Payments to other University departments are not an allowable use of the card.	1, 2
UNMC	Purchasing Card	8/1/2007	Assistance to Individuals	University of Nebraska - Athletic Ticket Office	\$770.00	14 Husker football tickets for the Nebraska vs. Ball State game on September 22, 2007 for the Vacation Club, part of the Recreational Therapy Program at the Munroe-Meyer Institute. Payments to other University departments are not an allowable use of the card.	1, 2

UNIVERSITY OF NEBRASKA PURCHASING CARD ATTESTATION REVIEW
SUMMARY OF ALL TRANSACTIONS TESTED – July 1, 2007 through December 31, 2008

Exhibit A

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UNK	Purchasing Card	12/11/2007	Grounds Services	Nebraska Statewide Arboretum	\$761.85	Plants and other related items for the UNK West Entrance Sign. Payments to other University departments are not an allowable use of the card. Additionally, the purchase of flowers is not an allowable use of the card.	1, 2
UNMC	Purchasing Card	12/12/2008	Thank You Awards	Marcus Theatres	\$760.00	20 - \$15 gift cards and 20 - \$25 gift cards from Marcus Theatres for the Thank-U Program. Total face value of gift cards is \$800; however, the total purchase was \$760. It appears the department received a 5% discount. The purchase of gift cards is not an allowable use of the card. The purchase was not supported by adequate documentation as serial numbers were not listed on the invoice or other documentation from the vendor. U.S. Bank single purchase limit different than application limit.	1, 3, 7
UNMC	Purchasing Card	9/19/2008	Thank You Awards	Target	\$751.95	30 - \$25 Target gift cards for Thank-U Program. Purchase includes \$1.95 shipping. The purchase of gift cards is not an allowable use of the card. The purchase was not supported by adequate documentation as serial numbers were not listed on the invoice or other documentation from the vendor. U.S. Bank single purchase limit different than application limit.	1, 3, 7
UNMC	Purchasing Card	11/11/2008	Thank You Awards	Target	\$751.95	30 - \$25 Target gift cards for Thank-U Program. Purchase includes \$1.95 shipping. The purchase of gift cards is not an allowable use of the card. The purchase was not supported by adequate documentation as serial numbers were not listed on the invoice or other documentation from the vendor. U.S. Bank single purchase limit different than application limit.	1, 3, 7
UNMC	Purchasing Card	12/10/2008	Thank You Awards	Target	\$751.95	30 - \$25 Target gift cards for Thank-U Program. Purchase includes \$1.95 shipping. The purchase of gift cards is not an allowable use of the card. The purchase was not supported by adequate documentation as serial numbers were not listed on the invoice or other documentation from the vendor. U.S. Bank single purchase limit different than application limit.	1, 3, 7
UNMC	Purchasing Card	8/28/2008	Duncan	UNMC Continuing Education	\$750.00	Registration for Kim Duncan MD (CT Surgery) to attend Timpanago's Conference October 2, 2008 through October 5, 2008 in Sundance, UT, related to "Creative Writing." Payments to other University departments are not an allowable use of the card. The transaction was not properly approved.	1, 2, 7
UNMC	Purchasing Card	9/29/2008	Continuing Education - Project Alzheimer's	AAPI Membership	\$750.00	Joint life membership to the American Assn. of Physicians of Indian Origin, for Dr. Prasad Padala and his wife Dr. Kalpana Padala, both physicians with UNMC. The cardholder is assigned as the backup reconciler on the cardholder agreement; the cardholder should not reconcile her card. U.S. Bank single purchase limit different than application limit. The transaction was not properly approved.	7
UNL	Purchasing Card	6/11/2008	Graduate Studies	California Forum for Diversity in Graduate Education	\$750.00	Registration for Michelle Smith, Director of Graduate Studies, to attend California Forum for Diversity in Graduate Education on November 8, 2008 and April 25, 2009. Conference is a way for 1,000 pre-selected, high achieving students to gain information on graduate colleges through workshops.	

UNIVERSITY OF NEBRASKA PURCHASING CARD ATTESTATION REVIEW
SUMMARY OF ALL TRANSACTIONS TESTED – July 1, 2007 through December 31, 2008

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UNMC	Purchasing Card	12/13/2008	Graduate Medical Education (GME) Office	Amazon.com	\$749.99	32 inch high definition LCD digital picture frame to show House Officer photos and history of the College of Medicine. Purchase appears unreasonable based on use and amount. The purchase was made by an individual other than the cardholder. U.S. Bank single purchase limit different than application limit. The transaction was not properly approved. The cardholder application was not signed by the department head/chair or approving official.	2, 7
UNMC	Purchasing Card	11/20/2007	Isaacs Fellowship-Med Fd	Walmart	\$747.93	Projector for the Dept. of Ophthalmology and Visual Services for \$699, plus tax for \$48.93. The purchase was made by an individual other than the cardholder. The cardholder is assigned as the backup reconciler on the cardholder agreement; the cardholder should not reconcile her card. U.S. Bank single purchase limit different than application limit. The transaction was not properly approved. The purchase was not made through a University contract.	1, 6, 7
UNK	Event Card	8/8/2008	Football	Walmart	\$746.00	200 Equate Breakfast drinks at \$3.73 each used for pre-season breakfast for football players. The purchase of food is not an allowable use of the card. UNK does not have a separate event card policy. The cardholder also reconciled the transaction.	1, 2, 7
UNO	Ghost Card	5/8/2008	UNF: Nene Field Ambassador Program	United Airlines	\$743.27	Airfare for Angela Gradel's travel to Veracruz, Mexico. She flew from Omaha to Veracruz on June 6, 2008 and returned on July 24, 2008. Angelina was awarded the 2008 Nene Field Ambassador Scholarship to study Spanish in Xalapa, Mexico. Gradel was chosen out of 80 applicants for this award, which pays her expenses for six weeks of intensive language and culture study. The transaction was not properly approved.	7
UNMC	Purchasing Card	12/18/2008	Comparative Medicine	Getinge Signature Services	\$743.01	Repair service on a 2200 series 2236-LH, a sterilizer with automatic horizontal sliding doors for large-scale applications. Purchase included parts (\$210.76) and travel/service (\$5,742.01). The purchase exceeded the cardholder limit and was split into two amounts of \$4,999 and \$743.01 - for the travel service total, which is not allowable.	1, 2, 7
UNK	Purchasing Card	12/30/2008	Quaternary Geology Truck Maintenance	Conrad's Auto Center	\$740.23	Labor and parts to replace an ignition starter switch, pit arm and idler arm on a 1995 Chevrolet truck registered to UNK. Parts totaled \$389.14, labor was \$253.50, sublet/miscellaneous fee of \$65, environmental fee of \$5 and sales tax of \$27.59. Sales tax was credit back on the p-card on January 20, 2009. The transaction was not properly approved.	7
UNL	Purchasing Card	7/8/2007	Animal Science Beef	Paypal - UTGRAD1985	\$740.00	Dewalt cordless drill and saw combo kit for the UNL feedlot in Ithaca, NE. The purchase was not made through a University contract.	1, 6
UNMC	Purchasing Card	7/29/2008	Start Up-Dr. M. Brattain	University of Buffalo	\$739.86	Fees for a research assistant at the Eppley Institute consisting of tuition (\$576), activity fee (\$48), and computer fee (\$115.86) to the University of Buffalo. Tuition payments are not an allowable use of the card.	1, 2
UNO	Event Card	8/27/2007	Women's Athletics-Soccer-Team Travel	Avis Rent A Car	\$739.71	Rental vehicle from Avis for the dates of August 24, 2007 through August 27, 2007 at the rate of \$127.99 per day. Per the UNO women's Soccer website, the team played games in Carson and San Diego, California on the dates of August 24 and August 26, 2007. The purchase of travel expenses is not an allowable use of the card and UNO does not have a separate event card policy.	1, 2

UNIVERSITY OF NEBRASKA PURCHASING CARD ATTESTATION REVIEW
SUMMARY OF ALL TRANSACTIONS TESTED – July 1, 2007 through December 31, 2008

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UNK	Purchasing Card	11/21/2008	Maintenance	Sears Roebuck	\$739.27	Socket sets and tools from Sears.	
UNK	Ghost Card	7/23/2008	Individual Project Research	Northwest Airlines	\$735.88	Airfare for Kim Squiers to fly from Omaha to Honolulu, Hawaii. The flight departed from Omaha on August 27, 2008 and returned on September 1, 2008. She went with the UNK Volleyball team to Honolulu as a volunteer and her expenses were paid by UNK. Kim is the coach's spouse (Rick Squiers). The volunteer program was approved by State Accounting. This does not appear reasonable.	2
UNL	Purchasing Card	9/10/2008	Agronomy	Best Buy	\$729.98	Deep freeze for storing plant tissue for the Plant Sciences Department. The reconciler did not agree to the reconciler listed on the cardholder agreement. The cardholder is assigned as the backup reconciler on the cardholder agreement; the cardholder should not reconcile her card.	7
UNMC	Ghost Card	1/8/2008	Development - Markin; Rodney	Northwest Airlines	\$729.59	Airfare for Rodney Markin, Pathology/Microbiology professor, to travel from Omaha to Orlando for the HIMSS 2008 conference. The professor flew first class, which is not a reasonable use of the card.	2
UNL	Purchasing Card	5/6/2008	Facilities Operations - Maintenance	Brown's	\$723.37	Saw blade, welder, concrete, and pipe for the Aggie Land Water Line project (to get water to campus locations that did not currently have pipes). The transaction was initially attempted for \$1,537.38, but was denied for exceeding the cardholder limit. Purchase was split into two transactions of \$723.37 and \$821.40, which is not allowable. The transaction was approved however not by the approving official documented on the cardholder application.	1, 2, 7
UNK	Purchasing Card	7/24/2007	Police & Parking Services	Walmart	\$714.11	Recording camera, VHS cassettes, a tripod, Kleenexes, flash drives, hand wash, a video bag, Clorox wipes, and a spray gel. The camera cost approximately \$478.	
UNO	Purchasing Card	8/10/2008	Women's Athletics- Volleyball- Equip/Suppl	Walk & Run Fitness Inc	\$710.61	Eight pairs of volleyball knee pads, two pairs of shoes, and 72 shorts or jerseys.	
UNO	Purchasing Card	10/28/2008	Women's Athletics- Basketball- Equip/Suppl	Buddy's All Stars, Inc.	\$710.37	23 hooded sweatshirts and 21 pairs of sweat pants for the Women's Basketball Team. Purchase includes shipping and handling of \$34.97. The cardholder terminated on 8/14/08 prior to the purchase therefore an individual other than the cardholder used the card.	1, 7
UNK	Purchasing Card	2/26/2008	Maintenance	Conrad's Auto Center	\$708.54	Tune-up and some other repair items for a 1989 Ford Truck which was licensed to UNK.	
UNL	Purchasing Card	3/27/2008	Computing Services	PCConnection	\$705.60	Six mobile batteries for laptops for Husker Vision staff. The purchase was not made through a University contract. U.S. Bank single purchase limit different than application limit.	1, 6, 7
UNMC	Purchasing Card	7/21/2008	Promoting Healthy Behaviors in Women	YMCA of Greater Omaha	\$705.00	YMCA membership for the PHAT (Physically Healthy And Toned) & Fabulous program developed to assist adult women in making healthy lifestyle choices to improve health and achieve a better quality of life.	
UNK	Purchasing Card	7/11/2007	Grounds Services	Conrad's Auto Center	\$699.10	Vehicle repair to a 1996 GMC 2500 Pickup. APA verified the vehicle was licensed to UNK. The repair was for multifunction switch and for recharging the AC.	
UNL	Purchasing Card	10/3/2007	Horticulture Project	Menards	\$699.00	Replacement furnace for the shop at the Agriculture Research & Development Center in Mead, NE. U.S. Bank single purchase limit different than application limit.	7

UNIVERSITY OF NEBRASKA PURCHASING CARD ATTESTATION REVIEW
SUMMARY OF ALL TRANSACTIONS TESTED – July 1, 2007 through December 31, 2008

Exhibit A

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UNK	Purchasing Card	7/24/2008	Residence Halls Programming	Polosonsale.com	\$696.60	85 royal blue jersey knit 50/50 polos and standard embroidery (85 polos at \$2.50 each for embroidery) for staff shirts for residence assistants. The transaction was not properly approved.	7
UNL	Ghost Card	11/6/2008	Football	Northwest Airlines	\$693.29	Flight from Baltimore to Lincoln on November 8, 2008 for Jason Ankrah, a football recruit from a high school in Gaithersburg, MD.	
UNMC	Ghost Card	11/6/2007	Psychiatry-Burke	Southwest Airlines	\$688.10	Airfare to Kauai, Hawaii for the annual meeting of the American College of Psychiatrists for Dr. William J. Burke, Professor and Vice Chair of the Department of Psychiatry at UNMC. Adequate supporting documentation was not provided to determine the reasonableness of the trip as it appears some personal days were used.	2, 7
UNMC	Purchasing Card	4/7/2008	PA Special-Special	Hewlett Packard (HP)	\$687.97	No documentation provided; unable to determine what the purchase was for. U.S. Bank single purchase limit different than application limit. The purchase was reconciled by the cardholder.	4, 7
UNMC	Purchasing Card	9/11/2007	Transportation Services	Graham Body	\$687.83	Scheduled servicing of a 1996 Ford Econoline van registered to UNMC.	
UNO	Purchasing Card	9/22/2008	Alegent Health: Substance Abuse	Fedex Kinko's	\$687.50	Copies of reports and training materials for the Substance Abuse & Awareness grant for the Juvenile Justice Institution. Total amount of \$5,421.52 exceed the cardholder transaction limit of \$4,999 and was split into two transactions of \$4,734.02 and \$687.50, which is not allowable. The transaction was not properly approved.	1, 2, 7
UNMC	Purchasing Card	4/22/2008	Gastroenterology	Cincinnati Children's Hospital	\$685.00	Registration to Cincinnati's Children Hospital for Dr. Kunnath to attend the 30th Annual Aspen Conference on Pediatric Gastrointestinal Disease July 20, 2008 through July 25, 2008 in Aspen, CO. The transaction was not properly approved.	7
UNO	Purchasing Card	12/29/2007	Concessions	Walmart	\$682.56	Mountain Dew, Pepsi, Diet Pepsi, Aquafina, and Gatorade. Everything was returned except the Gatorade as University has a contract with Pepsi. Observed refund of \$563.04 for the pop and water. As Gatorade is also a Pepsi product, it should have been returned as well. The purchase of food items is not an allowable use of the card. The purchase was not made through a University contract.	1, 2, 6
UNMC	Purchasing Card	12/27/2007	Newborn Medicine	Paypal - payments@ecmomeeting.com	\$680.00	Registration for Dr. Kaftan for the 24th Annual Children's National Medical Center Symposium ECMO & Advanced Therapies for Respiratory Failure on February 24, 2008 through February 28, 2008 in Keystone, CO. The transaction was not properly approved.	7
UNO	Purchasing Card	8/23/2008	Maverick Village Start-up costs	Dick's Sporting Goods	\$679.98	A Montreal 84" Air Hockey Table with overhead scoring for Maverick Village. Purchase includes shipping of \$199.99. Maverick Village opened in Fall 2008. The transaction was not properly approved.	7
UNMC	Purchasing Card	6/27/2008	Family Medicine	Crossroads Mall	\$679.00	Two \$125, two \$105, two \$75, and one \$55 gift cards from Crossroads Mall for research participants of the Family Medicine department, plus a \$14 handling fee; however, the participant's social security numbers were not obtained for Income Tax reporting. A detailed receipt was not provided. U.S. Bank single purchase limit different than application limit. The purchase was not reconciled by the individual listed on the cardholder application as the reconciler. The transaction was not properly approved.	1, 3, 7

UNIVERSITY OF NEBRASKA PURCHASING CARD ATTESTATION REVIEW
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UNK	Purchasing Card	1/6/2008	Biology	Atelier J. Paquet	\$678.12	20 pine wood insect boxes for display. The purchase totaled \$678.12 and included almost \$200 in shipping after being converted from the Canadian dollar. Cardholder was also the reconciler. The transaction was not properly approved.	7
UNL	Purchasing Card	11/14/2007	EEO Undergraduate Distance Education Materials	MBS Direct	\$678.12	Text books ordered for resale for online/independent classes offered.	
UNL	Purchasing Card	8/29/2008	Forest Service - Cooperative Forest Fire Prevention	Accessories-N-Covers	\$675.00	Topper for a University registered vehicle for protecting equipment used for forest fire training.	
UNL	Purchasing Card	12/11/2007	WCREC Res Facilities	Walmart	\$668.28	100 bags of ice melt, a monthly planner, and one gallon of exterior paint to be used by maintenance. All of the items were used in the maintenance department.	
UNL	Ghost Card	9/23/2008	English Faculty Travel	United Airlines	\$661.89	Airfare for Ruth Nisse, English Professor for a trip to San Francisco to deliver a paper.	
UNO	Purchasing Card	9/25/2008	Men's Athletics - Football	Cytosport Inc	\$660.00	30 - 11oz bottles of chocolate and 20 - 11 oz bottles of vanilla Ready-To-Drink Collegiate Muscle Milk for the athletic training room. The purchase of food is not an allowable use of the card. The cardholder terminated on 8/14/08 prior to the purchase therefore an individual other than the cardholder used the card.	1, 2, 7
UNL	Purchasing Card	2/6/2008	Animal Science Beef	Auto Trans Matic, Inc	\$658.54	Purchase of a rebuilt transmission. Adequate supporting documentation was not provided, and a detailed receipt was not attached. The purchase was not reconciled by the individual listed on the cardholder application as the reconciler. The transaction was not properly approved.	7
UNO	Purchasing Card	5/15/2008	University Bookstore	Amazon.com	\$657.29	One Canon Digital Rebel XTi 10.1MP Digital SLR Camera to be used to take photos of items for resale and featured on the bookstore website. The purchase was not made through a University contract.	1, 6
UNL	Purchasing Card	3/6/2008	Nebraska Forest Service (NFS) - Vehicles	Maxwells Off Road	\$653.60	Running boards for a 2007 Chevy half-ton pickup, registered to UNL. The purchase was not reconciled by the individual listed on the cardholder application as the reconciler.	7
UNO	Purchasing Card	5/2/2008	Grounds - North	Ferguson Florist & Greenhouses	\$653.20	Six different annual flowers. The purchase of flowers is not an allowable use of the card.	2
UNL	Purchasing Card	5/7/2008	Forestry Wildlife Vehicles	Cape Truck Toppers	\$649.00	Truck topper for 2008 white Ford F150 registered to UNL.	
UNO	Purchasing Card	4/16/2008	Civic Participation	Barnes & Noble	\$645.00	43 gift cards for participants in the Deliberative Polling research project. Deliberative Polling is an attempt to use television and public opinion research in a new and constructive way. Participants would receive a \$15 gift certificate to Barnes & Noble. The purchase of gift cards is not an allowable use of the card. Cardholder was also the reconciler. The transaction was not properly approved.	1, 3, 7
UNL	Purchasing Card	2/15/2008	Lied Center	BoliviaMall .com	\$643.35	20 Zampona instruments (pan flutes) for \$29, plus shipping of \$63.35, for the Spring Residency program. The purchase was not reconciled by the individual listed on the cardholder application as the reconciler. U.S. Bank single purchase limit different than application limit.	7

UNIVERSITY OF NEBRASKA PURCHASING CARD ATTESTATION REVIEW
SUMMARY OF ALL TRANSACTIONS TESTED – July 1, 2007 through December 31, 2008

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UNMC	Purchasing Card	3/27/2008	Program of Excellence (POE) - Interdiscipline Bio Prep Training Simulation	4 Wheel Online	\$641.99	Undercover truck bed cover for a 2006 F-150 Super Crew registered to UNMC. The transaction was not properly approved.	7
UNL	Purchasing Card	2/1/2008	Miscellaneous Donors	Walmart	\$638.27	400 buckets, 100 spatulas, and Krazy Glue for Soybean Cyst Nematode sampling.	
UNMC	Purchasing Card	12/15/2007	Thank You Awards	Walmart	\$635.00	25 Wal-Mart gift cards for \$25 each to be used for the Thank U Program, which is not an allowable use of the card. \$10 in shipping was also paid. The purchase was not supported by adequate documentation as serial numbers were not listed on the invoice or other documentation from the vendor. The transaction was not properly approved.	1, 3, 7
UNL	Purchasing Card	3/7/2008	Museum	University of Utah	\$630.00	Registration for Moira Rankin to attend the Science Education Partnership Award 2008 Annual Conference in Washington DC. Moira was the Co-Principal Investigator on Judy Diamond's (Museum Professor) National Institutes of Health World of Viruses grant. Moira is not a University employee, but worked along with Judy Diamond on this grant. Moira is the president of Soundprint Media Inc.	
UNK	Purchasing Card	7/24/2007	Facilities - Central Stores	Conrad's Auto Center	\$628.90	Repair of a Cushman van. This van is used for transporting items on campus and delivering mail. The vehicle is used only on campus and is not licensed.	
UNMC	Purchasing Card	11/19/2007	Assistance to Individuals	Anderson Auto	\$628.13	Repairs to a coach van used to take kids on fieldtrips from the Munroe-Meyer Institute.	
UNMC	Purchasing Card	7/24/2008	Alumni Association - College of Medicine (COM)	Borsheims	\$627.56	Fountain pen from Borsheims for \$586.50, plus sales taxes of \$41.06. The pen was a gift for Dr. Maddrey who delivered the 2008 John S. Latta Centennial Lectureship, which is not a reasonable use of the card. The transaction was not properly approved. The purchase was not reconciled by the individual listed on the cardholder application as the reconciler. The purchase was made by an individual other than the cardholder. U.S. Bank single purchase limit different than application limit. Sales tax was paid.	1, 2, 7
UNL	Purchasing Card	6/30/2007	Weed Science - Knezevic	Walmart	\$621.16	Boat cover, binoculars, safety whistles, first-aid kit, fire extinguisher, anchor, toolbox and tools for use with a research project studying weed issues on lakes.	
UNL	Purchasing Card	5/13/2008	Athletic Performance	Husker Power, Inc.	\$607.00	Jump station to measure the vertical jump of athletes. Purchase includes \$457 for jump station and \$150 for shipping. The purchase was not reconciled by the individual listed on the cardholder application as the reconciler. The transaction was approved however not by the approving official documented on the cardholder application.	7
UNO	Purchasing Card	5/20/2008	University Bookstore	UNL School of Natural Resources	\$600.00	20 copies of the book "Flora of Nebraska" for resale at the UNO Bookstore. Payments to other University departments are not an allowable use of the card. The transaction was not properly approved.	1, 2, 7
UNMC	Purchasing Card	8/5/2008	UNMC Image Campaign	Knights of Aksarben Foundation	\$600.00	Half page ad in the River City Round Up Program noting UNMC received a 2008 Heritage Award. The transaction was not properly approved.	7

UNIVERSITY OF NEBRASKA PURCHASING CARD ATTESTATION REVIEW
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Exhibit A

Campus	Transaction Type	Transaction Date	Cost Center Description	Merchant Name	Amount	Description of Items Purchased	Comment #
UNL	Purchasing Card	4/28/2008	University Press OP	George Mason University Foundation AWP	\$600.00	Full page ad that was placed in the program for the AWP 2009 Bookfair in Chicago. The University Press primarily publishes nonfiction books and scholarly journals, along with a few titles per season in contemporary and regional prose and poetry. Ads are placed in order to promote the publications they are selling at the bookfair. The transaction was not properly approved.	7
UNL	Purchasing Card	5/8/2008	BSM-Stock (inv)	Paypal - multimeter_depot	\$599.95	A stock inventory item, Tekpower programmable TTL/USB Electronic Load. The purchase was not reconciled by the individual listed on the cardholder application as the reconciler. The transaction was not properly approved.	7
UNMC	Purchasing Card	5/19/2008	Transportation Services	Certified Fleet Service	\$582.00	DOT inspection, battery, service call, and adjustment of clutch for a 1999 Freightliner registered to UNMC.	
UNMC	Purchasing Card	8/31/2007	Computer Support	Pratt Audio Visual & Video	\$577.50	Three Sony Cameras & Sony Camera Domes for distant learning education. Total purchase amount of \$5,152.50 exceeded cardholder limit of \$4,999 and was split into two transactions of \$577.50 and \$4,575.00, which is not allowable. The transaction was not properly approved.	1, 2, 7
UNMC	Purchasing Card	10/27/2008	Village Pointe Med Spa - Clinic	Paypal - bargainbin34	\$575.00	Waterloo medical procedures storage cart for \$375, plus \$200 shipping. The item was purchased on eBay. The purchase was not reconciled by the individual listed on the cardholder application as the reconciler. The card was not set up with any MCC restrictions. The purchase was not made through a University contract. The transaction was not properly approved.	1, 6, 7
UNL	Purchasing Card	8/20/2007	Othmer Match for Jensen Fd-Discretionary	Carlson Wagonlit Travel	\$574.91	Registration for Ahyoung Sung for Empirical Software Engineering and Measurement symposium. The purchase was made from a vendor with a blocked Merchant Category Code (MCC). This MCC was unblocked for the cardholder; however there was a lack of documentation to support the approval of this unblocking.	7
UNMC	Purchasing Card	11/2/2007	Family Medicine	Crossroads Mall	\$574.00	20 - \$25 and 2 - \$15 gift cards from Crossroads Mall for research participants of the Family Medicine department, plus a \$44 handling fee; however, the participant's social security numbers were not obtained for Income Tax reporting. The purchase was not reconciled by the individual listed on the cardholder application as the reconciler. Transaction was not properly approved. Transaction limit per U.S. Bank did not agree to transaction limit per cardholder application.	1, 3, 7
UNMC	Purchasing Card	9/11/2007	Transportation Services	Graham Body	\$568.65	Oil change, filters, belts, brake pads, patching tire, and seat belt replacement on a 2000 Dodge Ram Van registered to UNMC.	
UNMC	Purchasing Card	5/14/2008	General Operating - Medicine	Paypal - HR Systems, Inc.	\$560.00	Training course - Motivation, Rewards, Recognition on May 7th at the UNO Alumni Center provided by HR Systems. The course was provided through UNMC continuing education and lasted 4 hours.	
UNL	Purchasing Card	5/15/2008	Athletics, Track	Sonic Cameras	\$559.37	Sony HDV camcorder and accessories (filter kit, 10 pack HD DVC cassette, tripod, video bag, battery pack) for the track department. Camera was setup above the track to videotape practice. Total invoice was \$3,559.37. The single purchase was initially declined and then split up into four payments of \$1,000; \$1,000; \$1,000 and \$559.37, which is not allowable. The purchase was not made through a University contract. The purchase exceeded the cardholder transaction limit and there was no documentation to support the change.	1, 2, 6, 7

UNIVERSITY OF NEBRASKA PURCHASING CARD ATTESTATION REVIEW
SUMMARY OF ALL TRANSACTIONS TESTED – July 1, 2007 through December 31, 2008

Exhibit A

Campus	Transaction Type	Transaction Date	Cost Center Description	Merchant Name	Amount	Description of Items Purchased	Comment #
UNL	Ghost Card	10/26/2007	Athletics, Rifle	Northwest Airlines	\$558.97	Round trip airfare from Lincoln to White Plains, NY on November 17, 2007 and back on November 18, 2007 for Morgan C. Hicks, rifle head coach. Coach and six players attended the Army triangular for the rifle team.	
UNK	Purchasing Card	8/13/2007	Pepsi Initiatives-Student Life Enhancement	Oriental Trading Company	\$558.50	Decorations for the school year opening dance (Blue and Gold), including 14 mega assorted color print paper bags, two plastic lei garland (100 ft), two hula girl yard signs, 10 decorative hibiscus flowers (24 pc), one assorted bright flower petals, two cardboard luau yard signs, one mega luau lei assortment (108 pc), one mega simulated silk lei asst (100 pc), one mega plastic lei assortment (50 pc), one mega plastic lei assortment (100 pc), five metallic tropical bead necklaces, two jumbo carnation leis, three kukui nut leis, two pirate decoration tapes, two tropical fern leaf leis, and two mega simulated silk lei assortments (50 pc). The transaction was not properly approved.	7
UNMC	Purchasing Card	12/24/2008	Building Repairs & Maintenance	Centerpoint Group Inc	\$558.38	Service and repair of vacuum pumps. This purchase was a part of a \$18,963.74 transaction; the cardholder split the transaction into multiple payments of \$3,493.30, \$3,174.50, \$2,568.30, \$2,477.02, \$2,257.50, \$1,868.23, \$1,636.38, \$930.13, and \$558.38. Pyramiding is not allowable. No signed cardholder acknowledgment was on file. The purchase exceeded the transaction limit per the cardholder application (\$1,499) and there was no documentation to support the change of the limit. The transaction was not properly approved.	1, 2, 7
UNL	Purchasing Card	7/16/2008	Engineering Administrative Services	Acacia	\$558.00	Two bamboo screens for former business officer of the College of Engineering. She is no longer employed by the university. The screens were observed standing in a corner in her former office -- not currently in use, which is not a reasonable use of the card. The transaction was not properly approved. The purchase was not reconciled by the individual listed on the cardholder application as the reconciler.	1, 2, 7
UNL	Purchasing Card	11/2/2007	Barkley Trust Fund	Walmart	\$557.44	Two camcorders and two tripods to replace irreparable camcorders and tripods. The purchase was not made through University contract.	1, 6
UNL	Purchasing Card	4/11/2008	Landscape Services - Non-Stock	Benes Service Company Inc	\$556.91	Gaskets, pistons, and seals per vendor invoice for landscape services. The purchase is not an allowable use of the card as vehicle repair and maintenance is not allowable. The purchase was not reconciled by the individual listed on the cardholder application as the reconciler.	1, 2, 7
UNMC	Purchasing Card	7/14/2008	Chancellor	Borsheims	\$542.10	Nine watches (\$56.08 each) and two pens (\$18.69 each) for gifts for Chancellor Harold Maurer's trip to China in August 2008.	
UNMC	Purchasing Card	12/13/2008	Transplant	Target	\$539.08	Two \$100 Target gift cards, baby items, clothing, crayons, glue, and toys for the adopt a family program, which is not an allowable use of the card as gift cards can only be purchased for research participants. The transaction was not properly approved.	1, 3, 7
UNL	Purchasing Card	12/3/2007	BSE-Rogers	Carquest	\$536.43	Parts to fix a 1988 Chevy Truck at Rogers Memorial Farm to pass safety inspection. Parts purchased for front end suspension steering and brakes. The purchase is not an allowable use of the card as vehicle repair and maintenance is not allowable. The transaction was approved however not by the approving official documented on the cardholder application.	1, 2, 7

UNIVERSITY OF NEBRASKA PURCHASING CARD ATTESTATION REVIEW
SUMMARY OF ALL TRANSACTIONS TESTED – July 1, 2007 through December 31, 2008

Exhibit A

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UNO	Purchasing Card	10/31/2008	Men's Athletics - Basketball	National Association of Basketball Coaches	\$535.00	2009-2010 Division II Assistant Membership Dues to the National Association of Basketball Coaches for Randall Herbst, Assistant Men's Basketball coach of \$125. Purchase also includes \$160 for the 2009 NABC convention held in Detroit, Michigan April 2 through 6, 2009, and \$250 for a Final Four ticket. The purchase of the Final Four ticket is not a reasonable use of the card. UNO is an NCAA Division II school. This Final Four was for NCAA Division I schools. The purchase was not made by the cardholder but by the reconciler.	1, 2, 7
UNL	Event Card	3/2/2008	Athletics, Swimming	National Car Rental	\$533.32	Car rental for women's swimming trip to the Big 12 Championship in Austin, TX from February 26, 2008 through March 2, 2008. The minivan charges included: five days (\$80 each), other fees, and car rental taxes (\$133.32).	
UNMC	Purchasing Card	11/7/2008	Village Pointe Med Spa - Clinic	Walmart	\$532.57	Trash cans, surge protectors, step stool, shower curtain, batteries, fire safe (\$148), tissues, labeler and label tape, bath scales, and coffeemaker. The GE black coffeemaker was crossed out on the receipt and initialed, which is not an allowable use of the card as personal items are not allowable. A signed cardholder agreement was not on file. The purchase was made by an individual other than the cardholder. The purchase was not made through a University contract. The transaction was not properly approved.	1, 2, 6, 7
UNMC	Purchasing Card	8/13/2008	Thank You Awards	BP (Gas station)	\$524.45	20 BP gift cards for \$25 each to be used for the Thank U Program, which is not an allowable use of the card. A \$17.50 processing fee and \$6.95 in shipping was also paid. The purchase was not supported by adequate documentation as serial numbers were not listed on the invoice or other documentation from the vendor. The transaction was not properly approved.	1, 3, 7
UNMC	Purchasing Card	12/11/2007	Thank You Awards	BP (Gas station)	\$524.45	20 BP gift cards for \$25 each to be used for the Thank U Program, which is not an allowable use of the card. A \$17.50 processing fee and \$6.95 in shipping was also paid. The purchase was not supported by adequate documentation as serial numbers were not listed on the invoice or other documentation from the vendor. The transaction was not properly approved.	1, 3, 7
UNMC	Purchasing Card	4/9/2008	Thank You Awards	BP (Gas station)	\$524.45	20 BP gift cards for \$25 each to be used for the Thank U Program, which is not an allowable use of the card. A \$17.50 processing fee and \$6.95 in shipping was also paid. The purchase was not supported by adequate documentation as serial numbers were not listed on the invoice or other documentation from the vendor. The transaction was not properly approved.	1, 3, 7
UNMC	Purchasing Card	6/19/2008	Thank You Awards	BP (Gas station)	\$524.45	20 BP gift cards for \$25 each to be used for the Thank U Program, which is not an allowable use of the card. A \$17.50 processing fee and \$6.95 in shipping was also paid. The purchase was not supported by adequate documentation as serial numbers were not listed on the invoice or other documentation from the vendor. The transaction was not properly approved.	1, 3, 7
UNK	Purchasing Card	8/16/2007	Custodial Services	Conrad's Auto Center	\$524.01	Repair of a Grand Prix which was licensed to UNK. The repair was for a multifunction switch and for recharging the AC.	

UNIVERSITY OF NEBRASKA PURCHASING CARD ATTESTATION REVIEW
SUMMARY OF ALL TRANSACTIONS TESTED – July 1, 2007 through December 31, 2008

Exhibit A

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UNMC	Purchasing Card	11/16/2007	Liver Transplant Patient Fund	Target	\$520.00	26 gift cards at \$20 each given to pediatric transplant patient parents at the annual Lunch Bunch Holiday Party, which is not an allowable use of the card as gift cards can only be purchased for research participants. The purchase was not supported by adequate documentation, including who received the gift cards. The transaction was not properly approved.	1, 3, 7
UNMC	Purchasing Card	11/16/2007	Liver Transplant Patient Fund	Walmart	\$520.00	26 gift cards at \$20 each given to pediatric transplant patient parents at the annual Lunch Bunch Holiday Party, which is not an allowable use of the card as gift cards can only be purchased for research participants. The purchase was not supported by adequate documentation, including who received the gift cards. The transaction was not properly approved.	1, 3, 7
UNL	Purchasing Card	11/1/2007	School of Music/Opera Theatre	Premier Industries	\$520.00	Materials for set construction (molding and balusters) for an opera. Total purchase was \$1,520 split into 2 transactions of \$1,000 and \$520, which is not allowable. Cardholder received a violation letter.	1, 2, 7
UNL	Purchasing Card	7/15/2008	SNR	Wild Digital	\$519.98	Lens for a digital camera and lens filter for \$1,519.98. The purchase was split into two separate transactions of \$1,000.00 and \$519.98, which is not allowable. The purchase was not reconciled by the individual listed on the cardholder application as the reconciler. The purchase was not made through a University contract.	1, 2, 6, 7
UNL	Purchasing Card	7/2/2008	Communications and Marketing	Sheraton Hotels Greensboro	\$518.95	Electrical and internet access for a booth at the National Association of County Agricultural Agents Annual Meeting.	
UNL	Purchasing Card	9/4/2007	POE - Survey Research and Methodology (SRAM)/Gallup	J C Penney	\$515.44	Four blinds from JCPenney for office space in the Gallup Building, occupied by the Survey Research & Methodology department, which were special ordered because of their irregular size. The blinds are no longer being used as the department had to move. The reconciler does not agree to the reconciler listed on the cardholder application. The transaction was not properly approved.	1, 7
UNO	Purchasing Card	11/25/2008	Health, Physical Education, and Recreation (HPER) Recreation Program	UNO Campus Recreation	\$515.00	14 registrations at \$35 each for eight professional and six student NIRSA (National Intramural-Recreational Sports Association) members to attend a workshop and one \$25 registration for the Student LeadOn Conference held at UNO on November 14, 2008. Two individuals wrote personal checks for UNO hockey tickets available through the registration. Payments to other University departments are not an allowable use of the card.	1, 2
UNMC	Purchasing Card	2/15/2008	Thank You Awards	BP (Gas station)	\$510.95	20 BP gift cards for \$25 each to be used for the Thank U Program, which is not an allowable use of the card. \$10.95 in shipping was also paid. The purchase was not supported by adequate documentation as serial numbers were not listed on the invoice or other documentation from the vendor. The transaction was not properly approved.	1, 3, 7
UNL	Purchasing Card	2/14/2008	RLH Meat Animal Research Center (MARC) - Resale & Reuse	Dish Network	\$509.87	Basic cable for the fitness center at the US Meat Animal Research Center in Clay Center, NE. Payment is for a one year's subscription for the MAX view package at \$41.99/month, plus one month of local channels at \$5.99/month.	

UNIVERSITY OF NEBRASKA PURCHASING CARD ATTESTATION REVIEW
SUMMARY OF ALL TRANSACTIONS TESTED – July 1, 2007 through December 31, 2008

Exhibit A

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UNMC	Purchasing Card	7/19/2007	Thank You Awards	Barnes & Noble	\$508.55	20 Barnes & Noble gift cards for \$25 each to be used for the Thank U Program, which is not an allowable use of the card. \$7.95 in shipping was also paid. The purchase was not supported by adequate documentation as serial numbers were not listed on the invoice or other documentation from the vendor. The transaction was not properly approved.	1, 3, 7
UNMC	Purchasing Card	11/22/2007	Thank You Awards	Barnes & Noble	\$507.95	Gift cards for the Thank U Program; however, the receipt was not itemized. This is not an allowable use of the card. Based on prior transactions, \$7.95 in shipping was also paid. The purchase was not supported by adequate documentation as serial numbers were not listed on the invoice or other documentation from the vendor. The transaction was not properly approved.	1, 3, 7
UNMC	Purchasing Card	12/6/2007	Thank You Awards	Olive Garden	\$507.95	20 Olive Garden gift cards for \$25 each to be used for the Thank U Program, which is not an allowable use of the card. \$7.95 in shipping was also paid. The purchase was not supported by adequate documentation as serial numbers were not listed on the invoice or other documentation from the vendor. The transaction was not properly approved.	1, 3, 7
UNMC	Purchasing Card	5/6/2008	Thank You Awards	Barnes & Noble	\$507.95	20 Barnes & Noble gift cards for \$25 each to be used for the Thank U Program, which is not an allowable use of the card. \$7.95 in shipping was also paid. The purchase was not supported by adequate documentation as serial numbers were not listed on the invoice or other documentation from the vendor. The transaction was not properly approved. The cardholder also reconciled the transaction.	1, 3, 7
UNMC	Purchasing Card	2/27/2008	Administrative Support	Newegg.com	\$507.90	Nikon D40 Kit Black 6.1 MP digital camera for multimedia work.	
UNMC	Purchasing Card	10/29/2008	Thank You Awards	BP (Gas station)	\$506.95	20 - \$25 BP gift cards for Thank-U Program, which is not an allowable use of the card. \$6.95 in shipping was also paid. U.S. Bank single purchase limit different than application limit.	1, 3, 7
UNK	Purchasing Card	8/14/2008	Maintenance	Conrad's Auto Center	\$505.52	Repair of a 1994 Dodge Ram Van. APA was unable to verify the vehicle was owned by UNK. Repair included approximately \$325 for parts and \$176 for labor and \$5 in fees.	
UNMC	Purchasing Card	3/24/2008	Thank You Awards	Rock Bottom Restaurants	\$505.00	Gift cards at Rock Bottom Restaurants for the Thank U Program, which is not an allowable use of the card. The invoice was not itemized. The purchase was not supported by adequate documentation as serial numbers were not listed on the invoice or other documentation from the vendor. The transaction was not properly approved.	1, 3, 7
UNMC	Purchasing Card	9/17/2007	Thank You Awards	Bon-Ton Stores	\$504.00	20 Bon-Ton stores gift cards for \$25 each to be used for the Thank U Program, which is not an allowable use of the card. \$4 for delivery was also charged. The purchase was not supported by adequate documentation as 5 of the cards purchased were not listed on the electronic log as given out. The transaction was not properly approved.	1, 3, 7
UNMC	Purchasing Card	12/6/2007	Thank You Awards	Applebee's	\$503.00	20 Applebee's gift cards for \$25 each to be used for the Thank U Program, which is not an allowable use of the card. \$3 in shipping was also paid. The purchase was not supported by adequate documentation as serial numbers were not listed on the invoice or other documentation from the vendor. The transaction was not properly approved.	1, 3, 7

UNIVERSITY OF NEBRASKA PURCHASING CARD ATTESTATION REVIEW
SUMMARY OF ALL TRANSACTIONS TESTED – July 1, 2007 through December 31, 2008

Exhibit A

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UNMC	Purchasing Card	4/21/2008	Thank You Awards	Applebee's	\$503.00	20 Applebee's gift cards for \$25 each to be used for the Thank U Program, which is not an allowable use of the card. \$3 in shipping was also paid. The purchase was not supported by adequate documentation as serial numbers were not listed on the invoice or other documentation from the vendor. The transaction was not properly approved.	1, 3, 7
UNMC	Purchasing Card	7/11/2007	Thank You Awards	Target	\$501.95	20 Target gift cards for \$25 each to be used for the Thank U Program, which is not an allowable use of the card. \$1.95 in shipping was also paid. The purchase was not supported by adequate documentation as serial numbers were not listed on the invoice or other documentation from the vendor. The transaction was not properly approved.	1, 3, 7
UNMC	Purchasing Card	8/7/2007	Thank You Awards	Target	\$501.95	20 Target gift cards for \$25 each to be used for the Thank U Program, which is not an allowable use of the card. \$1.95 in shipping was also paid. The purchase was not supported by adequate documentation as serial numbers were not listed on the invoice or other documentation from the vendor. The transaction was not properly approved.	1, 3, 7
UNMC	Purchasing Card	9/18/2007	Thank You Awards	Target	\$501.95	20 Target gift cards for \$25 each to be used for the Thank U Program, which is not an allowable use of the card. \$1.95 in shipping was also paid. The purchase was not supported by adequate documentation as serial numbers were not listed on the invoice or other documentation from the vendor. The transaction was not properly approved.	1, 3, 7
UNMC	Purchasing Card	8/5/2008	Thank You Awards	Walmart	\$501.80	20 Wal-Mart gift cards for \$25 each to be used for the Thank U Program, which is not an allowable use of the card. \$1.80 in shipping was also paid. The purchase was not supported by adequate documentation as serial numbers were not listed on the invoice or other documentation from the vendor. The transaction was not properly approved.	1, 3, 7
UNMC	Purchasing Card	8/28/2008	Thank You Awards	Walmart	\$501.80	20 Wal-Mart gift cards for \$25 each to be used for the Thank U Program, which is not an allowable use of the card. \$1.80 in shipping was also paid. The purchase was not supported by adequate documentation as serial numbers were not listed on the invoice or other documentation from the vendor. The transaction was not properly approved.	1, 3, 7
UNMC	Purchasing Card	9/22/2007	Thank You Awards	Walmart	\$501.80	20 Wal-Mart gift cards for \$25 each to be used for the Thank U Program, plus \$1.80 shipping. Purchase of gift cards not related to research participants not allowed. Purchase was not adequately documented as 2 of the card could not be traced to the electronic database to track the cards. The transaction was not properly approved.	1, 3, 7
UNMC	Purchasing Card	10/31/2007	Thank You Awards	Walmart	\$501.80	20 Wal-Mart gift cards for \$25 each to be used for the Thank U Program, which is not an allowable use of the card. \$1.80 in shipping was also paid. The purchase was not supported by adequate documentation as serial numbers were not listed on the invoice or other documentation from the vendor. The transaction was not properly approved.	1, 3, 7

UNIVERSITY OF NEBRASKA PURCHASING CARD ATTESTATION REVIEW
SUMMARY OF ALL TRANSACTIONS TESTED – July 1, 2007 through December 31, 2008

Exhibit A

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UNMC	Purchasing Card	11/20/2007	Thank You Awards	Walmart	\$501.80	20 Wal-Mart gift cards for \$25 each to be used for the Thank U Program, which is not an allowable use of the card. \$1.80 in shipping was also paid. The purchase was not supported by adequate documentation as serial numbers were not listed on the invoice or other documentation from the vendor. The transaction was not properly approved.	1, 3, 7
UNMC	Purchasing Card	12/4/2007	Thank You Awards	Walmart	\$501.80	20 Wal-Mart gift cards for \$25 each to be used for the Thank U Program, which is not an allowable use of the card. \$1.80 in shipping was also paid. The purchase was not supported by adequate documentation as serial numbers were not listed on the invoice or other documentation from the vendor. The transaction was not properly approved.	1, 3, 7
UNMC	Purchasing Card	2/23/2008	Thank You Awards	Walmart	\$501.80	20 Wal-Mart gift cards for \$25 each to be used for the Thank U Program, which is not an allowable use of the card. \$1.80 in shipping was also paid. The purchase was not supported by adequate documentation as serial numbers were not listed on the invoice or other documentation from the vendor. The transaction was not properly approved.	1, 3, 7
UNMC	Purchasing Card	4/2/2008	Thank You Awards	Walmart	\$501.80	20 Wal-Mart gift cards for \$25 each to be used for the Thank U Program, which is not an allowable use of the card. \$1.80 in shipping was also paid. The purchase was not supported by adequate documentation as serial numbers were not listed on the invoice or other documentation from the vendor. The transaction was not properly approved.	1, 3, 7
UNMC	Purchasing Card	5/2/2008	Thank You Awards	Walmart	\$501.80	20 Wal-Mart gift cards for \$25 each to be used for the Thank U Program, which is not an allowable use of the card. \$1.80 in shipping was also paid. The purchase was not supported by adequate documentation as serial numbers were not listed on the invoice or other documentation from the vendor. Cardholder also reconciled the document. The transaction was not properly approved.	1, 3, 7
UNMC	Purchasing Card	5/21/2008	Thank You Awards	Walmart	\$501.80	20 Wal-Mart gift cards for \$25 each to be used for the Thank U Program, which is not an allowable use of the card. Serial numbers were provided and traced to the electronic database. \$1.80 in shipping was also paid. The transaction was not properly approved.	1, 3, 7
UNMC	Purchasing Card	6/18/2008	Thank You Awards	Walmart	\$501.80	20 Wal-Mart gift cards for \$25 each to be used for the Thank U Program, which is not an allowable use of the card. \$1.80 in shipping was also paid. The purchase was not supported by adequate documentation as serial numbers were not listed on the invoice or other documentation from the vendor. The transaction was not properly approved.	1, 3, 7
UNL	Purchasing Card	7/31/2008	Transportation Services	Anderson Auto	\$500.82	Bumper assembly and repair of vehicle for Transportation Services for a vehicle registered to the University. Purchase of vehicle repairs or maintenance is not allowed.	1, 2
UNO	Purchasing Card	9/13/2007	Aquatic Center	American Red Cross	\$500.00	Annual swim lessons/water safety instructor certifications which includes price of books and certificates.	

UNIVERSITY OF NEBRASKA PURCHASING CARD ATTESTATION REVIEW
SUMMARY OF ALL TRANSACTIONS TESTED – July 1, 2007 through December 31, 2008

Exhibit A

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UNK	Event Card	8/29/2008	Volleyball	First Hawaiian Bank	\$500.00	Cash advance of \$500 from the First Hawaiian Bank on August 29, 2008. It appears \$460 was spent on 23 meals for both of the Northwest Airlines flights (\$10 per person) and \$29.25 was spent on parking at Eppey. However, neither of those expenses had actual itemized receipts attached. An affidavit stated the stewardesses did not give any kind of a receipt and there was no supporting documentation for the parking expense. Since Rick Squiers did not have the cash to pay for the meals on August 27, 2008, it appears he used the advance to reimburse himself for the first flight's meals. The reconciler also had blank signed affidavits on file for this cardholder. Cash advance did not have adequate supporting documentation. UNK does not have a separate event card policy.	1, 5, 7
UNMC	Purchasing Card	7/30/2008	Minority Faculty Recruitment-General Medicine	Walmart	\$500.00	50 - \$10 gift cards to Wal-Mart for participants in the research study, "Type 2 Diabetic Adults' Knowledge and Perceptions of Their Children's Risk of Developing Diabetes." Purchase of gift cards for research participants, but not adequately recorded for Income Tax purposes. Purchase did not have adequate supporting documentation as the participants were required to complete a survey and sign for the cards. Of 20 cards tested, one did not have a signature for receipt of the gift card and 2 surveys could not be found. Purchase was not properly approved.	1, 3, 7
UNMC	Purchasing Card	7/30/2008	Minority Faculty Recruitment-General Medicine	Walmart	\$500.00	50 - \$10 gift cards to Wal-Mart for participants in the research study, "Type 2 Diabetic Adults' Knowledge and Perceptions of Their Children's Risk of Developing Diabetes." Purchase of gift cards for research participants, but not adequately recorded for Income Tax purposes. Purchase did not have adequate supporting documentation as the participants were required to complete a survey and sign for the cards. Of 20 cards tested, one did not have a signature for receipt of the gift card and 2 surveys could not be found. Purchase was not properly approved.	1, 3, 7
UNMC	Purchasing Card	6/12/2008	Minority Faculty Recruitment-General Medicine	Walmart	\$500.00	50 - \$10 gift cards to Wal-Mart for participants in the research study, "Type 2 Diabetic Adults' Knowledge and Perceptions of Their Children's Risk of Developing Diabetes." Purchase of gift cards for research participants, but not adequately recorded for Income Tax purposes. Purchase did not have adequate supporting documentation as the participants were required to complete a survey and sign for the cards. Of 20 cards tested, one did not have a signature for receipt of the gift card and 2 surveys could not be found. Purchase was not properly approved.	1, 3, 7
UNMC	Purchasing Card	6/12/2008	Minority Faculty Recruitment - Internal Medicine - Geriatrics	Walmart	\$500.00	50 - \$10 gift cards to Wal-Mart for participants in the research study, "Type 2 Diabetic Adults' Knowledge and Perceptions of Their Children's Risk of Developing Diabetes." Purchase of gift cards for research participants, but not adequately recorded for Income Tax purposes. Purchase did not have adequate supporting documentation as the participants were required to complete a survey and sign for the cards. Of 20 cards tested, one did not have a signature for receipt of the gift card and 2 surveys could not be found. Purchase was not properly approved.	1, 3, 7

UNIVERSITY OF NEBRASKA PURCHASING CARD ATTESTATION REVIEW
SUMMARY OF ALL TRANSACTIONS TESTED – July 1, 2007 through December 31, 2008

Exhibit A

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UNMC	Purchasing Card	10/31/2008	Pulmonary (Internal Medicine)	Florida Education Fund	\$500.00	Membership to the McKnight Florida Education Fund Alumni Association for Diane Allen-Gipson, Assistant Professor of the Internal Medicine Section of Pulmonary and Critical Care. No itemized receipt was provided, only thank you email for the receipt of a donation - no amounts were indicated. Purchase was not properly approved.	4, 7
UNMC	Purchasing Card	7/10/2008	Watanabe Fund for HIV/AIDS Research & Care	Target	\$500.00	50 - \$10 gift cards from Target for research participants of the Infectious Disease of Internal Medicine department. Purchase of gift cards for research participants, but not adequately recorded for Income Tax purposes. Purchase did not have adequate supporting documentation. Purchase was not properly approved. U.S. Bank single purchase limit different than cardholder application limit.	1, 3, 7
UNMC	Purchasing Card	4/2/2008	Watanabe Fund for HIV/AIDS Research & Care	Target	\$500.00	50 - \$10 gift cards from Target to give to research participants of the Infectious Disease of Internal Medicine department. Purchase of gift cards for research participants, but not adequately recorded for Income Tax purposes. Purchase did not have adequate supporting documentation. Purchase was not properly approved. U.S. Bank single purchase limit different than cardholder application limit.	1, 3, 7
UNMC	Purchasing Card	10/16/2008	National AIDS Education & Training Center	Barnes & Noble	\$500.00	Two \$50 and four \$100 gift cards from Barnes & Noble given to speakers at a conference held at the Scott Conference Center on behalf of the Infectious Disease of Internal Medicine department. Purchase of gift cards not related to research participants not allowed. Purchase did not have adequate supporting documentation as recipients of gift cards were not noted. Purchase was not properly approved. U.S. Bank single purchase limit different than cardholder application limit.	1, 3, 7
UNMC	Purchasing Card	10/5/2007	Vascular Risk after Kidney Transplant	Walmart	\$500.00	25 - \$20 gift cards to Wal-Mart for research participants of the Endocrinology department. Purchase of gift cards for research participants, but not adequately recorded for Income Tax purposes. Cardholder reconciled this transaction. Purchase was not properly approved. Someone other than the cardholder made the purchase.	1, 3, 7
UNMC	Purchasing Card	10/5/2007	Vascular Risk after Kidney Transplant	Walmart	\$500.00	25 - \$20 gift cards to Wal-Mart for research participants of the Endocrinology department. Purchase of gift cards for research participants, but not adequately recorded for Income Tax purposes. Cardholder reconciled this transaction. Purchase was not properly approved. Someone other than the cardholder made the purchase.	1, 3, 7
UNMC	Purchasing Card	10/17/2008	Vascular Risk after Kidney Transplant	Walmart	\$500.00	25 - \$20 gift cards to Wal-Mart for research participants of the Endocrinology department. Purchase of gift cards for research participants, but not adequately recorded for Income Tax purposes. Cardholder reconciled this transaction. Purchase was not properly approved. Someone other than the cardholder made the purchase.	1, 3, 7
UNMC	Purchasing Card	10/17/2008	Vascular Risk after Kidney Transplant	Walmart	\$500.00	25 - \$20 gift cards to Wal-Mart for research participants of the Endocrinology department. Purchase of gift cards for research participants, but not adequately recorded for Income Tax purposes. Cardholder reconciled this transaction. Purchase was not properly approved. Someone other than the cardholder made the purchase.	1, 3, 7

UNIVERSITY OF NEBRASKA PURCHASING CARD ATTESTATION REVIEW
SUMMARY OF ALL TRANSACTIONS TESTED – July 1, 2007 through December 31, 2008

Exhibit A

Campus	Transaction Type	Transaction Date	Cost Center Description	Merchant Name	Amount	Description of Items Purchased	Comment #
UNMC	Purchasing Card	10/17/2008	Vascular Risk after Kidney Transplant	Walmart	\$500.00	25 - \$20 gift cards to Wal-Mart for research participants of the Endocrinology department. Purchase of gift cards for research participants, but not adequately recorded for Income Tax purposes. Cardholder reconciled this transaction. Purchase was not properly approved. Someone other than the cardholder made the purchase.	1, 3, 7
UNMC	Purchasing Card	8/2/2007	Vascular Risk after Kidney Transplant	Target	\$500.00	25 - \$20 gift cards to Target for research participants for the Endocrinology department. Purchase of gift cards for research participants, but not adequately recorded for Income Tax purposes. Cardholder reconciled this transaction. Purchase was not properly approved. Someone other than the cardholder made the purchase.	1, 3, 7
UNMC	Purchasing Card	10/17/2008	Div of Diabetes, Endocrinology & Metabolism (DEM) Prof Svs Fees	Walmart	\$500.00	25 - \$20 gift cards to Wal-Mart for research participants of the Endocrinology department. Purchase of gift cards for research participants, but not adequately recorded for Income Tax purposes. Cardholder reconciled this transaction. Purchase was not properly approved. Someone other than the cardholder made the purchase.	1, 3, 7
UNMC	Purchasing Card	3/29/2008	Douglas County Health Dept Agreement	Target	\$500.00	50 - \$10 Target gift cards to be given to UNMC residents as a thank you for presentations given on their own time. Purchase of gift cards not related to research participants not allowed. Purchase was not adequately documented, as recipients of the gift cards were not noted. Cardholder reconciled this transaction.	1, 3, 7
UNMC	Purchasing Card	9/26/2007	Graduate Application Fee(\$25)	Indiana University Foundation	\$500.00	Renewal membership for David A Crouse, Associate Vice Chancellor, for the Association for Practical and Professional Ethics. Purchase was not properly approved.	7
UNMC	Purchasing Card	10/30/2008	Thank You Awards	Nebraska Furniture Mart	\$500.00	20 - \$25 Nebraska Furniture Mart gift cards for Thank-U Program. Purchase of gift cards not related to research participants not allowed. U.S. Bank single purchase limit different than cardholder application limit. Documentation not adequate, as APA could only determine who received 19 of the 20 gift cards.	1, 3, 7
UNMC	Purchasing Card	12/4/2008	Thank You Awards	The Home Depot	\$500.00	20 - \$25 Home Depot gift cards for Thank-U Program. Purchase of gift cards not related to research participants not allowed. The purchase was not supported by adequate documentation as serial numbers were not listed on the invoice or other documentation from the vendor. U.S. Bank single purchase limit different than cardholder application limit.	1, 3, 7
UNMC	Purchasing Card	12/10/2008	Thank You Awards	Outback Steakhouse	\$500.00	20 - \$25 Outback gift cards for Thank-U Program. Invoice indicates the order included 5 - \$20 bonus cards. Purchase of gift cards not related to research participants not allowed. The purchase was not supported by adequate documentation as serial numbers were not listed on the invoice or other documentation from the vendor. The purchase was made from a vendor with a blocked Merchant Category Code (MCC). This MCC was unblocked for the cardholder; however there was a lack of documentation to support the approval of this unblocking. U.S. Bank single purchase limit different than cardholder application limit.	1, 3, 7
UNMC	Purchasing Card	12/17/2008	Thank You Awards	Nebraska Furniture Mart	\$500.00	20 - \$25 Nebraska Furniture Mart gift cards for Thank-U Program. Purchase of gift cards not related to research participants not allowed. U.S. Bank single purchase limit different than cardholder application limit.	1, 3, 7

UNIVERSITY OF NEBRASKA PURCHASING CARD ATTESTATION REVIEW
SUMMARY OF ALL TRANSACTIONS TESTED – July 1, 2007 through December 31, 2008

Exhibit A

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UNMC	Purchasing Card	7/1/2008	Thank You Awards	Target	\$500.00	20 Target gift cards for \$25 each to be used for the Thank U Program. Purchase of gift cards not related to research participants not allowed. The purchase was not supported by adequate documentation as serial numbers were not listed on the invoice or other documentation from the vendor. Transaction was not properly approved.	1, 3, 7
UNMC	Purchasing Card	8/6/2008	Thank You Awards	Target	\$500.00	20 Target gift cards for \$25 each to be used for the Thank U Program. Purchase of gift cards not related to research participants not allowed. The purchase was not supported by adequate documentation as serial numbers were not listed on the invoice or other documentation from the vendor. Transaction was not properly approved.	1, 3, 7
UNMC	Purchasing Card	11/30/2007	Thank You Awards	Bon-Ton Stores	\$500.00	20 Bon-Ton Stores (Younkers) gift cards for \$25 each to be used for the Thank U Program. Purchase of gift cards not related to research participants not allowed. The purchase was not supported by adequate documentation as serial numbers were not listed on the invoice or other documentation from the vendor. Transaction was not properly approved.	1, 3, 7
UNMC	Purchasing Card	12/12/2007	Thank You Awards	Target	\$500.00	20 Target gift cards for \$25 each to be used for the Thank U Program. Purchase of gift cards not related to research participants not allowed. The purchase was not supported by adequate documentation as serial numbers were not listed on the invoice or other documentation from the vendor. Transaction was not properly approved.	1, 3, 7
UNMC	Purchasing Card	12/13/2007	Thank You Awards	The Home Depot	\$500.00	20 Home Depot gift cards for \$25 each to be used for the Thank U Program. Purchase of gift cards not related to research participants not allowed. The purchase was not supported by adequate documentation as serial numbers were not listed on the invoice or other documentation from the vendor. Transaction was not properly approved.	1, 3, 7
UNMC	Purchasing Card	12/19/2007	Thank You Awards	Target	\$500.00	20 Target gift cards for \$25 each to be used for the Thank U Program. Purchase of gift cards not related to research participants not allowed. The purchase was not supported by adequate documentation as serial numbers were not listed on the invoice or other documentation from the vendor. Transaction was not properly approved.	1, 3, 7
UNMC	Purchasing Card	3/20/2008	Thank You Awards	Target	\$500.00	20 Target gift cards for \$25 each to be used for the Thank U Program. Purchase of gift cards not related to research participants not allowed. The purchase was not supported by adequate documentation as serial numbers were not listed on the invoice or other documentation from the vendor. Transaction was not properly approved.	1, 3, 7
UNMC	Purchasing Card	3/26/2008	Thank You Awards	Outback Steakhouse	\$500.00	20 Outback Steakhouse gift cards for \$25 each to be used for the Thank U Program. Purchase of gift cards not related to research participants not allowed. The purchase was not supported by adequate documentation as serial numbers were not listed on the invoice or other documentation from the vendor. Transaction was not properly approved.	1, 3, 7
UNMC	Purchasing Card	4/25/2008	Thank You Awards	Target	\$500.00	20 Target gift cards for \$25 each to be used for the Thank U Program. Purchase of gift cards not related to research participants not allowed. The purchase was not supported by adequate documentation as serial numbers were not listed on the invoice or other documentation from the vendor. Transaction was not properly approved.	1, 3, 7

UNIVERSITY OF NEBRASKA PURCHASING CARD ATTESTATION REVIEW
SUMMARY OF ALL TRANSACTIONS TESTED – July 1, 2007 through December 31, 2008

Exhibit A

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UNMC	Purchasing Card	6/19/2008	Thank You Awards	Bon-Ton Stores	\$500.00	20 Bon-Ton Stores gift cards for \$25 each to be used for the Thank U Program. Purchase of gift cards not related to research participants not allowed. The purchase was not supported by adequate documentation as serial numbers were not listed on the invoice or other documentation from the vendor. Transaction was not properly approved.	1, 3, 7
UNL	Purchasing Card	8/2/2007	Admissions	Paypal - Wisconsin Education Fairs, Inc.	\$500.00	Registration for booths at seven to twelve fair locations in Wisconsin. Booths were for the Wisconsin Education Fair (college fair/recruitment).	
UNL	Purchasing Card	8/6/2008	VBMS - Records Management	Amazon.com	\$499.99	ZeeVee ZvBox which is a computer-to-HDTV converter. It allows users to broadcast any internet or computer content to all HDTVs. Purchase was not properly approved.	7
UNMC	Purchasing Card	5/21/2008	Education/Phys. Therapy	Gamestop	\$499.98	Two Nintendo Wii game systems. One Wii was still in the box. Purchase unnecessary as item was purchased and sat in a box from May 21, 2008 through at least June 30, 2009. Cardholder reconciled this transaction. Purchase made without using a University approved prime vendor. Transaction was not properly approved. U.S. Bank single purchase limit different than cardholder application limit.	1, 2, 6, 7
UNL	Purchasing Card	6/30/2007	Central Housing Administration - Resident Life	Target	\$496.51	Flashlights, safes, and master locks for personal safety program supplies.	
UNL	Ghost Card	10/6/2008	International Affairs - Study Abroad	Frontier Airlines	\$492.09	Airfare (coach) from Omaha to Los Angeles and back to Lincoln for a student who participated in a Study Abroad trip to Australia from December 26, 2008 to January 12, 2009. The trip was led by Professor Paul Read and included 15 students. The flight to Australia from Los Angeles was a separate charge. The purchase was not supported by adequate documentation.	7
UNL	Purchasing Card	5/21/2008	NU City Building Maintenance	Superior Spa And Pool	\$487.96	Three drain valves, a check outlet valve, and two 50-lb chlorine tablets for Broyhil Fountain in front of the student union on main campus.	
UNK	Purchasing Card	12/20/2007	Auxiliary-Child Care Center	Chartwells - UNK	\$486.00	243 day care meals from December 14, 2007 through December 20, 2007. The child care center was licensed for 70 children and meals were \$2 per lunch. Chartwells is UNK's dining service. The purchase of food is not allowed.	1, 2
UNMC	Purchasing Card	8/13/2008	Thank You Awards	Marcus Theatres	\$482.00	20 Marcus Theatres gift cards for \$25 each to be used for the Thank U Program, which is not an allowable use of the card. Received a discount of \$1.25 per gift card for a total of a \$25 discount. \$7 in shipping was also paid. The purchase was not supported by adequate documentation as serial numbers were not listed on the invoice or other documentation from the vendor. Transaction was not properly approved.	1, 3, 7
UNL	Purchasing Card	6/4/2008	Harper Shramm Smith Dining	Target	\$479.52	Assorted dishes, bowls, and serving platters for the Advanced Placement reader group for their summer conference. The purchase was not reconciled by the individual listed on the cardholder application as the reconciler.	7

UNIVERSITY OF NEBRASKA PURCHASING CARD ATTESTATION REVIEW
SUMMARY OF ALL TRANSACTIONS TESTED – July 1, 2007 through December 31, 2008

Exhibit A

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UNL	Purchasing Card	3/2/2008	Computer Science and Engineering (CSE) -CMST2 VCR Match	Apple, Inc.	\$479.00	Time capsule - one TB of memory for the Tier II computer system in the Schorr Building (Computer Science and Engineering). The purchase was made without using a University approved prime vendor. The cardholder is also the assigned reconciler; however, someone other than the cardholder reconciled this purchase.	1, 6, 7
UNMC	Purchasing Card	5/28/2008	College of Nursing	Amazon.com	\$477.09	One Canon FS11 flash memory camcorder with 16GB internal flash memory and 48x optical zoom. The purchase was not properly approved. The U.S. Bank single purchase limit was different than the cardholder application limit.	7
UNMC	Purchasing Card	12/10/2008	Thank You Awards	Olive Garden	\$475.00	20 - \$25 Olive Garden gift cards for Thank-U Program which is not an allowable use of the card. Subtotal was \$500 less 5% discount for \$25. The purchase was made from a vendor with a blocked Merchant Category Code (MCC). This MCC was unblocked for the cardholder; however there was a lack of documentation to support the approval of this unblocking. The U.S. Bank single purchase limit is different than the cardholder application limit.	1, 3, 7
UNMC	Purchasing Card	11/12/2008	MD/PhD Scholars Program	Eax Worldwide LLC	\$471.68	Shipping charges through EAX Worldwide to ship conference materials to Lake Buena Vista, Florida, to the Annual Biomedical Research Conference for Minority Students. The purchase was not properly approved. The U.S. Bank single purchase limit was different than the cardholder application limit.	7
UNL	Purchasing Card	10/6/2008	NU City Info Desk	Colby-Ridge Goodrich Dairy	\$471.39	Various popcorns for resale. The total payment includes totals from four separate invoices from September 2008. The purchase was not properly approved by the assigned approving official.	7
UNK	Event Card	8/30/2007	Volleyball Fundraising	World of Fun	\$470.00	20 tickets at \$23.50 each to Worlds of Fun in Kansas City, MO. The attached Trip Report lists the "Dates of Contest" of August 31, 2007 and September 1, 2007 and the school at Rockhurst in Kansas City, MO. A schedule online shows volleyball games (four total) on August 31 and September 1, 2007 at Kansas City, MO, against Rockhurst, Minnesota State, Grand Canyon, and Washburn. The purchase of tickets to an entertainment event is not allowed. The purchase was not supported by adequate documentation as the names of the individuals attending were not provided. UNK does not have a separate event card policy.	1, 2, 7
UNMC	Purchasing Card	9/18/2008	Alumni Affairs	Borsheims	\$467.60	Four lapis globes for \$273.60, plus engraving for \$80; and (3) Badash cubes (paperweights) for \$69, plus engraving for \$45 for alumni reunion awards. Purchase was not properly approved. The purchase was not reconciled by the individual listed on the cardholder application as the reconciler. Purchase does not appear to be reasonable and necessary.	2, 7
UNMC	Purchasing Card	7/25/2007	Graduate Division	Cardinal Health	\$465.92	13 boxes of Sof silk Sutures at \$35.84 per box. The purchase was not properly approved. The purchase was not reconciled by the individual listed on the cardholder application as the reconciler. The Purchase made without using a University approved prime vendor.	1, 6, 7

UNIVERSITY OF NEBRASKA PURCHASING CARD ATTESTATION REVIEW
SUMMARY OF ALL TRANSACTIONS TESTED – July 1, 2007 through December 31, 2008

Exhibit A

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UNL	Purchasing Card	11/13/2008	Dept Services - Cable	Time Warner Cable	\$462.30	Basic cable service for November 16, 2008 through December 15, 2008 for over 15 different locations at UNL City and East Campus. The purchase was not properly approved by the assigned approving official. The purchase was not reconciled by the individual listed on the cardholder application as the reconciler.	1, 7
UNO	Purchasing Card	11/2/2007	Center for Afghanistan Studies (CAS) Publication	Dicobe Inc	\$461.30	Remaster of five Dari Language CD's for \$67.50 each and to burn four extra sets of master CD's for \$30.95 each, for a total of \$461.30. Cardholder also reconciled the transaction. The purchase was not properly approved.	7
UNO	Purchasing Card	12/5/2008	Men's Athletics-Tennis-Equip/Supplies	Wilson Sporting Goods	\$461.20	Seven reels of 16 gauge tennis racquet string, 660 feet each. Purchase includes shipping and handling of \$14.70. The cardholder terminated employment with the University prior to the transaction. Purchase made by the reconciler.	1, 7
UNMC	Purchasing Card	2/2/2008	Lovell Development	Hewlett Packard (HP)	\$456.00	One Laser Jet 2605 printer (\$374), a three-year onsite service package (\$69), and a six foot printer cable (\$13). This purchase was a part of a \$8,882 transaction that was declined six times before the cardholder split the transaction into multiple payments of \$3,152, \$2,886, \$1,932, \$456, and \$456. Pyramiding purchases is not allowed. The purchase was made without using a University approved prime vendor. The purchase was not properly approved. The purchase was not reconciled by the individual listed on the cardholder application as the reconciler.	1, 2, 6, 7
UNMC	Purchasing Card	1/31/2008	Computer Expenses	Hewlett Packard (HP)	\$456.00	One Laser Jet 2605 printer (\$374), a three-year onsite service package (\$69), and a six foot printer cable (\$13). This purchase was a part of a \$8,882 transaction that was declined six times before the cardholder split the transaction into multiple payments of \$3,152, \$2,886, \$1,932, \$456, and \$456. Pyramiding purchases is not allowed. The purchase was made without using a University approved prime vendor. The purchase was not properly approved. The purchase was not reconciled by the individual listed on the cardholder application as the reconciler.	1, 2, 6, 7
UNO	Purchasing Card	9/14/2007	UNF UNO service learning conference	Florida State University	\$450.00	Registration for "International Research Conference on Service-Learning & Community Engagement" for Shelley Henderson, Coordinator, K-12 Service Learning Academy & American Humanics. Cardholder also reconciled the transaction. The purchase was not properly approved.	7
UNMC	Purchasing Card	8/9/2007	Bonds and Insurance	Auto Body Concepts	\$448.52	Fixing a bumper on a non-employee's vehicle for what appears to be an insurance claim. Sales taxes of \$22.72 were paid by UNMC. The purchase was not properly approved.	1, 7
UNO	Purchasing Card	9/5/2007	Criss Library General	Specialty Plastics	\$446.28	Six cube cases in various sizes to put items on display in the Criss Library. The purchase was not properly approved.	7
UNL	Purchasing Card	4/25/2008	Dept Services - Dial Tone	Qwest Communications	\$438.60	Temporary service and setup at Rosenblatt Stadium for April 13, 2008 through May 12, 2008. Per Rhonda Ball, the service was requested by NETV for dial tone to be provided for a satellite broadcast of the NE/Creighton baseball game. This was a one-time charge. Even though the service is used for only one or two days, they still have to pay for a month of service and if it's cancelled early they are reimbursed. The purchase was approved by someone other than the assigned approving official. The purchase was not reconciled by the individual listed on the cardholder application as the reconciler.	1, 7

UNIVERSITY OF NEBRASKA PURCHASING CARD ATTESTATION REVIEW
SUMMARY OF ALL TRANSACTIONS TESTED – July 1, 2007 through December 31, 2008

Exhibit A

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UNMC	Purchasing Card	12/3/2008	CNND Fees	American Red Cross	\$437.90	Purchase of Stem Cell Research from the American Red Cross shared services. The American Red Cross provides laboratory services for hospitals. The Red Cross charged \$437.90 per patient. Purchase was for research stem cell collection of one patient. The purchase was not properly approved.	7
UNL	Purchasing Card	3/31/2008	Costume Rental - Production 4	Walmart	\$437.63	Various clothing items (ladies tights, socks, shirts, ties, t-shirts, shoes) to be used as costumes.	
UNL	Purchasing Card	12/3/2008	Administration	The Palmer House Hilton	\$437.40	Electrical needs for exhibitor booth at National Association of State Universities and Land-Grant Colleges 2008 Higher Education Expo in Chicago. The purchase was approved by someone other than the assigned approving official.	7
UNK	Purchasing Card	1/7/2008	Police & Parking Services	Super Shine Auto	\$436.00	Credit at the Super Shine in order to get car washes and oil changes. The purchase was not supported by adequate documentation.	7
UNL	Purchasing Card	4/24/2008	4H Youth Development	Iowa 4-H Foundation	\$435.00	Registration fees for the North Central Region 4-H Volunteer Conference at Amana Colonies, Iowa for Doug Swanson, Extension Educator, and Sondra Germer, 4-H Youth Development. The cardholder reconciled the purchase. The purchase was not reconciled by the individual listed on the cardholder application as the reconciler.	7
UNMC	Purchasing Card	12/1/2008	MIRH - Science-Based Capacity Building	The Chico Bag Company	\$433.08	150 Chico Bags (\$2.50/bag) for gifts at the Maternal and Child Health Epidemiology meeting in December 2008 at Atlanta, GA, plus \$58.08 in FedEx shipping. The purchase was not properly approved. The purchase was not reconciled by the individual listed on the cardholder application as the reconciler.	7
UNMC	Purchasing Card	6/6/2008	MIRH - Science-Based Capacity Building	The Chico Bag Company	\$432.81	100 Chico Bags (\$2.50/bag) and color logos applied to each bag (\$1.75) to be given as gifts at the Preconception Health meeting in June at Nebraska City, plus \$7.81 shipping. The purchase was not properly approved. The purchase was not reconciled by the individual listed on the cardholder application as the reconciler.	7
UNO	Purchasing Card	7/31/2008	Special Events	NE Balloon & Wine Fest	\$432.00	Paid for 43 UNO faculty, staff, and students' participation in the Corporate Cycling Challenge, a fundraiser for the Eastern Nebraska Trails Network. Fee was for T-shirts which were \$10 or \$12 based on size or \$11 or \$13 based on size if ordered after July 31, 2008. NE Balloon & Wine Festival was a sponsor for the race and payments went through them. The purchase appears unreasonable.	2
UNMC	Purchasing Card	11/24/2007	Liver Transplant Patient Fund	Twin Creek Theatre	\$430.00	Douglas theatre gift cards for gift baskets given away to caregivers at a luncheon which is not an allowable use of the card. The purchase was not supported by adequate documentation, as the number of cards or who they were given to were not maintained. The purchase was not properly approved.	1, 3, 7
UNL	Purchasing Card	8/9/2007	Landscape Services - Non-Stock	Select Auto Parts LLC	\$429.87	12 spark plugs and a metric bolt assortment for Landscape Services. Vehicle repair and maintenance purchases are not allowed. The purchase was reconciled by someone other than the assigned reconciler.	1, 2, 7
UNL	Purchasing Card	11/27/2008	BSE Teaching Fund	Superior Gearbox Company	\$429.27	Four-way gearbox for a tractor for a class project to design tractors for the Quarter Scale club. The purchase was not properly approved by the assigned approving official.	7

UNIVERSITY OF NEBRASKA PURCHASING CARD ATTESTATION REVIEW
SUMMARY OF ALL TRANSACTIONS TESTED – July 1, 2007 through December 31, 2008

Exhibit A

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UNO	Purchasing Card	9/6/2007	Men's Athletics-Hockey-Equip/Supplies	Myron Toback, Inc	\$429.00	Casting of 15 medallions for hockey players at \$28 each. Purchase included shipping of \$9.	
UNMC	Purchasing Card	1/9/2008	General Medicine	Cardinal Health	\$427.68	Cuvettes - test tube-like devices used in the laboratory to measure DNA and RNA concentrations. Purchase includes \$8 shipping. The purchase was not properly approved. The purchase was reconciled by someone other than the assigned reconciler. The purchase was made without using a University approved prime vendor.	1, 6, 7
UNL	Purchasing Card	12/10/2007	Animal Science Research - REV MOU	University of Missouri - Columbia Research Animal Diagnostic Laboratory	\$427.50	Five mouse comprehensive plus serology profiles for animal diagnostics center. UMC-Radil serology testing requires UNL to send five mice samples to University of Missouri - Columbia (UMC). UMC performs serology tests on the mice and provides results & returns mice to UNL.	
UNO	Purchasing Card	9/11/2008	Information Systems and Quantitative Analysis (ISQA)	UNO	\$425.00	Registration for the 14th Collaboration Researchers' International Workshop on Groupware for Ilze Zigurs, Chairperson of the Department of Information Systems and Quantitative Analysis. Payment was made to another University department.	1, 2
UNMC	Purchasing Card	2/29/2008	Munroe Meyer Institute (MMI) Administration	UNO Alumni Association	\$424.18	No documentation provided; however, per SAP, payment was for a conference rental for a UNMC Human Genetics Lab Meeting. The purchase was not properly approved. Payment was made to another University Department.	1, 2, 4, 7
UNL	Purchasing Card	4/5/2008	Weed Science - Knezevic	Advance Auto Parts	\$419.72	Two marine batteries and four fix-a-flats for use in the Weed Science Program. Vehicle repair and maintenance purchases are not allowed.	1, 2
UNMC	Purchasing Card	5/9/2008	Thank You Awards	Olive Garden	\$415.50	15 Olive Garden gift cards for \$25 each to be used for the Thank U Program, plus \$13.20 shipping. It appears sales tax may have been paid, but APA unable to determine as receipt does not foot. This is not an allowable use of the card. The purchase was not supported by adequate documentation as serial numbers were not listed on the invoice or other documentation from the vendor. The purchase was not properly approved.	1, 3, 7
UNL	Purchasing Card	5/8/2008	Weed Science - Knezevic	Advance Auto Parts	\$414.76	Two car batteries and five fix-a-flats for use in the Weed Science program. Vehicle repair and maintenance purchases are not allowed.	1, 2
UNMC	Purchasing Card	12/6/2007	Plotkin Development	Metro Community College	\$414.00	Course entitled Cisco Network Fundamentals from December 8, 2007 through February 23, 2008 at Metropolitan Community College for Kirk Grauf, Pediatric Bone Marrow Coordinator. Tuition payments are not allowed. The purchase was not properly approved. The purchase was not reconciled by the individual listed on the cardholder application as the reconciler.	1, 2, 7
UNL	Event Card	4/2/2008	Athletics, Golf Women's	National Car Rental	\$412.42	Car rental (\$101.95 per day, three days) for transportation related to the women's golf team trip to St. George, UT for the "Dixie Classic" Tournament from March 30, 2008 through April 3, 2008, plus other fees and taxes of \$106.57.	

UNIVERSITY OF NEBRASKA PURCHASING CARD ATTESTATION REVIEW
SUMMARY OF ALL TRANSACTIONS TESTED – July 1, 2007 through December 31, 2008

Exhibit A

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UNMC	Purchasing Card	8/27/2008	Thank You Awards	AMC Theatres	\$409.95	Ten AMC Theatres gift cards for \$25 each and 10 cards for \$15 each to be used for the Thank U Program, plus \$9.95 shipping. This is not an allowable use of the card. The purchase was not supported by adequate documentation as serial numbers were not listed on the invoice or other documentation from the vendor. The purchase was not properly approved.	1, 3, 7
UNMC	Purchasing Card	1/9/2008	Thank You Awards	AMC Theatres	\$409.95	10 AMC Theatres gift cards for \$25 each and 10 cards for \$15 each to be used for the Thank U Program, plus \$9.95 shipping. This is not an allowable use of the card. The purchase was not properly approved. The purchase was not supported by adequate documentation.	1, 3, 7
UNO	Purchasing Card	10/10/2007	Special Education and Communication Disorders	Snap VRS	\$409.00	Ojo PVP-1000 video phone. The Ojo phone allows video calls to deaf or hard-of-hearing individuals. The cardholder also reconciled the transaction.	7
UNMC	Purchasing Card	2/29/2008	Internal Medicine Pulmonary	Amazon.com	\$408.94	Nintendo Wii for Cystic Fibrosis inpatients, plus \$3.99 in shipping and handling. The purchase price appears unreasonable as the average cost of a Wii is \$250.00 and the documentation provided does not indicate they purchased any other items with the Wii. The purchase was made without using a University approved prime vendor.	1, 2, 6, 7
UNL	Purchasing Card	5/29/2008	VBMS - Veterinary Education Center	Walmart	\$408.65	52 shelf brackets and a desktop PC (for e-mail server) for the Great Plains Veterinary Education Center. The purchase was approved by someone other than the assigned approving official. The purchase was made without using a University approved prime vendor.	1, 6, 7
UNO	Purchasing Card	2/16/2008	Design & Syn Nanostructured High-Dielect	Walmart	\$406.28	Two 20 inch widescreen LCD monitors for use by the post doctoral students in the physics department. Purchase included sales tax of \$26.58; however, the amount was credited back. The purchase was not properly approved. The original receipt was provided. The cardholder also reconciled the transaction.	4, 7
UNMC	Ghost Card	7/18/2007	Division of Oncology - Prof Svs Fees	Midwest Express Airlines	\$404.10	Airfare for Dr. Wajeeha Razaq and family (husband and son) to fly from New York City to Omaha to interview Dr. Razaq for the Breast Oncology position. Although Neb. Rev. Stat. Section 85-106(9) authorizes the Board of Regents "To pay expenses for recruitment of academic, administrative, professional, and managerial personnel," the purchasing card guidelines at UNMC indicate expenses for faculty and staff recruiting is not allowed.	1, 2
UNMC	Ghost Card	7/18/2007	Division of Oncology - Prof Svs Fees	Midwest Express Airlines	\$404.10	Airfare for Dr. Wajeeha Razaq and family (husband and son) to fly from New York City to Omaha to interview Dr. Razaq for the Breast Oncology position. Although Neb. Rev. Stat. Section 85-106(9) authorizes the Board of Regents "To pay expenses for recruitment of academic, administrative, professional, and managerial personnel," the purchasing card guidelines at UNMC indicate expenses for faculty and staff recruiting is not allowed.	1, 2
UNMC	Ghost Card	7/18/2007	Division of Oncology - Prof Svs Fees	Midwest Express Airlines	\$404.10	Airfare for Dr. Wajeeha Razaq and family (husband and son) to fly from New York City to Omaha to interview Dr. Razaq for the Breast Oncology position. Although Neb. Rev. Stat. Section 85-106(9) authorizes the Board of Regents "To pay expenses for recruitment of academic, administrative, professional, and managerial personnel," the purchasing card guidelines at UNMC indicate expenses for faculty and staff recruiting is not allowed.	1, 2

UNIVERSITY OF NEBRASKA PURCHASING CARD ATTESTATION REVIEW
SUMMARY OF ALL TRANSACTIONS TESTED – July 1, 2007 through December 31, 2008

Exhibit A

Campus	Transaction Type	Transaction Date	Cost Center Description	Merchant Name	Amount	Description of Items Purchased	Comment #
UNL	Purchasing Card	10/27/2008	Dept Services - Cable	Time Warner Cable	\$402.71	Basic cable service for October 16, 2008 through November 15, 2008 for over 15 different locations at UNL City and East Campus. The purchase was approved by someone other than the assigned approving official. The purchase was not reconciled by the individual listed on the cardholder application as the reconciler.	7
UNO	Event Card	4/24/2008	Women's Athletics-Softball-Team Travel	First National Bank	\$402.50	Cash advance for the UNO women's softball team while playing games in Mankato, MN on April 26 and April 27. Of the \$402.50, \$2.50 was for ATM Fees. Per the supporting documentation, of the \$400 cash advance, \$166.55 was for breakfast at Mankato, MN where there was no receipt. There was an affidavit which stated no receipt existed because players did not bring the coach a receipt. The following items were also incurred: \$72.49 for lunch at Noodles & Company in Mankato, MN on April 26, 2008, \$61.21 for dinner at Taco Johns in Sheldon IA April 27, 2008, and \$38.40 for dinner at McDonalds in Sheldon, IA on April 27, 2008. For dinner on April 27, 2008 some players and coaches ate at McDonalds and some ate at Taco Johns. The coach returned \$100 to the University to make up the different between the cash advance and the amount of expenditures paid by the cash advance. Total difference between cash advance and expenditures was \$61.36. There was an email attached to support identifying more money than necessary had been returned to the University? UNO does not have a separate event card policy.	1, 2, 5, 7
UNO	Event Card	12/27/2007	Women's Athletics-Basketball-Team Travel	Wells Fargo Bank	\$402.00	Cash advance from Wells Fargo Bank used to pay for food during the UNO women's basketball tournament trip to Hawaii. Of the \$402, \$2 was an ATM fee. Total expenditures of \$604.50 in cash and ATM fees related to individual cash withdrawals of \$402 and \$202.50. A total of \$508.67 was spent of the \$600 taken out. APA did observe a receipt document where \$91.33 was paid back to the University. UNO does not have a separate event card policy.	1, 2, 5
UNMC	Purchasing Card	10/19/2007	Assistance to Individuals	Carnival Cruise Lines	\$402.00	Two shore excursions for three people participating in a Vacation Club cruise, part of the Recreational Therapy Program at the Munroe-Meyer Institute. The receipt lists the cruise as a 5 day Western Caribbean cruise from Tampa, FL on November 10, 2007. The receipt was not itemized; therefore, the purchase was not supported by adequate documentation.	7
UNO	Purchasing Card	4/10/2008	V/C - Academic & Student Affairs	Barnes & Noble	\$400.00	\$20 gift certificates to be awarded to 20 randomly selected students who took the NSSE survey. Approx. 4,000 UNO students were invited to participate in a National Survey of Student Engagement (NSSE) in order for UNO to learn about their activities/experiences on campus. The purchase of gift certificates for non-research participants in not allowed. Four of the certificates were never claimed.	1, 3

UNIVERSITY OF NEBRASKA PURCHASING CARD ATTESTATION REVIEW
SUMMARY OF ALL TRANSACTIONS TESTED – July 1, 2007 through December 31, 2008

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UNO	Event Card	9/19/2008	Women's Athletics-Softball-Team Travel	U. S. Bank	\$400.00	Cash advance for food purchased by the UNO women's softball team during a tournament in Lincoln on September 20 and September 21, 2008. Appears the cash was used in the following manner: \$123.82 for food at Blimpie Subs on September 20, \$76.18 for food and snacks at a Shell Gas Station on September 20, 2008, and \$100 for lunch at a concession stand on September 21, 2008. A receipt was available for the Blimpie Sub expense but not for the Shell gas station or the Concession station. An affidavit was completed for the Shell and the concession stand expenses. Unused cash of \$100 was returned to the University. UNO does not have a separate event card policy.	1, 2, 5, 7
UNMC	Purchasing Card	12/9/2008	MRI Development Fund	Walmart	\$400.00	Eight \$50 gift cards given to low income families served by the Munroe-Meyer Institute for Thanksgiving and Christmas. The purchase of gift cards for non-research participants is not allowed. The purchase was not properly approved.	1, 3, 7
UNMC	Purchasing Card	4/10/2008	Family Medicine	Target	\$400.00	80 - \$5 gift cards from Target for research participants of the Family Medicine department. The Social Security Numbers of the participants were not collected which is required by UNMC for Income Tax reporting purposes. The cardholder was also the assigned reconciler; however transaction was not reconciled by the individual listed on the cardholder application.	1, 3, 7
UNMC	Purchasing Card	9/20/2007	Predicting Insulin Resistance in America	Stadium Sports	\$400.00	20 - \$20 gift cards to Stadium Sports for research participants of the Endocrinology department. The Social Security Numbers of the participants were not collected which is required by UNMC for Income Tax reporting purposes. The purchase was not properly approved. The cardholder also reconciled the transaction, as she is the assigned reconciler.	1, 3, 7
UNMC	Purchasing Card	7/2/2007	Web Based Intervention for African Americans	Target	\$400.00	20 - \$20 gift cards to Target for research participants. Reconciler indicated only 9 of 20 cards were given out to participants. The remaining 11 cards not used for the study were purchased by Christie Campbell-Grossman, co-investigator for the study. The purchase was not properly approved. The purchase was made by someone other than the cardholder. Transaction limit per U.S. Bank does not agree to transaction limit per application.	1, 3, 7
UNL	Purchasing Card	7/11/2008	Soccer	Paypal - PONSK	\$400.00	One-year subscription for online recruiting management software from TeamDesktop for girls soccer. Per their website, the software has a simple, easy-to-understand interface that is designed to help you manage recruiting, players, scheduling, alumni relations, and yearly budgets.	
UNL	Purchasing Card	10/22/2008	Campus Rec	American Red Cross	\$400.00	Employees who were certified between June 12, 2008 and October 13, 2008. Cost is \$5/person and all employees (students included) are required to become CPR certified. The purchase was approved by someone other than the assigned approving official.	7
UNL	Purchasing Card	2/28/2008	Central Housing Administration - Dining	KSU Foundation	\$400.00	Registration for four staff members (\$100 each) for "Flavors of Latin America Culinary Enhancement Workshop" at Kansas State University for food service professionals.	
UNK	Purchasing Card	5/19/2008	Limnological Assessment Harlan County Reservoir 2008	Sears	\$399.99	Twelve cu. ft. refrigerator for the lab in the Biology department. The purchase was not properly approved.	7

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UNK	Purchasing Card	11/23/2007	Contingency Maintenance	Target	\$399.94	Six convection ovens (three different brands: Oster, Euro Pro, and Emerson; two of each) for Antelope Hall (considered kitchen supplies). The purchase was not properly approved.	7
UNL	Purchasing Card	10/3/2008	Northeast Research and Extension Center (NEREC) - Haskell Ag Lab (HAL) Renovation	ABC Mobile Storage LLC	\$398.80	Rental of a 40-ft. storage container, used to store office equipment and files during the renovation project of Haskell Ag Lab. The purchase was approved by someone other than the assigned approving official.	7
UNL	Purchasing Card	10/3/2008	NEREC-HAL Renovation	ABC Mobile Storage LLC	\$398.80	Rental of a 45-ft. storage container, used to store office equipment and files during the renovation project of Haskell Ag Lab. The purchase was approved by someone other than the approving official.	7
UNMC	Purchasing Card	3/5/2008	MMI Guild Awards	Omaha Beef	\$396.00	22 tickets for an Arnold Stern Community Outing, part of the Recreational Therapy Program at the Munroe-Meyer Institute, to an Omaha Beef indoor football game on May 10, 2008. No itemized receipt attached.	4
UNMC	Purchasing Card	5/30/2008	Transportation Services	Graham Body	\$395.81	Scheduled servicing of a 1996 Ford Econoline registered to UNMC. The purchase was not properly approved.	7
UNL	Purchasing Card	10/10/2008	Southeast Research and Extension Center	Walmart	\$395.14	Items for an ATV safety course for 4-H youth and adult leaders, including ATV cones (27), tent stakes (32), training tent (1), first aid kits (3), tire pumps (3), and disc cones (16).	
UNO	Purchasing Card	7/2/2007	HPER Recreation Program	Missouri Parks and Recreation	\$395.00	Registration for a Recreation Facility Design School Conference held August 6 through 9, 2007, by the Missouri Park and Recreation Association for on-site guided tours of premier indoor recreation facilities in the Kansas City area. Attended by Joseph Kaminski, Director of Campus Rec.	
UNMC	Purchasing Card	12/27/2007	Eppley Administration	University at Buffalo	\$394.24	Fees for a research assistant at the Eppley Institute consisting of tuition (\$288), activity fee (\$48), and comp fee (\$58.24). Tuition payments are not allowed.	1, 2
UNL	Purchasing Card	11/26/2008	VBMS DRR Bacteriology	Trek Diagnostic System	\$393.68	Lab supplies: Urinary Two Isolate MIC Plates & Fully Perforated Seal for Vet Diagnostic Center Bacteriology. There was no signed cardholder acknowledgment/agreement. No receipt or invoice attached.	4, 7
UNL	Purchasing Card	7/6/2007	Animal Science Extension Rev PLC	Main Modes	\$392.90	No documentation obtained for purchase. The vendor specializes in leather jackets, coats, and luggage. The purchase does not appear reasonable.	2, 4
UNO	Purchasing Card	6/6/2008	HPER	Physical Education Equipment	\$391.40	Kickballs, playground balls, tennis racquets, tennis balls, a tennis twist ball machine, shuttlecocks (birdies), fiberglass arrows, and archery targets to replace and replenish equipment used for Physical Education classes. Cardholder also reconciled transaction.	7
UNMC	Ghost Card	2/11/2008	Eppley Seminars	Southwest Airlines	\$390.00	Airfare for a non-University employee to make a presentation on March 27, 2008 on the "Ingestion of nitrite and nitrate from dietary and drinking water sources: What have we learned from epidemiology studies about human health?" The purchase was not properly approved.	7
UNMC	Purchasing Card	11/28/2008	Transplant	Westroads Mall	\$386.25	15 - \$25 Westroads Mall Christmas gift cards for transplant inpatient pediatrics, plus a \$11.25 fee, which is not an allowable use of the card. Documentation was not adequate, as names of who received the cards were not provided. The purchase was not properly approved.	1, 3, 7

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UNL	Purchasing Card	7/4/2008	Weed Science - Knezevic	Walmart	\$385.21	Supplies for the Weed Science program, including gloves, bug repellents, spark plugs, fuses, tools, tool box, polarized sunglasses, and batteries used in the field for research projects, in addition to blank CD's & DVD's for office supplies. The purchase was approved by someone other than the assigned approving official.	7
UNL	Purchasing Card	7/11/2008	Bureau Business Research	Paypal - AUBER - Georgia Southern University	\$385.00	Registration for Barbara Keating to attend the Association for University Business and Economic Research (AUBER) conference in Washington. The registration fee was processed by PayPal twice and was later reimbursed to UNL. The purchase was approved by someone other than the assigned approving official.	7
UNO	Event Card	2/13/2008	Women's Athletics-Softball-Team Travel	American Airlines	\$384.73	22 airline tickets for the UNO softball team to travel to Orlando, FL for a tournament from March 15 through March 20. Purchases of airline tickets are not allowed. Ghost card should have been used. UNO does not have a separate event card policy.	1, 2
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UNL	Purchasing Card	10/1/2008	University Press OP	Gay & Lesbian Review Worldwide	\$380.00	Quarter page ad in the November/December 2008 issue of in The Gay & Lesbian Review/Worldwide. The University Press primarily publishes nonfiction books and scholarly journals, along with a few titles per season in contemporary and regional prose and poetry. Ads are placed in order to promote the publications they sell. The purchase was approved by someone other than the assigned approving official.	7
UNL	Ghost Card	5/5/2008	Central Housing Administration - Bus Srv	Southwest Airlines	\$379.50	Airfare from Omaha to Orlando, FL on June 21, 2008 and returning on June 25, 2008 for Susan Gildersleeve, for the Association of College and University Housing Officers-International conference. The purchase was not properly approved as a travel authorization form was not provided.	7
UNK	Purchasing Card	11/28/2008	HPER & Leisure Studies Priority Program	Gamestop	\$378.97	Wii accessory bundle, which cost \$349.99 and included shipping and handling of \$28.98. A Wii Accessory bundle includes a Wii system, Wii charge station, an additional controller, and Wii Play with Remote. The purchase was not properly approved.	7
UNL	Ghost Card	5/1/2008	IANR VC-Inst Wide Ac	United Airlines	\$378.02	Airfare for Marjorie Lou, professor of Vet & Biomedical Sciences, for travel to China to establish collaboration between IANR & Zhejiang University. Her initial ticket was for May 17 through 28, 2008 for \$1,363.56. She paid an additional \$378.02 to extend the trip from May 28, 2008 to June 7, 2008. She was unable to provide an itinerary for the extension. Her husband Dr. David Lou, professor of Mechanical Engineering, also attended the trip to help the IANR in their collaboration efforts. He could not provide an itinerary for any of his trips. His ticket was for May 17, 2008 through June 7, 2008. She submitted lodging expenses from May 18-24, 2008. He submitted lodging expenses from May 25-27, 2008 and from May 29-30, 2008. They submitted no lodging expenses for May 17, 2008; May 28, 2008; or May 31, 2008 to June 7, 2008. The purchase was not properly approved as travel authorization was signed after trip took place.	7
UNMC	Purchasing Card	10/19/2008	Anesthesia Research Lab	Freeman	\$376.11	Two draped tables, four opal side chairs, and a floor standing bulletin board for the American Society of Anesthesiologists 2008 Annual meeting in Orlando, Florida. Total charge of \$680.75 included \$41.55 in tax. This transaction was to pay the remaining balance of \$376.11 after a payment had been made earlier. The purchase was not properly approved. Sales tax paid. The cardholder also reconciled the transaction.	1, 7
UNO	Purchasing Card	8/22/2008	Athletics Administration	NACDA & Affiliates	\$375.00	Institutional membership to the National Association of Collegiate Marketing Administrators (NACMA). The membership allowed up to five individuals employed within the athletics department who work on marketing/promotional activities as members. Cardholder terminated prior to this purchase. The purchase was made by someone other than the cardholder.	1, 7
UNMC	Purchasing Card	11/29/2008	Transplant	Walmart	\$375.00	15 - \$25 Walmart Christmas gift cards for transplant inpatient pediatrics, which is not an allowable use of the card. The purchase was not properly approved. The purchase was not supported by adequate documentation, as a listing of who received the cards was not provided.	1, 3, 7

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Campus	Transaction Type	Transaction Date	Cost Center Description	Merchant Name	Amount	Description of Items Purchased	Comment #
UNMC	Ghost Card	2/26/2008	Cardiology	Delta Airlines	\$374.49	Airfare from Raleigh-Durham to Omaha on March 30, 2008, back on April 2, 2008, for the wife of Jeff Delaney, Asst Professor in Pediatrics Cardiology, who started June 1, 2008. Although Neb. Rev. Stat. Section 85-106(9) authorizes the Board of Regents "To pay expenses for recruitment of academic, administrative, professional, and managerial personnel," the purchasing card guidelines at UNMC indicate expenses for faculty and staff recruiting is not allowed. The purchase was not properly approved.	1, 2, 7
UNMC	Ghost Card	2/26/2008	Cardiology	Delta Airlines	\$374.49	Airfare from Raleigh-Durham to Omaha on March 30, 2008, back on April 2, 2008, for the child of Jeff Delaney, Asst Professor in Pediatrics Cardiology, who started June 1, 2008. Although Neb. Rev. Stat. Section 85-106(9) authorizes the Board of Regents "To pay expenses for recruitment of academic, administrative, professional, and managerial personnel," the purchasing card guidelines at UNMC indicate expenses for faculty and staff recruiting is not allowed. The purchase was not properly approved.	1, 2, 7
UNMC	Ghost Card	2/26/2008	Cardiology	Delta Airlines	\$374.49	Airfare from Raleigh-Durham to Omaha on March 30, 2008, back on April 2, 2008, for the child of Jeff Delaney, Asst Professor in Pediatrics Cardiology, who started June 1, 2008. Although Neb. Rev. Stat. Section 85-106(9) authorizes the Board of Regents "To pay expenses for recruitment of academic, administrative, professional, and managerial personnel," the purchasing card guidelines at UNMC indicate expenses for faculty and staff recruiting is not allowed. The purchase was not properly approved.	1, 2, 7
UNMC	Ghost Card	2/26/2008	Cardiology	Delta Airlines	\$374.49	Airfare from Raleigh-Durham to Omaha on March 30, 2008, back on April 2, 2008, for the child of Jeff Delaney, Asst Professor in Pediatrics Cardiology, who started June 1, 2008. Although Neb. Rev. Stat. Section 85-106(9) authorizes the Board of Regents "To pay expenses for recruitment of academic, administrative, professional, and managerial personnel," the purchasing card guidelines at UNMC indicate expenses for faculty and staff recruiting is not allowed. The purchase was not properly approved.	1, 2, 7
UNMC	Purchasing Card	5/2/2008	MMI Psychology Summary	Target	\$369.67	Multiple small gift items: smackers lip balm, three \$10 gift cards, two movies, toys, washcloths, Gerber graduates food, CD wallets, etc. for Girls Inc. as rewards for the girls who come to Girls Inc. at the Munroe-Meyer Institute. The purchase of gift cards for non-research participants is not allowed. The purchase was not supported by adequate documentation as a list of recipients of the gift cards was not provided. The purchase was not properly approved.	1, 3, 7
UNL	Purchasing Card	11/21/2008	Biotechnology - Microscopy Z	Direct TV	\$368.40	HD package (\$10.99), ESPN Full Court 2008-2009 (\$129), NBA League Pass 2008-2009 (\$169), DIRECTV sports choice (\$12), DIRECTV DVR (\$5.99), and eight additional receivers at \$4.99 for 1600 Court St (Devaney) during November/December 2008 for men's basketball. ESPN Full Court is a college basketball channel and NBA League Pass is a professional basketball channel. There is no signed cardholder agreement/acknowledgement on file for this card.	7
UNMC	Ghost Card	12/22/2007	Computer Expenses	Dell	\$368.00	Dell Laser Printer 1720DN for Pediatric Administration.	

UNIVERSITY OF NEBRASKA PURCHASING CARD ATTESTATION REVIEW
SUMMARY OF ALL TRANSACTIONS TESTED – July 1, 2007 through December 31, 2008

Exhibit A

Campus	Transaction Type	Transaction Date	Cost Center Description	Merchant Name	Amount	Description of Items Purchased	Comment #
UNK	Purchasing Card	5/27/2008	Foundation - National Youth Sports Program (NYSP)	Walmart	\$367.97	Athletic equipment including: basketballs, soccer balls, swimwear, and baseball gloves. Also included in the purchase was yardsticks, pens, construction paper, glue sticks, pencils, markers, duck tape, clothespins, and masking tape for the National Youth Sports Program. This program is for low income elementary/middle school students to partake in swimming and other sports activities. The cardholder also reconciled the transaction.	7
UNL	Ghost Card	10/22/2008	Vice Chancellor for Research (VCR) - NSF Conference	Enterprise Rent-A-Car	\$367.89	Rental of a van to provide transportation between Lincoln and Omaha for UNL staff assisting with the National Science Foundation Regional Grants Conference in Omaha in October 2008. The van was picked up on October 17, 2008 and returned on October 22, 2008. The purchase was not properly approved.	7
UNK	Purchasing Card	8/28/2008	Athletic Promotions	Baggo	\$366.47	Three custom Baggo games (beanbag game with two game boards and eight bean bags) in the colors of navy/gray (one at \$119.95 and two at \$109.95 each), plus shipping of \$26.62. These games are used during halftime at various sporting events. Cardholder also reconciled the transaction.	7
UNK	Ghost Card	10/18/2007	Music Trips	Travel And Transport	\$365.30	Airfare for Robert Mitchell, Performing Arts Professor, to fly from Omaha to Salt Lake City to attend the College Music Society National Conference (for the Performance Dept). His wife, Darleen Mitchell, is also a professor at UNK and went to this conference with him. Departure date November 14, 2007, returning November 18, 2007. There is lack of adequate documentation as the pre-trip request form was not dated; therefore APA could not determine if it was signed before or after the trip took place.	7
UNK	Ghost Card	10/18/2007	Music Trips	Travel And Transport	\$365.30	Airfare for Darleen Mitchell, Performing Arts Associate Professor, to fly from Omaha to Salt Lake City to attend the College Music Society National Conference (for the Performance dept). Her husband, Robert Mitchell, is also a professor at UNK and went to this conference with her. Departure date November 14, 2007, returning November 18, 2007. There is lack of adequate documentation as the pre-trip request form was not dated; therefore APA could not determine if it was signed before or after the trip took place.	7
UNMC	Ghost Card	9/25/2008	Pediatrics Prof Svs Fees	United Airlines	\$363.50	Airfare from Pittsburgh to Omaha on October 6, 2008, and back on October 12, 2008, for Ryan Fischer, a doctor who was being recruited to UNMC and will start later in 2009. Although Neb. Rev. Stat. Section 85-106(9) authorizes the Board of Regents "To pay expenses for recruitment of academic, administrative, professional, and managerial personnel," the purchasing card guidelines at UNMC indicate expenses for faculty and staff recruiting is not allowed. The trip was not properly approved.	1, 2, 7
UNMC	Ghost Card	9/25/2008	Pediatrics Prof Svs Fees	United Airlines	\$363.50	Airfare from Pittsburgh to Omaha on October 6, 2008, and back on October 12, 2008, for wife of Ryan Fischer, a doctor who was being recruited to UNMC and will start later in 2009. Although Neb. Rev. Stat. Section 85-106(9) authorizes the Board of Regents "To pay expenses for recruitment of academic, administrative, professional, and managerial personnel," the purchasing card guidelines at UNMC indicate expenses for faculty and staff recruiting is not allowed. The trip was not properly approved.	1, 2, 7

UNIVERSITY OF NEBRASKA PURCHASING CARD ATTESTATION REVIEW
SUMMARY OF ALL TRANSACTIONS TESTED – July 1, 2007 through December 31, 2008

Exhibit A

Campus	Transaction Type	Transaction Date	Cost Center Description	Merchant Name	Amount	Description of Items Purchased	Comment #
UNMC	Ghost Card	9/25/2008	Pediatrics Prof Svs Fees	United Airlines	\$363.50	Airfare from Pittsburgh to Omaha on October 6, 2008 ,and back on October 12, 2008, for son of Ryan Fischer, a doctor who was being recruited to UNMC and will start later in 2009. Although Neb. Rev. Stat. Section 85-106(9) authorizes the Board of Regents "To pay expenses for recruitment of academic, administrative, professional, and managerial personnel," the purchasing card guidelines at UNMC indicate expenses for faculty and staff recruiting is not allowed. The trip was not properly approved.	1, 2, 7
UNL	Purchasing Card	8/21/2007	Central Housing Administration - Residential Life	Walmart	\$363.46	Ribbon and \$360 in board games for "End-of-Training RA Banquet." The purchase of \$360 in board games appears unreasonable.	2
UNL	Purchasing Card	9/18/2008	Finance Development	A.M. Best Company	\$361.95	2008 Aggregates & Averages L/H (life and health), plus shipping of \$9.95. The purchase was made from a vendor with a blocked Merchant Category Code (MCC).	7
UNL	Purchasing Card	9/29/2008	Finance Development	A.M. Best Company	\$361.95	2008 Aggregates & Averages P/C (property & casualty), plus shipping of \$9.95. The purchase was made from a vendor with a blocked Merchant Category Code (MCC).	7
UNO	Purchasing Card	7/4/2008	Summer Camps	PITSCO Lego Education	\$361.80	Various education Lego pieces to be used for the summer camp called Aim for the Stars, a hands on science & math oriented camp put on by the Physics Department.	
UNL	Purchasing Card	10/8/2007	BSE Teaching Fund	Real Racing Wheels	\$360.03	Racing tires for tractors for Quarter Scale Club, a student group which incorporates engineering principles taught in the classroom into the design and construction of Quarter Scale Tractors. The purchase was not properly approved by the assigned approving official.	7
UNL	Purchasing Card	5/15/2008	Track	Drake University Athletic Department	\$360.00	Tickets for staff members to attend the NCAA national track meet. The receipt did not indicate how many tickets were purchased or the cost per ticket. The U.S. Bank single purchase limit is different than the cardholder application limit.	7
UNMC	Purchasing Card	2/1/2008	Eppley	HSN.com	\$359.90	Canon PowerShot 8.3 MP digital camera, plus \$9.95 shipping. The purchase was made without using a University approved prime vendor.	1, 6
UNMC	Purchasing Card	8/29/2007	Developing Clinical Pathways Nosocomial Pneumonia	Gifts for Medical Professionals	\$356.85	Majolica Apothecary Jar (\$115), a Menta Apothecary Jar (\$185), and a pack of Winter Street Holiday Cards (2 packs of 12 cards @ \$14.95 each), plus sales tax of \$23.11. The purchase was not properly approved. The purchase of gifts and holiday items is not allowed. The purchase was not reconciled by the individual listed on the cardholder application as the reconciler. The U.S. Bank single purchase limit is different than the cardholder application.	1, 2, 7
UNL	Purchasing Card	7/17/2007	Special Education and Communication Disorders	Walmart	\$354.43	One DVD camcorder, one tripod, one camcorder bag and three DVD-RW packs for the Deaf Education Program. The purchase was made without using a University approved prime vendor.	1, 6

UNIVERSITY OF NEBRASKA PURCHASING CARD ATTESTATION REVIEW
SUMMARY OF ALL TRANSACTIONS TESTED – July 1, 2007 through December 31, 2008

Exhibit A

Campus	Transaction Type	Transaction Date	Cost Center Description	Merchant Name	Amount	Description of Items Purchased	Comment #
UNK	Purchasing Card	7/3/2007	Student Center	Ann Taylor Loft.com	\$353.97	14 extended shoulder ballet neck sweaters for girl student Ambassadors. Ambassadors "represent their peers at campus functions and assist in hosting special events planned by the Office of the Chancellor". There were nine female ambassadors for the 2007-2008 school year. They purchased extra shirts because they were used for two years. Tax was paid on this transaction, sales tax of \$22.04 and shipping tax of \$1.12. The department attempted to get this credited back; however, the wrong amount was credited back. The vendor credited them \$17.07 on July 13, 2007 which is the shipping amount of \$15.95 and the shipping tax of \$1.12. The purchase was not properly approved.	1, 7
UNL	Purchasing Card	2/6/2008	Baseball	Murrays Big & Tall	\$351.00	Alterations to the UNL Baseball team uniform pants for 39 pair at \$9 per pair.	
UNMC	Purchasing Card	6/17/2008	Educare	Shoebuy.Com	\$350.95	One porter case (PC II beauty case) which is a suitcase type bag with wheels meant for a makeup artist. The purchase was not properly approved. The purchase was made by someone other than the cardholder.	7
UNMC	Purchasing Card	6/17/2008	Educare	Shoebuy.Com	\$350.95	One porter case (PC II beauty case) which is a suitcase type bag with wheels meant for a makeup artist. The purchase was not properly approved. The purchase was made by someone other than the cardholder.	7
UNMC	Purchasing Card	7/12/2007	Curran/OB GYN	Cardinal Health	\$350.09	One O'Sullivan-O'Connor abdominal retractor from Cardinal Health for use in lab tests with students. The purchase was not properly approved.	7
UNO	Purchasing Card	7/10/2008	Business-Travel	University of Missouri at Kansas City	\$350.00	Registration for Louis Pol, Dean of the College of Business Administration, to attend the 2008 Midwest Business Deans Association Meeting. Cardholder also reconciled the transaction.	7
UNMC	Purchasing Card	6/13/2008	Assistance to Individuals	UNL Nebraska 4H Centers	\$350.00	Two individuals' camping fees, \$175 each, for outreach camp program as part of the Recreational Therapy Program at the Munroe-Meyer Institute. Payment was made to another University department which is not allowed.	1, 2
UNMC	Purchasing Card	12/1/2007	Division of General Internal Medicine Prof Svs Fees	Amazon.com	\$350.00	Canon Speedlite 580EX II flash for the Canon EOS Digital SLR camera used for UNMC ID cards. The purchase was made without using a University approved prime vendor. The purchase was not properly approved.	1, 6, 7
UNMC	Purchasing Card	1/11/2008	Magda Peck	American Public Health Association	\$348.45	Eight medical textbooks relating to minority populations from the American Public Health Association. The purchase was not reconciled by the individual listed on the cardholder application as the reconciler. The purchase was not properly approved.	7
UNMC	Purchasing Card	8/11/2008	Midlevels	UNMC Continuing Education	\$345.00	Registration for Paula Miller, RN, General Surgery, to attend the Midwestern Region Burn Conference in Omaha. The purchase was not properly approved.	7
UNK	Event Card	12/19/2008	Wrestling	Enterprise Rent-A-Car	\$344.32	Rental of a 15 passenger van for the wrestling team in Reno, NV, for the Reno Tournament of Champions December 16 through December 19, 2008. Ten athletes and one coach went on this trip per the attached itinerary. The purchase of a vehicle rental is not allowed. UNK does not have a separate event card policy.	1, 2
UNL	Purchasing Card	9/26/2007	BSE Tractor Test Track	Lincoln Truck Center	\$343.26	Two batteries for a tractor being tested. The purchase was not properly approved by the assigned approving official.	7

UNIVERSITY OF NEBRASKA PURCHASING CARD ATTESTATION REVIEW
SUMMARY OF ALL TRANSACTIONS TESTED – July 1, 2007 through December 31, 2008

Exhibit A

Campus	Transaction Type	Transaction Date	Cost Center Description	Merchant Name	Amount	Description of Items Purchased	Comment #
UNMC	Purchasing Card	7/4/2007	West Pain Medicine	Cardinal Health	\$341.54	Two cases of "epidural single shot with drugs" for \$170.77 per case. The purchase was not properly approved. The purchase was not reconciled by the individual listed on the cardholder application as the reconciler. The purchase of drugs and pharmaceutical products is not allowed.	1, 2, 7
UNK	Purchasing Card	7/24/2008	College of Education IT Equipment	Overstock.Com	\$340.95	Two Dell 17-Inch LCK computer monitors. Monitors were purchased to replace broken ones in faculty offices. The purchase was not properly approved. The purchase was made without using a University approved vendor. The cardholder also reconciled the transaction.	1, 6, 7
UNL	Purchasing Card	12/13/2007	Repairs & Improvements	Planet Mobility Inc.	\$340.00	Lift for Mabel Lee Hall pool. Total purchase of \$5,340 exceeded the cardholder limit and was processed separately as six transactions of \$1,000; \$1,000; \$1,000; \$1,000; \$1,000 and \$340. A violation letter was sent to the cardholder. The purchase is part of a pyramiding transaction which is not allowed.	1, 2, 7
UNK	Purchasing Card	8/1/2008	Maintenance - HVAC	Sears	\$339.99	12,000 BTU air conditioner to replace one that had stopped working.	
UNL	Purchasing Card	12/10/2007	NHHS 2007 Answers 4 Families	Office Max	\$339.98	Two 10" digital picture frames for Answers 4 Families, related to the Center on Children, Families & the Law, used for displays at conferences & exhibits. There was no cardholder application or agreement on file.	7
UNL	Purchasing Card	10/29/2008	BSE Tractor Test Track	Speedway Motors	\$339.95	Cooling equipment for Power Boost Project for Tractor Engineering Department. The purchase was approved by someone other than the assigned approving official.	7
UNL	Purchasing Card	6/6/2008	Lied Center	Target	\$339.94	Two video cameras (\$129.99 each), two memory cards (\$19.99 each), and two cases (\$19.99 each) for the ArtsReach grant's summer institute for teachers. The purchase was not reconciled by the individual listed on the cardholder application as the reconciler. The purchase was made without using a University approved vendor.	1, 6, 7
UNL	Purchasing Card	1/7/2008	Central Housing Administration - Dining	Walmart	\$339.85	Five digital picture frames for national nutrition month. The digital picture frames were given as honorariums to presenters at the January 2008 in-service training for dining staff. The purchase of items given as honorariums is not allowed. The purchase was made without using a University approved prime vendor.	1, 2, 6
UNMC	Purchasing Card	8/18/2008	Student Counseling Admin Fees	Sugar Shack Country Candles	\$338.39	No documentation provided; unable to determine items purchased. The cardholder also reconciled the transaction. Does not appear reasonable based on vendor. The purchase was not properly approved. Transaction limit per U.S. Bank does not agree to transaction limit per application.	2, 4, 7
UNK	Event Card	12/3/2008	NCAA-Volleyball	Boyer Trucks Rental	\$336.03	Rental of a passenger van for the volleyball team for games in St. Paul, MN. The rental charge was \$99.95 per day for three days, plus \$36.18 in gas. The trip report for the expenses list the dates of the trip November 19 through November 22, 2008. It appears that the actual credit card was run 10 days later (December 3, 2008) and a copy was sent to the department for their records. Two vans were rented. The purchase was not supported by adequate documentation as no itinerary was attached to documentation. The purchase of vehicle rentals is not allowed. UNK does not have a separate event card policy.	1, 2, 7

UNIVERSITY OF NEBRASKA PURCHASING CARD ATTESTATION REVIEW
SUMMARY OF ALL TRANSACTIONS TESTED – July 1, 2007 through December 31, 2008

Exhibit A

Campus	Transaction Type	Transaction Date	Cost Center Description	Merchant Name	Amount	Description of Items Purchased	Comment #
UNL	Ghost Card	8/4/2008	Basketball, Men's	Express Jet Airlines	\$335.50	Round trip airfare from Omaha to San Diego on August 8, 2008, and back on August 19, 2008, for Walter Roese, assistant men's basketball coach. Coach Roese was hired May 30, 2008 and moved on August 20, 2008. He and his wife went back to pack up their house for the movers. The purchase was not properly approved. The purchase was not supported by adequate documentation as a travel authorization was not on file.	7
UNL	Ghost Card	8/4/2008	Basketball, Men's	Express Jet Airlines	\$335.50	Round trip airfare from Omaha to San Diego on August 8, 2008, and back on August 19, 2008, for Monique Roese, wife of Walter Roese, assistant men's basketball coach. Coach Roese was hired May 30, 2008 and moved on August 20, 2008. He and his wife went back to pack up their house for the movers. The purchase was not properly approved. The purchase was not supported by adequate documentation.	7
UNL	Purchasing Card	8/1/2007	Spirit Squad	Fusion Beads Inc	\$335.32	Metal chains and charms for necklaces for Spirit Squad (dance team) members. SAP indicated the necklaces were for the girls after camp and was coded to awards expense. The purchase of items given as gifts is not allowed.	1, 2
UNO	Event Card	9/22/2008	Women's Athletics-Golf-Team Travel	Avis Rent-A-Car	\$333.91	Rental vehicle for the UNO women's golf team to the Mustang Invitational in Marshall, Minnesota on September 20 to September 21, 2008. Five players and one coach attended. Cost per day was \$114.99, not including the 10% discount. The purchase of vehicle rentals is not allowed. UNO does not have a separate event card policy.	1, 2
UNL	Ghost Card	12/4/2008	Physics & Astronomy	Southwest Airlines	\$332.50	Round trip airfare for Gregory Snow, associate professor in the Department of Physics, for travel from Omaha to Chicago. Travel was to work on DZERO experiment at Fermilab in Batavia, IL.	
UNL	Purchasing Card	11/19/2008	Affirmative Action Accommodations	Target	\$331.97	Asus personal computer, Belkin Power Adapter and Lexar 4GB SD Card from Target for closed caption at "Ross Theatre." The purchase was made without using a University approved prime vendor.	1, 6
UNO	Purchasing Card	8/19/2007	Men's Athletics-Football-Equip/Supplies	Kohl's	\$330.54	Nine pairs of pants at \$29.99 each for coach's "Game Day" pants for football. Includes \$42 in shipping. Sales tax and shipping tax totaling \$21.83 was paid. Invoice was for \$333.74. The head coach, four assistant coaches, and three graduate assistants received the pants.	1, 7
UNO	Event Card	2/13/2008	Women's Athletics-Softball-Team Travel	American Airlines	\$330.00	Telephone ticketing service for the UNO women's softball team to travel to Orlando, FL for a softball tournament. Per the UNO women's softball website, the team played 12 games between March 15 and March 20. A total of 22 tickets were paid for at a cost of \$384.73 a piece. The 22 tickets included 18 players, three coaches and a trainer. Purchases of airline tickets are not allowed. Ghost card should have been used. UNO does not have a separate event card policy.	1, 2
UNL	Event Card	4/26/2008	Athletics, Wrestling	Hilton Hotels Las Vegas	\$329.09	Lodging related to the UNL wrestling trip to Las Vegas, NV for the FILA Junior National Championships from April 23, 2008, through April 26, 2008. Trip was for athletes trying to qualify for world championships and was not a full team competition.	
UNMC	Purchasing Card	10/23/2008	Pulmonary (IM)	BryanLGH Foundation	\$325.00	Registration for three fellows to attend the Nebraska Sleep Conference. The purchase was not properly approved.	7

UNIVERSITY OF NEBRASKA PURCHASING CARD ATTESTATION REVIEW
SUMMARY OF ALL TRANSACTIONS TESTED – July 1, 2007 through December 31, 2008

Exhibit A

Campus	Transaction Type	Transaction Date	Cost Center Description	Merchant Name	Amount	Description of Items Purchased	Comment #
UNL	Purchasing Card	9/23/2008	NU Training	Oklahoma State Student Union	\$325.00	Registration for Charlie Francis, Director - Nebraska Union, to attend conference at Oklahoma State University for the Annual Meeting of Big 12 Union Directors on October 14 through 17, 2008. Purchase was not adequately documented as the attached documentation does not show what conference this was, when/where it was, or any other details. The U.S. Bank single purchase limit is different than the cardholder application limit.	7
UNMC	Purchasing Card	9/23/2008	Graduate Education Program	Target	\$322.38	Accessories for the resident library and lounge including picture frames, a TV tray, lamp, rug, pillow, clock, garbage bags, Febreze, and two orchids. Sales tax of \$21.09 was paid. The purchase of flowers is not allowed. The purchase was not properly approved. The purchase was not reconciled by the individual listed on the cardholder application as the reconciler.	1, 2, 7
UNL	Purchasing Card	10/18/2007	Water Resources Research	Groundwater Foundation	\$321.40	Rainmakers photographic story of center pivots for gifts to Chinese dignitaries. The purchase of gifts is not allowed. The purchase was not properly approved by the assigned approving official.	1, 2, 7
UNO	Purchasing Card	12/3/2007	HPER - Moving Company	Urban Outfitters	\$320.40	Fivefold-over leggings, five silk colorblock kimonos, two basic heathered tees, and two tee vests as costumes for The Moving Company. The Moving Company is part of the Health/Physical Education/Recreation (HPER) School and presents modern dance/creative movement performances around campus and at local events. Cardholder also reconciled the document.	7
UNMC	Purchasing Card	8/6/2007	College of Nursing - Nursing Center	Walgreens	\$320.36	60 digital thermometers for the Family Health Care Center (FHCC). Sales tax was paid on the purchase in the amount of \$20.96. The purchase was not properly approved.	1, 7
UNMC	Purchasing Card	9/18/2007	West Family Medicine	Shopko	\$319.99	TV for viewing culposcopy exams. The purchase was not properly documented. The purchase was not reconciled by the individual listed on the cardholder application as the reconciler. The purchase was made without using a University approved prime vendor. The U.S. Bank single purchase limit is different than the cardholder application limit.	1, 6, 7
UNK	Purchasing Card	9/20/2007	Theatre Production 1	E Clothing Store Inc	\$319.70	One white linen suit (size 58R) for a theatre performance, plus shipping. Item was purchased through Hugestore.com and processed by a third party vendor, E Clothing Store Inc. Performance Details: Tennessee Williams' "The Night of the Iguana" at the Miriam Drake Theatre.	
UNO	Purchasing Card	11/5/2007	Psychology Lab Fees	Charles River Lab	\$318.70	12 female Mongolian gerbils for \$23.55 each, plus one filtered crate for \$11.30, plus surface freight for \$24.80. The cardholder was also the reconciler. The purchase was not properly approved. The purchase of lab animals is not allowed.	1, 2, 7
UNL	Purchasing Card	12/7/2007	NE Unions (NEU) East Union Café	Cetaks Gourmet Meats and Sausages	\$318.56	Potato sausage for resale to Norden club (Swedish public club) for potato sausage recipe for their event. The purchase of food is not allowed. The cardholder was allowed to purchase food; however this approval was not properly documented. The purchase was approved by someone other than the assigned approving official.	1, 2, 7
UNL	Purchasing Card	4/4/2008	Power Plant Clearing	Cape Truck Toppers	\$318.00	Bedliner/tailgate for University owned vehicle. The cardholder application did not list an assigned reconciler.	7
UNL	Purchasing Card	4/10/2008	Power Plant Clearing	Cape Truck Toppers	\$318.00	Purchase of bedliner/tailgate for University owned vehicle. The cardholder application did not list an assigned reconciler.	7

UNIVERSITY OF NEBRASKA PURCHASING CARD ATTESTATION REVIEW
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Exhibit A

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UNL	Purchasing Card	8/2/2007	NCFWRU - Nebraska Game and Parks Commission (NGPC) Walleye	Walmart	\$316.64	Storage boxes to store supplies and digital camera, SD Card, and batteries to document field work for research. The purchase was made without using a University approved prime vendor. The purchase was not reconciled by the individual listed on the cardholder application as the reconciler.	1, 6, 7
UNK	Event Card	12/3/2008	NCAA-Volleyball	Boyer Trucks Rental	\$316.59	Rental of a passenger van for the volleyball team for games in St. Paul, MN. The rental charge was \$99.95 per day for three days, plus \$16.74 in gas. The trip report for the expenses list the dates of the trip November 19 through November 22, 2008. It appears the actual credit card was run 10 days later (December 3, 2008) and a copy was sent to the department for their records. Two vans were rented. The purchase was not supported by adequate documentation as a list of individuals who attended was not attached. The purchase of vehicle rentals is not allowed. UNK does not have a separate event card policy.	1, 2, 7
UNMC	Ghost Card	9/15/2008	Magna Peck	United Airlines	\$316.52	Airfare for Magna Peck, Professor-Child Pediatrics, to attend the American Public Health Assoc. Annual Conference in San Diego and the International Conference on Urban Health Conference in Canada. Dates of travel were October 25, 2008 through November 1, 2008.	
UNMC	Purchasing Card	11/8/2007	MMI Guild Awards	Qwest Center Box Office	\$315.00	Hockey tickets for a community outing with Arnold Stern, a transition program for clients with developmental disabilities. Receipt was not itemized, so unable to determine how many tickets were purchased and the date/location of the game. The purchase was not supported by adequate documentation.	7
UNL	Purchasing Card	4/25/2008	Men's Gymnastics	Horween Leather Company	\$312.53	Leather strips to make hand grips, etc. for men's and women's gymnastics. Coach Francis Allen makes the hand grips for the gymnasts.	
UNO	Purchasing Card	10/17/2008	Ticket Office	Action Printing	\$309.50	Printing of 125 2008-2009 ticket books containing 10 tickets to any UNO sporting event except for hockey games and football games. Purchase includes shipping and handling of \$9.50. The cardholder terminated employment prior to the purchase. The purchase was made by someone other than the cardholder.	1, 7
UNMC	Purchasing Card	6/28/2008	MMI/Peds - Fisher&Piazza Recruitment	Drugstore.com	\$308.94	20 tubs of baby wipes and 25 refill packs of baby wipes to be used in day treatment facility. The purchase was not properly approved.	7
UNMC	Purchasing Card	5/29/2008	Thank You Awards	Target	\$308.00	20 Target gift cards for \$15 each to be used for the Thank U Program, plus \$8 shipping. This is not an allowable use of the card. The purchase was not supported by adequate documentation as serial numbers were not listed on the invoice or other documentation from the vendor. The purchase was not properly approved.	1, 3, 7
UNMC	Purchasing Card	11/13/2008	MD/PhD Scholars Program	EAX Worldwide LLC	\$306.20	Shipping charges through EAX Worldwide to ship conference materials back to UNMC from Lake Buena Vista, Florida where the Annual Biomedical Research Conference for Minority Students was held. The purchase was not properly approved. The U.S. Bank single purchase limit is different than the cardholder application limit.	7

UNIVERSITY OF NEBRASKA PURCHASING CARD ATTESTATION REVIEW
SUMMARY OF ALL TRANSACTIONS TESTED – July 1, 2007 through December 31, 2008

Exhibit A

Campus	Transaction Type	Transaction Date	Cost Center Description	Merchant Name	Amount	Description of Items Purchased	Comment #
UNMC	Purchasing Card	12/26/2008	Transplant	Westroads Mall	\$306.00	Three \$100 Westroads gift cards put in gift baskets given away to caregivers at a luncheon. The purchase of gift cards for non-research participants is not allowed. The purchase was not properly approved. The purchase was not supported by adequate documentation as a list of recipients was not provided.	1, 3, 7
UNK	Purchasing Card	5/2/2008	Summer Orientation	The Buckle	\$305.50	Five pairs of casual solid shorts for \$29.50 each and four pairs of casual shorts at \$39.50 each for a total of \$305.50. The shorts were purchased for staff of the Summer Advising and Enrollment (SAE) program. The clothing purchased could be worn for personal use which is not a reasonable use of the card. The purchase was not properly approved.	2, 7
UNMC	Purchasing Card	3/24/2008	Thank You Awards	Rock Bottom Restaurants	\$305.00	Gift cards at Rock Bottom Restaurants for the Thank U Program; however, the invoice not itemized. The purchase of gift cards not related to research participants is not allowed. The purchase was not supported by adequate documentation as serial numbers were not obtained from the vendor. The purchase was not properly approved.	1, 3, 7
UNO	Purchasing Card	11/23/2007	Maverick Productions	Hobby Lobby	\$304.65	Several goblets, apple garland, wall hangings, candle stands, garland, fabric, and boxes of candles for the Madrigal dinners in the Milo Bail Student Center Ballroom.	
UNO	Purchasing Card	2/27/2008	Grounds - North	UNL IANR	\$304.00	Five general standards and five ornamental and turf pest control training manuals. Purchase includes shipping costs of \$29. Payments to other University departments are not allowed.	1, 2
UNL	Purchasing Card	9/8/2008	Olson/Othmer Professor Discretionary	ABC Homestore.com	\$303.95	Two-door shoe cabinet to store shoes and booties worn in the Diocles Lab. Purchase includes \$199 for cabinet, plus \$104.95 shipping. The purchase was made without using a University approved prime vendor. The purchase was not properly approved by the assigned approving official.	1, 6, 7
UNO	Event Card	5/10/2008	Indian Institute of Tech Study Abroad	Bank of America	\$303.00	Cash advance taken by Deepak Khazanchi, an Associate Dean of Academic Affairs with the College of Information Science and Technology, which is not allowable. The APA observed a spreadsheet showing total expenditures of \$716.50 in cash and ATM fees related to individual cash withdrawals of \$50, \$60, \$102, \$201.50, and \$303. Expenditures were incurred during visit to Omaha and New York of students and faculty from the Indian Institute of Technology. Of the \$716.50, \$6.50 was ATM fees. Expenditures of \$15 for cab tips while in New York City were supported by affidavits, not receipts. Deepak did reimburse \$21.99 due to differences observed between his expense spreadsheet and the supporting documentation. The purchase was not supported by adequate documentation. UNO does not have a separate event card policy.	1, 2, 5, 7
UNMC	Purchasing Card	12/6/2007	Thank You Awards	Applebee's	\$303.00	20 Applebee's gift cards for \$15 each to be used for the Thank U Program, plus \$3 shipping. The purchase of gift cards not related to research participants is not allowed. The purchase was not supported by adequate documentation as serial numbers were not obtained from the vendor. The purchase was not properly approved.	1, 3, 7

UNIVERSITY OF NEBRASKA PURCHASING CARD ATTESTATION REVIEW
SUMMARY OF ALL TRANSACTIONS TESTED – July 1, 2007 through December 31, 2008

Exhibit A

Campus	Transaction Type	Transaction Date	Cost Center Description	Merchant Name	Amount	Description of Items Purchased	Comment #
UNO	Ghost Card	3/20/2008	UNF: UNO/OPS Service Learning Coordinator	United Airlines	\$302.60	Airfare for Janis Christensen's trip to "Youth for a Change", the 19th annual national service-learning conference in Minneapolis held on April 9 through April 12. She flew from Omaha to Minneapolis on April 9, 2008 and returned on April 12, 2008. Janis is the wife of UNO Chancellor John Christensen and is the magnet coordinator for Omaha North High Magnet School. Janis presented at the conference regarding getting involved with a service learning program. Service learning programs stress the importance of community service. The purchase was not properly approved.	7
UNO	Ghost Card	3/20/2008	UNF: UNO/OPS Service Learning Coordinator	United Airlines	\$302.60	Airfare for Erik Christensen's trip to "Youth for a Change", the 19th annual national service-learning conference in Minneapolis held on April 9 through April 12. He flew from Omaha to Minneapolis on April 9, 2008, and returned on April 12, 2008. Erik Christensen is the son of UNO Chancellor John Christensen. At the time of the travel, Erik Christensen was an intern at UNO. Erik presented at the conference regarding getting involved in the service learning program. The purchase was not properly approved.	7
UNO	Event Card	4/17/2008	Women's Athletics-Softball-Team Travel	First National Bank	\$302.50	Cash advance for the UNO women's softball team while playing a doubleheader against St. Cloud State in St. Cloud, Minnesota on April 18 and a doubleheader against Minnesota-Duluth in Duluth, Minnesota on April 19. Of the \$302.50, \$2.50 was ATM fees. Per the supporting documentation \$150 was used to buy lunch on April 18 at the St. Cloud, MN concession stand and there was no receipt. \$150 was also used to buy lunch on April 19 at Duluth, MN concession stand and there was also no receipt, just an affidavit. Cash advances are not allowed. UNO does not have a separate event card policy.	1, 2, 5, 7
UNO	Event Card	4/28/2008	Women's Athletics-Softball-Team Travel	First National Bank	\$302.50	Cash advance for UNO women's softball team for a tournament held in Duluth, MN, on May 3 & May 4. Of the \$302.50, \$2.50 was for ATM Fees. The \$300 was returned to the University on May 8, 2008. Cash advances are not allowed. UNO does not have an event card policy.	1, 2, 5
UNO	Purchasing Card	11/28/2007	NSF: UNO & MCC STEPing Together 4/06	Second Life.Com	\$302.19	80,000 Linden Dollars which is a currency used in online Second Life for classes CIST 1010, Foundation of IS&T, and CIST 1100, Introduction to Personal Computing.	
UNMC	Purchasing Card	10/31/2007	Thank You Awards	Walmart	\$301.80	20 Wal-Mart gift cards for \$15 each to be used for the Thank U Program, plus \$1.80 shipping. The purchase of gift cards not related to research participants is not allowed. The purchase was not supported by adequate documentation as serial numbers were not obtained from the vendor. The purchase was not properly approved.	1, 3, 7
UNMC	Purchasing Card	12/12/2007	Thank You Awards	Walmart	\$301.80	20 Wal-Mart gift cards for \$15 each to be used for the Thank U Program, plus \$1.80 shipping. The purchase of gift cards not related to research participants is not allowed. The purchase was not supported by adequate documentation as serial numbers were not obtained from the vendor. The purchase was not properly approved.	1, 3, 7
UNMC	Purchasing Card	5/16/2008	Thank You Awards	Walmart	\$301.80	20 Wal-Mart gift cards for \$15 each to be used for the Thank U Program, plus \$1.80 shipping. The purchase of gift cards not related to research participants is not allowed. The purchase was not supported by adequate documentation as serial numbers were not obtained from the vendor. The purchase was not properly approved.	1, 3, 7

UNIVERSITY OF NEBRASKA PURCHASING CARD ATTESTATION REVIEW
SUMMARY OF ALL TRANSACTIONS TESTED – July 1, 2007 through December 31, 2008

Exhibit A

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UNO	Event Card	2/29/2008	Women's Athletics-Softball-Team Travel	Mutual First Credit Union	\$301.50	Cash advance for softball team for food purchased in Pittsburgh, Kansas which hosted a tournament on March 1 & March 2. Of the \$301.50, \$1.50 was an ATM fee. Per the supporting documentation \$250 was for dinner on March 1, 2008 for the team and \$50 was for concession stand food on March 2, 2008. There were no receipts for these expenditures, only an affidavit. The purchase was not supported by adequate documentation. Cash advances are not allowed. UNO does not have a separate event card policy.	1, 2, 5, 7
UNO	Purchasing Card	1/25/2008	CCPH (Public Health): Health Disparities Service	Drugstore.com	\$300.67	222 two-ounce bottles of Purell hand sanitizer for the MPH Learn and Serve grant to be given to participants. Cardholder is also the reconciler.	7
UNO	Purchasing Card	10/31/2008	Psychology Lab Fees	Charles River Lab	\$300.11	Eight male Mongolian gerbils for \$22.70 each, plus three filtered crates for \$35.85, plus surface freight for \$82.66, for a total of \$300.11. The purchase of lab animals is not allowed. The purchase was not properly approved.	1, 2, 7
UNO	Purchasing Card	10/31/2008	Psychology Lab Fees	Charles River Lab	\$300.11	Eight female Mongolian gerbils for \$22.70 each, plus three filtered crates for \$35.85, plus surface freight for \$82.66, for a total of \$300.11. The purchase of lab animals is not allowed. The purchase was not properly approved.	1, 2, 7
UNO	Purchasing Card	8/22/2007	Business-Travel	WSU Foundation	\$300.00	Registration for Louis Pol, Dean of the College of Business Administration, to attend the 2007 Midwest Business Deans Association Meeting in Kansas City, Missouri from October 10 through 12, 2007.	
UNK	Purchasing Card	10/30/2008	Ctr for Rural Research & Development	UNL Center for Applied Rural Innovation	\$300.00	Registration for four individuals to attend the Governor's Conference on Rural Development and the 45th Annual NCIP (Nebraska Community Improvement Program) Awards Banquet. The cardholder also reconciled the transaction. Payment to other University departments is not allowed.	1, 2, 7
UNMC	Purchasing Card	12/17/2007	MRI Development Fund	No Frills Supermarket	\$300.00	Two \$150 gift cards for two Munroe Meyer Operating Board Holiday Gift Baskets. The purchase was not properly approved. The purchase of gift cards not related to research participants is not allowed.	1, 3, 7
UNMC	Purchasing Card	9/10/2008	Transplant	BP (Gas station)	\$300.00	Three \$100 gas cards to Bucky's Express for the transplant social work department to distribute for patient assistance. The purchase was not properly approved. The purchase of gift cards not related to research participants is not allowed. The purchase was not supported by adequate documentation as a list of recipients was not provided.	1, 3, 7
UNMC	Purchasing Card	12/22/2008	Transplant	Walmart	\$300.00	Three \$100 Wal-Mart gift cards put in gift baskets given away to caregivers at a luncheon. The purchase was not properly approved. The purchase of gift cards not related to research participants is not allowed. The purchase was not supported by adequate documentation as a list of recipients was not provided.	1, 3, 7
UNMC	Purchasing Card	10/25/2007	Internal Medicine Infectious Diseases	Barnes & Noble	\$300.00	Three \$100 gift cards from Barnes & Noble for speaker gifts. The purchase was not properly approved. The purchase of gift cards not related to research participants is not allowed. The purchase was not supported by adequate documentation as a list of recipients was not provided.	1, 3, 7

UNIVERSITY OF NEBRASKA PURCHASING CARD ATTESTATION REVIEW
SUMMARY OF ALL TRANSACTIONS TESTED – July 1, 2007 through December 31, 2008

Exhibit A

Campus	Transaction Type	Transaction Date	Cost Center Description	Merchant Name	Amount	Description of Items Purchased	Comment #
UNMC	Purchasing Card	7/29/2008	Gastroenterology	The Cleveland Clinic Center for Continuing Education	\$300.00	Registration to the Cleveland Clinic Center for Continuing Education for Dr. Attard to attend the 12th Annual Collaborative Group of the Americas on Inherited Colorectal Cancer conference September 3, 2008 through September 6, 2008 at the InterContinental Hotel in Cleveland. The purchase was not properly approved. The purchase was not reconciled by the individual listed on the cardholder application as the reconciler.	7
UNMC	Purchasing Card	2/20/2008	Multifunctional Antioxidants as Anti-Cataract Agent	Amazon.com	\$300.00	Two "The Eye: Basic Sciences in Practice" hardcover books. The purchase was not properly approved. The purchase was made by someone other than the cardholder. The U.S. Bank single purchase limit is different than the cardholder application limit.	1, 7
UNMC	Purchasing Card	7/1/2008	Thank You Awards	Target	\$300.00	20 Target gift cards for \$15 each to be used for the Thank U Program, which is not an allowable use of the card. The purchase was not supported by adequate documentation as serial numbers were not obtained from the vendor. The purchase was not properly approved.	1, 3, 7
UNMC	Purchasing Card	7/19/2007	Thank You Awards	Target	\$300.00	20 Target gift cards for \$15 each to be used for the Thank U Program, which is not an allowable use of the card. The purchase was not supported by adequate documentation as serial numbers were not obtained from the vendor. The purchase was not properly approved.	1, 3, 7
UNL	Purchasing Card	12/7/2007	Near Infrared (NIR) Spectroscopy Plt Publ	National Pharmacy	\$300.00	Five cases of P-8-1 vials for Michael Siedell, Research Technician III for Agronomy & Horticulture. Vials are for use in Near Infrared Reflectance Spectroscopy lab.	
UNL	Purchasing Card	9/22/2008	SNR-Survey Research Admin	Newegg.com	\$299.99	Xerox scanner. The purchase was made without using a University approved prime vendor. The purchase was not reconciled by the individual listed on the cardholder application as the reconciler.	1, 6, 7
UNL	Purchasing Card	9/22/2008	SNR-Geography-Admin	Newegg.com	\$299.99	Xerox scanner. The purchase was made without using a University approved prime vendor. The purchase was not reconciled by the individual listed on the cardholder application as the reconciler.	1, 6, 7
UNK	Purchasing Card	2/22/2008	Loper Designers Challenge	Target	\$299.97	Three side chairs at approximately \$100 each. These bar stools were used for the "Loper Design Challenge" which is for students majoring in Interior Design. The chairs were used to make over a room at UNK.	
UNK	Purchasing Card	8/7/2008	Senior Registration	Target	\$299.97	JVC MINI DV video recorder, a Kodak tripod, and a two shelf bookcase. The video recorder and tripod were used for practice or mock interviews in Career Services. The purchase was not properly approved. The purchase was made without using a University approved prime vendor. The cardholder also reconciled the transaction.	1, 6, 7
UNL	Event Card	8/21/2007	Volleyball	Wilderness Ridge	\$299.80	Volleyball senior dinner with coaches at Wilderness Ridge (four seniors and three coaches), including a gratuity of \$40. The purchase of non-travel related expenses on the Event card is not allowed. The purchase was approved by someone other than the assigned approving official.	1, 2, 7

UNIVERSITY OF NEBRASKA PURCHASING CARD ATTESTATION REVIEW
SUMMARY OF ALL TRANSACTIONS TESTED – July 1, 2007 through December 31, 2008

Exhibit A

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UNL	Purchasing Card	1/8/2008	NSF SPIRIT Silicon Prairie Initiative	Mouser Electronics, Inc.	\$298.92	Electronic parts for Ben Barenz (Student Worker). Ben works with Dr. Chen, Professor of Computer & Electronics, who researches/creates robotics. Items were shipped to Ben's home in Louisville, NE. Dr. Chen allows Ben to work on projects at home and then transport them to work when completed. The purchase was not reconciled by the individual listed on the cardholder application as the reconciler. The purchase was not properly approved by the assigned approving official. The purchase was sent to the cardholder's home.	7
UNMC	Purchasing Card	1/25/2008	Family Medicine	Crossroads Mall	\$297.00	11 - \$25 gift cards from Crossroads Mall for research participants of the Family Medicine department, plus a \$22 handling fee. Social Security Numbers were not collected which is required by UNMC for Income Tax reporting purposes. The purchase was not supported by adequate documentation. The cardholder is the assigned reconciler on the cardholder application; however, someone other than the cardholder reconciled this purchase. The U.S. Bank single purchase limit is different than the cardholder application limit.	1, 3, 7
UNK	Event Card	4/18/2008	Tennis - Men	Hotels.com	\$295.64	One night at the La Quinta Inn in Omaha for the men's tennis team on April 19, 2008 four rooms total; seven players and one coach). Attached to the supporting documentation was a trip report indicating that the site of competition was Tranquility Tennis Center in Omaha, NE. The match was against St. Cloud. Written on the back of the itinerary was a list of the eight individuals traveling. The receipt from Hotels.com showed the price of each room at \$73.91 (x four = \$295.64). The total per room charge was \$62.00 a night plus taxes/fees of \$11.91, totaling \$73.91. The purchase of a hotel rooms is not allowed. UNK does not have a separate event card policy.	1, 2
UNK	Purchasing Card	4/25/2008	Promotion/ Programming	Express	\$295.00	10 dress woven tops at \$28.50 each for girl Ambassadors. Ambassadors "represent their peers at campus functions and assist in hosting special events planned by the Office of the Chancellor". There were nine female ambassadors for the 2007-2008 school years. Extra tops are purchased in case a girl needs a different size or one of the tops gets ruined during the year. The purchase was not properly approved.	7
UNL	Purchasing Card	10/6/2008	Southeast Research and Extension Center - Kimmel Operations	Presque Isle Wine Cellars	\$294.25	Lab supplies for wine making school, including acid test kit, magnetic stirrer unit, buffer solution, and potassium chloride. The purchase was approved by someone other than the assigned approving official.	7
UNL	Purchasing Card	3/11/2008	Huskervision	Time Warner Cable	\$289.58	Roadrunner commercial service for March 2008 and a partial month of February 2008 at 403 Line Drive Cir (Haymarket Park). This is a site of Husker Sports Network.	
UNL	Purchasing Card	4/8/2008	Entomology Teaching Heng-Moss	Hotlix, Inc.	\$288.85	Chocolate insects, larvets, crickets, and cricket suckers for insect food lecture. The purchase of food items is not allowed. The purchase was not reconciled by the individual listed on the cardholder application as the reconciler.	1, 2, 7

UNIVERSITY OF NEBRASKA PURCHASING CARD ATTESTATION REVIEW
SUMMARY OF ALL TRANSACTIONS TESTED – July 1, 2007 through December 31, 2008

Exhibit A

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UNO	Ghost Card	8/6/2007	Men's Athletics - Hockey	Northwest Airlines	\$288.38	Airline ticket for Greg Harrington who is the radio commentator for UNO men's hockey. This ticket was to fly to Omaha from Minneapolis to announce games UNO played against Manitoba and Alabama-Huntsville on October 19 and October 20. The purchase was not supported by adequate documentation as only the itinerary from travel and transport was provided.	7
UNK	Event Card	10/5/2008	Golf - Women	Wildwood Lodge Lake Elmo	\$287.55	One hotel room for the women's golf team for the Northern Sun Tournament in Minnesota. Four total rooms were paid for. The transaction tested is for only one of those rooms for three nights. The rate per night was \$89.00 and sales tax of \$6.01 was charge for each night. Additionally, there was a long distance phone charge for \$2.36 and sales tax on that phone call of \$.16. On the face of the invoice it was written, "Personal call - reimbursement enclosed". The \$2.36 was receipted by UNK. The sales tax was not reimbursed. The team stayed at the Wildwood Lodge for three nights. There were five players, one coach, and one driver on the trip. Also attached was an itinerary showing a practice round on October 3, 2008 and actual rounds played on October 4 and October 5, 2008. The cardholder is also the reconciler. The purchase of hotel rooms is not allowed. UNK does not have a separate event card policy.	1, 2, 7
UNMC	Purchasing Card	12/18/2007	Thank You Awards	Hallmark Insights	\$287.50	10 Hallmark Insights gift cards for \$25 each to be used for the Thank U Program, plus a \$29.50 service charge and \$8 in shipping. This is not an allowable use of the card. The \$29.50 was incurred twice on the same day for the same amount of cards, which is not reasonable. The purchase was not supported by adequate documentation as serial numbers were not obtained from the vendor. The purchase was not properly approved.	1, 3, 7
UNMC	Purchasing Card	12/18/2007	Thank You Awards	Hallmark Insights	\$287.50	10 Hallmark Insights gift cards for \$25 each to be used for the Thank U Program, plus a \$29.50 service charge and \$8 in shipping. This is not an allowable use of the card. The \$29.50 was incurred twice on the same day for the same amount of cards, which is not reasonable. The purchase was not supported by adequate documentation as serial numbers were not obtained from the vendor. The purchase was not properly approved.	1, 3, 7
UNMC	Purchasing Card	5/16/2008	Thank You Awards	Hallmark Insights	\$287.50	10 Hallmark Insights gift cards for \$25 each to be used for the Thank U Program, plus a \$29.50 service charge and \$8 in shipping. This is not an allowable use of the card. The purchase was not supported by adequate documentation as serial numbers were not obtained from the vendor. The purchase was not properly approved.	1, 3, 7
UNL	Purchasing Card	7/6/2007	NEU East Operations	Gordman's	\$286.89	Silk flowers, bushes, trees, and vases for remodeling the Hollow in the Union. The purchase of flowers, holiday decorations, and art objects is not allowed.	1, 2

UNIVERSITY OF NEBRASKA PURCHASING CARD ATTESTATION REVIEW
SUMMARY OF ALL TRANSACTIONS TESTED – July 1, 2007 through December 31, 2008

Exhibit A

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UNK	Event Card	10/5/2008	Golf - Women	Wildwood Lodge Lake Elmo	\$285.03	One hotel room for the women's golf team for the Northern Sun Tournament in Minnesota. Four total rooms were paid for. The transaction tested is for only one of those rooms for three nights. The rate per night was \$89.00 and sales tax of \$6.01 was charge for each night. The team stayed at the Wildwood Lodge for three nights. There were five players, one coach, and one driver on the trip. Also attached was an itinerary showing a practice round on October 3, 2008, and actual rounds played on October 4 and October 5, 2008. The cardholder also reconciled the document. The purchase of hotel rooms is not allowed. UNK does not have a separate event card policy.	1, 2, 7
UNK	Event Card	10/5/2008	Golf - Women	Wildwood Lodge Lake Elmo	\$285.03	One hotel room for the women's golf team for the Northern Sun Tournament in Minnesota. Four total rooms were paid for. The transaction tested is for only one of those rooms for three nights. The rate per night was \$89.00 and sales tax of \$6.01 was charge for each night. The team stayed at the Wildwood Lodge for three nights. There were five players, one coach, and one driver on the trip. Also attached was an itinerary showing a practice round on October 3, 2008, and actual rounds played on October 4 and October 5, 2008. The cardholder also reconciled the document. The purchase of hotel rooms is not allowed. UNK does not have a separate event card policy.	1, 2, 7
UNK	Event Card	10/5/2008	Golf - Women	Wildwood Lodge Lake Elmo	\$285.03	One hotel room for the women's golf team for the Northern Sun Tournament in Minnesota. Four total rooms were paid for. The transaction tested is for only one of those rooms for three nights. The rate per night was \$89.00 and sales tax of \$6.01 was charge for each night. The team stayed at the Wildwood Lodge for three nights. There were five players, one coach, and one driver on the trip. Also attached was an itinerary showing a practice round on October 3, 2008, and actual rounds played on October 4 and October 5, 2008. The cardholder also reconciled the document. The purchase of hotel rooms is not allowed. UNK does not have a separate event card policy.	1, 2, 7
UNO	Purchasing Card	6/26/2008	Geography	Black Box Network Services	\$284.50	Server rack for the Geography's servers. The cardholder was also the reconciler. The purchase was not properly approved.	7
UNK	Purchasing Card	10/31/2008	HPER & LS Priority Program	Gamestop	\$283.44	Wii memory, controllers, Mario Kart game for the Wii and two Wii wheels. The purchase was made by someone other than the cardholder.	1, 7
UNMC	Purchasing Card	9/11/2008	Vice Chancellor Bus / Fin	Borsheims	\$280.37	Three ties (\$18.69 each), two watches (\$56.08 each), and six pens (\$18.69 each) used as gifts for Chinese delegation.	
UNK	Purchasing Card	7/24/2007	Student Center	Target	\$279.99	27" True Tech TV for the Union. The Chancellor uses it on game day. The TV is in a meeting room that looks out over the football field. The purchase was not properly approved. The purchase was made without using a University approved prime vendor.	1, 6, 7

UNIVERSITY OF NEBRASKA PURCHASING CARD ATTESTATION REVIEW
SUMMARY OF ALL TRANSACTIONS TESTED – July 1, 2007 through December 31, 2008

Exhibit A

Campus	Transaction Type	Transaction Date	Cost Center Description	Merchant Name	Amount	Description of Items Purchased	Comment #
UNMC	Purchasing Card	7/15/2008	Thank You Awards	Hallmark Insights	\$279.50	10 Hallmark Insights gift cards for \$25 each to be used for the Thank U Program, plus a \$29.50 service charge. This is not an allowable use of the card. The purchase was not supported by adequate documentation as serial numbers were not obtained from the vendor. The purchase was not properly approved.	1, 3, 7
UNMC	Purchasing Card	8/27/2008	Thank You Awards	Hallmark Insights	\$279.50	10 Hallmark Insights gift cards for \$25 each to be used for the Thank U Program, plus a \$29.50 service charge. This is not an allowable use of the card. The purchase was not supported by adequate documentation as serial numbers were not obtained from the vendor. The purchase was not properly approved.	1, 3, 7
UNMC	Purchasing Card	8/29/2008	Thank You Awards	Hallmark Insights	\$279.50	10 Hallmark Insights gift cards for \$25 each to be used for the Thank U Program, plus a \$29.50 service charge. This is not an allowable use of the card. The purchase was not supported by adequate documentation as serial numbers were not obtained from the vendor. The purchase was not properly approved.	1, 3, 7
UNMC	Purchasing Card	11/22/2007	Thank You Awards	Hallmark Insights	\$279.50	10 Hallmark Insights gift cards for \$25 each to be used for the Thank U Program, plus a \$29.50 service charge. This is not an allowable use of the card. The \$29.50 was incurred twice on the same day for the same amount of cards, which is not reasonable. The purchase was not supported by adequate documentation as serial numbers were not obtained from the vendor. The purchase was not properly approved.	1, 3, 7
UNMC	Purchasing Card	11/22/2007	Thank You Awards	Hallmark Insights	\$279.50	10 Hallmark Insights gift cards for \$25 each to be used for the Thank U Program, plus a \$29.50 service charge. This is not an allowable use of the card. The \$29.50 was incurred twice on the same day for the same amount of cards, which is not reasonable. The purchase was not supported by adequate documentation as serial numbers were not obtained from the vendor. The purchase was not properly approved.	1, 3, 7
UNMC	Purchasing Card	2/12/2008	Thank You Awards	Hallmark Insights	\$279.50	10 Hallmark Insights gift cards for \$25 each to be used for the Thank U Program, plus a \$29.50 service charge. This is not an allowable use of the card. The \$29.50 was incurred twice on the same day for the same amount of cards, which is not reasonable. The purchase was not supported by adequate documentation as serial numbers were not obtained from the vendor. The purchase was not properly approved.	1, 3, 7
UNMC	Purchasing Card	2/12/2008	Thank You Awards	Hallmark Insights	\$279.50	10 Hallmark Insights gift cards for \$25 each to be used for the Thank U Program, plus a \$29.50 service charge. This is not an allowable use of the card. The \$29.50 was incurred twice on the same day for the same amount of cards, which is not reasonable. The purchase was not supported by adequate documentation as serial numbers were not obtained from the vendor. The purchase was not properly approved.	1, 3, 7
UNMC	Purchasing Card	6/20/2008	Thank You Awards	Hallmark Insights	\$279.50	10 Nebraska Furniture Mart gift cards for \$25 each to be used for the Thank U Program, plus a \$29.50 service charge, which is not an allowable use of the card. The purchase was not supported by adequate documentation as serial numbers were not obtained from the vendor. The purchase was not properly approved.	1, 3, 7

UNIVERSITY OF NEBRASKA PURCHASING CARD ATTESTATION REVIEW
SUMMARY OF ALL TRANSACTIONS TESTED – July 1, 2007 through December 31, 2008

Exhibit A

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UNMC	Purchasing Card	12/29/2008	Transportation Services	Porsche Of Omaha	\$278.74	Extra key for a 2009 Cayenne Porsche. According to the DMV system, the Porsche is leased by the University Foundation. The purchase was not reasonable or necessary as the purchase was for the Foundation. The purchase was not properly approved.	2, 7
UNMC	Ghost Card	12/3/2008	Pediatrics Prof Svs Fees	United Airlines	\$278.50	Airfare from Pittsburgh to Omaha on December 31, 2008, and back on January 10, 2009, for son of Ryan Fischer, a doctor who was being recruited to UNMC and will start later in 2009. The purchase was not properly approved. Although Neb. Rev. Stat. Section 85-106(9) authorizes the Board of Regents "To pay expenses for recruitment of academic, administrative, professional, and managerial personnel," the purchasing card guidelines at UNMC indicate expenses for faculty and staff recruiting is not allowed.	1, 2, 7
UNL	Purchasing Card	9/21/2007	Central Housing Administration - Residential Life	UNL College of Business	\$277.90	Registration for Kelli Woods for three professional development seminars in Lincoln and Omaha. Payments made to other University departments are not allowed.	1, 2
UNMC	Purchasing Card	8/12/2008	Thank You Awards	Olive Garden	\$277.45	10 Olive Garden gift cards for \$25 each to be used for the Thank U Program, plus \$9.90 shipping charges. This is not an allowable use of the card.	1, 3, 7
UNO	Event Card	5/27/2008	Study Abroad - Honors Odyssey	Friend At Hand	\$275.97	Meals at restaurant/pub in London incurred as part of the Synergy Honors Odyssey International Studies study abroad which took them all over Europe. Students were responsible for paying for this trip. A total of two faculty and 12 students went on this trip. The purchase of food items is not allowed. UNO does not have a separate event card policy.	1, 2
UNMC	Purchasing Card	1/14/2008	MMI Occupational Therapy - Gromak	Paypal - KID Foundation	\$275.00	Registration fee paid to KID Foundation for the Sensory Processing Disorder Foundation 6th Annual National Symposium for Chris Edelbrock, Munroe Meyer Institute Occupational Therapist. The purchase was not properly approved.	7
UNMC	Purchasing Card	10/17/2007	Human Leukocyte Antigen (HLA) Typing	UNL Academic Conferences	\$275.00	Registration for Melissa Helligso, Forensic DNA Analyst, for the Medico-Legal Investigation of Child Abuse Cases November 2, 2007. The purchase was not properly approved. Payments made to other University departments are not allowed. The cardholder also reconciled the transaction.	1, 2, 7
UNL	Purchasing Card	10/28/2008	Harper Shramm Smith Dining	Target	\$273.99	Halloween candy and Halloween decorations. The purchase of holiday decorations is not allowed.	1, 2
UNO	Purchasing Card	7/21/2008	Security	Jones Automotive	\$273.92	MS100 speaker for \$193.92 and labor to install the speaker in a 2006 Ford Ranger of \$80. Invoice indicates sale was to UNO Security. APA determined this type of speaker is used in police and fire rescue vehicles, mounted behind the grill. The purchase was not properly approved. The cardholder also reconciled the transaction.	7
UNL	Event Card	11/23/2007	Volleyball	Firethorn Golf Company	\$273.52	Volleyball recruit weekend dinner on November 23, 2007, at Firethorn Golf Company (three coaches, one coach's spouse, one host, one recruit, and one recruit parent), including a gratuity of \$41.72. Included a premium chardonnay (alcohol) for \$7.00. The purchase of alcohol is not allowed. The purchase of non-travel related expenses and recruiting expenses on the Event card is not allowed.	1, 2

UNIVERSITY OF NEBRASKA PURCHASING CARD ATTESTATION REVIEW
SUMMARY OF ALL TRANSACTIONS TESTED – July 1, 2007 through December 31, 2008

Exhibit A

Campus	Transaction Type	Transaction Date	Cost Center Description	Merchant Name	Amount	Description of Items Purchased	Comment #
UNL	Purchasing Card	7/17/2007	Fdn - Replacing Grazed Forage	GovConnection	\$272.10	Palm TIX PDA for Aaron Stalker, Assistant Professor- Beef Range System Specialist. Aaron uses it to keep track of his contacts and calendar when he is out of the office on University business.	
UNL	Event Card	10/20/2007	Volleyball	Wilderness Ridge	\$270.18	Volleyball recruit weekend dinner on October 20, 2007, at Wilderness Ridge (three coaches, one coach's spouse, one host, one recruit, one recruit parent), including a gratuity of \$45.03. The purchase of non-travel related expenses and recruiting expenses on the Event card is not allowed.	1, 2
UNMC	Purchasing Card	9/10/2008	Assistance to Individuals	Qwest Center Box Office	\$270.00	Six tickets to the Nutcracker at the Qwest Center for the Adult Enrichment Program for clients with developmental disabilities. The receipt doesn't indicate what show the tickets were purchased for, the date of the show, or the ticket cost. The purchase was not supported by adequate documentation. The cardholder was also the reconciler.	7
UNL	Purchasing Card	10/20/2008	Weed Science - Knezevic	Walmart	\$268.85	Winterizing items for the Weed Science program, including battery charger, oil, drain pan for oil, and other small automotive supplies. The purchase was approved by someone other than the assigned approving official.	7
UNMC	Purchasing Card	11/15/2007	Internal Medicine Education	Bakers Candies	\$268.08	Bulk assorted candies for recruitment gifts for the College of Nursing. The purchase was not properly approved. The purchase of gift items for faculty recruits is not allowed.	1, 2, 7
UNMC	Purchasing Card	7/9/2008	Gail Werner-Robertson (GWR) - Socialization Program for Youth	Thunder Alley/Twisterz	\$266.31	Bowling lanes, shoe rental, and pizzas for Adult Social Dining Club for clients with developmental disabilities. The purchase of food items is not allowed.	1, 2
UNMC	Purchasing Card	11/9/2007	Minority Health Education & Research	Crossroads Mall	\$266.00	Six \$25 and two \$50 "Stipend gift cards," including \$16 in handling fees, for characters that performed or made appearances at the health fairs at the Greater St. Paul Church, the Boys and Girls Club, Phil's Foodway and Mission Possible. The purchase of gift cards not related to research participants is not allowed. The purchase was not properly approved. The purchase was not supported by adequate documentation, as a list of the recipients of the gift cards was not provided.	1, 3, 7
UNMC	Purchasing Card	8/12/2007	Breaking Barriers Science Education Native American	EducationalLearningGames.com	\$265.78	12 Anatomy Aprons and two Careers for Kids Medicine and Technology Cards from EducationalLearningGames.com. The purchase was not properly approved.	7
UNO	Event Card	7/11/2008	Women's Athletics-Swimming-Team Travel	Prestige Vacation Properties	\$265.00	Down payment on a future reservation of one room for the UNO women's swimming team. Payment was made on July 11, 2008, but the stay was for January 1, 2009, through January 10, 2009. The team stayed at the Sunrise Suites in Key West, FL. A total of 20 team and staff attended this location and a total of six rooms were booked for the annual training trip for the swim team. The swim team helps pay by directly paying a portion of the trip, in addition to working fund-raisers through their booster club throughout the year. The booster club then donates the funds to Athletics to support a portion of the trip. The purchase of hotel rooms is not allowed. UNO does not have a separate event card policy.	1, 2

UNIVERSITY OF NEBRASKA PURCHASING CARD ATTESTATION REVIEW
SUMMARY OF ALL TRANSACTIONS TESTED – July 1, 2007 through December 31, 2008

Exhibit A

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UNL	Event Card	11/16/2007	Volleyball	Firethorn Golf Company	\$264.05	Volleyball recruit weekend dinner on November 16, 2007, at Firethorn Golf Company, including a gratuity of \$40.25. The purchase of non-travel related expenses and recruiting expenses on the Event card is not allowed.	1, 2
UNK	Purchasing Card	5/5/2008	College of Education IT Equipment	Amazon.com	\$263.98	Two LaCie 301819U brick 500GB USB 2.0 stackable external hard drives (Blue). This is used to store data and is located in the server room. The purchase was not properly approved. The purchase was made without using a University approved prime vendor. The cardholder also reconciled the transaction.	1, 6, 7
UNO	Purchasing Card	8/23/2007	Facilities Planning and Architectural Svc	AIA Membership	\$262.50	Membership for Audrey Buckley "Project Manager" into the American Institute of Architects.	
UNL	Purchasing Card	9/22/2008	West Central Center-Crop Testing	Nebraskaland Tire	\$259.98	Two tires for trailer, a tire disposal charge, a new valve system, and a state tire fee (\$2). This trailer is used to transport equipment for farm operations in the area.	
UNMC	Purchasing Card	7/21/2008	Thank You Awards	AMC Theatres	\$259.95	10 AMC Theatres gift cards for \$25 each to be used for the Thank U Program, plus \$9.95 shipping charges. This is not an allowable use of the card. The purchase was not supported by adequate documentation as serial numbers were not obtained from the vendor. The purchase was not properly approved.	1, 3, 7
UNL	Purchasing Card	3/4/2008	Soccer	Walmart	\$259.88	Entertainment stand for use in the girls soccer team room/locker room which was recently remodeled. The purchase was made without using a University approved prime vendor.	1, 6
UNL	Purchasing Card	4/2/2008	BSE Woldt Research	UNL School of Natural Resources	\$258.75	Registration for Wayne Woldt, Professor of Biological Systems Engineering, for Fifth Annual Water Law Policy & Science Conference. Payments to other University departments are not allowed. The purchase was approved by someone other than the assigned approving official.	1, 2, 7
UNMC	Purchasing Card	7/23/2007	Minority Health Education & Research	Crossroads Mall	\$258.00	Three \$50 gift cards and one \$100 gift card, plus \$8 in handling fees, from Crossroads Mall for actors of Dr. Jesse and Prevention Gang. Per the UNMC website, Dr. Jesse is a puppet and Prevention Gang are characters used as an attempt to increase community health literacy. The purchase of gift cards not related to research participants is not allowed. The purchase was not properly approved. The purchase was not supported by adequate documentation, as a list of recipients of the gift cards was not provided.	1, 3, 7

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SUMMARY OF ALL TRANSACTIONS TESTED – July 1, 2007 through December 31, 2008

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UNMC	Purchasing Card	2/27/2008	Thank You Awards	Barnes & Noble	\$257.95	10 Barnes & Noble gift cards for \$25 each to be used for the Thank U Program, plus \$7.95 shipping. This is not an allowable use of the card. The purchase was not supported by adequate documentation as serial numbers were not obtained from the vendor. The purchase was not properly approved.	1, 3, 7
UNK	Purchasing Card	8/22/2007	Summer Orientation	Walmart	\$257.44	Four \$25 iTunes gift cards and two iPod shuffles to give away as prizes at the Blue and Gold Welcome Week from August 24, 2007 to August 30, 2007. The names of the students who received the prizes were not collected or recorded. The purchase of gift cards is not allowed. The purchase was not supported by adequate documentation.	1, 3, 7
UNL	Purchasing Card	10/13/2008	Information Systems - Instr Fac D/S - Work Orders < \$5000	VSA Inc.	\$255.95	Extron amp (speaker equipment) for Filley Hall, including \$20.95 shipping. The card was originally ran on October 13, 2008 for \$5,061.47 and was declined due to being over the limit. The purchase was then split into three transactions: \$255.95, \$255.95, and \$4,975. Pyramiding purchases is not allowed. The purchase was not reconciled by the individual listed on the cardholder application as the reconciler. The purchase was approved by someone other than the assigned approving official.	1, 2, 7
UNL	Purchasing Card	10/13/2008	Information Systems - Instr Fac D/S - Work Orders < \$5001	VSA Inc.	\$255.95	Extron amp (speaker equipment) for Filley Hall, including \$20.95 shipping. The card was originally ran on October 13, 2008 for \$5,061.47 and was declined due to being over the limit. The purchase was then split into three transactions: \$255.95, \$255.95, and \$4,975. Pyramiding purchases is not allowed. The purchase was not reconciled by the individual listed on the cardholder application as the reconciler. The purchase was approved by someone other than the assigned approving official.	1, 2, 7
UNK	Event Card	11/3/2007	Volleyball	Hops Grill And Bar	\$255.82	Meal for the volleyball team which included a gratuity of \$36.66 and tax of \$15.48. The team traveled to Golden, CO to play games against Metro State and Colorado Christian on November 2, 2007 and November 3, 2007. This transaction was for the pre-game meal on Saturday, November 3, 2007. The team list included 22 guests. The itemized receipt from Hops shows food ordered for 18 guests. The purchase of food items is not allowed. UNK does not have a separate event card policy.	1, 2
UNMC	Purchasing Card	8/27/2008	Thank You Awards	Rock Bottom Restaurants	\$255.00	Gift cards at Rock Bottom Restaurants for the Thank U Program; however, the invoice not itemized. The purchase of gift cards not related to research participants is not allowed. The purchase was not supported by adequate documentation as serial numbers were not obtained from the vendor. The purchase was not properly approved.	1, 3, 7
UNL	Purchasing Card	9/12/2007	Midwest Roadside Safety Facility	Graham Tire	\$254.62	Parts to repair a 1995 Ford-150 (wheel balance, rubber valve stem, dismount and mount tire, tire disposal, new tires). The purchase of vehicle repairs and maintenance is not allowed.	1, 2
UNMC	Ghost Card	7/18/2007	Start Up-Dr. Bessho	Invitrogen Corporation	\$254.33	Lipofectamine 2000 Reagent .75 ML, plus shipping/handling of \$22.50.	
UNL	Purchasing Card	11/5/2008	NE Center of Virology	Game Stores	\$253.95	File folders and general office supplies for workshops while in Zambia to be charged to the Fogarty grant. The purchase is not supported by any documentation. The purchase was not properly approved by the assigned approving official.	4, 7

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SUMMARY OF ALL TRANSACTIONS TESTED – July 1, 2007 through December 31, 2008

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UNMC	Purchasing Card	8/27/2008	Thank You Awards	Applebee's	\$253.00	10 Applebee's gift cards for \$25 each to be used for the Thank U Program, plus \$3 shipping. This is not an allowable use of the card. The purchase was not supported by adequate documentation as serial numbers were not traced to electronic log of cards given out. The purchase was not properly approved.	1, 3, 7
UNMC	Purchasing Card	10/22/2007	Thank You Awards	Applebee's	\$253.00	10 Applebee's gift cards for \$25 each to be used for the Thank U Program. The purchase of gift cards not related to research participants is not allowed. The purchase was not supported by adequate documentation as serial numbers were not obtained from the vendor. The purchase was not properly approved. The cardholder reconciled the purchase, which was not the individual listed on the cardholder application as the reconciler.	1, 3, 7
UNMC	Purchasing Card	2/13/2008	Assistance to Individuals	The Drover	\$252.55	Dinner for eight people at Drover restaurant for the Social Dining Club, part of the Recreational Therapy Program at the Munroe-Meyer Institute. The purchase of food items is not allowed.	1, 2
UNMC	Purchasing Card	4/16/2008	Assistance to Individuals	Omaha Beef	\$252.00	14 tickets to the May 17, 2008, Omaha Beef football game for a community outing for adult enrichment, part of the Recreational Therapy Program at the Munroe-Meyer Institute. The purchase is not supported by adequate documentation, as the actual receipt and names of individuals attending were not provided.	7
UNMC	Purchasing Card	10/18/2007	Thank You Awards	Olive Garden	\$251.95	10 Olive Garden gift cards for \$25 each to be used for the Thank U Program. This is not an allowable use of the card. The purchase was not supported by adequate documentation as serial numbers were not obtained from the vendor. The purchase was not properly approved.	1, 3, 7
UNL	Purchasing Card	12/8/2008	Wilson-Roundup Ready	Target	\$250.92	Livescribe writing pen, software, paper, ink, and notepads for grant report writing. Livescribe records sound and imports it into a computer program.	
UNMC	Ghost Card	9/14/2007	UNMC - Pharmacology and Experimental Neuroscience	Sigma-Aldrich	\$250.80	100ml of Dimethyl Sulfoxide (DMSO) D5879 for Pharmacology & Experimental Neurosciences/Center for Neurovirology & Neurodegenerative Disorders. The purchase was not properly approved.	7
UNL	Purchasing Card	9/11/2007	Engineering Administrative Services	AT & T	\$250.78	July through August 2007 cell phone service for the College of Engineering former business manager. She no longer is employed by the University as of March 1, 2009. Appears to be a personal cell phone. The purchase of service for personal use is not allowed. The purchase was not reconciled by the individual listed on the cardholder application as the reconciler. Sales tax was paid. The purchase was not properly approved by the assigned approving official.	1, 2, 7
UNO	Purchasing Card	10/13/2008	Athletics Administration	NCAA Convention	\$250.00	Registration for Michele Roberts, Assistant Director of Athletics and Division II Delegate, for the 2009 NCAA Convention held in Washington D.C. January 14 through 16, 2009. The cardholder terminated employment prior to the purchases. The purchase was made by someone other than the cardholder.	1, 7
UNMC	Purchasing Card	12/10/2008	Transplant	Target	\$250.00	10 - \$25 Target gift cards for an adopt a family, which is not an allowable use of the card. The purchase was not properly approved. The purchase was not supported by adequate documentation, as there was no list of recipients provided.	1, 3, 7

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SUMMARY OF ALL TRANSACTIONS TESTED – July 1, 2007 through December 31, 2008

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UNMC	Purchasing Card	6/16/2008	Transplant	Target	\$250.00	10 - \$25 Target gift cards. Five for participants in the FOG study and five \$25 gift cards for Pediatric Ed session door prizes. The purchase of gift cards not related to research participants is not allowed. The purchase was not properly approved. The purchase was not supported by adequate documentation, as cards are not logged when they are purchased.	1, 3, 7
UNMC	Purchasing Card	8/7/2007	Dental Museum Development Fund	Doug Schmitt Antiques	\$250.00	Deposit to Doug Schmitt Antiques for a dental cabinet.	
UNMC	Purchasing Card	11/18/2007	University Medical Associates (UMA) General Pediatrics	Champs	\$250.00	5 - \$50 gift cards for the Healthy Families grant. There appears to be pyramiding as six separate transactions of \$250 each were made within minutes of each other. The purchase of gift cards not related to research participants is not allowed. Pyramiding purchases are not allowed. The purchase was not properly approved. The purchase was not reconciled by the individual listed on the cardholder application as the reconciler. The purchase was not supported by adequate documentation, as a list of recipients of the gift cards was not provided.	1, 3, 7
UNMC	Purchasing Card	11/18/2007	UMA General Pediatrics	Champs	\$250.00	5 - \$50 gift cards for the Healthy Families grant. There appears to be pyramiding as six separate transactions of \$250 each were made within minutes of each other. The purchase of gift cards not related to research participants is not allowed. Pyramiding purchases are not allowed. The purchase was not properly approved. The purchase was not reconciled by the individual listed on the cardholder application as the reconciler. The purchase was not supported by adequate documentation, as a list of recipients of the gift cards was not provided.	1, 3, 7
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UNMC	Purchasing Card	11/18/2007	UMA General Pediatrics	Champs	\$250.00	5 - \$50 gift cards for the Healthy Families grant. There appears to be pyramiding as six separate transactions of \$250 each were made within minutes of each other. The purchase of gift cards not related to research participants is not allowed. Pyramiding purchases are not allowed. The purchase was not properly approved. The purchase was not reconciled by the individual listed on the cardholder application as the reconciler. The purchase was not supported by adequate documentation, as a list of recipients of the gift cards was not provided.	1, 3, 7

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UNMC	Purchasing Card	8/29/2008	Thank You Awards	Outback Steakhouse	\$250.00	10 Outback Steakhouse gift cards for \$25 each to be used for the Thank U Program. This is not an allowable use of the card. The purchase was not supported by adequate documentation as serial numbers were not obtained from the vendor. The purchase was not properly approved.	1, 3, 7
UNMC	Purchasing Card	2/26/2008	Thank You Awards	Target	\$250.00	10 Target gift cards for \$25 each to be used for the Thank U Program. This is not an allowable use of the card. The purchase was not supported by adequate documentation as serial numbers were not obtained from the vendor. The purchase was not properly approved.	1, 3, 7
UNMC	Purchasing Card	5/15/2008	Thank You Awards	The Home Depot	\$250.00	10 Home Depot gift cards for \$25 each to be used for the Thank U Program. This is not an allowable use of the card. The purchase was not supported by adequate documentation as serial numbers were not obtained from the vendor. The purchase was not properly approved.	1, 3, 7
UNL	Purchasing Card	9/30/2008	University Health Services	The Gordie Foundation	\$250.00	One-time showing of the movie Haze for educational institutions. Haze is an educational film about binge drinking.	
UNO	Purchasing Card	5/27/2008	University Committee on Research (UCR) 07-08: Weihs	Rockbrook Camera & Video	\$249.99	No documentation provided for this transaction. Per discussion with Brenda Todd, cardholder, she purchased a camera for a graduate research assistant to use for a research project using proceeds from this assistant's UCR (University Committee on Research) grant. Brenda stated all of the documentation would have been sent with him. Auditor was unable to determine what exactly was purchased at Rockbrook. Cardholder was also the reconciler.	4, 7
UNK	Purchasing Card	7/10/2008	Intramurals	Gamestop	\$249.99	Nintendo Wii used for Intramural Competition. This is the only Wii the Intramural department has. The purchase was not properly approved.	7
UNL	Purchasing Card	7/3/2007	Engineering Research Center - Adm	Best Buy	\$249.99	19' Insignia LCD monitor used by staff and faculty to have live video meetings with reps at the Omaha location as well as other universities. The purchase was made without using a University approved prime vendor. The purchase was not properly approved by the assigned approving official. The purchase was not reconciled by the individual listed on the cardholder application as the reconciler.	1, 6, 7
UNL	Purchasing Card	12/19/2008	Admin-Facilities Project	Penske Truck Leasing	\$249.11	Truck rental to transport surplus inventory (chairs, desks, tables, computers, etc) from Curtis to the Lincoln campus. The purchase was not properly approved by the assigned approving official. Sales tax of \$17.44 was paid. The purchase of a vehicle rental is not allowed.	1, 2, 7
UNO	Purchasing Card	3/13/2008	Geography	Jiffy Laser Inc	\$248.85	Three toner cartridge refills at \$82.95 each. Cardholder was also the reconciler. The purchase was not properly approved. The purchase was made without using a University approved prime vendor.	1, 6, 7

UNIVERSITY OF NEBRASKA PURCHASING CARD ATTESTATION REVIEW
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UNMC	Ghost Card	4/25/2008	Project 3a-Microglial Activation	Sigma-Aldrich	\$247.41	One 1L Pyrex Beaker, one Sampler Brush Kit, two UV blocking face shields, and one scoop spatula for Pharmacology & Experimental Neurosciences/Center for Neurovirology & Neurodegenerative Disorders. The purchase was not properly approved.	7
UNL	Purchasing Card	3/20/2008	Central Housing Administration - Residential Life	Boomer's Printing Company	\$247.25	Wall signs and service posters for University Housing. Purchase was attempted three times for \$1,679.05 and later split up into two amounts of \$1,431.80 and \$247.25, which is not allowable. The purchase was approved by someone other than the assigned approving official.	1, 2, 7
UNMC	Purchasing Card	6/12/2008	Thank You Awards	Marcus Theatres	\$244.50	10 Marcus Theatres gift cards for \$25 each to be used for the Thank U Program, plus \$7 shipping. Received a discount of \$1.25 per gift card for a total of a \$12.50 discount. The purchase of gift cards not related to research participants is not allowed. The purchase was not supported by adequate documentation as serial numbers were not obtained from the vendor. The purchase was not properly approved.	1, 3, 7
UNMC	Purchasing Card	6/23/2008	General Stores 1 - Non-stock	Graham Body	\$243.06	Inspection and service of a 1999 Econoline Ford Van registered to UNMC. The purchase was not reconciled by the individual listed on the cardholder application as the reconciler. The purchase was not properly approved. The U.S. Bank single purchase limit is different than the cardholder application limit.	7
UNL	Ghost Card	8/20/2008	Child Youth & Families	Enterprise Rent-A-Car	\$240.80	Car rental for Rochelle Dalla, Associate Professor for Family and Consumer Sciences, from August 15-18, 2008. The purchase was not supported by adequate documentation as there is no explanation for the purpose of the travel as a travel authorization was not required.	7
UNL	Purchasing Card	7/3/2008	BSE Tractor Test Track	Real Racing Wheels	\$240.16	Tire rims for a tractor competition. The purchase was approved by someone other than the assigned approving official.	7
UNL	Purchasing Card	7/3/2008	BSE Tractor Test Track	Real Racing Wheels	\$240.16	Tire rims for a tractor competition. The purchase was approved by someone other than the assigned approving official.	1, 7
UNMC	Ghost Card	3/7/2008	Identification of Active Antimalarial	Sigma-Aldrich	\$240.00	Iron (II) Acetate, 99.995%.	
UNL	Purchasing Card	5/5/2008	Prelaw Undergraduate Scholars (PLUS) Program - Year 5	Textbooks.Com	\$240.00	Five books titled "A Writer's Reference" for Catherine Wilson, associate professor. Books were for a summer Pre-law Institute.	
UNL	Purchasing Card	6/25/2008	Entomology Extension THM	Paypal - chris@krazy8sinvertebrates.com	\$240.00	Millipedes and a tarantula for outreach program for entomology department. There was no documentation for this purchase. The purchase of lab animals is not allowed. The purchase was not reconciled by the individual listed on the cardholder application as the reconciler.	1, 2, 4, 7
UNL	Purchasing Card	6/19/2008	Entomology Extension THM	Paypal - chris@krazy8sinvertebrates.com	\$240.00	Millipedes for youth outreach programs. There was no documentation for this purchase. The purchase of lab animals is not allowed. The purchase was not reconciled by the individual listed on the cardholder application as the reconciler.	1, 2, 4, 7
UNO	Purchasing Card	9/5/2008	Gateway	Target	\$239.98	Two external hard drives for \$119.99 each. The purchase was not properly approved. The purchase was made without using a University approved prime vendor.	1, 6, 7
UNL	Purchasing Card	6/2/2008	Center for Non-Traditional Mfg Research	AT & T	\$239.18	Cell phone bill of Dr. Rajurkar, Professor of Engineering. The bill attached as support was for \$148.24. The department did not have support for \$90.94 of the charge. Sales tax of \$4.17 was paid. The purchase was not properly approved by the assigned approving official.	1, 2, 7

UNIVERSITY OF NEBRASKA PURCHASING CARD ATTESTATION REVIEW
SUMMARY OF ALL TRANSACTIONS TESTED – July 1, 2007 through December 31, 2008

Exhibit A

Campus	Transaction Type	Transaction Date	Cost Center Description	Merchant Name	Amount	Description of Items Purchased	Comment #
UNL	Purchasing Card	11/30/2007	WCREC Shop & Vehicles	Carquest	\$238.32	10 miniature bulbs (used in the shop), brake booster, 2 belts, and an oil clamp for University owned vehicles. The purchase of vehicle repairs and maintenance items is not allowed.	1, 2
UNO	Purchasing Card	9/23/2008	Library Books & Serials	Amazon.com	\$237.48	The French version of nine books. The purchase was not properly approved.	7
UNMC	Purchasing Card	7/17/2008	Thank You Awards	Blockbuster	\$235.95	50 Blockbuster gift cards for one free movie rental (\$4.50 each) to be used for the Thank U Program, plus \$10.95 shipping. This is not an allowable use of the card. The purchase was not supported by adequate documentation as serial numbers were not obtained from the vendor. The purchase was not properly approved.	1, 3, 7
UNMC	Purchasing Card	8/9/2007	Thank You Awards	Blockbuster	\$235.95	50 Blockbuster gift cards for one free movie rental (\$4.50 each) to be used for the Thank U Program, plus \$10.95 shipping charges. This is not an allowable use of the card. The purchase was not supported by adequate documentation as serial numbers were not obtained from the vendor. The purchase was not properly approved.	1, 3, 7
UNMC	Purchasing Card	12/5/2007	Thank You Awards	Blockbuster	\$235.95	50 Blockbuster gift cards for one free movie rental (\$4.50 each) to be used for the Thank U Program, plus \$10.95 shipping charges. This is not an allowable use of the card. The purchase was not supported by adequate documentation as serial numbers were not obtained from the vendor. The purchase was not properly approved.	1, 3, 7
UNMC	Purchasing Card	5/9/2008	Thank You Awards	Blockbuster	\$235.95	50 Blockbuster gift cards for one free movie rental (\$4.50 each) to be used for the Thank U Program, plus \$10.95 shipping charges. This is not an allowable use of the card. The purchase was not supported by adequate documentation as serial numbers were not obtained from the vendor. The purchase was not properly approved.	1, 3, 7
UNL	Purchasing Card	7/11/2008	FY08 Hatch 28 088	Hocks.com Pharmacy	\$235.46	Nine boxes of Hemastix Reagent Strips for research. The purchase was not reconciled by the individual listed on the cardholder application as the reconciler. The purchase was made without using a University approved prime vendor.	1, 6, 7
UNO	Purchasing Card	10/17/2008	Small Business Development Center (SBDC) Off Campus	UNL Academic Conferences	\$235.00	Registration for Ingrid Bettershell, Director of the Nebraska Business Development Center (NBDC) in Scottsbluff to attend the 54th Annual Federal and State Income Tax Institute from November 10, 2008 to November 11, 2008. Payments to other University departments are not allowed.	1, 2
UNL	Purchasing Card	4/7/2008	ISU USDA Heartland Int Water Amend 3	UNL School of Natural Resources	\$232.50	Registration for Teshome Regassa, Asst. Educator for Agronomy and Horticulture, to attend the Fifth Annual Water Law and Policy conference. The purchase was approved by someone other than the assigned approving official. Payments to other University departments are not allowed.	1, 2, 7
UNL	Purchasing Card	4/1/2008	Network IANR Support	Light Brigade	\$230.20	Two DVD's for training and use of Optical time-domain reflectometer over the phone on April 1, 2008. The purchase was not reconciled by the individual listed on the cardholder application as the reconciler. The purchase was made from a vendor with a blocked Merchant Category Code (MCC). This MCC was unblocked for the cardholder; however there was a lack of documentation to support the approval of this unblocking.	7

UNIVERSITY OF NEBRASKA PURCHASING CARD ATTESTATION REVIEW
SUMMARY OF ALL TRANSACTIONS TESTED – July 1, 2007 through December 31, 2008

Exhibit A

Campus	Transaction Type	Transaction Date	Cost Center Description	Merchant Name	Amount	Description of Items Purchased	Comment #
UNO	Ghost Card	9/4/2007	Information Science & Technology General	American Airlines	\$230.02	Airline ticket for Leah Pietron, Associate Professor, to attend a Computing Accreditation Commission - Accreditation Workshop for Evaluators in Tampa, Florida. It appears this ticket was canceled and the expense was used for a future ticket.	
UNK	Purchasing Card	10/26/2007	College of Nursing - Equipment Maint Contract UNK	UNK Connections	\$229.00	Printer toner for an HP LaserJet 9000 printer. The purchase was not properly approved. Payments to other University departments are not allowed.	1, 2, 7
UNK	Event Card	12/2/2007	Wrestling	Hilton Hotels Las Vegas	\$228.90	Three nights stay at the Las Vegas Hilton for the Wrestling Team (November 29, November 30, and December 1, 2007) for the Las Vegas Invitational. Also attached was an itinerary listing the athletes and coaches traveling (nine total people)? The transaction tested is one of the four total hotel rooms from that trip. The room charge was \$105 per night and tax was paid (\$9.45 per night for \$28.35 total). The purchase of hotel rooms is not allowed. UNK does not have a separate event card policy.	1, 2
UNK	Event Card	12/2/2007	Wrestling	Hilton Hotels Las Vegas	\$228.90	Three nights stay at the Las Vegas Hilton for the Wrestling Team (November 29, November 30, and December 1, 2007) for the Las Vegas Invitational. Also attached was an itinerary listing the athletes and coaches traveling (nine total people)? The transaction tested is one of the four total hotel rooms from that trip. The room charge was \$105 per night and tax was paid (\$9.45 per night for \$28.35 total). The purchase of hotel rooms is not allowed. UNK does not have a separate event card policy.	1, 2
UNMC	Ghost Card	12/3/2008	Pediatrics Prof Svs Fees	United Airlines	\$228.50	Airfare from Pittsburgh to Omaha on December 31, 2008, and back on January 10, 2009, for Ryan Fischer, a doctor who was being recruited to UNMC and will start later in 2009. The purchase was not properly approved. Although Neb. Rev. Stat. Section 85-106(9) authorizes the Board of Regents "To pay expenses for recruitment of academic, administrative, professional, and managerial personnel," the purchasing card guidelines at UNMC indicate expenses for faculty and staff recruiting is not allowed.	1, 2, 7
UNMC	Ghost Card	12/3/2008	Pediatrics Prof Svs Fees	United Airlines	\$228.50	Airfare from Pittsburgh to Omaha on December 31, 2008, and back on January 10, 2009, for wife of Ryan Fischer, a doctor who was being recruited to UNMC and will start later in 2009. The purchase was not properly approved. Although Neb. Rev. Stat. Section 85-106(9) authorizes the Board of Regents "To pay expenses for recruitment of academic, administrative, professional, and managerial personnel," the purchasing card guidelines at UNMC indicate expenses for faculty and staff recruiting is not allowed.	1, 2, 7
UNL	Purchasing Card	5/14/2008	Men's Gymnastics	Nebraska State Fair Park	\$228.00	Lights and guards used during gymnastics events at Devaney on March 22 and April 4-5. Lights were \$25 per day and guards were \$8.50 per hour for six hours each day. The U.S. Bank single purchase limit is different than the cardholder application limit.	7
UNK	Purchasing Card	8/29/2008	Biology Distance Ed Master's Pgm Fees	Paypal - matthew@ArtiPrinted.com	\$227.00	25 adult t-shirts for \$137.50; 22 of these t-shirts had a second location pocket print for an additional \$33.00. The purchase also included two sport shirts for \$20, \$6.50 in PayPal fees, and \$30 in shipping. Documentation included a justification memo explaining the t-shirts were purchased for all students who have published a paper in a	7

UNIVERSITY OF NEBRASKA PURCHASING CARD ATTESTATION REVIEW
SUMMARY OF ALL TRANSACTIONS TESTED – July 1, 2007 through December 31, 2008

Exhibit A

Campus	Transaction Type	Transaction Date	Cost Center Description	Merchant Name	Amount	Description of Items Purchased	Comment #
						scientific journal or who are currently working in the laboratory in order to promote undergraduate and graduate research at UNK associated with the Carlson lab. The memo included a list of three faculty, six graduate students, and 11 undergraduate students who received the t-shirts. A few extra shirts were purchased for others joining the lab. The purchase was not properly approved.	
UNMC	Purchasing Card	12/9/2007	Family Health Advocate Education	Target	\$225.00	Kodak digital camera for various department programs. The purchase was not properly approved. The purchase was made without using a University approved prime vendor.	1, 6, 7
UNMC	Purchasing Card	9/11/2007	David Robinson	Bakers Supermarket	\$225.00	Nine \$25 gift cards for research participants of the Family Medicine department. The purchase was made by someone other than the cardholder. Social Security Numbers were not collected which is required by UNMC for Income Tax reporting purposes. The purchase was not supported by adequate documentation as APA could not determine the recipients for each card. The U.S. Bank single purchase limit is different than the cardholder application limit.	1, 3, 7
UNL	Purchasing Card	8/24/2007	Softball	Paypal - West Coast Softball All-Star Report	\$225.00	One-year subscription for West Coast Softball All-Star Report which allows the softball coaches to receive emails of recruiting reports.	
UNL	Purchasing Card	3/21/2008	University Press OP	Lambda Literary Foundation	\$225.00	Quarter page color ad in the program for the 20th Annual Lambda Literary Awards Ceremony. The University Press primarily publishes nonfiction books and scholarly journals, along with a few titles per season in contemporary and regional prose and poetry.	
UNK	Purchasing Card	2/1/2008	Traffic Safety	O'Reilly Auto	\$222.39	Three 72 month car batteries for UNK Ford Crown Victoria's and vehicle paint. Each battery cost \$70.47.	
UNMC	Purchasing Card	12/4/2007	Family Health Advocate Education	Crossroads Mall	\$222.00	Six \$35 "Stipend gift cards," including \$12 in handling fees, for characters that performed for the Great Hip Hop Health video production. Purchase of gift cards not related to research participants not allowed. Purchase was not properly approved and not adequately documented, as a list of the recipients was not provided.	1, 3, 7
UNO	Purchasing Card	11/12/2007	Athletic Facilities	Caffrey Wholesale Inc	\$221.60	10 dusting heads for mops used to clean wrestling mats. Purchase includes shipping and handling of \$10.	
UNL	Purchasing Card	10/4/2008	Landscape Services	Nebraska Statewide Arboretum	\$220.00	Arboretum site dues. Purchase was made to the Statewide arboretum which is under IANR Office of Vice President/Vice Chancellor. Payments made to other University departments not allowed. The purchase was not reconciled by the individual listed on the cardholder application as the reconciler.	1, 2, 7
UNL	Purchasing Card	8/25/2008	Selleck Quad Facilities	Dr Vinyl	\$220.00	Repairs for seven tears in booths and to repair a large hole in a booth in dining halls. The purchase was not reconciled by the individual listed on the cardholder application as the reconciler.	7
UNL	Purchasing Card	10/9/2008	Murphy Arboretum Fund	Nebraska Statewide Arboretum	\$220.00	Membership dues to the Nebraska Statewide Arboretum for Scottsbluff's D.A. Murphy Panhandle Arboretum. Payments made to other University departments not allowed. Purchase was not properly approved.	1, 2, 7
UNMC	Purchasing Card	9/11/2008	Assistance to Individuals	Custom Dynamics	\$219.90	10 pair cargo buckle adapters that were apparently used to tie down items in a truck or on a trailer. Lack of adequate supporting documentation, as APA could not determine the purpose of the purchase. Cardholder also reconciled this transaction.	7

UNIVERSITY OF NEBRASKA PURCHASING CARD ATTESTATION REVIEW
SUMMARY OF ALL TRANSACTIONS TESTED – July 1, 2007 through December 31, 2008

Exhibit A

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UNL	Event Card	3/19/2008	Athletics, Golf Women's	National Car Rental	\$219.74	Car rental (\$39.51 per day, four days) for transportation for the women's golf team trip to Austin, TX for the "Betsy Rawls" Tournament March 14, 2008, through March 19, 2008, plus fees and taxes of \$61.68.	
UNL	Purchasing Card	8/15/2008	Golf, Men's	Firethorn Golf Company	\$219.00	Golf club from Firethorn Golf Club. Receipt has "UNL men's golf team" on it. A handwritten note was included from Bill Spangler, golf coach, which indicates it is equipment. Initially, the golf coach gave a name of a player who had the club. The APA contacted this player, who indicated he did not have this type of club. The department could not provide the golf club for the APA to observe; therefore, it is an unreasonable purchase. U.S. Bank single purchase limit different than cardholder application limit.	2, 7
UNL	Event Card	4/26/2008	Athletics, Wrestling	Hilton Hotels Las Vegas	\$217.90	Lodging related to the UNL wrestling trip to Las Vegas, NV for the FILA Junior National Championships from April 23, 2008, through April 26, 2008. Trip was for athletes trying to qualify for world championships and was not a full team competition.	
UNMC	Purchasing Card	4/22/2008	University Bookstore	Alexx Inc.	\$212.45	Key finders for resale in the bookstore. Purchase was not properly approved. U.S. Bank single purchase limit different than cardholder application limit.	7
UNMC	Purchasing Card	10/20/2007	Minority Health Education & Research	Crossroads Mall	\$212.00	Four \$25 and two \$50 "Stipend gift cards," including \$12 in handling fees, for characters who performed at the Greater St. Paul Church, Hope Medical Outreach Coalition, and Youth Empowerment Program. Purchase of gift cards not related to research participants not allowed. Purchase was not supported by adequate documentation, as a list of recipients was not provided. Purchase was not properly approved.	1, 3, 7
UNMC	Purchasing Card	11/3/2007	Minority Health Education & Research	Crossroads Mall	\$212.00	Four \$25 and two \$50 "Stipend gift cards," including \$12 in handling fees, for characters who performed at the Greater St. Paul Church, Hope Medical Outreach Coalition, and Youth Empowerment Program. Purchase of gift cards not related to research participants not allowed. Purchase was not supported by adequate documentation, as a list of recipients was not provided. Purchase was not properly approved.	1, 3, 7
UNL	Purchasing Card	4/22/2008	Admin-General Institutional	Walmart	\$210.94	20 first aid kits to be used in all campus buildings in Curtis, in addition to shelf liner and a wastebasket for the campus cafeteria. Purchase was not properly approved. The purchase was not reconciled by the individual listed on the cardholder application as the reconciler.	7
UNL	Purchasing Card	6/25/2008	Engineering Administrative Services	Herrington Catalog	\$210.80	Bluetooth headset and two power pods with surge protection for the College of Engineering former business manager. Purchase was made without using a University approved prime vendor. The purchase was not reconciled by the individual listed on the cardholder application as the reconciler.	1, 6, 7
UNMC	Purchasing Card	1/16/2008	Pediatrics Child Health	Amazon.com	\$210.48	Capresso 454 Coffee Maker for Patrick Simpson's, Executive Director, office, plus shipping. Purchase of personal objects, such as coffee makers, is not allowed. Purchase was not properly approved. The purchase was not reconciled by the individual listed on the cardholder application as the reconciler.	1, 2, 7
UNMC	Purchasing Card	2/17/2008	MRI Development Fund	Westroads Mall	\$210.00	Four \$25 gift cards and one \$100 gift card, plus \$10 in transaction fees, as prizes for individuals bringing in the most pledges for the Walk and Roll, a fundraiser for the Munroe-Meyer Institute held on February 17,	1, 3, 7

UNIVERSITY OF NEBRASKA PURCHASING CARD ATTESTATION REVIEW
SUMMARY OF ALL TRANSACTIONS TESTED – July 1, 2007 through December 31, 2008

Exhibit A

Campus	Transaction Type	Transaction Date	Cost Center Description	Merchant Name	Amount	Description of Items Purchased	Comment #
						2008, at Westroads Mall. Purchase of gift cards not related to research participants not allowed. Purchase was not supported by adequate documentation, as there was not list of recipients provided.	
UNMC	Purchasing Card	8/17/2007	Minority Health Education & Research	Crossroads Mall	\$210.00	Three \$50 gift cards and two \$25 gift cards, plus \$10 in handling fees, for performers at the Creighton Youth Health Extravaganza. Purchase of gift cards not related to research participants not allowed. Purchase was not supported by adequate documentation, as there was not a list of recipients provided.	1, 3, 7
UNL	Purchasing Card	3/11/2008	Ducharme: Infrared	Paypal - phil@alum.mit.edu	\$210.00	Spectrum-One CCD which is a detector for Raman/fluorescence spectrometer, a part for an instrument that records data.	
UNL	Event Card	3/17/2008	Golf, Men's	Quintero Golf Club	\$210.00	Range fees for six golfers and one coach related to the UNL men's golf team traveling to Phoenix, AZ for the "Ron Moore Invitational" on March 16-23, 2008.	
UNL	Purchasing Card	5/9/2008	Huskervision	Time Warner Cable	\$209.95	Roadrunner commercial service for May 2008 at 403 Line Drive Cir (Haymarket Park) which is also a site of the Husker Sports Network.	
UNL	Purchasing Card	5/13/2008	Huskervision	Time Warner Cable	\$209.95	Roadrunner commercial service for May 15 through June 14, 2008 at 201 N. 8th Street Suite 400B. This is also a site of Husker Sports Network.	
UNL	Purchasing Card	7/17/2008	Engineering Administrative Services	Acacia	\$209.92	Shinto bamboo console table for the College of Engineering former business manager's office. Purchase was not properly approved. Purchase made without using a University approved prime vendor. The purchase was not reconciled by the individual listed on the cardholder application as the reconciler.	1, 6, 7
UNL	Purchasing Card	10/23/2007	Forest Service - Cooperative Forest Fire Prevention	Cape Truck Toppers	\$209.00	Westin nerf bars (step bars) for a university registered vehicle.	
UNMC	Purchasing Card	11/7/2008	Psychiatric Outstate Clinics	Toys R Us	\$208.84	Various toys by Rachel Valleley, Assistant Professor, as rewards for children attending behavioral seminar. Someone other than the cardholder made the purchase. Purchase was not properly approved.	7
UNL	Purchasing Card	10/3/2008	Selleck Quad Facilities	Max I Walker	\$208.40	Uniforms for the employees with Selleck Housing Facilities. The "uniforms" included the purchase of five polo type shirts, one cap-sleeve shirt/jersey, two pairs of pants, and two pairs of shorts. The department does not have a standard uniform. Unable to determine business purpose of purchase or if purchase was reasonable. The purchase was not reconciled by the individual listed on the cardholder application as the reconciler.	2, 7
UNK	Purchasing Card	9/17/2007	Theatre Production 1	Suitally.com	\$208.38	One white linen men's suit (44 long and 38 waist) for a theatre performance. Performance details: Tennessee Williams' "The Night of the Iguana", October 4-6 & 11-13, 2007, 7:30 p.m., Sunday, October 7, 2007, 2:00 p.m., Miriam Drake Theatre.	
UNMC	Purchasing Card	7/31/2008	MMI/Peds - Fisher&Piazza Recruitment	Big Lots	\$207.96	Bins and supplies including bookcase and toys for early intervention play area. Someone other than the cardholder made the purchase. Purchase was not properly approved.	1, 7
UNL	Purchasing Card	11/3/2008	Psychology F&A	Gifts for Professionals	\$206.85	Two leather document trays (\$72.95 each) and a leather calendar stand (\$60.95) for the Psychology Department's conference room. Purchase appears unreasonable. Purchase made without using a University approved prime vendor. No signature on the cardholder application.	1, 2, 6, 7

UNIVERSITY OF NEBRASKA PURCHASING CARD ATTESTATION REVIEW
SUMMARY OF ALL TRANSACTIONS TESTED – July 1, 2007 through December 31, 2008

Exhibit A

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UNO	Event Card	12/29/2007	Women's Athletics-Basketball-Team Travel	Turtle Bay Resort	\$206.44	Food at Turtle Bay Resort for 13 guests for the women's basketball team. Cost includes \$28.65 for service charges and \$9.29 for sales tax. Purchase of food items is not allowed. UNO does not have a separate event card policy.	1, 2
UNMC	Purchasing Card	6/30/2008	Stevens	VISA Express	\$206.00	Travel visa for Brian Stevens, a transplant surgery professor, to go to Brazil. Purchase was not properly approved.	7
UNL	Purchasing Card	11/17/2007	WHT BD Improved Nitrogen Mgmt	Target	\$204.97	Digital camera, photo card, and camera bag for soil plot work and extension photos. Purchase made without using a University approved prime vendor.	1, 6
UNO	Event Card	1/1/2008	Women's Athletics-Basketball-Team Travel	Bank of Hawaii	\$202.50	Cash Advance from Wells Fargo Bank used to pay for food during the UNO women's basketball tournament trip to Hawaii. Of the \$202.50, \$2.50 was an ATM fee. Total expenditures of \$604.50 in cash and ATM fees related to individual cash withdrawals of \$402 and \$202.50. A total of \$508.67 was spent of the \$600 taken out. APA did observe a receipt document where \$91.33 was paid back to the University. Cash advances are not allowed. UNO does not have a separate event card policy.	1, 2, 5
UNMC	Purchasing Card	11/10/2008	Assistance to Individuals	UNL Athletic Ticket Office	\$202.00	Four tickets at \$25 each, six tickets at \$15 each, and \$12 handling fee for tickets to men's basketball at UNL (NU vs. KSU) for the Vacation Club, part of the Recreational Therapy Program at the Munroe-Meyer Institute. Payments made to other University departments not allowed.	1, 2
UNO	Event Card	5/7/2008	Indian Institute of Tech Study Abroad	Mutual First Credit Union	\$201.50	Cash advance taken by Deepak Khazanchi, an Associate Dean of Academic Affairs with the College of Information Science and Technology. The APA observed a spreadsheet showing total expenditures of \$716.50 in cash and ATM fees related to individual cash withdrawals of \$50, \$60, \$102, \$201.50, and \$303. Expenditures were incurred during visit to Omaha and New York of students and faculty from the Indian Institute of Technology. Of the \$716.50, \$6.50 was ATM fees. Expenditures of \$15 for cab tips while in New York City were supported by affidavits, not receipts. Deepak did reimburse \$21.99 due to differences observed between his expense spreadsheet and the supporting documentation. Cash advances are not allowed. UNO does not have a separate event card policy.	1, 2, 5, 7
UNL	Purchasing Card	8/4/2008	SNRS	Walmart	\$200.75	Catfish bait, hooks, and fishing lures used for catfish research.	
UNL	Purchasing Card	4/15/2008	WCREC Gudmundsen Sandhills Lab (GSL) Gen Operations	NAPA - Anderson & Sons	\$200.65	Starter for a Toro lawn mower for the Gudmundsen Sandhills Laboratory, a large ranch owned by the University.	
UNO	Purchasing Card	10/5/2007	Aquatic Center	American Red Cross	\$200.00	Registration for lifeguarding instructor class for Sarah Hokkanen, student worker.	
UNO	Event Card	3/11/2008	Women's Athletics-Softball-Team Travel	First National Bank	\$200.00	Cash advance for the UNO women's softball team while playing a doubleheader against Emporia State in Emporia, Kansas on March 12, 2008. Per the supporting documentation, \$59.15 was for McDonalds on March 12, 2008 in Emporia, KS and \$40.79 was for a sandwich shop on March 12, 2008. These two meals cost a total of \$99.94. Unspent cash of \$100.06 was repaid to the University. Cash advances are not allowed. UNO does not have a separate event card policy.	1, 2, 5

UNIVERSITY OF NEBRASKA PURCHASING CARD ATTESTATION REVIEW
SUMMARY OF ALL TRANSACTIONS TESTED – July 1, 2007 through December 31, 2008

Exhibit A

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UNK	Event Card	9/18/2007	Volleyball	Country Kitchen	\$200.00	Meal for the volleyball team. The meal was \$172.19, plus a tip of \$27.81 (for a total of \$200.00). Per the attached travel itinerary the team traveled to Chadron, NE to play a game against Chadron State and this transaction was for the pre-game meal on Sept. 18, 2007. Also attached was a team list (19 people) plus the driver, 20 people total. The itemized receipt from the Country Kitchen shows food ordered for 20 guests. Purchase of food items is not allowed. UNK does not have a separate event card policy.	1, 2
UNK	Purchasing Card	9/24/2008	UNK Suicide Prevention Pgm 2006-2007	Kearney Cinema 8	\$200.00	20 movie passes at \$10 each for Oksoberfest 2008 and for student incentives for the Depression Screening. The receipt was not a detailed receipt, but a note was written on the document stating the number of passes and denomination of each pass. Per article from the Kearney Antelope, Peer Health Education (PHE) sponsored Oksoberfest as a non-alcoholic activity for students to participate in on Halloween night. Movie tickets were given to attendees as door prizes. Purchase of gift cards not related to research participants not allowed. Purchase not supported by adequate documentation, as a list of recipients was not provided.	1, 3, 7
UNMC	Purchasing Card	11/18/2008	MRI Development Fund	HyVee	\$200.00	Four \$50 gift cards given to low income families served by the Munroe-Meyer Institute for Thanksgiving and Christmas. Purchase of gift cards not related to research participants not allowed. Purchase was not properly approved.	1, 3, 7
UNMC	Purchasing Card	12/12/2008	MRI Development Fund	Walmart	\$200.00	Four \$50 gift cards given to low income families served by the Munroe-Meyer Institute for Thanksgiving and Christmas. Purchase of gift cards not related to research participants not allowed. Purchase was not properly approved. Someone other than the cardholder made the purchase.	1, 3, 7
UNMC	Purchasing Card	11/2/2007	Computer Expenses	Walmart	\$200.00	Four \$50 gift cards for four participants at Young Adult Advisory Council Meeting. Purchase of gift cards not related to research participants not allowed.	1, 3
UNMC	Purchasing Card	11/2/2007	GWR-Socialization Program for Youth	Life Time Fitness	\$200.00	Deposit and admission for party room and activities for December Leisure Connections for Teens autism outing, part of the Recreational Therapy Program at the Munroe-Meyer Institute. Receipt was not itemized; therefore, the purchase was not supported by adequate documentation.	7
UNMC	Purchasing Card	9/13/2007	United Way Campaign	Target	\$200.00	Four \$50 gift certificates to Target for the 2007 United Way prize drawings. Purchase of gift cards not related to research participants not allowed. Purchase was not properly approved.	1, 3, 7
UNMC	Purchasing Card	9/13/2007	United Way Campaign	Borsheims	\$200.00	Four \$50 gift cards to Borsheim's for the 2007 United Way prize drawings. Purchase of gift cards not related to research participants not allowed. Purchase was not properly approved.	1, 3, 7
UNMC	Purchasing Card	10/16/2008	United Way Campaign	Target	\$200.00	Four \$50 gift cards to Target for the 2008 United Way Campaign prize drawings. Purchase of gift cards not related to research participants not allowed. Purchase was not properly approved.	1, 3, 7
UNMC	Purchasing Card	10/20/2008	United Way Campaign	Borsheims	\$200.00	Four \$50 gift cards to Borsheim's for the 2008 United Way prize drawings. Purchase of gift cards not related to research participants not allowed. Purchase was not properly approved.	1, 3, 7

UNIVERSITY OF NEBRASKA PURCHASING CARD ATTESTATION REVIEW
SUMMARY OF ALL TRANSACTIONS TESTED – July 1, 2007 through December 31, 2008

Exhibit A

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UNMC	Purchasing Card	9/10/2008	Transplant	BP (Gas station)	\$200.00	Four \$50 gas cards to Bucky's Express for the transplant social work department to distribute for patient assistance. Purchase of gift cards not related to research participants not allowed. Purchase was not properly approved. Purchase did not have adequate supporting documentation, as reconciler did not have list that recipients signed for the cards.	1, 3, 7
UNMC	Purchasing Card	11/13/2008	Transplant	BP (Gas station)	\$200.00	Two \$100 gas cards to Bucky's Express for a patient's family to use. Purchase of gift cards not related to research participants not allowed. Purchase was not properly approved. Purchase did not have adequate supporting documentation, as list of recipients was not provided.	1, 3, 7
UNMC	Purchasing Card	11/13/2008	Transplant	BP (Gas station)	\$200.00	Two \$100 gas cards to Bucky's Express for a patient's family to use. Purchase of gift cards not related to research participants not allowed. Purchase was not properly approved. Purchase did not have adequate supporting documentation, as list of recipients was not provided.	1, 3, 7
UNMC	Purchasing Card	12/11/2007	Liver Transplant Patient Fund	Walmart	\$200.00	10 - \$20 gift cards from Wal-Mart to be given to adult transplant inpatients there for Christmas. Purchase of gift cards not related to research participants not allowed. Purchase was not properly approved.	1, 3, 7
UNMC	Purchasing Card	11/7/2007	Infectious Diseases	Target	\$200.00	10 - \$20 gift cards from Target to give to research participants of the Infectious Disease of Internal Medicine department. Purchase of gift cards related to research participants is allowed; however, not adequately recorded for Income Tax purposes. Purchase was not properly approved. Purchase did not have adequate supporting documentation, as the reconciler was not sure how the cards were tracked.	1, 3, 7
UNMC	Purchasing Card	11/9/2007	Predicting Insulin Resistance in America	Walmart	\$200.00	10 - \$20 gift cards to Wal-Mart for research participants of the Endocrinology department. Purchase of gift cards related to research participants is allowed; however, not adequately recorded for Income Tax purposes. Purchase was not properly approved. Cardholder reconciled her own purchase.	1, 3, 7
UNMC	Purchasing Card	2/29/2008	Thank You Awards	Don & Millies	\$200.00	Gift cards for Don & Millie's for Thank U Program; however, the receipt was not itemized. Purchase of gift cards not related to research participants not allowed. Purchase was not properly approved and did not have adequate supporting documentation.	1, 3, 7
UNMC	Purchasing Card	6/27/2008	Thank You Awards	Don & Millies	\$200.00	Gift cards for Don & Millie's; however, the receipt was not itemized. Purchase of gift cards not related to research participants not allowed. Purchase was not properly approved and did not have adequate supporting documentation, as serial numbers from vendor were not provided.	1, 3, 7
UNL	Purchasing Card	9/11/2008	Shavers Anna	University of Washington School of Law	\$200.00	Registration for Anna Shavers, Associate Dean & Professor of Law to attend the "Legal Education at the Crossroads: Ideas to Implementation" conference.	
UNL	Purchasing Card	9/10/2008	POE Library Digital Research	Wilderness Ridge	\$200.00	Room rental at Wilderness Ridge for the Center for Digital Research in the Humanities retreat for 14 UNL employees. Cardholder reconciled her own purchase. The purchase was not reconciled by the individual listed on the cardholder application as the reconciler.	7

UNIVERSITY OF NEBRASKA PURCHASING CARD ATTESTATION REVIEW
SUMMARY OF ALL TRANSACTIONS TESTED – July 1, 2007 through December 31, 2008

Exhibit A

Campus	Transaction Type	Transaction Date	Cost Center Description	Merchant Name	Amount	Description of Items Purchased	Comment #
UNL	Purchasing Card	11/25/2008	Forest Service - Cooperative Forest Fire Prevention	Husker Dent	\$200.00	Fire prevention decal for window of topper for a University registered vehicle.	
UNL	Purchasing Card	10/4/2007	Instructional- Horticulture	Nebraska Statewide Arboretum	\$200.00	Membership dues to the Nebraska Statewide Arboretum for Nebraska College of Technical Agriculture Arboretum. Payments made to other University departments are not allowed. Purchase not properly approved.	1, 2, 7
UNK	Purchasing Card	8/20/2007	Industrial Technology	Paypal - bbnate15@aol.com	\$199.98	48" x 96" White Dry Erase Board Office Classroom AV for \$184.99, plus \$14.99 shipping and Handling. Purchase was not properly approved.	7
UNL	Purchasing Card	8/3/2007	Campus Rec - Maintenance	Finish-Line	\$199.92	Seven t-shirts and three pairs of tennis shoes under a clothing allowance for a maintenance/building & grounds employee (employees receive a \$200/year clothing allowance). Unable to determine business purpose of purchase or if purchase was reasonable, clothing could be worn for personal use.	2
UNL	Purchasing Card	11/26/2008	VBMS DRR Bacteriology	Trek Diagnostic System	\$199.33	Lab supplies: Mueller Hinton broth with horse blood, Mueller Hinton broth, & veterinary fastidious media for Vet Diagnostic Center bacteriology. No signed cardholder agreement on file. Purchase did not have adequate supporting documentation, as no receipt or invoice was provided.	7
UNL	Purchasing Card	4/8/2008	University Press OP	Society for American Baseball Research	\$199.00	Registration and a table for the 2008 Society for American Baseball Research Annual National Convention for the University Press. The University Press primarily publishes nonfiction books and scholarly journals, along with a few titles per season in contemporary and regional prose and poetry.	
UNK	Purchasing Card	10/3/2007	Nebraskats Revolving	Maurices	\$198.90	Nine Shells with belt at \$26 each for the 'Nebraskats show group.' There was a 15% special promotional discount (\$35.10 total) applied to the purchase. The Nebraskats are a 14-voice show choir from the University of Nebraska at Kearney. The singers are accompanied by a small band. All of the members of Kats are full-time students at UNK. Transaction was reconciled by the cardholder. Purchase was not properly approved.	7
UNL	Purchasing Card	10/27/2007	Husker Village-Res Life	Big Lots	\$198.80	Halloween decorations for student community service program including scarecrows, skeletons, spiders, bats, and ghosts. Halloween decorations are not an allowable purchase.	1, 2
UNL	Purchasing Card	7/9/2007	Campus Rec - Custodial	Finish-Line	\$198.48	Two pairs of shorts (\$60), five t-shirts (\$100) and shoes (\$110) with a discount of \$84.50 under a clothing allowance for a maintenance/building & grounds employee (employees receive a \$200/year clothing allowance). Unable to determine business purpose of purchase or if purchase was reasonable, as clothing could be worn for personal use.	2
UNL	Purchasing Card	4/23/2008	Campus Rec-Custodial	Gordman's	\$197.78	Two pairs of jeans, three shirts and four pairs of shoes under a clothing allowance for a maintenance/building & grounds employee (employees receive a \$200/year clothing allowance). Unable to determine business purpose of purchase or if purchase was reasonable, as clothing could be worn for personal use.	2
UNO	Purchasing Card	10/5/2008	Child Care Center	Vala's Pumpkin Patch	\$195.28	24 child admissions and four adult admissions to Vala's Pumpkin Patch for children from the UNO Child Care Center. Purchase was not properly approved.	7

UNIVERSITY OF NEBRASKA PURCHASING CARD ATTESTATION REVIEW
SUMMARY OF ALL TRANSACTIONS TESTED – July 1, 2007 through December 31, 2008

Exhibit A

Campus	Transaction Type	Transaction Date	Cost Center Description	Merchant Name	Amount	Description of Items Purchased	Comment #
UNMC	Purchasing Card	12/25/2008	Research - 7T MRI Boska	Biblio.Com, Inc.	\$195.05	A book, MRI Principles, for radiology professor Michael Boska. The book was lost in shipment and a credit for the book was received.	
UNO	Purchasing Card	9/20/2008	Athletics Administration	NACDA & Affiliates	\$195.00	2008-2009 membership for NACDA (National Association of Collegiate Directors of Athletics) for Thomas Frette, Senior Associate Athletic Director. Purchase was made by someone other than the cardholder.	1, 7
UNL	Purchasing Card	7/26/2008	Friends Riepma Ross Media Center	Best Buy Candy Inc	\$194.86	Candy for promotional bags to be distributed at the 2008 Big Red Welcome on July 24, 2008. Purchase made without using a University approved prime vendor. The purchase was not reconciled by the individual listed on the cardholder application as the reconciler. Purchase was not properly approved.	1, 6, 7
UNMC	Purchasing Card	6/2/2008	Family Medicine	Crossroads Mall	\$194.00	One \$65 and one \$125 gift card from Crossroads Mall for research participants of the Family Medicine department, plus a \$4 handling fee. Purchase of gift cards related to research participants is allowed; however, not adequately recorded for Income Tax purposes. The purchase was not reconciled by the individual listed on the cardholder application as the reconciler. Purchase was not properly approved.	1, 3, 7
UNL	Purchasing Card	7/24/2008	Engineering Administrative Services	Acacia	\$194.00	A wood table with a metal tray for the College of Engineering former business manager's office. Purchase was not properly approved. Purchase made without using a University approved prime vendor. The purchase was not reconciled by the individual listed on the cardholder application as the reconciler.	1, 6, 7
UNK	Event Card	12/21/2007	Basketball - Women	Hooters	\$193.78	Meal in Kona, Hawaii, for the women's basketball team when they traveled to Hilo, Hawaii for games. The itemized receipt shows there were 11 guests on the ticket and no alcohol was purchased. The food totaled \$167.78, plus a tip of \$26.00. Attached to the trip report with the expenses listed was a listing of the people traveling (17 total) and an itinerary showing the travel dates of (December 16, 2007 through December 21, 2007). They played the College of the Ozarks on December 18, 2007 and Alaska-Anchorage on December 19, 2007. Purchase of food items is not allowed. UNK does not have a separate event card policy.	1, 2
UNMC	Purchasing Card	11/14/2008	Assistance to Individuals	UNL Lied Center	\$192.00	Eight tickets at \$22 each and facility fee of \$2 each to National Acrobats of China for Vacation Club, part of the Recreational Therapy Program at the Munroe-Meyer Institute. Credit card receipt only, details were handwritten. Payment was to the Lied Center which is a Department of the University. Per P-Card guidelines, payments to other University Departments is not allowed	1, 2
UNMC	Purchasing Card	10/17/2008	Nurses	UNMC Continuing Education	\$190.00	Registration for Mary Pat Roh, RN, to attend 3rd Annual Fall Midwest Thoracic & GI Oncology Conference. Purchase was not properly approved. Payments made to other University departments are not allowed.	1, 2, 7
UNMC	Purchasing Card	6/9/2008	Start up Keith Olsen Dept Chair	UNMC Continuing Education	\$190.00	Registration for Kristen Cook (Assistant Professor, College of Pharmacy) to attend "Best Practices: Care for the Complex Community Dwelling Older Adult". Purchase was not properly approved. Payments made to other University departments are not allowed. The purchase was not reconciled by the individual listed on the cardholder	1, 2, 7

UNIVERSITY OF NEBRASKA PURCHASING CARD ATTESTATION REVIEW
SUMMARY OF ALL TRANSACTIONS TESTED – July 1, 2007 through December 31, 2008

Exhibit A

Campus	Transaction Type	Transaction Date	Cost Center Description	Merchant Name	Amount	Description of Items Purchased	Comment #
						application as the reconciler. U.S. Bank single purchase limit different than cardholder application limit. There was no department chair/approving official signature on the cardholder application.	
UNL	Purchasing Card	5/13/2008	NFS-Education/Outreach-Tree Care	The National Arbor Day Foundation	\$189.00	324 booklets from the Nebraska Arbor Day Foundation called "What Tree is That" for education/training. Cardholder application did not have a reconciler listed.	7
UNMC	Purchasing Card	9/3/2008	Nebraska Center for Bioterrorism Education	Walgreens	\$188.16	Four blood pressure cuffs and cookies (\$17) for regional decontamination exercises. Sales taxes of \$11.20 are included in transaction. The purchase was not reconciled by the individual listed on the cardholder application as the reconciler. Purchase of food items is not allowed. U.S. Bank single purchase limit different than cardholder application limit.	1, 2, 7
UNMC	Ghost Card	12/25/2008	Internal Medicine Education	Dell	\$187.96	Updates (Dial-a-fix) for Shirene Seina's home computer. She is the residency program coordinator for the Internal Medicine Admin.	
UNMC	Purchasing Card	3/4/2008	Pre Press	Midland Computer	\$187.89	One HP 81 Black Dye Ink Cartridge. Purchase made without using a University approved prime vendor. The purchase was not reconciled by the individual listed on the cardholder application as the reconciler. Purchase was not properly approved. U.S. Bank single purchase limit different than cardholder application limit.	1, 6, 7
UNMC	Purchasing Card	3/4/2008	Pre Press	Midland Computer	\$187.89	One HP 81 Magenta Dye Ink Cartridge. Purchase made without using a University approved prime vendor. The purchase was not reconciled by the individual listed on the cardholder application as the reconciler. Purchase was not properly approved. U.S. Bank single purchase limit different than cardholder application limit.	1, 6, 7
UNL	Purchasing Card	6/17/2008	Campus Rec-Custodial	Gordman's	\$186.78	Four pairs of jeans and four pairs of shoes under a clothing allowance for a maintenance/building & grounds employee (employees receive a \$200/year clothing allowance). Unable to determine business purpose of purchase or if purchase was reasonable, as clothing could be worn for personal use.	2
UNL	Purchasing Card	8/8/2007	Eastern 4H Camp	Paypal - X1up.com	\$185.95	Five power strips for Eastern Nebraska 4-H Center in Gretna. Purchase made without using a University approved prime vendor.	1, 6
UNL	Ghost Card	10/12/2007	Center for Biotechnology - Structural Biology	Sigma-Aldrich	\$185.80	Deoxyribonuclease and antifoam emulsion.	
UNL	Purchasing Card	7/7/2008	Assessment of Ethanol Release	Advance Auto Parts	\$185.72	Two battery marine deep cycles, two core-battery marine deep cycles, two small marine battery boxes for Shane Jensen, Research Technician III for Agronomy & Horticulture for groundwater power equipment. The purchase was not reconciled by the individual listed on the cardholder application as the reconciler. U.S. Bank single purchase limit different than cardholder application limit.	7
UNK	Purchasing Card	12/9/2008	Energy Expenditure Using the Wii Fit	Amazon.com	\$184.21	Wii Fit video game for student research related to energy expenditure. The Human Performance Lab has two Wii's. Purchase was not properly approved.	7
UNL	Purchasing Card	12/10/2007	College of Education and Human Sciences (CEHS) Gen-Stud	Paypal - Skankware Services	\$183.55	Mounting sled for an Apple hard drive. The mount was shipped from Skankware Services via PayPal. Purchase made without using a University approved prime vendor. Purchase was not properly approved.	1, 6, 7

UNIVERSITY OF NEBRASKA PURCHASING CARD ATTESTATION REVIEW
SUMMARY OF ALL TRANSACTIONS TESTED – July 1, 2007 through December 31, 2008

Exhibit A

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UNK	Purchasing Card	11/3/2008	Student Event Ticket Theater Production 2	J C Penney	\$183.49	One Stafford two-button coat (navy stripe portly) and one Stafford plain trouser (navy stripe portly) for theatre performance, plus \$23.50 shipping and handling. Tax was charged on the invoice, but not paid. Performance Details: November 19-23 - UNK Theatre presents "Harvey" - Wednesday through Saturday at 7:30 p.m. and Sunday at 2:00 p.m. at the Fine Arts Drake Theatre. Purchase was not properly approved.	7
UNMC	Purchasing Card	11/21/2008	Resident Book Funds	Amazon.com	\$183.20	The book "Loachim's Lymph Node Pathology" for the Pathology and Micro-Biology department. Cardholder reconciled her own transaction. Purchase was not properly approved and did not have adequate supporting documentation, as an actual receipt was not provided.	7
UNL	Purchasing Card	7/17/2008	NU Equip Reserve	Best Buy	\$182.93	Wii Game and five Karaoke CD's or box sets from Best Buy. Returned one CD for \$9.99 on the same day. Purchased for new student enrollment on Friday July 18, 2008, for a party at the union from 9:15 pm to 12:00 am on that day.	
UNMC	Purchasing Card	9/10/2008	Assistance to Individuals	Qwest Center Box Office	\$180.00	Four tickets to the Nutcracker at the Qwest Center for the Adult Enrichment Program for clients with developmental disabilities. The receipt doesn't indicate what show the tickets were purchased for, the date of the show, or how much each tickets was; lack of adequate supporting documentation. Cardholder reconciled her own transaction.	7
UNMC	Purchasing Card	9/11/2008	MRI Development Fund	UNO Athletics	\$180.00	18 tickets to a UNO football game for an Arnold Stern Outing for teens with developmental disabilities. Payments made to other University departments are not allowed. Purchase was not supported by adequate documentation. Cardholder reconciled her own transaction.	1, 2, 7
UNMC	Purchasing Card	12/17/2008	GWR-Socialization Program for Youth	Best Buy	\$180.00	Nine \$20 Gift cards for participants in the Ralston-Papillion/La Vista Leisure Connections for Teens Club, an autism program part of the Recreational Therapy Program at the Munroe-Meyer Institute. Purchase of gift cards not related to research participants not allowed.	1, 3
UNMC	Purchasing Card	11/2/2007	Thank You Awards	Don & Millies	\$180.00	Gift cards for Don & Millie's; however, the receipt was not itemized. Purchase of gift cards not related to research participants not allowed. Purchase was not properly approved and did not have adequate supporting documentation.	1, 3, 7
UNMC	Purchasing Card	11/4/2008	Pacific Rim Prgs Development Project	Office Max	\$179.97	Three MP3 players (\$59.99 each) which were given to Chinese University leaders as a gift during a trip to China in November 2008. Trip was used to visit three Universities and present about the UNMC-China Scholarship Council program. Purchase was made without using a University approved prime vendor. Purchase was not properly approved.	1, 6, 7
UNL	Purchasing Card	11/25/2008	Campus Rec - Husker Kids	Best Buy	\$179.96	Two Wii remotes and two Wii games, Think fast and Wii Play, for youth activities offered throughout the year including Kids Night Out, Husker Kids, Jr. Blackshirts, etc. Purchase was not properly approved.	7
UNMC	Purchasing Card	11/7/2007	sarco(endo) plasmicreticulum Ca2 + -ATPase (SERCA 2a) Dysfunction in Diabetic Hearts	Paypal - lzycool@gmail.com	\$178.31	400 Accu-Chek Aviva test strips for glucose rates, plus \$19.95 in shipping and handling. Purchase was not properly approved. Purchase was shipped to cardholder's personal residence.	7

UNIVERSITY OF NEBRASKA PURCHASING CARD ATTESTATION REVIEW
SUMMARY OF ALL TRANSACTIONS TESTED – July 1, 2007 through December 31, 2008

Exhibit A

Campus	Transaction Type	Transaction Date	Cost Center Description	Merchant Name	Amount	Description of Items Purchased	Comment #
UNO	Purchasing Card	8/30/2007	HPER Recreation Program	UNL Campus Recreation	\$175.00	Registration for NIRSA (National Intramural-Recreational Sports Association) Region V & Big XII & Friends Conference held at UNL on October 1 through 4, 2007, for Dave Daniels, Assistant Director of Fitness. Included is a payment of \$50 for a golf tournament at Wilderness Ridge, which does not appear reasonable. Someone other than the cardholder made the purchase. Payments made to other University departments are not allowed.	1, 2, 7
UNO	Purchasing Card	8/13/2008	Education General	UNL College of Education and Human Sciences	\$175.00	Registration for Dr. Kay Keiser, Assistant Professor with Department of Educational Administration and Supervision, to attend the Women in Educational Leadership Conference (WELC) from October 12, 2008 to October 13, 2008. Payments made to other University departments are not allowed. Cardholder also reconciled this transaction.	1, 2, 7
UNO	Purchasing Card	8/13/2008	Education General	UNL College of Education and Human Sciences	\$175.00	Registration for Dr. Laura Schulte, Professor of the Teacher Education Department, to attend the Women in Educational Leadership Conference (WELC) from October 12, 2008 to October 13, 2008. Payments made to other University departments are not allowed. Cardholder also reconciled this transaction.	1, 2, 7
UNO	Purchasing Card	8/13/2008	Education General	UNL College of Education and Human Sciences	\$175.00	Registration for Dr. Mary Petersen, Language & Culture School of Omaha, to attend the Women in Educational Leadership Conference (WELC) from October 12, 2008 to October 13, 2008. Payments made to other University departments are not allowed. Cardholder also reconciled this transaction.	1, 2, 7
UNL	Purchasing Card	9/16/2008	EEO ID&D Academic College	UNL College of Education and Human Sciences	\$175.00	Registration for educational leadership conference for Suzanne Becking. Payments made to other University departments are not allowed.	1, 2
UNL	Purchasing Card	7/30/2007	Ed Adm - Human Resource Development(HRD) - Journal Review	UNL College of Education and Human Sciences	\$175.00	Registration for Sheri Knippelmeyer, Graduate Research Asst, to attend the 2007 Grady Women in Educational Leadership Conference. The credit card payment was made through the University of Nebraska - Lincoln. Payments made to other University departments are not allowed. Purchase was not properly approved. The purchase was not reconciled by the individual listed on the cardholder application as the reconciler.	1, 2, 7
UNL	Purchasing Card	12/3/2008	BSE Teaching Fund	Tower Hobbies	\$174.84	Tractor parts for Quarter Scale club. Someone other than the cardholder made the purchase. Purchase was not properly approved.	7
UNL	Ghost Card	4/4/2008	Public Policy Center	China Eastern Airlines	\$174.63	Airfare for Sarah Michaels, Political Science Professor, from Nanjing, China to Xian, China on April 15, 2008. The trip was a NSF grant-funded trip to Nanjing, China to discuss water projects with counterparts at Hohai University. Purchase was not properly approved. Part of trip included personal vacation.	7
UNMC	Purchasing Card	2/23/2008	GMP Facility	Seiko Instruments	\$173.29	Seiko Smart Label Printer (\$149.99) and a package of bulk multipurpose labels (\$27.99), plus \$9.95 shipping. Receipt totaled \$187.93; however, \$173.29 was paid. Purchase was not properly approved.	7
UNL	Purchasing Card	11/3/2008	Burr Fedde Halls - Facilities	Walmart	\$172.22	Office chair, TV wall mount, and eight pairs of gloves for use in Burr Hall. Purchase made without using a University approved prime vendor.	1, 6

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UNO	Purchasing Card	12/4/2007	Education General	Bergman Incentives	\$172.17	1000 pencils with type set noting UNO's College of Education web address for recruiting. The purchase includes shipping of \$14.67. Cardholder also reconciled this purchase.	7
UNL	Purchasing Card	4/7/2008	University Press OP	Freeman	\$170.10	Transportation of an exhibit for the Organization of American Historians Annual Meeting 2008 by the University Press. The University Press primarily publishes nonfiction books and scholarly journals, along with a few titles per season in contemporary and regional prose and poetry. Invoice date was April 7, 2008 and the cardholder was terminated April 3, 2008. Someone other than the cardholder made the purchase.	7
UNO	Purchasing Card	4/28/2008	UNF: Math/Computer Science Fund	Barnes & Noble	\$170.00	One \$50, one \$30, two \$20, and five \$10 gift cards to be given to participants in a Math Awareness Month contest. Purchase of gift cards not related to research participants not allowed. The purchase was not supported by adequate documentation, as gift cards were not signed for.	1, 3, 7
UNMC	Purchasing Card	2/21/2008	MMI/Peds - Fisher&Piazza Recruitment	Babies R Us	\$169.99	Glider used in the nap room of the day treatment facility for children with autism and feeding disorders. Someone other than the cardholder made the purchase. Purchase was not properly approved.	1, 7
UNL	Purchasing Card	1/17/2008	Industrial Management & Systems Engineering (IMSE) Brand Neutron Detector	Paypal - craigsmith31@alltel.net	\$169.98	Timer Counter Nim Bin Module which is an instrument used in experimental particle and nuclear research. The purchase was not reconciled by the individual listed on the cardholder application as the reconciler.	7
UNL	Purchasing Card	11/21/2007	Men's Basketball	Direct TV	\$168.24	HD package (\$10.99), ESPN Full Court 2007-2008 (\$109), DIRECTV sports choice (\$12), seven additional receivers at \$4.99 each, and \$1.32 for partial months (one day) payment during November/December 2007 at 1600 Court St (Devaney) for men's basketball. ESPN Full Court is a college basketball channel. No cardholder agreement on file.	7
UNO	Purchasing Card	8/15/2008	Athletics Administration	Collegiate Directories	\$167.85	Three copies of the 2008-2009 "The National Directory of College Athletics". Purchase includes shipping and handling of \$18.00. Purchase made by someone other than the cardholder and that same individual reconciled the transaction.	1, 7
UNL	Purchasing Card	9/26/2007	Men's Basketball	Direct TV	\$166.96	HD package (\$10.99), ESPN GamePlan 2007 (\$129), DIRECTV sports choice (\$12), and three additional receivers at \$4.99 each for 1600 Court St (Devaney) during September/October 2007 for men's basketball recruiting. ESPN GamePlan is a college football channel. No cardholder agreement on file.	7
UNL	Purchasing Card	7/24/2008	Museum Shop Trailside	Huckleberry Mountain	\$166.80	Mammoth and buffalo candy for resale at the gift shop at the Trailside Museum at Fort Robinson. The Trailside Museum of Natural History is part of the University's State Museum.	
UNMC	Purchasing Card	12/12/2008	Thank You Awards	Burger King	\$166.20	3 packs of Burger King gift cards where each pack contained (10) \$5 gift cards. Purchase includes processing fee of \$5.25 and shipping fee of \$10.95 for three-day express shipping. Purchase of gift cards not related to research participants not allowed. The purchase was not supported by adequate documentation as serial numbers were not provided by the vendor. U.S. Bank single purchase limit different than cardholder application limit.	1, 3, 7

UNIVERSITY OF NEBRASKA PURCHASING CARD ATTESTATION REVIEW
SUMMARY OF ALL TRANSACTIONS TESTED – July 1, 2007 through December 31, 2008

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UNO	Purchasing Card	9/30/2007	Arts & Sciences - Animal Care	Improvements Catalog	\$165.63	15 power strip safety covers for \$9.99 each. Purchase includes shipping of \$15.78. Purchase was not properly approved.	7
UNO	Event Card	6/13/2008	Study Abroad - Honors Odyssey	Ristorante Yellow Bar	\$164.23	Meals at the Yellow Bar incurred as part of the Synergy Honors Odyssey International Studies study abroad which took them all over Europe. Students were responsible for paying for this trip. A total of two faculty and 12 students went on this trip. Purchases of food items are not allowed. UNO does not have a separate event card policy.	1, 2
UNMC	Purchasing Card	10/7/2008	Pharmaceutical Science	Red Oxx	\$164.00	Safari Colors CPA Briefcase. Purchase was not properly approved. U.S. Bank single purchase limit different than cardholder application limit. There was no department chair/approving official signature on the cardholder application.	7
UNO	Event Card	9/27/2008	Women's Athletics- Softball-Team Travel	First National Bank	\$162.50	Cash advance for the softball team on September 28, 2008, after they had played three games in Bellevue. Of the \$162.50, \$2.50 was an ATM fee. No receipt was on file. An affidavit was completed stating how \$94 was spent and why. Unspent cash of \$66 was repaid to the University. Cash advances not allowable. UNO does not have a separate event card policy.	1, 2, 5, 7
UNMC	Purchasing Card	11/7/2008	Niedfelt Nursing Research Center	Target	\$160.00	Eight \$20 gift cards to Target for research participants. Reconciler indicated only 6 of 8 cards were given out to participants. The remaining 2 cards not used for the study were purchased by Christie Campbell-Grossman, investigator for the study. Purchase of gift cards for research participants, but not reported for Income Tax purposes. Purchase made by someone other than the cardholder. Purchase was not properly approved.	1, 3, 7
UNMC	Purchasing Card	5/19/2008	Transportation Services	Certified Fleet Service	\$160.00	Rewiring on a 1994 GMC Cutaway Truck registered to UNMC. Purchase was not properly approved.	7
UNL	Purchasing Card	7/31/2008	Horticulture Greenhouse	Walmart	\$160.00	20 bags of peat moss for integration within the ground bed of greenhouse for Dr. Ed Cahoon. The purchase was not reconciled by the individual listed on the cardholder application as the reconciler.	7
UNL	Purchasing Card	8/1/2008	Horticulture Greenhouse	Walmart	\$160.00	20 bags of peat moss for integration within the ground bed of greenhouse for Dr. Ed Cahoon. The purchase was not reconciled by the individual listed on the cardholder application as the reconciler.	7
UNL	Purchasing Card	8/1/2008	Horticulture Greenhouse	Walmart	\$160.00	20 bags of peat moss for integration within the ground bed of greenhouse for Dr. Ed Cahoon. The purchase was not reconciled by the individual listed on the cardholder application as the reconciler.	7
UNL	Purchasing Card	9/5/2007	Entomology Teaching Lab ONC	Paypal - chris@krazy8sinvertebrates.com	\$160.00	Millipedes for displays for entomology department. Live lab animals are not an allowable purchase. Purchase was not supported by adequate documentation.	1, 2, 7
UNO	Purchasing Card	12/14/2008	NIH: Parent, Sib & Infant Dev	Best Buy	\$159.99	No documentation could be obtained for the purchase. However, cardholder indicated it was for computer supplies. Purchase was made without using a University approved prime vendor. Purchase was not properly approved.	1, 4, 6, 7
UNMC	Purchasing Card	9/7/2007	Thank You Awards	AMC Theatres	\$159.95	10 AMC Theatres gift cards for \$15 each to be used for the Thank U Program, plus \$9.95 shipping charges. Purchase of gift cards not related to research participants not allowed. Purchase was not properly approved and did not have adequate supporting documentation, as serial numbers from vendor were not provided.	1, 3, 7

UNIVERSITY OF NEBRASKA PURCHASING CARD ATTESTATION REVIEW
SUMMARY OF ALL TRANSACTIONS TESTED – July 1, 2007 through December 31, 2008

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UNMC	Purchasing Card	7/13/2007	Thank You Awards	Olive Garden	\$158.95	10 Olive Garden gift cards for \$15 each to be used for the Thank U Program, plus \$8.95 shipping. Purchase of gift cards not related to research participants not allowed. Purchase was not properly approved and did not have adequate supporting documentation, as serial numbers from vendor were not provided.	1, 3, 7
UNL	Purchasing Card	6/4/2008	NU Student Involvement (SI) East Campus	Best Buy	\$157.97	Wii Game and Karaoke Party Machine. Observed documentation showing request for reimbursement from the UNL parents association for total purchase.	
UNO	Ghost Card	9/9/2008	Executive MBA Pgm	Southwest Airlines	\$157.50	Southwest Airlines ticket for William Swanson, Director of the College of Business Administration's MBA program to travel from Omaha to Chicago to attend the Executive MBA Council 2008 Conference from October 26, 2008, to October 29, 2008. He departed from Omaha on October 25, 2008, and returned on October 29, 2008.	
UNMC	Purchasing Card	10/21/2008	Molecular Signatures	Buy.Com	\$156.98	Lacie USB 2.0 external hard drive; however, the documentation provided did not match the transaction amount. Purchase was not properly approved.	7
UNL	Purchasing Card	4/24/2008	Men's Basketball	Direct TV	\$156.92	HD package (\$10.99), Mega March Madness '08 (\$99), DIRECTV sports choice (\$12), and seven additional receivers at \$4.99 each for 1600 Court St (Devaney) during March/April/May 2008 for men's basketball. Mega March Madness covers the NCAA Basketball tournament in March. There was no cardholder agreement on file.	7
UNL	Purchasing Card	1/15/2008	Engineering Administrative Services	AT & T	\$156.63	The College of Engineering former business manager's cell phone bill. The dates of service were November 29, 2007 to December 28, 2007. The amount paid included a past due amount of \$76.13 and a late charge of \$1.12. It appears her phone is being used for personal use. Since she used it for personal use, this is not allowable. This bill was sent to the her home address and not the University. Transaction was not properly approved. Sales tax was paid. There was not a proper review of the calls listed on the bills for reasonableness. Reconciler does not agree with reconciler listed on signed cardholder application.	1, 2, 7
UNL	Ghost Card	4/2/2008	UNL - Experimental Program To Stimulate Competitive Research (EPSCoR) National Science Foundation	Sigma-Aldrich	\$155.30	Mannitol and abscisic acid. Purchase not properly approved.	7
UNMC	Purchasing Card	8/13/2007	Credit Card Charges	American Registry of Pathology	\$155.00	No documentation provided for this transaction; unable to determine what the purchase was for.	4
UNMC	Purchasing Card	8/27/2008	Thank You Awards	Rock Bottom Restaurants	\$155.00	Gift cards at Rock Bottom Restaurants for the Thank U Program; however, the invoice not itemized. Purchase of gift cards not related to research participants not allowed. Purchase was not properly approved and did not have adequate supporting documentation, as serial numbers from vendor were not provided.	1, 3, 7
UNMC	Purchasing Card	10/13/2008	Thank You Awards	Panera Bread	\$154.50	30 - \$5 Panera gift cards for Thank-U Program. Purchase includes \$4.50 handling fee. Purchase of gift cards not related to research participants not allowed. Purchase was not properly approved and did not have adequate supporting documentation, as serial numbers from vendor were not provided.	1, 3, 7

UNIVERSITY OF NEBRASKA PURCHASING CARD ATTESTATION REVIEW
SUMMARY OF ALL TRANSACTIONS TESTED – July 1, 2007 through December 31, 2008

Exhibit A

Campus	Transaction Type	Transaction Date	Cost Center Description	Merchant Name	Amount	Description of Items Purchased	Comment #
UNMC	Purchasing Card	11/11/2008	Thank You Awards	Panera Bread	\$154.50	30 - \$5 Panera gift cards for Thank-U Program. Purchase includes \$4.50 handling fee. Purchase of gift cards not related to research participants not allowed. Purchase was not properly approved and did not have adequate supporting documentation, as serial numbers from vendor were not provided.	1, 3, 7
UNMC	Purchasing Card	12/24/2008	Thank You Awards	Panera Bread	\$154.50	30 - \$5 Panera gift cards for Thank-U Program. Purchase includes handling of \$4.50. Purchase of gift cards not related to research participants not allowed. Purchase did not have adequate supporting documentation, as serial numbers from vendor were not provided.	1, 3, 7
UNL	Purchasing Card	5/2/2008	Dean Engineering Office - Lincoln	AT & T	\$154.23	Cell phone usage for the College of Engineering former business manager. This cell phone was her personal and work cell phone. It appears her phone is being used for personal use. Since she used it for personal use, this is not allowable. This bill was sent to the former business manager's home address and not the University. Transaction was not properly approved. Sales tax was paid. There was not a proper review of the calls listed on the bills for reasonableness.	1, 2, 7
UNL	Purchasing Card	5/24/2007	Lied Adventure	Quali T Inc	\$153.20	Shirts for the Broadway Showcase workshop. The purchase was not reconciled by the individual listed on the cardholder application as the reconciler. U.S. Bank single purchase limit different than cardholder application limit.	7
UNMC	Purchasing Card	8/27/2008	Thank You Awards	Applebee's	\$153.00	10 Applebee's gift cards for \$15 each to be used for the Thank U Program, plus \$3 shipping, which is not an allowable use of the card. The purchase was not approved by anyone other than the reconciler. The purchase was not supported by adequate documentation.	1, 3, 7
UNL	Purchasing Card	10/18/2007	Theatre 398	Hats By Leko	\$152.88	Several hat bodies to be used in a costume class.	
UNK	Purchasing Card	3/10/2008	Choral Camps	Jim's Formal Wear	\$152.00	One coat, one pair of pants, one shirt, two ties, and two vests for the 'Choraleers' group. Choraleers is a vocal performance group at UNK. Per the reconciler, the clothing (tuxes or various pieces to a tux) are purchased by the department from Jim's Formal Wear because they get a good deal on used tuxes. The students then purchase the clothing from the Department to wear for performances. Cardholder and reconciler were the same; no one else approved the purchase.	7
UNL	Purchasing Card	6/12/2008	Finance	A.M. Best Company	\$151.95	2008 Rating Guides L/H (life and health), plus shipping of \$15.95. Vendor's MCC was blocked; there was no documentation to support the approval to unblock this vendor.	7
UNL	Purchasing Card	8/4/2008	Finance	A.M. Best Company	\$151.95	2008 Rating Guides P/C (property and casualty), plus shipping of \$15.95. Vendor's MCC was blocked; there was no documentation to support the approval to unblock this vendor.	7
UNMC	Purchasing Card	8/23/2008	Thank You Awards	Barnes & Noble	\$150.95	10 Barnes & Noble gift cards for \$15 each to be used for the Thank U Program, plus \$0.95 shipping charges, which is not an allowable use of the card. The purchase was not approved by anyone other than the reconciler. The purchase was not supported by adequate documentation as serial numbers were not listed on the invoice or other documentation from the vendor.	1, 3, 7

UNIVERSITY OF NEBRASKA PURCHASING CARD ATTESTATION REVIEW
SUMMARY OF ALL TRANSACTIONS TESTED – July 1, 2007 through December 31, 2008

Exhibit A

Campus	Transaction Type	Transaction Date	Cost Center Description	Merchant Name	Amount	Description of Items Purchased	Comment #
UNMC	Purchasing Card	2/27/2008	Thank You Awards	Barnes & Noble	\$150.95	10 Barnes & Noble gift cards for \$15 each to be used for the Thank U Program, plus \$0.95 shipping, which is not an allowable use of the card. The purchase was not approved by anyone other than the reconciler. The purchase was not supported by adequate documentation as serial numbers were not listed on the invoice or other documentation from the vendor.	1, 3, 7
UNO	Purchasing Card	8/15/2008	Athletics Administration	NACWAA	\$150.00	2008-2009 membership for Michele Roberts, Associate Athletic Director, to the NACWAA (National Association of Collegiate Women Athletics Administrators). Cardholder terminated, someone else used card for purchase.	1, 7
UNO	Purchasing Card	2/27/2008	Education General	UNL College of Education and Human Sciences	\$150.00	Registration for Mitzi Ritzman, Assistant Professor of Special Education Communication Disorders, to attend Autism Conference 2008: Opening Minds & Creating Opportunities in Education held on March 31, 2008. Payment was made to another University department, which is not allowable. The cardholder also reconciled the transaction.	1, 2, 7
UNO	Purchasing Card	11/20/2007	UNMC Gait abnormalities	Kubat Pharmacy	\$150.00	Two thigh blood pressure cuffs for use in a dissertation project and use in the biomechanics lab. The cardholder also reconciled the transaction.	7
UNO	Purchasing Card	7/3/2007	University Bookstore	UNL School of Natural Resources	\$150.00	Five copies of the book "Flora of Nebraska" for resale at the UNO Bookstore. Payment was made to another University department, which is not allowable.	1, 2
UNO	Purchasing Card	9/4/2007	University Bookstore	UNL School of Natural Resources	\$150.00	Five copies of the book "Flora of Nebraska" for resale at the UNO Bookstore. Payment was made to another University department, which is not allowable. There was not a documented approval for this purchase.	1, 2, 7
UNO	Purchasing Card	4/11/2008	UNF: Math/Computer Science Fund	Borders Books	\$150.00	Three \$50 gift cards to be given to participants of the high school Problem of the Week program put on by the Math Department, which is not an allowable use of the card. There was not a documented approval for this purchase.	1, 3, 7
UNK	Purchasing Card	10/17/2007	UNK Community Alcohol Coalition	Spady Runcie Chevrolet	\$150.00	15 packages containing 25 posters each of "Who Is Watching Out For You?" from the Sam Spady Foundation. The posters contained information on alcohol poisoning. Purchase was made by Ann Gillen using Leann Obrecht's card.	1, 7
UNMC	Purchasing Card	5/21/2008	Newborn Intensive Care Unit (NICU) Followup Clinic	Walmart	\$150.00	30 - \$5 gift cards given to families for completing surveys, which is not an allowable use of the card. It appears Janet Henry used Barbara Jackson's card. There was no approval for the purchase.	3, 7
UNMC	Purchasing Card	2/21/2008	MRI Development Fund	Walmart	\$150.00	One \$150 gift card for a Munroe Meyer Operating Board Holiday Gift Basket, which is not an allowable use of the card. The cardholder was also the approver of the purchase.	1, 3, 7
UNMC	Purchasing Card	1/8/2008	Liver Transplant Patient Fund	Amoco Oil	\$150.00	Three gas cards, two for \$25 and one for \$100, given to a family member of a transplant patient so they could get home and return to the hospital. This is not an allowable use of the card. There was not an approval signature for this transaction.	1, 3, 7
UNMC	Purchasing Card	9/12/2008	Jalali Development	Hepatitis Foundation International	\$150.00	Registration for Ziba Jalali, associate professor, to attend the Southwest Viral Hepatitis Summit in Las Vegas. There was no approval signature for this transaction. The cardholder limit per U.S. Bank was different than the cardholder limit on the signed application.	7

UNIVERSITY OF NEBRASKA PURCHASING CARD ATTESTATION REVIEW
SUMMARY OF ALL TRANSACTIONS TESTED – July 1, 2007 through December 31, 2008

Exhibit A

Campus	Transaction Type	Transaction Date	Cost Center Description	Merchant Name	Amount	Description of Items Purchased	Comment #
UNMC	Purchasing Card	12/9/2008	Thank You Awards	Panera Bread	\$150.00	30 - \$5 Panera gift cards for Thank-U Program, which is not an allowable use of the card. The purchase was not supported by adequate documentation as serial numbers were not listed on the invoice or other documentation from the vendor. The cardholder limit per U.S. Bank was different than cardholder limit on signed application.	1, 3, 7
UNMC	Purchasing Card	2/15/2008	Center for Healthy Living - Operating	QT Gas Station	\$150.00	Gift cards for "Employee of the Month - Reward and Recognition," which is not an allowable purchase. Transaction was not properly approved. The purchase was not supported by adequate documentation as serial numbers were not listed on the invoice or other documentation from the vendor.	1, 3, 7
UNMC	Purchasing Card	10/19/2007	Thank You Awards	Target	\$150.00	10 Target gift cards for \$15 each to be used for the Thank U Program, which is not an allowable purchase. Transaction was not properly approved. The purchase was not supported by adequate documentation as serial numbers were not listed on the invoice or other documentation from the vendor.	1, 3, 7
UNMC	Purchasing Card	12/7/2007	Thank You Awards	Cornerstone Gifts	\$150.00	10 Cornerstone Gifts gift cards for \$15 each to be used for the Thank U Program, which is not an allowable purchase. Transaction was not properly approved. The purchase was not supported by adequate documentation as serial numbers were not listed on the invoice or other documentation from the vendor.	1, 3, 7
UNMC	Purchasing Card	2/26/2008	Thank You Awards	Target	\$150.00	10 Target gift cards for \$15 each to be used for the Thank U Program, which is not an allowable purchase. Transaction was not properly approved. The purchase was not supported by adequate documentation as serial numbers were not listed on the invoice or other documentation from the vendor.	1, 3, 7
UNL	Purchasing Card	8/26/2008	Engineering Mechanics	UNL Extended Education	\$150.00	Beginning Chinese course through the Confucius Institute at UNL for Kathie Hiatt, staff secretary. The Confucius institute has a mission of promoting Chinese language and culture. Payment was made to another University department and is not reasonable.	1, 2, 7
UNL	Purchasing Card	7/22/2008	International Affairs - Study Abroad	Walgreens	\$150.00	150 Bottles of Water (\$1.00 each) for Fulbright Gateway Orientation (August 3 and August 10). The Fulbright Gateway Orientation is a benefit made available to incoming Fulbright grantees by the Department of State, Bureau of Educational and Cultural Affairs and administered by the Institute of International Education. Purchase was not made from approved contract.	1, 6
UNL	Purchasing Card	12/10/2007	South Central Ag Lab	Roach Ag Marketing, Ltd.	\$150.00	One year subscription renewal for John Roach's Morning Grain Commentary (magazine). The cardholder also reconciled the transaction.	7
UNL	Purchasing Card	11/18/2008	South Central Ag Lab	Roach Ag Marketing, Ltd.	\$150.00	One year subscription renewal for John Roach's Morning Grain Commentary (magazine). The cardholder also reconciled the transaction.	7
UNK	Purchasing Card	11/5/2008	HPER & LS Priority Program	Gamestop	\$149.79	Rock Band Special Edition Bundle purchased by Greg Brown using Kate Heelan's card. Kate Heelan approved the purchase.	1, 7
UNMC	Purchasing Card	8/28/2008	Thank You Awards	Marcus Theatres	\$149.50	10 Marcus Theatres gift cards for \$15 each to be used for the Thank U Program, plus \$7 shipping charges. Received a discount of \$0.75 per gift card for a total of a \$7.50 discount. This is not an allowable purchase. Transaction was not properly approved. The purchase was	1, 3, 7

UNIVERSITY OF NEBRASKA PURCHASING CARD ATTESTATION REVIEW
SUMMARY OF ALL TRANSACTIONS TESTED – July 1, 2007 through December 31, 2008

Exhibit A

Campus	Transaction Type	Transaction Date	Cost Center Description	Merchant Name	Amount	Description of Items Purchased	Comment #
						not supported by adequate documentation as serial numbers were not listed on the invoice or other documentation from the vendor.	
UNL	Purchasing Card	10/8/2007	Dean Engineering Office - Omaha	UNO NBDC	\$149.00	Registration for Karen Moore for "Today's Office Professional Conference-2007." Payment made to another University Department, which is not allowable. There was no adequate approval of this purchase.	1, 2, 7
UNK	Event Card	5/14/2008	HPER Revolving	Walmart	\$148.83	Food for Dr. Marta Moorman's Outdoor Adventure Class which camped in Arkansas. Food included meat, donuts, fruit, chips, bread, vegetables, peanut butter, and other food items. Food is not an allowable use of card, unless for research. UNK does not have a separate event card policy.	1, 2
UNMC	Ghost Card	9/11/2008	UNMC - Eppley	Sigma-Aldrich	\$148.55	Hygromycin B from Streptomyces Hygroscop, plus shipping/handling of \$23.	
UNMC	Ghost Card	10/25/2007	UNMC - HIV-1 gp 120-Induced Endothelial Cell	Sigma-Aldrich	\$148.50	One LY-294, 002 hydrochloride (L990805MG) for the Department of Pharmacology and Experimental Neuroscience. There is no documented approval for this transaction.	7
UNMC	Purchasing Card	8/15/2007	Physical Plant Admin	A.M. Best Company	\$147.95	One 2007 Bests Key Rating Guide, provides basic profile information on property/casualty and life/health insurers in the US and Canada, including shipping charges. Supporting documentation from the vendor not provided.	4
UNK	Purchasing Card	5/29/2008	Union Retail Sales	Candy Concepts Inc.	\$147.90	Two five tier wire centers (21"h x 15"w x 9"d) where candy is placed, including \$18 in shipping. These are used at the Welcome Desk in the Student Union to sell candy. Transaction was not properly approved.	7
UNO	Event Card	6/4/2008	China Trip	Xiangyao Canyon	\$146.96	Food at the Xiangyao Canyon restaurant. Receipt is not itemized. Total expense was RMB1000 (Chinese Yuan). Professor Szto and another faculty staff took 10 students to China. The students were responsible for paying for the trip. Food is not an allowable expense. UNO does not have a separate event card policy	1, 2
UNL	Purchasing Card	5/15/2008	BSM-Non Stock Material	Hold N Storage	\$146.93	Two bathroom shelves with towel racks; a non-stock item for the second floor restrooms in the Facilities Management Shop. Approving official did not approve transaction. Reconciler of transaction does not agree to reconciler per signed cardholder agreement.	1, 7
UNK	Purchasing Card	7/29/2008	College of Education IT Equipment	Amazon.com	\$145.95	One Apple iPod nano four GB Silver. The iPod was used at a giveaway for students at Fall Orientation for the College of Education. Transaction was not properly approved. Gifts are not allowable. Purchase was not made from a prime vendor. The cardholder also reconciled the transaction.	1, 2, 6, 7
UNMC	Purchasing Card	8/14/2007	Dean-College of Public Health	UNO	\$145.00	Tuition payment to UNO for Lynette Smith, Statistical Coordinator/Biostatistics at UNMC. Transaction was not properly approved. Tuition payments not allowable. Payment made to another University department. Reconciler does not agree to signed cardholder application. Cardholder limit per U.S. Bank does not agree to limit per signed cardholder agreement.	1, 2, 7
UNK	Purchasing Card	2/26/2008	Wellness Program	Walgreens	\$144.94	Alcohol swabs, batteries, and glucose test strips. Transaction approved by cardholder.	7
UNL	Purchasing Card	11/1/2007	SNR Sales	University of Nebraska Press	\$144.87	Books for resale. There was no documented approval of transaction.	7

UNIVERSITY OF NEBRASKA PURCHASING CARD ATTESTATION REVIEW
SUMMARY OF ALL TRANSACTIONS TESTED – July 1, 2007 through December 31, 2008

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UNL	Purchasing Card	1/10/2008	Exhibits Maintenance	Glenns Body Shop Inc.	\$144.24	Refinishing of a globe for display in Morrill Hall.	
UNL	Purchasing Card	3/18/2008	Admissions	Alltel	\$144.09	Alltel phone charges (\$82.77 for mobile phone and \$61.32 for internet plan) for Shauna Baker. Shauna is a part-time counselor located in Sidney, NE and covers western NE and eastern CO. She works from her house and has cell phone and internet services. Per Edie Schleiger this is a University phone not her personal phone.	
UNL	Purchasing Card	6/27/2008	Research & lab supplies	Nutsonline.com	\$143.69	25 pounds of raw pin nuts for the Avian Cognition Experiment to be used as rewards and feed.	
UNMC	Purchasing Card	5/27/2008	Thank You Awards	Panera Bread	\$143.50	Panera Bread gift cards to be used for the Thank U Program; however, the receipt was not itemized. This is not an allowable purchase. Transaction was not properly approved. The purchase was not supported by adequate documentation as serial numbers were not listed on the invoice or other documentation from the vendor.	1, 3, 7
UNMC	Purchasing Card	7/17/2007	OB/GYN Prof Svs Fees	Stoysich House Of Sausage	\$143.00	19.9 units of Fresh Beef Tongue from the Stoysich House of Sausage for the house officer lecture on July 11, 2007, where it was used to teach new residents how to perform certain repairs. There was no documented approval of transaction. The cardholder also reconciled the transaction.	7
UNO	Purchasing Card	10/30/2007	ISQA	Buy.Com	\$142.74	USB drives. Adequate documentation not on file, only packing slips provided. The cardholder also reconciled the transaction.	7
UNL	Purchasing Card	11/10/2008	EEO Undergraduate Distance Education Materials	UNL Press	\$142.45	Text books ordered for resale for online/independent classes offered from the UNL Press; another University department.	1, 2
UNL	Purchasing Card	4/10/2008	Information Systems Data Center	U-Haul	\$142.31	Large moving boxes from U-Haul to pack up offices that were receiving new carpet and paint. Purchase included taxes of \$9.31, which were later refunded.	
UNL	Purchasing Card	10/3/2008	Selleck Quad Facilities	Max I Walker	\$142.30	Uniforms for an employee with Selleck Housing Facilities. The "uniforms" included four pairs of pants, and two pairs of shorts. The department does not have a standard uniform, or a written policy regarding the uniforms. Authorization form from department not maintained, so APA unable to determine what was authorized for purchase. Reconciler does not match reconciler listed on cardholder agreement.	2, 7
UNL	Event Card	11/1/2008	Women's Golf	Hampton Inn and Suites	\$140.61	Lodging related to the UNL women's golf team trip for the Texas State Tournament from October 31, 2008 through November 3, 2008. Four rooms were paid for in total, each of them charged separately, \$129 per room, plus tax of \$11.61.	
UNL	Event Card	11/1/2008	Women's Golf	Hampton Inn and Suites	\$140.61	Lodging related to the UNL women's golf team trip for the Texas State Tournament from October 31, 2008 through November 3, 2008. Four rooms were paid for in total, each of them charged separately, \$129 per room, plus tax of \$11.61.	
UNL	Event Card	11/1/2008	Women's Golf	Hampton Inn and Suites	\$140.61	Lodging related to the UNL women's golf team trip for the Texas State Tournament from October 31, 2008 through November 3, 2008. Four rooms were paid for in total, each of them charged separately, \$129 per room, plus tax of \$11.61.	
UNO	Purchasing Card	12/4/2007	Center for Afghanistan Studies Publication	ETS TOEFL	\$140.00	The TOEFL test fee for Maryam Faraz of Afghanistan. APA determined that TOEFL (Test of English as a Foreign Language) is an	7

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						English proficiency test which is a common requirement for college admissions. Transaction was not properly approved. The cardholder also reconciled the transaction.	
UNMC	Purchasing Card	5/16/2008	Extended Grant Return-Mayhan	Sally Beauty	\$139.96	Two Wahl Peanut clippers and two clipper heads for shaving lab rats. Transaction was not properly approved.	7
UNMC	Purchasing Card	12/11/2007	MMI/Peds-Fisher&Piazza Recruitment	Drugstore.com	\$139.80	20 refill packs of baby wipes to be used in day treatment facility. Transaction was not properly approved. It appears Christy Williams made the purchase using Wayne's card.	7
UNL	Purchasing Card	5/28/2008	Softball	XM Satellite Radio	\$139.45	One-year subscription for XM Satellite Radio for girls softball locker room.	2
UNL	Purchasing Card	5/28/2008	Library Books	Films Media Group	\$139.05	DVD on Islamic mosques for \$129.95, plus \$9.10 shipping. Reconciler does not agree to reconciler on signed cardholder agreement.	7
UNL	Purchasing Card	5/28/2008	Library Books	Films Media Group	\$139.05	DVD on Jewish synagogues for \$129.95, plus \$9.10 shipping. The vendor sent the item purchased twice and also charged the credit card twice for this payment. This document is the duplicate charge. APA observed reversal of transaction in accounting system. Reconciler does not agree to reconciler on signed cardholder agreement.	7
UNO	Purchasing Card	7/31/2007	Executive MBA Program	Larue Distributing	\$138.69	Three 32 count bags of Colombian Filter Packs and wide base filters. The invoice indicated a total of \$155.77; however, payment was made for only \$138.69 leaving a balance of \$17.08. Food items are not an allowable purchase. Transaction was not properly approved.	1, 2, 7
UNMC	Purchasing Card	7/22/2008	Ob/Gyn Prof Svs Fees	Stoysich House Of Sausage	\$137.93	36.2 units of Fresh Beef Tongue from the Stoysich House of Sausage for the house officer lecture on July 16, 2008 where it was used to teach new residents how to perform certain repairs. No documented approval on file for transaction. The cardholder also reconciled the transaction.	7
UNMC	Purchasing Card	1/23/2008	Proctor and Gamble Project - Bylund	Invitrogen Corporation	\$137.85	One Dulbecco Modified Eagle Medium (DMEM) 10 X 50 ml (case) used to support the growth of a broad range of mammalian cell lines, plus \$22.50 in handling charges. Transaction was not properly approved. It appears Jeff Anderson used Chris Taylor's card to make purchase.	7
UNK	Purchasing Card	11/2/2008	HPER & LS Priority Program	Amazon.com	\$137.11	Wii Fit video game. Cardholder approved the purchase.	7
UNMC	Purchasing Card	12/24/2008	Thank You Awards	McDonald's	\$135.00	25 - \$5 books of gift certificates from McDonalds for Thank-U Program. Purchase includes \$10 shipping and handling. This is not an allowable purchase. The purchase was not supported by adequate documentation as serial numbers were not listed on the invoice or other documentation from the vendor. Cardholder spending limit per U.S. Bank did not agree to spending limit per cardholder application.	1, 3, 7
UNMC	Purchasing Card	7/23/2007	Anatomy Special	Westside Community Conference Center	\$135.00	Rental of Westside Room at the Westside Community Conference Room for April 20, 2007, for an anatomical funeral service (2 hrs x \$30/hr), plus a \$75 room set up charge.	
UNL	Purchasing Card	8/26/2008	Landscape Services - Non-Stock	Dr Vinyl	\$135.00	Seat cushion repair for a landscape services vehicle; vehicle repairs not allowable use of purchasing card. Reconciler does not agree to reconciler listed on signed cardholder agreement.	1, 2, 7

UNIVERSITY OF NEBRASKA PURCHASING CARD ATTESTATION REVIEW
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Exhibit A

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UNL	Ghost Card	7/11/2008	Don Voelte/Nancy Keegan/Othmer Discretion	American Airlines	\$135.00	Airline ticket change for William Velander, engineering professor. Original ticket from Omaha to Chicago then Chicago to Buenos Aires, Argentina on July 12, 2008, returning on July 20, 2008. On July 11, 2008, Velander paid \$135 to change his travel dates to leave on July 15, 2008 from Omaha and return on July 20, 2008. No department approval of travel invoice.	7
UNMC	Purchasing Card	10/3/2007	School Clinical Perfusion Science	Skymall.com	\$133.64	Digital picture converter (\$99.95), plus delivery charge (\$24.95) and tax (\$8.74). Cardholder and reconciler are same person. Cardholder also approved purchase. It appears Cindy Skarda made purchase. Cardholder spending limit per U.S. Bank is different than spending limit per cardholder agreement. Sales tax paid.	7
UNL	Purchasing Card	11/5/2007	Bureau of Sociological Research (BOSR) - Whitbeck	Forrest T Jones & Company, Inc	\$133.00	Educators Professional Liability insurance for Les Whitbeck, Professor of Sociology. This insurance is purchased because the work associated with the research project is considered high risk due to the very sensitive, challenging, and hard to access populations. Reconciler does not agree to reconciler listed on signed cardholder application. Transaction approved by someone other than the approving official noted on signed cardholder application.	7
UNMC	Purchasing Card	12/22/2008	Thank You Awards	Bruegger's Bagels	\$130.99	No receipt for this purchase. Unable to determine what was purchased, but it appears to be gift cards. Cardholder spending limit per U.S. Bank did not agree to spending limit per cardholder application.	3, 4, 7
UNMC	Purchasing Card	5/20/2008	UNMC and NMC Parking Operations	Graham Body	\$130.84	Vehicle repairs of \$130.84 on a Toyota RAV4 for an associate professor at UNMC. While the vehicle license number is not indicated on the invoice, the APA reviewed DMV records to verify the employee is the owner of the vehicle. Documentation was not adequate to determine why purchasing card used to repair personal vehicle. Transaction was not properly approved. Cardholder spending limit per U.S. Bank did not agree to spending limit per cardholder application.	2, 7
UNL	Purchasing Card	12/6/2008	Cather Pound Neihardt Dining	Bakers Candies	\$130.60	Baker's chocolates for the Good, Fresh, Local (GFL) holiday dinner. GFL is a Lincoln residence hall dining program designed to serve traditional meals. Food for holiday parties is not allowed.	1, 2
UNO	Purchasing Card	8/20/2008	Maverick Village Start-up Costs	Kohl's Pharmacy	\$130.00	Two "HME" items which are seats for handicap shavers at a cost of \$65 a piece. Transaction was not properly approved.	7
UNMC	Purchasing Card	4/2/2008	GWR-Socialization Program for Youth	Omaha Beef	\$130.00	13 tickets for an Adult Autism Social Club outing to an Omaha Beef indoor football game on April 5, 2008; part of the Recreational Therapy Program at the Munroe-Meyer Institute.	
UNMC	Purchasing Card	5/19/2008	McGoogan Memorial Fund	Cattlemens Ball Nebraska	\$130.00	Two Top Hand Tickets for Marie Reidelbach (Associate Director of the Library of Medicine) and Teresa Hartman (Associate Professor of the Library of Medicine) to attend the Cattlemen's Ball Nebraska. Cardholder signed as departmental approval.	7
UNL	Purchasing Card	10/9/2008	NE Forest Service - Operations	Nebraska Statewide Arboretum	\$130.00	Affiliate site dues for Horning State Farm. The farm is an affiliate of UNL for the research and management strategies of forest trees. Payments to other University departments are not allowed. The reconciler does not agree to the reconciler on the signed cardholder application.	1, 2, 7

UNIVERSITY OF NEBRASKA PURCHASING CARD ATTESTATION REVIEW
SUMMARY OF ALL TRANSACTIONS TESTED – July 1, 2007 through December 31, 2008

Exhibit A

Campus	Transaction Type	Transaction Date	Cost Center Description	Merchant Name	Amount	Description of Items Purchased	Comment #
UNL	Purchasing Card	7/24/2007	Dean Engineering Office - Lincoln	AT & T	\$129.99	A Motorazr cell phone for the College of Engineering former business manager. The bill included the cell phone for \$49.99 and a case and Bluetooth bundle for \$80. Reconciler does not agree to the reconciler listed on the signed cardholder application. Transaction was not properly approved.	7
UNL	Purchasing Card	6/19/2008	NEREC-4-H	Target	\$129.99	Play Station 2 with Dance Revolution Pads for Healthy Lifestyle Programming, a 4-H program for youth used to promote healthy living. Someone other than the approving official listed on the signed cardholder application approved the transaction.	7
UNL	Purchasing Card	10/8/2007	Academic Conference Admin	UNO NBDC	\$129.00	\$129 for an academic conference; however, there was no invoice or confirmation on file for this purchase. Payment was made to another University department, which is not allowed. Transaction was not properly approved. Purchase was made by someone other than the cardholder. Reconciler does not agree to reconciler listed on signed cardholder application.	1, 2, 4, 7
UNL	Purchasing Card	10/8/2007	Vice Chancellor Academic Affairs	UNO NBDC	\$129.00	Registration for Sheryll Wallman, Admin Tech-Academic Affairs, the "Today's Office Professional Conference 2007" at the Nebraska Business Development Center-University of Nebraska at Omaha. Payment made to another University department, which is not allowed. It does not appear cardholder made this purchase. Approval of transaction could not be observed.	1, 2, 7
UNL	Purchasing Card	10/8/2007	Budget	UNO NBDC	\$129.00	Registration for Betty Tutt, Admin. Tech for Today's Office Professional Conference at the UNO - Nebraska Business Development Center. Payment made to another University department, which is not allowed.	1, 2
UNL	Ghost Card	7/13/2007	Univ Stores - Commercial Fares	Hampton Inns	\$128.82	Hotel room in Augusta, Georgia for David Anwar, Men's Basketball Assistant Coach. David Anwar included the Hampton Inn Hotel charge made with the University Ghost Card on his expense voucher for reimbursement. He was reimbursed \$128.82 for the charge that was paid by the University through the Ghost Card. Hotel payments on ghost cards are not allowed. No approval of the ghost card purchase.	1, 2, 7
UNO	Purchasing Card	3/19/2008	Dean Education	David M. Mangelsen's	\$128.58	Framing for display at the Hollie Bethal Distinguished Alumni program. The cardholder also reconciled the transaction.	7
UNMC	Purchasing Card	8/22/2007	General Pediatrics	Spangler Fulfillment Center	\$128.20	Saf-T-Pop suckers for clinic patients for \$104, plus UPS ground shipping for \$24.20. Food is not an allowable purchase. Approver was also the cardholder. Reconciler does not agree to reconciler listed on signed cardholder application. Cardholder spending limit per U.S. Bank does not agree to spending limit per signed cardholder application.	1, 2, 7
UNL	Purchasing Card	7/26/2008	State 4H Camp	Viaero Wireless	\$126.63	Cell phone service for three cell phones used by staff at the Nebraska State 4-H camp.	
UNO	Purchasing Card	12/17/2008	HPER Fitness Center	Walgreens	\$125.97	100 Glucose monitor test strips, cotton balls, Playtex rubber gloves, and Crayola washable markers. Items available through a prime vendor. The cardholder also reconciled the transaction.	1, 6, 7

UNIVERSITY OF NEBRASKA PURCHASING CARD ATTESTATION REVIEW
SUMMARY OF ALL TRANSACTIONS TESTED – July 1, 2007 through December 31, 2008

Exhibit A

Campus	Transaction Type	Transaction Date	Cost Center Description	Merchant Name	Amount	Description of Items Purchased	Comment #
UNK	Purchasing Card	10/31/2008	Art/Fine Arts & Humanities Priority Program Enhancements	Walgreens	\$125.64	Candy (three Hershey chocolate, two Hershey Reese's, two Kit Kat, gum), three t-shirts, four pumpkin pails, one bag of bones, two lighters, two Grave Busters, two Halloween spider webs, and a few other smaller items (three items at \$5.99 each). All items were used for a Halloween party sponsored by the Fine Arts Dept. Items were used as decorations, candy to eat during the party, or items used for the pumpkins once carved. Food not allowed use of purchasing card. Reconciler approved the purchase for the approving official.	1, 2, 7
UNMC	Purchasing Card	12/11/2008	Thank You Awards	Blockbuster	\$125.45	25 movie rentals from Blockbuster for Thank-U Program. Purchase includes \$12.95 of shipping and handling for "next day" shipping. This is not an allowable purchase. The purchase was not supported by adequate documentation as serial numbers were not listed on the invoice or other documentation from the vendor. Cardholder spending limit per U.S. Bank did not agree to spending limit per cardholder application.	1, 3, 7
UNK	Purchasing Card	10/3/2007	Nebraskats Revolving	Vanity	\$125.19	Six pairs of Gaucho pants (\$19.50 each) for an opera workshop put on by Dr. Ann Forandori, Assoc Professor. Sales tax was paid (\$8.19). The APA could not find a credit for the actual sales tax. Cardholder reconciled own document. Cardholder/reconciler also approved document for the approving official.	1, 7
UNO	Purchasing Card	9/5/2007	HPER Recreation Program	UNL Campus Recreation	\$125.00	Registration for NIRSA (National Intramural-Recreational Sports Association) Region V & Big XII & Friends Conference held at UNL on October 1 through 4, 2007, for Pat Philippi, Assistant Director of Aquatic Activities. Payment made to another University department. APA could not determine if cardholder actually made purchase.	1, 2, 7
UNO	Purchasing Card	9/5/2007	HPER Recreation Program	UNL Campus Recreation	\$125.00	Registration for NIRSA (National Intramural-Recreational Sports Association) Region V & Big XII & Friends Conference held at UNL on October 1 through 4, 2007, for William "Mike" Kult, Assistant Director of Campus Rec. Payment made to another University department. It appears someone other than cardholder made the purchase.	1, 2, 7
UNO	Purchasing Card	9/5/2007	HPER Recreation Program	UNL Campus Recreation	\$125.00	Registration for NIRSA (National Intramural-Recreational Sports Association) Region V & Big XII & Friends Conference held at UNL on October 1 through 4, 2007, for Mark Snow, Assistant Director of Campus Rec. Payment to another University department.	1, 2
UNO	Purchasing Card	9/7/2007	HPER Recreation Program	UNL Campus Recreation	\$125.00	Registration for NIRSA (National Intramural-Recreational Sports Association) Region V & Big XII & Friends Conference, held at UNL on October 1 through 4, 2007, for Joseph Kaminski, Director of Campus Rec. Payment to another University department.	1, 2
UNO	Purchasing Card	9/25/2007	Chemistry And Physics On Wheels (CAPOW) Van	Midwest Auto Glass	\$125.00	Window replacement for one of the department vans. Documentation was not adequate to determine what was purchased.	7
UNMC	Purchasing Card	7/9/2007	Solid Organ Transplant Donations	Target	\$125.00	Five \$25 gift cards from Target to be given to research study participants. Documentation for Income Tax recording purposes was not adequate. Transaction was not properly approved.	1, 3, 7

UNIVERSITY OF NEBRASKA PURCHASING CARD ATTESTATION REVIEW
SUMMARY OF ALL TRANSACTIONS TESTED – July 1, 2007 through December 31, 2008

Exhibit A

Campus	Transaction Type	Transaction Date	Cost Center Description	Merchant Name	Amount	Description of Items Purchased	Comment #
UNMC	Purchasing Card	1/8/2008	Liver Transplant Patient Fund	Amoco Oil	\$125.00	Two gas cards for \$100 and \$25 given to a family member of a transplant patient so they could get home. Gift cards for this purpose not allowable per guidelines. Transaction was not properly approved. Documentation supporting the purchase was not adequate.	1, 3, 7
UNMC	Purchasing Card	10/29/2007	Nurses	UNMC Continuing Education	\$125.00	No documentation provided. Per SAP, it appears to be a registration fee for an employee to attend a conference. Payments to University departments are not allowed.	1, 2, 4
UNMC	Purchasing Card	10/29/2007	Nurses	UNMC Continuing Education	\$125.00	Registration paid to UNMC for Mary Pat Roh, RN, to attend the Thoracic & GI Oncology Conference. Payments to University departments are not allowed. Transaction was approved by the cardholder.	1, 2, 7
UNMC	Purchasing Card	4/29/2008	Security	Paypal - jdavis@unlfop.com	\$125.00	Registration for Gary Svanda, Director of Campus Security, to attend the Active Shooter Conference. Payment was made to the University of Nebraska Lincoln Fraternal Order of Police. It appears Gary Svanda approved purchase.	7
UNMC	Purchasing Card	12/13/2007	Thank You Awards	Panera Bread	\$125.00	Panera Bread gift cards to be used for the Thank U Program; however, the receipt was not itemized. This is not an allowable purchase. The purchase was not supported by adequate documentation as serial numbers were not listed on the invoice or other documentation from the vendor.	1, 3, 7
UNMC	Purchasing Card	7/24/2008	Employee Relations	UNL Academic Conferences	\$125.00	Registration for Latino Conference for Carmen Sirizzotti on November 7, 2008. Payments to other University departments are not an allowed use.	1, 2
UNK	Purchasing Card	10/24/2008	Wellness Program	Walgreens	\$124.11	Alcohol swabs and glucose testing strips. Approval of this transaction was done by the cardholder.	7
UNMC	Purchasing Card	7/24/2008	College of Nursing-Lab Fees-Scottsbluff	Walgreens	\$123.98	Freestyle test strips and control solution to be used in clinical laboratories. Transaction was not adequately approved. Reconciler does not agree to reconciler listed on signed cardholder application. Cardholder spending limit per U.S. Bank does not agree to spending limit per signed cardholder application.	7
UNK	Purchasing Card	4/29/2008	Traffic Safety	Tractor Supply Company	\$123.97	Steel lock (\$28.98) and a Gorilla utility cart (\$94.99).	
UNMC	Purchasing Card	12/19/2008	Thank You Awards	Blockbuster	\$123.45	25 movie rentals from Blockbuster for Thank-U Program. Purchase includes \$10.95 shipping and handling for second-day shipping. This is not an allowable purchase. The purchase was not supported by adequate documentation as serial numbers were not listed on the invoice or other documentation from the vendor. Cardholder spending limit per U.S. Bank did not agree to spending limit per cardholder application.	1, 3, 7
UNMC	Purchasing Card	7/14/2007	Thank You Awards	Blockbuster	\$123.45	25 Blockbuster gift cards for one free movie rental (\$4.50 each) to be used for the Thank U Program, plus \$10.95 shipping. This is not an allowable purchase. Transaction was not properly approved. The purchase was not supported by adequate documentation as serial numbers were not listed on the invoice or other documentation from the vendor.	1, 3, 7

UNIVERSITY OF NEBRASKA PURCHASING CARD ATTESTATION REVIEW
SUMMARY OF ALL TRANSACTIONS TESTED – July 1, 2007 through December 31, 2008

Exhibit A

Campus	Transaction Type	Transaction Date	Cost Center Description	Merchant Name	Amount	Description of Items Purchased	Comment #
UNMC	Purchasing Card	4/29/2008	Thank You Awards	Blockbuster	\$123.45	25 Blockbuster gift cards for one free movie rental (\$4.50 each) to be used for the Thank U Program, plus \$10.95 shipping. This is not an allowable purchase. Transaction was not properly approved. The purchase was not supported by adequate documentation as serial numbers were not listed on the invoice or other documentation from the vendor.	1, 3, 7
UNL	Purchasing Card	7/6/2007	NHHS 2007 Answers	City of Lincoln	\$120.00	Day parking passes (stamps) for clients who come into the office for special projects, so they don't have to pay for parking. Parking expenses are not an allowable use of the purchasing card. Reconciler does not agree to reconciler listed on signed cardholder application.	1, 2, 7
UNL	Purchasing Card	6/10/2008	University Press OP	UNL Arts & Sciences	\$120.00	Full page ad that was placed in Plains Song Review, Vol. X from the Center for Great Plains Studies (UNL). The University Press primarily publishes nonfiction books and scholarly journals, along with a few titles per season in contemporary and regional prose and poetry. Ads are placed in order to promote the publications they sell. Payment to University department is not allowed. The approving official did not agree to the approving official on the signed cardholder application.	1, 2, 7
UNMC	Ghost Card	10/18/2007	MMI Ed R/H - Summar	Dell	\$119.99	2 GB memory for Monroe Meyer Institute Patient Information Office. There was no approval for this transaction.	7
UNL	Purchasing Card	7/7/2007	Police Service Security & Traffic	Rack Outfitters	\$119.99	Bike rack to put on the back of the police department cruiser.	
UNMC	Purchasing Card	7/30/2007	Patients with Infantile-Onset Pompe Disease	Rocky Mountain Chocolate Factory	\$119.50	Itemized receipt not attached; unable to determine what purchase was for. However, per SAP, purchase was a gift for the Soto's Syndrome Conference held in Omaha, August 3 through 5, 2007. Transaction was not properly approved.	7
UNO	Purchasing Card	9/15/2008	Biology Lab Fee	Avis Rent-A-Car	\$118.90	Rental van for a biology field trip. Purchase includes \$6.96 of sales tax. Vehicle rental is not an allowed use of the purchasing card. Transaction was not properly approved. Cardholder's card had all MCCs unblocked, but no approval was on file to support the unblocking of all codes.	1, 2, 7
UNMC	Purchasing Card	10/10/2007	Child Care Center	Vala's Pumpkin Patch	\$118.50	Admissions to Vala's Pumpkin Patch for day care field trip on October 10, 2007. The receipt was not detailed; therefore, unable to determine how many tickets were purchased. The cardholder, reconciler, and approver were all the same individual.	7
UNL	Purchasing Card	5/30/2008	Midwest Roadside Safety Facility	Graham Tire	\$117.61	Four wheel alignment and air conditioner evacuation for a vehicle that will be undergoing a crash test. Vehicle repairs are not an allowable use of the purchasing card. The approving official does not agree to the approving official listed on the signed cardholder application.	1, 2, 7
UNL	Purchasing Card	7/22/2008	Midwest Roadside Safety Facility	Graham Tire	\$117.61	Four wheel alignment and air conditioner evacuation for a vehicle (2002 Kia) that will be undergoing a crash test. Vehicle repairs are not an allowable use of the purchasing card. The approving official does not agree to the approving official listed on the signed cardholder application.	1, 2, 7
UNL	Purchasing Card	7/24/2008	Midwest Roadside Safety Facility	Graham Tire	\$117.61	Four wheel alignment and air conditioner evacuation for a vehicle that will be undergoing a crash test. Vehicle repairs are not an allowable use of the purchasing card. The approving official does not agree to the approving official listed on the signed cardholder application.	1, 2, 7

UNIVERSITY OF NEBRASKA PURCHASING CARD ATTESTATION REVIEW
SUMMARY OF ALL TRANSACTIONS TESTED – July 1, 2007 through December 31, 2008

Exhibit A

Campus	Transaction Type	Transaction Date	Cost Center Description	Merchant Name	Amount	Description of Items Purchased	Comment #
UNL	Purchasing Card	7/30/2008	Midwest Roadside Safety Facility	Graham Tire	\$117.61	Four wheel alignment and air conditioner evacuation for a vehicle that will be undergoing a crash test. Vehicle repairs are not an allowable use of the purchasing card. The approving official does not agree to the approving official listed on the signed cardholder application.	1, 2, 7
UNL	Purchasing Card	8/26/2008	Midwest Roadside Safety Facility	Graham Tire	\$117.61	Four wheel alignment and air conditioner evacuation for a vehicle (2000 Kia Rio) that will be undergoing a crash test. Vehicle repairs are not an allowable use of the purchasing card. The approving official does not agree to the approving official listed on the signed cardholder application.	1, 2, 7
UNL	Purchasing Card	11/7/2007	Engineering Administrative Services	AT & T	\$116.69	The College of Engineering former business manager's cell phone bill. The dates of service were August 29, 2007, to September 28, 2007. The monthly service charge was \$59.98, other charges were \$48.99, and government fees & taxes were \$7.72. The document was missing pages 3-12 of the cell phone bill which would have been the call log. The cell phone bill is sent to her house and not UNL. It appears her phone is being used for personal use. June Snyder was the cardholder, reconciler, and approving official on this transaction, although she was not the assigned reconciler or approving official per the signed cardholder application.	2, 7
UNK	Purchasing Card	10/30/2008	Wellness Program	Walgreens	\$115.99	Alcohol swabs 480 count and glucose test strips. Purchase was approved by cardholder.	7
UNMC	Purchasing Card	8/29/2008	Nebraska Center for Bioterrorism Education	Walgreens	\$115.95	Supplies including pharmaceutical expenses of \$12.97 for first aid kits for a pandemic flu exercise. Pharmaceutical expenses are not an allowed use of the purchasing card. Reconciler does not agree to reconciler listed on signed cardholder application. Cardholder spending limit per U.S. Bank does not agree to spending limit per signed cardholder application.	1, 2, 7
UNL	Purchasing Card	11/30/2007	Engineering Administrative Services	Lied Conference Gifts	\$115.56	Tree wall hanging from the Lied Lodge in Nebraska City for the College of Engineering former business manager's office. Sales tax was paid. Purchase of art is not an approved use of the purchasing card. Cardholder was approving official and approving official did not agree to the approving official listed on the signed cardholder application. Cardholder/approving official thought employee was going to reimburse University for purchase, but employee never did. Approving official stated Jeff Wiese instructed her to make purchase to make the former business manager happy. Reconciler did not agree to reconciler listed on signed cardholder application.	1, 2, 7
UNO	Purchasing Card	10/15/2008	Athletics Administration	Don Shafer Display	\$115.00	Updating years and dates on UNO championship banners. Cardholder had terminated prior to the transaction, so someone else was using her card.	1, 7
UNL	Ghost Card	4/29/2008	WCREC Ext Rev Computer	GovConnection	\$114.71	320GB USB external hard drive for Cathy Fox, Computer Specialist Systems Support, to back up the data on her system. Transaction was not properly approved.	7
UNMC	Purchasing Card	11/17/2008	Village Pointe Med Spa - Aesthetics	Peels Beauty Store	\$114.24	Supplies for the MedSpa, including cloth strips, eyebrow sticks, skincare products, antiseptic, wax pot, sterilizing jars, barbicide, and scrub brush. Someone other than cardholder made purchase. Purchase was approved by the cardholder. A signed cardholder agreement was not on file for cardholder. Sales tax was paid.	1, 7

UNIVERSITY OF NEBRASKA PURCHASING CARD ATTESTATION REVIEW
SUMMARY OF ALL TRANSACTIONS TESTED – July 1, 2007 through December 31, 2008

Exhibit A

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UNMC	Purchasing Card	4/8/2008	Assistance to Individuals	Omaha Royals Baseball	\$114.00	14 tickets, plus \$2 handling fee, for admission to Omaha Royals baseball game on June 7, 2008, for the Community Outing Club, part of the Recreational Therapy Program at the Munroe-Meyer Institute.	
UNMC	Purchasing Card	5/10/2008	MMI Guild Awards	Legacy Nails & Spa Inc	\$113.00	Manicures for Munroe-Meyer Girl's Group outing for girls with developmental disabilities. No itemized receipt was included; lack of adequate documentation to support the transaction. Paid \$88, plus \$25 tip.	7
UNL	Purchasing Card	11/28/2008	SE Research & Extension Center	Toys R Us	\$112.28	Seven game tubs for the National Guard Family Assistance Centers for military children to play with during Family Readiness Group monthly meetings.	
UNL	Purchasing Card	5/2/2008	Track	Zappos.com	\$111.60	Running shoes for Kim Schubbert (UNL track athlete). It appears someone other than cardholder made the purchase. Cardholder spending limit per U.S. Bank does not agree to spending limit per signed cardholder application.	1, 7
UNO	Purchasing Card	6/17/2008	Summer Camps	Henry Doorly Zoo	\$111.00	Admission for 16 children and four adults to the Omaha Henry Doorly Zoo as part of the Aim for the Stars summer camp. The cardholder also reconciled the transaction.	7
UNMC	Purchasing Card	10/19/2007	Thank You Awards	Burger King	\$110.45	20 Burger King gift cards for \$5 each to be used for the Thank U Program, plus a \$3.50 processing fee and \$6.95 shipping. This is not an allowable purchase. Transaction was not properly approved. The purchase was not supported by adequate documentation as serial numbers were not listed on the invoice or other documentation from the vendor.	1, 3, 7
UNMC	Purchasing Card	12/15/2007	Thank You Awards	Burger King	\$110.45	20 Burger King gift cards for \$5 each to be used for the Thank U Program, plus a \$3.50 processing fee and \$6.95 shipping. This is not an allowable purchase. Transaction was not properly approved. The purchase was not supported by adequate documentation as serial numbers were not listed on the invoice or other documentation from the vendor.	1, 3, 7
UNMC	Purchasing Card	2/27/2008	Thank You Awards	Burger King	\$110.45	20 Burger King gift cards for \$5 each to be used for the Thank U Program, plus a \$3.50 processing fee and \$6.95 shipping. This is not an allowable purchase. Transaction was not properly approved. The purchase was not supported by adequate documentation as serial numbers were not listed on the invoice or other documentation from the vendor.	1, 3, 7
UNMC	Purchasing Card	6/14/2008	Thank You Awards	Burger King	\$110.45	20 Burger King gift cards for \$5 each to be used for the Thank U Program, plus a \$3.50 processing fee and \$6.95 shipping. This is not an allowable purchase. Transaction was not properly approved. The purchase was not supported by adequate documentation as serial numbers were not listed on the invoice or other documentation from the vendor.	1, 3, 7
UNMC	Purchasing Card	6/19/2008	Thank You Awards	Burger King	\$110.45	20 Burger King gift cards for \$5 each to be used for the Thank U Program, plus a \$3.50 processing fee and \$6.95 shipping. This is not an allowable purchase. Transaction was not properly approved. The purchase was not supported by adequate documentation as serial numbers were not listed on the invoice or other documentation from the vendor.	1, 3, 7

UNIVERSITY OF NEBRASKA PURCHASING CARD ATTESTATION REVIEW
SUMMARY OF ALL TRANSACTIONS TESTED – July 1, 2007 through December 31, 2008

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Campus	Transaction Type	Transaction Date	Cost Center Description	Merchant Name	Amount	Description of Items Purchased	Comment #
UNO	Purchasing Card	9/19/2008	Athletic Media Relations	Internet Consulting Services, Inc.	\$110.00	CoSIDA (College Sports Information Directors of America) membership registration fee for David Ahlers, Director of Athletic Media Relations. Cardholder terminated prior to transaction; therefore, someone else was using the purchasing card.	7
UNMC	Purchasing Card	10/13/2008	Thank You Awards	McDonald's	\$110.00	20 -\$5 books of gift certificates from McDonalds for Thank-U Program. Purchase includes \$10 shipping and handling. This is not an allowable purchase. Transaction was not properly approved. The purchase was not supported by adequate documentation as serial numbers were not listed on the invoice or other documentation from the vendor. Cardholder spending limit per U.S. Bank does not agree to spending limit per signed cardholder application.	1, 3, 7
UNMC	Purchasing Card	7/29/2008	Thank You Awards	McDonald's	\$110.00	20 McDonald's gift certificate books for \$5 each to be used for the Thank U Program, plus \$10 shipping. This is not an allowable purchase. Transaction was not properly approved. The purchase was not supported by adequate documentation as serial numbers were not listed on the invoice or other documentation from the vendor.	1, 3, 7
UNMC	Purchasing Card	8/26/2008	Thank You Awards	McDonald's	\$110.00	20 McDonald's gift certificate books for \$5 each to be used for the Thank U Program, plus \$10 shipping. This is not an allowable purchase. Transaction was not properly approved. The purchase was not supported by adequate documentation as serial numbers were not listed on the invoice or other documentation from the vendor.	1, 3, 7
UNMC	Purchasing Card	9/7/2007	Thank You Awards	McDonald's	\$110.00	20 McDonald's gift certificate books for \$5 each to be used for the Thank U Program, plus \$10 shipping. This is not an allowable purchase. Transaction was not properly approved. The purchase was not supported by adequate documentation as serial numbers were not listed on the invoice or other documentation from the vendor.	1, 3, 7
UNMC	Purchasing Card	12/14/2007	Thank You Awards	McDonald's	\$110.00	20 McDonald's gift certificate books for \$5 each to be used for the Thank U Program, plus \$10 shipping. This is not an allowable purchase. Transaction was not properly approved. The purchase was not supported by adequate documentation as serial numbers were not listed on the invoice or other documentation from the vendor.	1, 3, 7
UNMC	Purchasing Card	2/22/2008	Thank You Awards	McDonald's	\$110.00	20 McDonald's gift certificate books for \$5 each to be used for the Thank U Program, plus \$10 shipping. This is not an allowable purchase. Transaction was not properly approved. The purchase was not supported by adequate documentation as serial numbers were not listed on the invoice or other documentation from the vendor.	1, 3, 7
UNMC	Purchasing Card	4/8/2008	Thank You Awards	McDonald's	\$110.00	20 McDonald's gift certificate books for \$5 each to be used for the Thank U Program, plus \$10 shipping. This is not an allowable purchase. Transaction was not properly approved. The purchase was not supported by adequate documentation as serial numbers were not listed on the invoice or other documentation from the vendor.	1, 3, 7
UNMC	Purchasing Card	6/18/2008	Thank You Awards	McDonald's	\$110.00	20 McDonald's gift certificate books for \$5 each to be used for the Thank U Program, plus \$10 shipping. This is not an allowable purchase. Transaction was not properly approved. The purchase was not supported by adequate documentation as serial numbers were not listed on the invoice or other documentation from the vendor.	1, 3, 7

UNIVERSITY OF NEBRASKA PURCHASING CARD ATTESTATION REVIEW
SUMMARY OF ALL TRANSACTIONS TESTED – July 1, 2007 through December 31, 2008

Exhibit A

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UNMC	Purchasing Card	5/2/2008	Transplant	Greyhound Bus Lines	\$109.50	Roundtrip Greyhound bus ticket for a patient's family member to get from St. Louis to Omaha and back. No documentation was provided, only an email supported the transaction. Transaction was not properly approved.	4, 7
UNK	Purchasing Card	11/17/2008	Thompson Scholars 2008-2009	Kearney Cinema 8	\$109.25	19 child priced tickets to see the movie, Madagascar 2 or Quantum of Solace. APA was provided with a list of Thompson Scholars students and faculty who attended the movies. There were 46 tickets purchased for the November 17, 2008 movie. One transaction included 19 tickets to see Madagascar and a second transaction included 27 tickets. (the 27 ticket transaction was not selected for testing) The Thompson Scholars Learning Community is designated to enhance the learning and living experience of UNK students who have been awarded a scholarship by the Susan Thompson Buffet Foundation. The purchase totaled \$102.03 plus \$7.22 in sales tax. Entertainment expenses not allowed.	1, 2, 7
UNL	Purchasing Card	8/23/2007	BSE Subiah Research Revolving	Merindorf Meats	\$108.65	Steak for research samples to use instruments to measure the tenderness of meat. Purchase of food not allowable use of purchasing card. Approving official does not agree to approving official listed on signed cardholder application.	1, 2, 7
UNL	Purchasing Card	8/15/2007	Mary Riepma Ross Film Theatre	Vermont Nut Free Chocolates	\$108.35	Chocolate bars for concession resale at Ross Theater. Similar items were available on contract. Reconciler does not agree to reconciler listed on signed cardholder application. Actual reconciler changed name in accounting system to reconcile document.	1, 6, 7
UNK	Purchasing Card	9/15/2008	Athletic Promotions	Target	\$107.99	10 x 10 canopy to be used at "Loper Alley" at the football stadium when tailgating. Loper Alley is the name of the tailgate event. Cardholder and reconciler are the same.	7
UNMC	Ghost Card	5/20/2008	MMI Human Genetics Center	Dell	\$107.99	Brother IntelliFAX 2480C fax / copier (color) inkjet. No approval of purchase.	7
UNMC	Purchasing Card	8/2/2007	Child Care Center	The Cake Gallery	\$107.93	2 cakes for day care graduation. Food is not an allowable use of purchasing card. Documentation was not adequate, as only a credit card receipt was provided. Item was available under prime vendor contract. Cardholder, reconciler, and approving official were the same person.	1, 2, 6, 7
UNO	Purchasing Card	4/30/2008	Arts & Sciences - Animal Care	Walgreens	\$107.39	A pet prescription related to the Animal Care/Psychology Department. Purchase of pharmaceuticals is not a proper use of the purchasing card. Transaction was not properly approved.	1, 2, 7
UNMC	Purchasing Card	9/24/2008	Graduate Education Program	Gordman's	\$106.95	Various accessories for the pediatric resident library and lounge. Cardholder is not a University employee. Transaction was not properly approved.	7
UNL	Purchasing Card	4/14/2008	WCREC Res Facilities	Walmart	\$106.89	Wastebaskets for the Snyder Building and weed killer for grounds staff. Approving official does not agree to approving official listed on signed cardholder application.	7
UNO	Purchasing Card	1/12/2008	Men's Athletics-Wrestling-Equip/Supplies	Walmart	\$106.84	Five humidifiers for the wrestling room were purchased in Cedar Falls, Iowa during the NWCA National Duals.	2
UNMC	Purchasing Card	12/27/2007	Start Up-Dr. M. Brattain	University of Buffalo	\$106.24	Fees for Wang Wang (Graduate Assistant) consisting of an activity fee (\$48) and comp fee (\$58.24) to the University of Buffalo. Tuition payments are not allowed.	1, 2

UNIVERSITY OF NEBRASKA PURCHASING CARD ATTESTATION REVIEW
SUMMARY OF ALL TRANSACTIONS TESTED – July 1, 2007 through December 31, 2008

Exhibit A

Campus	Transaction Type	Transaction Date	Cost Center Description	Merchant Name	Amount	Description of Items Purchased	Comment #
UNMC	Purchasing Card	8/26/2008	Thank You Awards	Bruegger's Bagels	\$105.99	20 Bruegger's Bagels gift cards for \$5 each for the Thank U Program, plus \$5.99 shipping charges. This is not an allowable purchase. Transaction was not properly approved. The purchase was not supported by adequate documentation as serial numbers were not listed on the invoice or other documentation from the vendor.	1, 3, 7
UNMC	Purchasing Card	12/4/2007	Thank You Awards	Bruegger's Bagels	\$105.99	20 Bruegger's Bagels gift cards for \$5 each for the Thank U Program, plus \$5.99 shipping. This is not an allowable purchase. Transaction was not properly approved. The purchase was not supported by adequate documentation as serial numbers were not listed on the invoice or other documentation from the vendor.	1, 3, 7
UNMC	Purchasing Card	4/28/2008	Thank You Awards	Bruegger's Bagels	\$105.99	20 Bruegger's Bagels gift cards for \$5 each for the Thank U Program, plus \$5.99 shipping charges. This is not an allowable purchase. Transaction was not properly approved. The purchase was not supported by adequate documentation as serial numbers were not listed on the invoice or other documentation from the vendor.	1, 3, 7
UNO	Purchasing Card	10/22/2008	Athletics Administration	ASI Modulex	\$105.30	Three name plates for office doors. Purchase includes shipping and handling of \$15. Cardholder had terminated prior to transaction; therefore someone else was using card.	1, 7
UNMC	Purchasing Card	11/30/2008	Development - Singh; Rakesh	Paypal - Metastasis Research Society	\$105.00	Subscription for the Metastasis Research Society. Transaction was not properly approved.	7
UNL	Ghost Card	12/8/2008	Transportation Services -Rental Car	Great Western Rentals	\$104.95	Car rental through Great Western Rentals for Elisha Droescher, lessee. Travel was from Norfolk to Winnebago for the Northeast Upward Bound program. Vehicle rental not allowed. Transaction was not properly approved.	1, 2, 7
UNMC	Purchasing Card	5/12/2008	Transportation Services	Graham Body	\$104.60	Scheduled servicing of a 1999 Ford Econoline Van registered to UNMC.	
UNMC	Purchasing Card	7/25/2008	Thank You Awards	Panera Bread	\$104.50	No documentation for this transaction. However, per UNMC staff, this transaction related to gift cards for the Thank U Program. Gift cards are not an allowable use of the purchasing card. Transaction was not properly approved.	1, 3, 4, 7
UNMC	Purchasing Card	7/30/2008	Thank You Awards	Panera Bread	\$104.50	20 Panera Bread gift cards for \$5 each to be used for the Thank U Program, plus \$4.50 shipping. This is not an allowable purchase. Transaction was not properly approved. The purchase was not supported by adequate documentation as serial numbers were not listed on the invoice or other documentation from the vendor.	1, 3, 7
UNMC	Purchasing Card	8/2/2007	Thank You Awards	Panera Bread	\$104.50	Panera Bread gift cards to be used for the Thank U Program. Receipt was not itemized. This is not an allowable purchase. Transaction was not properly approved. The purchase was not supported by adequate documentation as serial numbers were not listed on the invoice or other documentation from the vendor.	1, 3, 7
UNMC	Purchasing Card	8/27/2008	Thank You Awards	Panera Bread	\$104.50	20 Panera Bread gift cards for \$5 each to be used for the Thank U Program, plus \$4.50 shipping. This is not an allowable purchase. Transaction was not properly approved. The purchase was not supported by adequate documentation as serial numbers were not listed on the invoice or other documentation from the vendor.	1, 3, 7

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Campus	Transaction Type	Transaction Date	Cost Center Description	Merchant Name	Amount	Description of Items Purchased	Comment #
UNMC	Purchasing Card	10/2/2007	Thank You Awards	Panera Bread	\$104.50	Panera Bread gift cards to be used for the Thank U Program, plus \$4.50 shipping. Receipt was not itemized. This is not an allowable purchase. Transaction was not properly approved. The purchase was not supported by adequate documentation as serial numbers were not listed on the invoice or other documentation from the vendor.	1, 3, 7
UNMC	Purchasing Card	10/30/2007	Thank You Awards	Panera Bread	\$104.50	Panera Bread gift cards to be used for the Thank U Program, plus \$4.50 shipping. Receipt was not itemized. This is not an allowable purchase. Transaction was not properly approved. The purchase was not supported by adequate documentation as serial numbers were not listed on the invoice or other documentation from the vendor.	1, 3, 7
UNMC	Purchasing Card	1/14/2008	Thank You Awards	Panera Bread	\$104.50	Panera Bread gift cards to be used for the Thank U Program; however, the receipt was not itemized. This is not an allowable purchase. Transaction was not properly approved. The purchase was not supported by adequate documentation as serial numbers were not listed on the invoice or other documentation from the vendor.	1, 3, 7
UNMC	Purchasing Card	2/7/2008	Thank You Awards	Panera Bread	\$104.50	Panera Bread gift cards to be used for the Thank U Program; however, the receipt was not itemized. This is not an allowable purchase. Transaction was not properly approved. The purchase was not supported by adequate documentation as serial numbers were not listed on the invoice or other documentation from the vendor.	1, 3, 7
UNMC	Purchasing Card	3/6/2008	Thank You Awards	Panera Bread	\$104.50	20 Panera Bread gift cards for \$5 each to be used for the Thank U Program, plus \$4.50 shipping. This is not an allowable purchase. Transaction was not properly approved. The purchase was not supported by adequate documentation as serial numbers were not listed on the invoice or other documentation from the vendor.	1, 3, 7
UNMC	Purchasing Card	4/2/2008	Thank You Awards	Panera Bread	\$104.50	20 Panera Bread gift cards for \$5 each to be used for the Thank U Program, plus \$4.50 shipping. This is not an allowable purchase. Transaction was not properly approved. The purchase was not supported by adequate documentation as serial numbers were not listed on the invoice or other documentation from the vendor.	1, 3, 7
UNMC	Purchasing Card	4/28/2008	Thank You Awards	Panera Bread	\$104.50	Panera Bread gift cards to be used for the Thank U Program; however, the receipt was not itemized. This is not an allowable purchase. Transaction was not properly approved. The purchase was not supported by adequate documentation as serial numbers were not listed on the invoice or other documentation from the vendor.	1, 3, 7
UNMC	Purchasing Card	6/9/2008	Thank You Awards	Panera Bread	\$104.50	Panera Bread gift cards to be used for the Thank U Program; however, the receipt was not itemized. This is not an allowable purchase. Transaction was not properly approved. The purchase was not supported by adequate documentation as serial numbers were not listed on the invoice or other documentation from the vendor.	1, 3, 7
UNMC	Purchasing Card	6/17/2008	Thank You Awards	Panera Bread	\$104.50	Panera Bread gift cards to be used for the Thank U Program; however, the receipt was not itemized. This is not an allowable purchase. Transaction was not properly approved. The purchase was not supported by adequate documentation as serial numbers were not listed on the invoice or other documentation from the vendor.	1, 3, 7

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UNO	Purchasing Card	6/27/2008	UNMC: Gait Abnormalities	Radioshack	\$104.29	One digital multimeter, 50 feet of blue insulated wrapping wire, and matching printed circuit board with 550 connect points for the Health, Physical Education, Recreation (HPER) Biomechanics Lab. The purchase includes sales tax of \$6.82. Accounting system shows a refund of the sales tax paid. The cardholder also reconciled the transaction.	7
UNL	Purchasing Card	9/24/2007	Physics-IS-Teaching	Paypal – chaotic pendulums.com	\$103.00	Two chaotic pendulums to be used in a classroom demonstration of the chaotic system in physics. Prime vendor not used.	1, 6
UNO	Event Card	5/9/2008	Indian Institute of Tech Study Abroad	Bank of America	\$102.00	Cash advance taken by Deepak Khazanchi, an Associate Dean of Academic Affairs with the College of Information Science and Technology related to a visit by Indian Institute of Technology students and faculty. The APA observed a spreadsheet showing total expenditures of \$716.50 in cash and ATM fees related to individual cash withdrawals of \$50, \$60, \$102, \$201.50, and \$303. The \$716.50 include \$6.50 in ATM fees. \$15 of the total expenditures was supported by affidavits, not receipts and was for cab tips while in New York City. Deepak did reimburse \$21.99 because of differences observed between his expense spreadsheet and the supporting documentation. Cash advances not allowed. Lack of adequate documentation. UNO does not have a separate event card policy.	1, 2, 5, 7
UNMC	Purchasing Card	10/20/2008	United Way Campaign	Village Pointe Shopping Center	\$102.00	Two \$50 gift cards to Village Pointe for the 2008 United Way prize drawings, plus \$2 in transaction fees. Gift cards for this purpose are not an allowable use of the purchasing card. Transaction was not properly approved.	1, 3, 7
UNMC	Purchasing Card	1/18/2008	Office Supplies - UM	A Pen Lovers Paradise	\$102.00	Six boxes (12 markers in each) of blue permanent markers from A Pen Lovers Paradise (\$15.50 per box).	
UNMC	Purchasing Card	8/23/2007	Community Relations	Village Pointe Shopping Center	\$101.00	Ten \$10 gift cards for the docent/volunteer guide appreciation luncheon, plus a \$1.00 activation charge. Gift cards for this purpose are not an allowable use of the purchasing card. Transaction was not properly approved.	1, 3, 7
UNO	Purchasing Card	9/25/2007	Department of State (DOS): Afghanistan School Administrators Project (ASAP) Program	US Department of Justice, Department of Homeland Security Student and Exchange Visitor Program Fee	\$100.00	SEVIS fee (Student and Exchange Visitor Program) which is an I-901 processing fee payable to US DHS (Dept. of Homeland Security). APA determined the fee is mandated by Congress to support the program office and the automated system that keeps track of students and exchange visitors. It appears the fee was for Diyanaa Ahmadzai, a school teacher from Afghanistan, who was coming to UNO as a short-term scholar. Transaction not properly approved. The cardholder also reconciled the transaction.	7
UNO	Purchasing Card	9/18/2007	HPER Recreation Program	UNL Campus Recreation	\$100.00	Registration for NIRSA (National Intramural-Recreational Sports Association) Region V & Big XII & Friends Conference, held at UNL on October 1 through 4, 2007, for Jodie Rasmussen who was a student worker through January 13, 2008. Payment made to another University department.	1, 2
UNO	Purchasing Card	11/29/2007	Criss Library General	Northwestern University Library	\$100.00	Three WWII images from Northwestern University's Digital Unit of the Preservation Department. The first image was \$20 and then the additional images were \$10 each. There was also a \$60 rush order fee. These images were used on posters for a WWII exhibit.	

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UNO	Purchasing Card	7/22/2008	TV Production General	Avant Salon & Day Spa	\$100.00	Makeup application and travel expenses for a stylist to come to UNO for an Uplink TV production. UNO uplinks video feeds to national TV stations and this particular feed was uplinked to CNBC.	
UNO	Purchasing Card	9/11/2007	Community Practice Faculty Student Conference	University of Nebraska at Kearney	\$100.00	Registration for Alice Woll, Admin Tech for the Center for Faculty Development Department, to attend the 4th Annual Midwest Consortium for Service-Learning in Higher Education Conference. Payment made to another University department. The cardholder also reconciled the transaction.	1, 2, 7
UNO	Purchasing Card	9/19/2007	ISQA	University of Nebraska at Kearney	\$100.00	Registration for an MCSLHE (Midwest Consortium for Service Learning in Higher Education) conference for Donna Dufner. Payment made to another University department. The cardholder also reconciled the transaction.	1, 2, 7
UNO	Purchasing Card	3/28/2008	UNF:Data Mining Lab	Cybercalling.com	\$100.00	Online calling for Professor Yong Shi who was on sabbatical doing research. Documentation did not indicate the reason for the purchase. The cardholder also reconciled the transaction.	7
UNO	Purchasing Card	12/8/2008	UNF:Data Mining Lab	Cybercalling.com	\$100.00	Online calling for Professor Yong Shi who was on sabbatical doing research. Documentation did not indicate the reason for the purchase. The cardholder also reconciled the transaction.	7
UNK	Purchasing Card	9/4/2007	Accounting/Finance	Paypal - DrJeffry@aol.com	\$100.00	Article submission fee for Dr. Steven Hall, who is in the UNK Department of Accounting and Finance. Dr. Jeffry is on the Editorial Advisory Board of the International Journal of Accounting and Information Management magazine. Cardholder reconciled transaction.	7
UNK	Purchasing Card	8/17/2007	Facilities - Central Stores	Conrad's Auto Center	\$100.00	Recharging the air conditioning system in a vehicle.	
UNMC	Purchasing Card	11/18/2008	MRI Development Fund	Walmart	\$100.00	Two \$50 gift cards given to low income families served by the Munroe-Meyer Institute for Thanksgiving and Christmas. Gift cards for this purpose are not an allowable use of the purchasing card. Purchase made by someone other than cardholder. Transaction not properly approved.	1, 3, 7
UNMC	Purchasing Card	9/4/2007	Rural Health Education Network (RHEN) - Special Programs	University of Nebraska at Kearney	\$100.00	Registration fee for the Midwest Consortium for Service-Learning in Higher Education for Roxanna Jokela, Director of Rural Health Education Network. Payment to another University department. Transaction not properly approved.	1, 2, 7
UNMC	Purchasing Card	9/4/2007	RHEN - Special Programs	University of Nebraska at Kearney	\$100.00	Registration fee for the Midwest Consortium for Service-Learning in Higher Education (MCSLHE) for Becky Tines, Assistant Director of the Rural Health Education Network. Payment to another University department. Transaction not properly approved.	1, 2, 7
UNMC	Purchasing Card	9/13/2007	United Way Campaign	Fantasy's	\$100.00	Two \$50 gift cards to Fantasy's for the 2007 United Way prize drawings. Gift cards for this purpose are not an allowable use of the purchasing card. Transaction not properly approved.	1, 3, 7
UNMC	Purchasing Card	9/13/2007	United Way Campaign	Best Buy	\$100.00	Two \$50 gift cards to Best Buy for the 2007 United Way prize drawings. Gift cards for this purpose are not an allowable use of the purchasing card. Transaction not properly approved.	1, 3, 7
UNMC	Purchasing Card	9/13/2007	United Way Campaign	HyVee	\$100.00	Two \$50 gift cards to Hy-Vee for the 2007 United Way prize drawings. Gift cards for this purpose are not an allowable use of the purchasing card. Transaction not properly approved.	1, 3, 7

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Exhibit A

Campus	Transaction Type	Transaction Date	Cost Center Description	Merchant Name	Amount	Description of Items Purchased	Comment #
UNMC	Purchasing Card	9/13/2007	United Way Campaign	Nebraska Furniture Mart	\$100.00	Two \$50 gift cards to Nebraska Furniture Mart for the 2007 United Way prize drawings. Gift cards for this purpose are not an allowable use of the purchasing card. Transaction not properly approved.	1, 3, 7
UNMC	Purchasing Card	10/16/2008	United Way Campaign	Best Buy	\$100.00	Two \$50 gift cards to Best Buy for the 2008 United Way Campaign prize drawings. Gift cards for this purpose are not an allowable use of the purchasing card. Transaction not properly approved.	1, 3, 7
UNMC	Purchasing Card	10/20/2008	United Way Campaign	Fantasy's	\$100.00	Two \$50 gift certificates to Fantasy's Gas Station for the 2008 United Way prize drawings. Gift cards for this purpose are not an allowable use of the purchasing card. Transaction not properly approved.	1, 3, 7
UNMC	Purchasing Card	10/20/2008	United Way Campaign	HyVee	\$100.00	Two \$50 gift cards to Hy-Vee for the 2008 United Way prize drawings. Gift cards for this purpose are not an allowable use of the purchasing card. Transaction not properly approved.	1, 3, 7
UNMC	Purchasing Card	10/20/2008	United Way Campaign	Nebraska Furniture Mart	\$100.00	Two \$50 gift cards to Nebraska Furniture Mart for the 2008 United Way prize drawings. Gift cards for this purpose are not an allowable use of the purchasing card. Transaction not properly approved.	1, 3, 7
UNMC	Purchasing Card	1/25/2008	Family Medicine	Target	\$100.00	20 - \$5 gift cards from Target for research participants of the Family Medicine department. SSNs not collected for Income Tax reporting; therefore, not an allowable use of card. Transaction was not properly approved. Reconciler does not agree to reconciler listed on signed cardholder agreement. Transaction spending limit per U.S. Bank does not agree to spending limit per signed cardholder agreement.	1, 3, 7
UNMC	Purchasing Card	7/27/2007	CLS (Clinical Lab Science)	University of Nebraska at Omaha	\$100.00	Booth at the University of Nebraska at Omaha Job Fair. Payment to another University department. Cardholder also reconciled document. Transaction was not properly approved.	1, 2, 7
UNMC	Purchasing Card	1/17/2008	Physician Assistant (PA) - Program Development Acct	University of Nebraska at Omaha	\$100.00	Booth at the UNO Spring 2008 Job Fair for two attendees from the Physician Assistant and Physical Therapy Programs. Payment to another University department. Cardholder also reconciled document. Transaction was not properly approved. Transaction spending limit per U.S. Bank does not agree to spending limit per signed cardholder agreement.	1, 2, 7
UNMC	Purchasing Card	9/18/2008	DLO PA Program	University of Nebraska at Omaha	\$100.00	Booth at the University of Nebraska at Omaha Fall 2008 Job Fair for two attendees from the Physician Assistant and Physical Therapy Programs. Payment to another University department. Cardholder also reconciled document. Transaction was not properly approved. Transaction spending limit per U.S. Bank does not agree to spending limit per signed cardholder agreement.	1, 2, 7
UNMC	Purchasing Card	8/13/2007	Dean Reinhard Start Up-Funds	Olive Garden	\$100.00	One gift card to Olive Garden for Karen Miller, UNL Dietician, for speaking at staff retreat. Gift card for this purpose is not an allowable use of the purchasing card. Transaction was not properly approved.	1, 3, 7
UNMC	Purchasing Card	8/13/2007	Dean Reinhard Start Up-Funds	Olive Garden	\$100.00	One gift card to Olive Garden for a non-University employee for speaking at staff retreat. The speaker refused the gift card, so it was used for food for the final staff retreat committee meeting. Gift card for this purpose is not an allowable use of the purchasing card. Transaction was not properly approved.	1, 3, 7
UNMC	Purchasing Card	6/7/2008	Dental Day Fund	Pump & Pantry	\$100.00	Fuel for a rental van for Dental Day XIV Panhandle held June 5 through June 7, 2008. Keri Greenwald uses Dr. Brown's card to make purchases. Keri Greenwald also reconciled and approved transaction. Dr. Brown's card is open to purchase fuel, but there is no	1, 2, 7

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						documentation to support this approval. Travel expenses are not allowed on the purchasing card.	
UNMC	Purchasing Card	4/2/2008	Dental Day Fund	Walmart	\$100.00	\$100 gift certificate to Wal-Mart. Gift card used for \$4 prescriptions for Dental Sharing Clinic Patients on Dental Day. No list of who receives prescriptions is kept and no comparison of how many forms were given out to how many prescriptions filled with the gift card is performed. Gift cards are not an allowable use of the purchasing card. Keri Greenwald uses Dr. Brown's card to make purchases. Keri Greenwald also reconciled and approved transaction.	1, 3, 7
UNMC	Purchasing Card	12/15/2008	Thank You Awards	Bruegger's Bagels	\$100.00	20 - \$5 Bruegger's gift cards for Thank-U Program. This is not an allowable purchase. The purchase was not supported by adequate documentation as serial numbers were not listed on the invoice or other documentation from the vendor. Cardholder spending limit per U.S. Bank does not agree to spending limit per signed cardholder application.	1, 3, 7
UNMC	Purchasing Card	12/17/2008	Thank You Awards	Don & Millies	\$100.00	20 - \$5 Don & Millie's gift cards for Thank-U Program. Detailed receipt not on file. This is not an allowable purchase. The purchase was not supported by adequate documentation as serial numbers were not listed on the invoice or other documentation from the vendor. Cardholder spending limit per U.S. Bank does not agree to spending limit per signed cardholder application.	1, 3, 7
UNMC	Purchasing Card	8/22/2007	UMA Baker Place	Target	\$100.00	4 - \$25 Target gift cards for employees who are assigned to extra duties in clinic as part of employee appreciation. Gift cards are not an allowable use of the purchasing card. Transaction was approved by the cardholder. Reconciler does not agree to reconciler listed on signed cardholder application. Transaction spending limit per U.S. Bank does not agree to spending limit per signed cardholder application.	1, 3, 7
UNMC	Purchasing Card	11/26/2007	Thank You Awards	Panera Bread	\$100.00	Panera Bread gift cards to be used for the Thank U Program; however, the receipt was not itemized. This is not an allowable purchase. Transaction was not properly approved. The purchase was not supported by adequate documentation as serial numbers were not listed on the invoice or other documentation from the vendor.	1, 3, 7
UNMC	Purchasing Card	12/17/2008	Strategic Staffing & Compensation	University of Nebraska at Omaha	\$100.00	Table registration at the UNO Spring 2009 Job Fair to provide information about careers available at UNMC. Someone other than cardholder made the purchase.	7
UNMC	Purchasing Card	8/16/2007	Vice Chancellor Bus / Fin	Nebraska Furniture Mart	\$100.00	Two \$50 gift cards to Nebraska Furniture Mart for the Summer Celebration 2007, an annual Business & Finance employee recognition. Gift cards for this purpose are not allowable.	1, 3
UNMC	Purchasing Card	8/5/2008	Vice Chancellor Bus / Fin	BP (Gas station)	\$100.00	Two \$50 gift cards to BP (Gas Cards) for the Summer Celebration 2008. Gift cards for this purpose are not allowable.	1, 3
UNMC	Purchasing Card	2/22/2008	Transportation Services	Baxter Chrysler/Jeep/Dodge	\$100.00	Repair of a coolant leak from the water pump on a 2005 Chrysler Town and Country registered to UNMC. University only paid the deductible for repair.	
UNL	Purchasing Card	4/24/2008	Partnerships to Enhance Expertise in Taxonomy (PEET) Scarab Beetles	UNL Arts & Sciences	\$100.00	PDF CD copy of article titled "Engineer Cantonment, Missouri Territory, 1819-1820: America's First Biodiversity Inventory". Payment made to another University department.	1, 2

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UNL	Event Card	11/16/2007	Women's Basketball	Bubba Gump Shrimp Company	\$100.00	Women's basketball prepayment for team meal in San Clemente, CA; however, they did not go because of schedule changes made by Coach Yori. No documentation on file.	4
UNL	Purchasing Card	3/28/2008	SNR-Survey Research-Merch	UNL Arts & Sciences	\$100.00	PDF article "Mapping Agriculture Land Cover for Hydrologic Modeling in the Platte River Watershed of Nebraska" for research from UNL Arts & Sciences/Great Plains Research. Payment made to another University department. Reconciler does not agree to reconciler listed on signed cardholder application.	1, 2, 7
UNL	Purchasing Card	5/22/2008	NCFWRU - RWO #2 Grassland Birds	Fort Hays State University Alumni Association	\$100.00	Four copies of Pasture and Range Plants book for use in vegetation research. Reconciler does not agree to reconciler listed on signed cardholder application.	7
UNL	Purchasing Card	3/28/2008	SNRS	UNL Arts & Sciences	\$100.00	PDF journal article "Personal Characteristics Preceding Pro-Environmental Behaviors that Improve Surface Water Quality" from Great Plains Research. Payment made to another University department. Reconciler does not agree to reconciler listed on signed cardholder application.	1, 2, 7
UNL	Purchasing Card	9/24/2007	SNR Research - Pegg	Walgreens	\$100.00	Cell phone minutes refill for safety phone used for emergencies when conducting field research. Reconciler does not agree to reconciler listed on signed cardholder application.	7
UNL	Ghost Card	10/8/2007	Admissions	United Airlines	\$100.00	Airfare for Anita Carpenter, from Chicago to Omaha on October 12, 2007, returning on October 14, 2007. Each fall, UNL hosts a counselor weekend for high school counselors across the country and flies the counselor and a guest to UNL for a home football game to learn about UNL to recommend to their students. Individual is not an employee of the University. Transaction was not properly approved. Documentation was not provided to indicate who attended this event.	2, 7
UNL	Ghost Card	10/8/2007	Admissions	United Airlines	\$100.00	Airfare for Jerome Carpenter, from Chicago to Omaha on October 12, 2007, returning on October 14, 2007. Each fall, UNL hosts a counselor weekend for high school counselors across the country and flies the counselor and a guest to UNL for a home football game to learn about UNL to recommend to their students. Individual is not an employee of the University. The transaction was not properly approved. Documentation was not provided to indicate who attended this event.	2, 7
UNL	Purchasing Card	2/12/2008	Biological Sciences - Tenhumberg Startup F&A	Best Buy	\$99.99	Pinnacle Studio Plus, video editing software, for use as research equipment to record insect behavior for a study on aphids and their effects on plants and weeds. Prime vendor not used.	1, 6
UNL	Purchasing Card	7/9/2007	Othmer Match Volte/Keegan	AT & T	\$99.99	Blue tooth headset for William Velander. Cell phones are provided to staff and service paid by the college if the staff member whose expected availability exceeded that of normal business hours. Approving official did not agree to approving official listed on signed cardholder application. Prime vendor was not used.	1, 6, 7
UNL	Purchasing Card	7/9/2007	Othmer Match Volte/Keegan	AT & T	\$99.99	Globalsat GPS for William Velander, Professor of Engineering. This allowed for GPS services to be available on his cell phone. Business purpose of purchase could not be determined; purchase not reasonable. Approving official did not agree to approving official listed on signed cardholder application.	2, 7

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UNL	Purchasing Card	7/13/2007	Midwest Roadside Safety Facility - Oper Exp	Northern Tool	\$99.99	Laser measurement tool for the roadside safety test site. Prime vendor not used.	1, 6
UNL	Purchasing Card	6/2/2008	SNR Remote Airplane	Best Buy	\$99.99	320GB 3.5" Internal PATA computer hard drive for the image processing program. Three hard drives are needed to run this program. Prime vendor not used. Reconciler does not agree to reconciler listed on signed cardholder application.	1, 6, 7
UNL	Purchasing Card	6/3/2008	SNR Remote Airplane	Best Buy	\$99.99	Computer hard drive for the image processing program. Three hard drives are needed to run this program. Prime vendor not used. Reconciler does not agree to reconciler listed on signed cardholder application.	1, 6, 7
UNL	Purchasing Card	6/30/2007	Campus Rec - Custodial	Famous Footwear	\$99.98	Two pairs of shoes under a clothing allowance for a maintenance/building & grounds employee (employees receive a \$200/year clothing allowance). Since there is not an official "uniform" policy, this does not seem reasonable. Cardholder earned 1,000 reward points on this purchase for the Famous Footwear Rewards Program. Item was shipped to employee's home address. Cardholder did not make purchase.	1, 2, 7, 8
UNL	Purchasing Card	1/18/2008	Law General -Inst Fac Rep	Rivals.com	\$99.95	Renewal of membership to Rivals.com, website service detailing sports information, recruitment information, NCAA data etc. for Josephine Potuto, Nebraska faculty representative for the NCAA. Documentation did not indicate who membership was for.	7
UNO	Purchasing Card	11/28/2008	Arts & Sciences - Animal Care	Grubco	\$99.26	One case (20,000) of meal worms to feed the monkeys. Purchase includes shipping of \$23.26. Transaction was not adequately approved.	7
UNO	Event Card	10/11/2008	Women's Athletics-Soccer-Team Travel	Walmart	\$99.14	Food for women's soccer team in Topeka, KS, such as chips, crackers, fruit, vegetable trays, break, ham, turkey, cheese, and mayo. Per the UNO women's website on October 11, 2008, the team was visiting Topeka, KS for a game against Washburn. Purchase of food is not allowable per purchasing card guideline. UNO does not have event card policy.	1, 2
UNO	Purchasing Card	10/9/2008	Counseling Service	UNMC Continuing Education	\$99.00	Continuing education course "Challenges and Innovations in Mental Health for the College Student". Transaction was not properly approved. Payment was made to another University department.	1, 2, 7
UNO	Purchasing Card	9/6/2007	NASA: Space Grant - N Grandgenett 12/07	Hobby Lobby	\$97.89	One "Co-Co Lama" Co-Axial Contra-Rotating Micro Electric Helicopter. Cardholder was reconciler.	7
UNL	Purchasing Card	10/31/2007	Communications	UNL College of Business	\$97.30	Registration for Gary Kimminau for Management Development Seminar on November 9, 2007. Payment was to another University department. Approving official on purchasing requisition was cardholder and did not agree to signed cardholder application.	1, 2, 7
UNK	Purchasing Card	5/15/2008	Summer Orientation	The Buckle	\$97.21	Two pairs of shorts at \$33.57 and a pair of shorts at \$25.07 plus \$5 shipping. The shorts were purchased for staff of the Summer Advising and Enrollment (SAE) program. Purchase does not appear to be part of a formal uniform, therefore is not reasonable. Transaction was not properly approved.	2, 7

UNIVERSITY OF NEBRASKA PURCHASING CARD ATTESTATION REVIEW
SUMMARY OF ALL TRANSACTIONS TESTED – July 1, 2007 through December 31, 2008

Exhibit A

Campus	Transaction Type	Transaction Date	Cost Center Description	Merchant Name	Amount	Description of Items Purchased	Comment #
UNO	Purchasing Card	4/8/2008	UNF: Physiology/ Biomechanics Lab	Walmart	\$96.82	Pillows, floor lamp, blanket, paper towels, cleaner, pool scrub brush, and large adhesive hooks to be used in the Exercise Physiology Lab. Cardholder was reconciler.	7
UNO	Purchasing Card	6/29/2007	Health Promotion	Cinema Center	\$96.00	Movie theater gift certificates for the MavTracks Wellness program. Gifts not allowable use of purchasing card.	1, 3
UNMC	Purchasing Card	11/8/2007	Assistance to Individuals	Qwest Center Box Office	\$96.00	Eight tickets to a basketball game at the Qwest Center for the Community Outing Club. Itemized receipt not attached; unable to determine the date or location of the game.	7
UNL	Purchasing Card	5/5/2008	PLUS Program – Year 5	Textbooks.Com	\$96.00	Two books "A Writer's Reference" for Catherine Wilson, Associate Professor. Books were for a summer Pre-law Institute.	
UNO	Purchasing Card	3/6/2008	UNF Paul Critchlow Excellent Fund	UNL College of Business	\$95.00	Registration for "Death, Murder, and Mayhem" Symposium for Jeremy Lipschultz, School of Communications Director. Payment to UNL College of Business (another University department.) Transaction was not properly approved. Cardholder also reconciled the transaction.	1, 2, 7
UNO	Purchasing Card	3/12/2008	Dean Arts & Sciences	UNL College of Business	\$95.00	Registration for "Death, Murder, and Mayhem" Symposium for Deborah Burchard, College of Arts & Sciences Advisor. Payment to UNL College of Business (another University department.) Transaction was not properly approved.	1, 2, 7
UNO	Purchasing Card	3/31/2008	Spirit Teams	Elite Cheer	\$95.00	Cheer uniform per SAP. Purchase of cheer/dance lessons of \$20 and registration of \$75 for a member of the 2007-2008 UNO Maverick Cheer Squad per invoice. Members of the cheer squad are required to pay for their briefs and socks as part of their uniforms. Members also registered and took cheer/dance lessons at Elite Cheer and paid this fee personally. This individual owed money for part of the cheer uniform and for the fees to Elite Cheer. Per Wendy Cross, the individual's mother wrote one check to UNO to cover the uniform items and the cheer lessons and registration at Elite Cheer. UNO then paid Elite cheer for the registration fee and lessons. UNO does not have a copy of the check written by the mother and does not know the amount of the check.	7
UNO	Purchasing Card	2/11/2008	Geography	UNL College of Business	\$95.00	Registration for Christina Dando, Geography/Geology Professor, to attend the Death, Murder, and Mayhem - "Stories of Violence and Healing on the Plains". Payment to another University department. Transaction not properly approved. Cardholder was also reconciler.	1, 2, 7
UNO	Purchasing Card	8/18/2008	Maverick Village Start-up Costs	Target	\$95.00	A "Chefmate" kitchen appliance. Transaction was not properly approved.	7
UNMC	Purchasing Card	10/14/2008	Endocrinology	UNMC Continuing Education	\$95.00	Registration for Alice Jardee RN (Pediatrics Endocrine) to attend a conference held to update health care providers about diabetes and pregnancy October 10, 2008 at the Qwest Center in Omaha. Payment made to another University department. Transaction not properly approved.	1, 2, 7
UNMC	Purchasing Card	8/17/2007	West Family Medicine	UNMC Continuing Education	\$95.00	Registration fee to UNMC for a breastfeeding conference for Julie Feller, UNMC ancillary. Conference was August 22, 2007 at the Qwest Center. Payment made to another University department. Transaction was not properly approved. Reconciler does not agree to reconciler listed on signed cardholder application. Transaction spending limit per U.S. Bank does not agree to spending limit on signed cardholder application.	1, 2, 7

UNIVERSITY OF NEBRASKA PURCHASING CARD ATTESTATION REVIEW
SUMMARY OF ALL TRANSACTIONS TESTED – July 1, 2007 through December 31, 2008

Exhibit A

Campus	Transaction Type	Transaction Date	Cost Center Description	Merchant Name	Amount	Description of Items Purchased	Comment #
UNK	Purchasing Card	9/13/2007	Theatre Production 1	Berkeley Hat Co	\$93.50	1 Panama Gambler Dorfman Pacific Hat (size x-large) and 1 Panama Hat (size extra large) to be used as a costume for a theatre performance, plus shipping of \$7.50. Performance Details: Tennessee Williams' "The Night of the Iguana", October 4-6 & 11-13, 2007, 7:30 p.m., Sunday, October 7, 2007, 2:00 p.m., Miriam Drake Theatre. Transaction was not properly approved.	7
UNL	Purchasing Card	6/30/2007	Campus Rec - Custodial	Casual Male	\$92.00	Flip flops and athletic shoes under a clothing allowance for a maintenance/building & grounds employee (employees receive a \$200/year clothing allowance). Since there is not an official "uniform" policy, this does not seem reasonable. Cardholder did not make purchase.	1, 2, 7
UNMC	Purchasing Card	9/13/2007	United Way Campaign	Village Pointe Shopping Center	\$91.00	Two \$50 gift cards to Village Pointe for the 2007 United Way prize drawings, plus a \$1 transaction fee. A \$10 credit from a previous purchase resulted in payment of \$91.00. Gift cards for this purpose are not an allowed use of the purchasing card. Transaction was not properly approved.	1, 3, 7
UNO	Purchasing Card	6/3/2008	Summer Camps	Henry Doorly Zoo	\$90.75	Omaha Henry Doorly Zoo admission for 16 children and three adults at part of the Aim for the Stars kids summer camp.	
UNMC	Purchasing Card	10/6/2008	General Surgery Prof Fees	UNL College of Business	\$90.30	Registration fee for Kim Songster, Administrator II - General Surgery, to attend a management development seminar in Lincoln on October 15, 2008. Original documentation could not be found and was not provided to APA. Transaction was not properly approved based on documentation received by APA. Payment made to another University department. Transaction spending limit per U.S. Bank does not agree to spending limit per signed cardholder application.	1, 2, 4, 7
UNL	Purchasing Card	12/15/2008	UG POE Undergraduate Dean	UNL College of Business	\$90.30	Registration for a UNL business seminar for management development for Demoine Adams, Academic Program Coordinator. Payment made to another University department. Reconciler does not agree to reconciler listed on signed cardholder application.	1, 2, 7
UNL	Purchasing Card	9/5/2007	UNL Police Srv Comm	UNL College of Business	\$90.30	Registration for David Peace, University of Nebraska-Lincoln Police Department, for the UNL Management Development Seminar "Role of the Modern Manager: A New Positive Approach." Payment to another University department.	1, 2
UNL	Purchasing Card	12/3/2007	Computer Sales	UNL College of Business	\$90.30	Registration for Gary Kimminau for Management Development Seminar December 5, 2007. Payment to another University department.	1, 2
UNL	Purchasing Card	11/27/2007	Computer Sales	UNL College of Business	\$90.30	Registration for Gary Kimminau for Management Development Seminar November 28, 2007. Payment to another University department. Cardholder approved purchase requisition; transaction not properly approved.	1, 2, 7
UNO	Purchasing Card	9/5/2007	HPER Recreation Program	UNL Campus Recreation	\$90.00	Registration for NIRSA (National Intramural-Recreational Sports Association) Region V & Big XII & Friends Conference held at UNL on October 1 through 4, 2007, for Ryan Schmitt, student. Payment to another University department.	1, 2
UNMC	Purchasing Card	7/18/2007	University Bookstore	American Pop Corn Company	\$90.00	Jolly Time popcorn for in store use (resale). Transaction was not properly approved. Transaction spending limit per U.S. Bank does not agree to spending limit per signed cardholder application.	7

UNIVERSITY OF NEBRASKA PURCHASING CARD ATTESTATION REVIEW
SUMMARY OF ALL TRANSACTIONS TESTED – July 1, 2007 through December 31, 2008

Exhibit A

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UNL	Purchasing Card	10/28/2008	Abel Sandoz Dining	Target	\$90.00	Halloween candy for students. Food is not an allowable purchase.	1, 2
UNMC	Purchasing Card	6/16/2008	Physical Therapy Instruction	Gamestop	\$89.99	Wii Fit with balance game. Transaction was not properly approved. Cardholder was the reconciler. Prime vendor not used. Transaction spending limit per U.S. Bank does not agree to spending limit per signed cardholder application.	1, 6, 7
UNL	Purchasing Card	3/27/2008	Caterpillar Generator Set	Newegg.com	\$89.95	iPod docking sound system for Sohrab Asgarpoor, Associate Professor for Engineering. Item was observed in the box in room 236N, in the Scott Engineering Building, and per Sohrab, the item had been used only once. Purchase was not reasonable. Cardholder was also approving official. Prime vendor was not used. Reconciler does not agree to reconciler listed on signed cardholder application.	1, 2, 6, 7
UNMC	Purchasing Card	10/29/2007	POE - Interdiscipline Bio Prep Training Simulation	Sea Services	\$89.78	TCP-108-CF body bag. Transaction was not properly approved. Adequate documentation was not provided. MCC for vendor was blocked; no documentation was provided for the unblocking of the MCC for this card.	7
UNL	Purchasing Card	1/15/2008	Football	Time Warner Cable	\$88.68	Cable services for December 16, 2007, through February 15, 2008, services at 1 Memorial Stadium for cable in the football lounge. Paying for HDTV tier, HDTV converter, digital tier, and remote.	
UNK	Purchasing Card	5/6/2008	Summer Orientation	The Buckle	\$88.41	Four pairs of shorts for \$33.57 each minus a 15% discount. The shorts were purchased for staff of the Summer Advising and Enrollment (SAE) program. Purchase does not appear to be part of a formal uniform, therefore is not reasonable. Transaction was not properly approved.	2, 7
UNMC	Purchasing Card	8/23/2008	MMI Social Service - Reay	Gary Null & Associates	\$88.18	Three CD audio documentary series on the practice of prescribing psychotropic drugs for children. Transaction was not properly approved.	7
UNMC	Purchasing Card	12/21/2008	MRI Development Fund	Wine Country Gift Baskets	\$87.90	Gift basket for Susan Swearer, Director of the Nebraska Internship Consortium, to thank her for completing a self study report for the Consortium's reaccreditation. Gifts to employees are not allowed. Transaction was not properly approved.	1, 2, 7
UNL	Purchasing Card	7/16/2008	Theatre-Summer Prod 2	Grain Bin Bread Company	\$87.80	Pastries for the opening night reception of "Doubt". Food for UNL sponsored community visits are programs is allowed.	
UNL	Purchasing Card	8/23/2007	BSE Subiah Research Revolving	Meijer Inc	\$87.56	Steak for research samples to use instruments to measure the tenderness of meat. Food is not an allowable use of purchasing card. Approving official did not appear to be approving official per signed cardholder application.	1, 2, 7
UNK	Purchasing Card	7/31/2008	Football	Walmart	\$87.52	30 binders to be used by the football team (14 durable quality, 14 economy quality, and two tinted). Cardholder was reconciler.	7
UNL	Purchasing Card	7/15/2008	Plant Pathology	Best Buy	\$87.43	Seven 20' RCA Stereo Cables for CMDC (Crop Management & Diagnostics Clinic) Jeopardy game (Teaching Materials). The cords which came with the game were about 3' long and the 20' cables extended the length of the buzzers to allow for space to fit about 150 people around the game show training session. Reconciler does not agree to reconciler listed on signed cardholder application.	7

UNIVERSITY OF NEBRASKA PURCHASING CARD ATTESTATION REVIEW
SUMMARY OF ALL TRANSACTIONS TESTED – July 1, 2007 through December 31, 2008

Exhibit A

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UNMC	Purchasing Card	1/23/2008	MMI Genetics	Pineapple Press	\$87.00	10 books, Spanish edition of "A Time to Decide, A Time to Heal" used to counsel parents when their babies have died or had a miscarriage that relates to a chromosome disorder. Transaction was not properly approved. Cardholder did not make purchase.	1, 7
UNK	Purchasing Card	12/9/2008	Energy Expenditure Using the Wii Fit	Amazon.com	\$85.94	Two Wii five in one Fitness Bundle at a cost of \$37.99 each and \$9.96 of shipping. Cardholder did not make purchase.	1, 7
UNMC	Purchasing Card	10/16/2008	Education/Physical Therapy	Target	\$85.92	Three stop watches at \$11.99 each and five stop watches at \$9.99 each. Transaction was not properly approved. Cardholder was also the reconciler. Transaction spending limit per U.S. Bank does not agree to spending limit per signed cardholder application.	7
UNMC	Purchasing Card	9/15/2007	Anatomy-Indirect Cost	Dillards	\$85.60	Computer bag with \$5.60 in sales tax paid. Transaction was not properly approved. Prime vendor was not used.	1, 6, 7
UNMC	Purchasing Card	12/13/2007	Eppley	UNMC Continuing Education	\$85.00	No documentation was provided. Per SAP, payment for a meeting registration fee for an Eppley Institute professor. Payment to another University department.	1, 2, 4, 7
UNMC	Purchasing Card	12/12/2007	Core-Proteomics Core Facility	UNMC Continuing Education	\$85.00	Registration for a graduate student to attend the Midwest Student Biomedical Research Forum and present on Regulatory T cells and Parkinson's disease. Payment to another University department.	1, 2
UNMC	Purchasing Card	12/13/2007	Anatomy-Indirect Cost	UNMC Continuing Education	\$85.00	Registration for a graduate student to attend the Midwest Student Biomedical Research Forum to present at the forum on B-cell receptor editing. Payment to another University department.	1, 2
UNMC	Purchasing Card	12/13/2007	Core-Proteomics Core Facility	UNMC Continuing Education	\$85.00	Registration for a graduate student for the Midwest Student Biomedical Research Forum, February 29, 2008 through March 1, 2008, where the student gave an oral presentation. Payment to another University department.	1, 2
UNL	Purchasing Card	11/7/2008	Campus Rec - Administration	UNO Campus Recreation	\$85.00	Nebraska State National Intramural & Recreational Sports Association workshop. Registration for Zachory Brost (\$35), Intramural Sports Coordinator; and two student workers (\$25 each). Payment to another University department.	1, 2
UNMC	Purchasing Card	7/22/2008	PLAY/Camp Assistance to Individuals	Anderson Auto	\$84.71	Seat belt extenders for coach van used to take kids on fieldtrips from the Munroe-Meyer Institute. Transaction was not properly approved.	7
UNL	Purchasing Card	7/2/2007	Theatre-Summer Prod 3	New York and Company	\$81.49	Five body shapers (tank tops) for costumes in a play.	
UNO	Purchasing Card	9/5/2008	Athletic Media Relations	Internet Consulting Services, Inc.	\$80.00	CoSIDA (College sports Information Directors of America) membership registration fee for Steve Field, PR Associate for Sports Information. Cardholder had terminated prior to this transaction; someone else was using the card.	1, 7
UNK	Purchasing Card	7/31/2007	Promotion/ Programming	Walmart	\$80.00	Eight sets of accessories (fresh water pearl jewelry at \$10 each) for the female Ambassadors. Ambassadors all wear matching outfits and this includes jewelry. Ambassadors "represent their peers at campus functions and assist in hosting special events planned by the Office of the Chancellor". There were nine female ambassadors for the 2007-2008 school year. Transaction was not properly approved.	7

UNIVERSITY OF NEBRASKA PURCHASING CARD ATTESTATION REVIEW
SUMMARY OF ALL TRANSACTIONS TESTED – July 1, 2007 through December 31, 2008

Exhibit A

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UNMC	Purchasing Card	6/7/2008	Dental Day Fund	Pump & Pantry	\$80.00	Fuel for a rental van for Dental Day XIV Panhandle held June 5 through June 7, 2008. Keri Greenwald uses Dr. Brown's card to make purchases. Keri Greenwald also reconciled and approved transaction. Dr. Brown's card is open to purchase fuel, but there is no documentation to support this approval. Travel expenses are not allowed on the purchasing card.	1, 2, 7
UNMC	Purchasing Card	10/27/2008	West Family Medicine	UNMC Continuing Education	\$80.00	Registration for Linda Demeulmeester, Ancillary/UNMC Physicians, for Orthopedic Physical Examination for Primary Care Providers conference on November 7, 2008, at Nebraska Orthopedic Hospital, Omaha. Payment to another University department. Transaction was not properly approved. Reconciler does not agree to reconciler listed on signed cardholder application. Transaction spending limit per U.S. Bank does not agree spending limit per signed cardholder application.	1, 2, 7
UNL	Purchasing Card	7/30/2008	University Health Services	St Elizabeth Regional Medical Center	\$80.00	Registration for Orthopedic Health & Wellness workshop on September 22, 2008 at St. Elizabeth for Szu Hua Lambdin, nurse at the University Health Center.	
UNL	Event Card	12/4/2008	Athletics, Swimming	University of Texas Parking Garage	\$80.00	No documentation available for this transaction. Transaction posted April 14, 2009 in SAP, while the transaction date was December 4, 2008.	4
UNK	Purchasing Card	11/23/2007	Contingency Maintenance	Walgreens	\$79.96	Four stove top burners for Antelope Hall (considered kitchen supplies). It appears reconciler signed as approving official; therefore transaction not properly approved.	7
UNL	Purchasing Card	9/19/2007	NIH Ojibwe Pathways	Qwest Communications	\$79.66	Phone service for Carol Jenkins for September 13, 2007 through October 12, 2007. Carol is an on-site coordinator for the Healing Pathways research project. She has an office by the reservation in Minnesota and is responsible for conducting interviews for the Native American research project. Reconciler and approving official did not agree to the reconciler and approving official listed on the signed cardholder application. Transaction spending limit per U.S. Bank does not agree to spending limit per signed cardholder application.	7
UNO	Purchasing Card	2/23/2008	University Committee on Research 07-08: Alan Kolok	Sears Auto Center	\$79.60	Battery charger for use in a research project for a grant through the University Committee on Research and Creative Activity (UCRCA). UCRCA is a sponsored programs division of grants accounting and is state aided (grant) funds. Transaction was not properly approved.	7
UNL	Purchasing Card	4/16/2008	Entomology Teaching - JAK	Paypal - Aurora Silk	\$79.00	200 Silkworm eggs and silk collection kit for Youth Science Education. Reconciler does not agree to reconciler listed on signed cardholder application.	7
UNO	Purchasing Card	7/4/2007	Theatre Arts-Summer Production 1	J C Penney	\$78.95	No documentation was provided for this transaction. Per Sharon Sobel, the purchase was for costumes for the "The Last Five Years" play.	4
UNL	Purchasing Card	9/3/2007	Entomology Teaching Lab - ONC	Petco	\$78.92	Millipede, scorpion, hermit crabs, and reptile bark for insect identification. Purchase appears to be for lab animals which is not an allowable use of the purchasing card.	1, 2

UNIVERSITY OF NEBRASKA PURCHASING CARD ATTESTATION REVIEW
SUMMARY OF ALL TRANSACTIONS TESTED – July 1, 2007 through December 31, 2008

Exhibit A

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UNO	Event Card	6/16/2008	Study Abroad - Honors Odyssey	Unicredit Banca Di Roma	\$78.77	Cash advance taken during the Synergy Honors Odyssey International Studies study abroad. Two faculty and 12 students went on this trip. Total cash advances of \$1,388.66 related to individual cash withdrawals of \$1,278.38, \$78.77, and \$31.51. Of the amount claimed as spent with the cash advance or personally, \$440.27 did not have a receipt. These expenses were claimed via an affidavit. Of the \$440.27, approximately \$165 was for tips. Cash advances were used for meals, transportation, tours, and other miscellaneous items. Cash advances not allowable. UNO does not have an event card policy.	1, 2, 5, 7
UNL	Purchasing Card	3/12/2008	Student Services - Library	UNL School of Natural Resources	\$77.97	Reference book called "Flora of Nebraska" for the school's library. Payment made to another University department. Approving official does not agree to approving official listed on signed cardholder application. Transaction spending limit per U.S. Bank does not agree to spending limit per signed cardholder application.	1, 2, 7
UNO	Purchasing Card	11/2/2007	Department of State (DOS): Afghanistan School Administrators Project (ASAP) II	Paypal - Omega Industries - Knight Discounts	\$77.87	13 "Mavis Beacon Teaches Typing" CD's which are typing tutorials. Transaction was not properly approved. Cardholder is also reconciler.	7
UNO	Purchasing Card	2/29/2008	Strength And Conditioning	UNO	\$77.50	UNO tuition for Joe Westerlin and Ricky Frausto Jr, UNO staff, for the Strength and Conditioning program. The reconciler noticed the tuition payment and it was reimbursed. Tuition payments are not an allowed use of the purchasing card.	1, 2
UNMC	Purchasing Card	6/19/2008	Molecular Diagnostics	Interstate All Battery	\$77.46	Eight CR2 lithium batteries for cameras used for Molecular Diagnostics (\$8.99 each), plus \$5.54 shipping and handling. Transaction was not properly approved.	7
UNL	Purchasing Card	6/12/2008	Dean Engineering Office - Lincoln	AT & T	\$76.81	Cell phone bill of the College of Engineering former business manager. This cell phone was her personal and work cell phone. Since she used it for personal use, this is not allowable. This bill was sent to her home address and not the University. Transaction was not properly approved. Sales tax was paid. There was not a proper review of the calls listed on the bills for reasonableness.	1, 2, 7
UNL	Purchasing Card	10/21/2008	Men's Basketball	Direct TV	\$75.85	HD package (\$10.99), DIRECTV sports choice (\$12), DIRECTV DVR (\$5.99), eight additional receivers at \$4.99, and \$6.95 for partial month DVR, and additional receiver for October/November 2008 for men's basketball. There was no application for this cardholder on file for anything other than a team event card.	7
UNL	Purchasing Card	4/28/2007	Child Youth & Family Studies	Card Call Pty Ltd	\$75.29	Fraudulent charge on Brenda Peter's card. Subsequently Brenda's card was closed and a new card was issued to her. The charge was credited on April 28, 2007 and the transaction was the same day.	
UNMC	Purchasing Card	8/25/2008	Pediatrics Metabolism	UNMC Continuing Education	\$75.00	Registration for Jill Skrabal, RD, to attend a conference held to update health care providers about diabetes and pregnancy October 10, 2008 at the Qwest Center in Omaha. Payment made to another University department. Transaction was not properly approved. Reconciler does not agree to reconciler listed on signed cardholder application.	1, 2, 7

UNIVERSITY OF NEBRASKA PURCHASING CARD ATTESTATION REVIEW
SUMMARY OF ALL TRANSACTIONS TESTED – July 1, 2007 through December 31, 2008

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UNMC	Purchasing Card	9/24/2008	Cost Share/36-5267-3001-043 (Maternal Care Program)	UNMC Continuing Education	\$75.00	Registration for Mary Junker, Project Nurse, to attend Conference on "Diabetes Management Before, During and Beyond Pregnancy" October 10, 2008. Payment to another University department. Transaction was not properly approved. Cardholder was also reconciler.	1, 2, 7
UNMC	Purchasing Card	8/31/2007	Maint Dept - Contractors	A.C. Nelsen Camper World	\$75.00	50' 30Amp Extension Cord. Transaction was not properly approved. Cardholder did not sign the cardholder application.	7
UNMC	Purchasing Card	11/25/2008	MD/PhD Scholars Prg	University of Nebraska at Kearney	\$75.00	Registration for Sonja Cox, MD/PhD Program Associate with the Dean College of Medicine, to attend and provide a table at the UNK Spring Career Fair to promote the MD/PhD Scholars Program and the Bio-Medical Research Training Program. Payment to another University department. Transaction was not properly approved. Transaction spending limit per U.S. Bank does not agree to spending limit per signed cardholder application.	1, 2, 7
UNMC	Purchasing Card	10/9/2008	Thank You Awards	Cornerstone Gifts	\$75.00	15 - \$5 Cornerstone gift cards for Thank-U Program. This is not an allowable purchase. Transaction was not properly approved. The purchase was not supported by adequate documentation as serial numbers were not listed on the invoice or other documentation from the vendor. Cardholder spending limit per U.S. Bank does not agree to spending limit per signed cardholder application.	1, 3, 7
UNMC	Purchasing Card	9/17/2008	Family Medicine Clinic	UNMC Continuing Education	\$75.00	Registration for continuing education for Diabetes Management for Kathy Bringe, Ancillary/UNMC Physicians. Payment to another University department. Transaction not properly approved. Reconciler does not agree to reconciler listed on signed cardholder application. Transaction spending limit per U.S. Bank does not agree to spending limit per signed cardholder application.	1, 2, 7
UNL	Purchasing Card	1/14/2008	Women's Basketball	Husker Athletics Fund	\$75.00	Sharpies on ropes that say Nebraska women's basketball from the Fastbreakers booster club for the players on the team to sign autographs. The Fastbreakers usually sell these items at games to raise money. Prime vendor not used. Documentation to support purchase not adequate. Reconciler did not agree to reconciler listed on signed cardholder application at time of purchase.	1, 6, 7
UNL	Purchasing Card	9/13/2007	Athletic Concessions	Big Red Self Storage	\$75.00	20 extra large boxes to store concessions items. Reconciler does not agree to reconciler listed on signed cardholder application.	7
UNL	Purchasing Card	9/15/2008	Arts & Sciences Dean Advising Services	UNL College of Education and Human Sciences	\$75.00	Registration for Brooke Glenn, advisor, to attend the Women in Educational Leadership Conference. Payment to another University department.	1, 2
UNL	Purchasing Card	9/18/2008	Agricultural Research and Development Center (ARDC) Facilities Operations	Nebraska Statewide Arboretum	\$75.00	Registration for Brian Lessmann, Landscaping Assistant, for the 2008 Landscape Management Workshop in Omaha. Payment to another University department. Reconciler and approving official did not agree to reconciler and approving official listed on signed cardholder application. Cardholder was also the reconciler.	1, 2, 7
UNL	Purchasing Card	9/30/2008	Center on Children Family Laws	Russell Sage Foundation	\$74.95	Book titled "The Handbook of Research Synthesis and Meta-Analysis, Second Edition." Purchase was made on University purchasing card instead of on cardholder's personal credit card. Transaction was canceled and credited back to the card. Personal use not allowed.	1, 2

UNIVERSITY OF NEBRASKA PURCHASING CARD ATTESTATION REVIEW
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UNL	Purchasing Card	12/12/2007	Engineering Administrative Services	AT & T	\$74.58	The College of Engineering former business manager's cell phone bill. The dates of service were September 29, 2007 to October 28, 2007. The payment included \$1.73 in late charges. There was \$116.69 that was past due, but was not included in this charge. It appears her phone is being used for personal use. Since she used it for personal use, this is not allowable. This bill was sent to her home address and not the University. Transaction was not properly approved. Sales tax was paid. There was not a proper review of the calls listed on the bills for reasonableness. Reconciler does not agree with reconciler listed on signed cardholder application.	1, 2, 7
UNL	Purchasing Card	8/5/2007	Animal Science Poultry	Greyhound Bus Lines	\$74.45	Shipment of poultry (eggs) from Tyson in Russellville, AR to Lincoln. Reconciler does not agree to reconciler listed on signed cardholder application. Transaction spending limit per U.S. Bank does not agree to spending limit per signed cardholder application. MCC code is blocked for cardholder; no documentation to support unblocking of MCC for purchase.	7
UNL	Purchasing Card	1/15/2008	Men's Gymnastics	Time Warner Cable	\$73.56	Music Choice cable service for December 16, 2007, through February 15, 2008 at 1600 Court St (Devaney) for men's gymnastics. Music is piped into Devaney for use during their routines.	
UNL	Purchasing Card	2/12/2008	Center for Non-Traditional Mfg Research	AT & T	\$73.09	Cell bill of Dr. Rajurkar, Professor of Engineering. There is not an adequate review of the cell phone bill for reasonableness. Sales tax was paid. Reconciler and approving official did not agree to the reconciler and approving official listed on the signed cardholder application.	2, 7
UNL	Purchasing Card	1/15/2008	Huskervision	Time Warner Cable	\$72.10	Cable services for December 16, 2007 through February 15, 2008 at 400 W Stadium (Memorial Stadium) for Huskervision. Paying for DVR service, HDTV DVR converter, converter, digital tier, two remotes, and sports tier.	
UNMC	Purchasing Card	11/3/2007	GWR-Socialization Program for Youth	Tobacco 4 Less	\$72.02	Gas for Recreational Therapy van. Department uses van to transport participants to programs and events. Travel expenses are not an allowable use of the purchasing card.	1, 2
UNL	Purchasing Card	8/29/2008	OPPD Revenue	Ampco Parking Eppley Airfield	\$72.00	Parking at Eppley Airfield in Omaha, Nebraska. Receipt was not itemized. Travel expenses are not allowed. Transaction was not properly approved. Reconciler does not agree to reconciler listed on signed cardholder agreement. A violation letter was issued to cardholder.	1, 2, 7
UNMC	Purchasing Card	10/1/2008	Child Care Center	Vala's Pumpkin Patch	\$71.50	11 admissions to Vala's Pumpkin Patch for day care field trip on October 1, 2008. Cardholder also reconciled and approved the transaction.	7
UNL	Purchasing Card	8/6/2007	Women's Basketball	Time Warner Cable	\$71.28	Cable services for July 1 through August 31, 2008 at 1600 Court St (Devaney) which is the location of the women's basketball team room. Paying for HDTV tier, two converters, digital tier, two remotes, and sports tier.	
UNO	Purchasing Card	11/6/2008	Men's Athletics - Hockey	Hockey Black Book	\$70.00	2008-2009 Hockey Black Book which is a directory of athletic staff, coaches, addresses, phone and fax numbers, e-mail and web site addresses, schedules and arena stats. Transaction made after cardholder terminated; someone else was using the purchasing card.	7

UNIVERSITY OF NEBRASKA PURCHASING CARD ATTESTATION REVIEW
SUMMARY OF ALL TRANSACTIONS TESTED – July 1, 2007 through December 31, 2008

Exhibit A

Campus	Transaction Type	Transaction Date	Cost Center Description	Merchant Name	Amount	Description of Items Purchased	Comment #
UNMC	Purchasing Card	10/11/2007	Summit Plaza Clinic	UNMC Continuing Education	\$70.00	Registration for continuing education for Susan Forbes, Ancillary/UNMC Physicians for basic life support training for \$50 and the manual for \$20. Payment to another University department. Transaction was not properly approved. Reconciler does not agree to reconciler listed on signed cardholder application. Transaction spending limit per U.S. Bank does not agree to spending limit per signed cardholder application.	1, 2, 7
UNL	Purchasing Card	8/30/2007	NU Training	Nebraska Union	\$70.00	Registration for Carrie Jackson, Manager-Nebraska Union, to attend the Region 6 Annual Meeting for the Association of Collegiate Conference and Event Directors-International. Payment made to another University department. Transaction was not properly approved.	1, 2, 7
UNL	Purchasing Card	9/12/2007	Academic Program Administration	Nebraska Union	\$70.00	Registration for Regional 6 Association of Collegiate Conference and Events Directors-International workshop held in Lincoln. Payment made to another University department.	1, 2
UNL	Purchasing Card	8/10/2008	Miscellaneous Donors	Walmart	\$70.00	Two bottles of Round Up for weed control in trial fields near North Bend, Fullerton, and Culbertson. Reconciler does not agree to reconciler listed on signed cardholder application.	7
UNO	Event Card	9/26/2008	Women's Athletics-Golf-Team Travel	Avis Rent-A-Car	\$69.84	Rental of a vehicle to take the UNO women's golf team to Wayne, NE for the Wayne State College Invite Tournament on September 26, 2008. Five players and one coach attended. This was a one day trip. Vehicle rentals not allowed use of purchasing card; UNO does not have an event card policy.	1, 2
UNL	Purchasing Card	8/3/2007	NCFWRU - NGPC Walleye	Walmart	\$69.39	Two ball hitches and wiring adapters for trailer lights for towing boats to southwest reservoirs for grant research. Prime vendor not used. Reconciler does not agree to reconciler listed on signed cardholder application.	1, 6, 7
UNL	Purchasing Card	11/14/2007	Murphy Arboretum Fund	UNL School of Natural Resources	\$69.00	Book titled, "The Flora of Nebraska" for the Panhandle Research and Extension Center Library on campus in Scottsbluff. Payment to another University department.	1, 2
UNL	Purchasing Card	12/23/2008	Men's Basketball	Direct TV	\$68.90	HD package (\$10.99), DIRECTV sports choice (\$12), DIRECTV DVR (\$5.99), eight additional receivers at \$4.99 for December 2008/January 2009 at 1600 Court St (Devaney) for men's basketball. There was no application for this cardholder on file for anything other than a team event card.	7
UNL	Purchasing Card	9/22/2007	Food Science & Technology Research - Bullerman	Target	\$68.00	Food processor and plastic storage bags to be used to process, store, and dispose of samples in a research project.	
UNL	Ghost Card	9/21/2007	Nanoscience energy tech-DiMagno	Sigma-Aldrich	\$68.00	Two natural rubber septas which are used as stoppers in tubes and bottles. The vendor discontinued the septas that were requested so issued a credit and allowed the department to keep the septas that were sent.	
UNO	Purchasing Card	4/21/2008	Library Books & Serials	Amazon.com	\$67.84	German version of the book "Hope and Beauty in a War-torn Land" by Ursula Meissner. Transaction was not properly approved.	7

UNIVERSITY OF NEBRASKA PURCHASING CARD ATTESTATION REVIEW
SUMMARY OF ALL TRANSACTIONS TESTED – July 1, 2007 through December 31, 2008

Exhibit A

Campus	Transaction Type	Transaction Date	Cost Center Description	Merchant Name	Amount	Description of Items Purchased	Comment #
UNO	Purchasing Card	12/8/2007	Executive MBA Program	Jimmy Johns	\$67.00	13 sandwiches from Jimmy Johns for the 13 Executive MBA students and faculty attending the class session on December 8, 2007. The receipt indicated the total to be \$60.50; however, the amount charged was for \$67.00. It appears this amount may have included a \$6.50 tip. Purchase of food is not allowable. Transaction was not properly approved.	1, 2, 7
UNO	Purchasing Card	8/21/2008	Athletic Media Relations	Office Max	\$66.87	An Oak Literature Sorter. Purchase includes sales tax of \$4.38. Transaction was after cardholder terminated; someone else was using purchasing card.	1, 7
UNO	Purchasing Card	4/24/2008	Information System & Technology General	Nobbies	\$66.00	Balloons and confetti for a Grad reception at the Atrium. The purchase includes a \$9 delivery charge for a table. Holiday decorations are not allowed; this is not considered a holiday decoration. Transaction was not properly approved. The cardholder also reconciled the transaction.	7
UNL	Purchasing Card	8/24/2007	Food Science & Technology - Food Processing - Dairy	Carmi Flavor & Fragrance Company	\$65.96	Two gallons of caramel flavoring for ice cream at the Dairy Plant.	
UNL	Purchasing Card	3/5/2008	RLH Meat Animal Research Center (MARC) -Resale & Reuse	Dish Network	\$65.89	Basic cable for 11 months for the fitness center at the US Meat Animal Research Center in Clay Center, NE.	
UNO	Purchasing Card	3/17/2008	Faculty Prof Dev	Blackwell Publishers Ltd	\$65.00	Subscription to the Personnel Psychology Journal. Cardholder was also reconciler.	7
UNMC	Purchasing Card	10/16/2008	Radiology Prof Service fees - Apker	UNMC Alumni Affairs	\$65.00	Renewal of Kimberly A. Apker's, associate professor, UNMC alumni membership. Payment to another University department. Unable to determine business purpose for expense.	1, 2
UNL	Purchasing Card	8/13/2007	Landscape Services	Lincoln Clutch & Brake Supply	\$64.30	Master cylinder made for Landscape Services. Vehicles repairs not allowed. Reconciler does not agree to reconciler listed on signed cardholder application.	1, 2, 7
UNO	Purchasing Card	10/11/2008	Biology Lab Fee	Avis Rent-A-Car	\$63.08	12-passenger rental van for a biology field trip. Vehicle rental is not allowed. Transaction was not properly approved. MCC for cardholder had been unblocked; no documentation to support the unlocking. Entire receipt was not provided, unable to determine if sales tax was paid.	1, 2, 7
UNL	Purchasing Card	3/19/2008	Ione Bowlin Endowment Fund	Steve & Barry's	\$62.86	Shirts and vests for dance production costumes.	
UNO	Event Card	4/25/2008	Men's Athletics-Wrestling-Team Travel	Nathans Famous Hot Dogs	\$61.69	Food for four wrestlers and three coaches while they were at the US Open Wrestling Tournament which was held April 25 through 27. Food is not allowed use of purchasing card; UNO does not have an event card policy.	1, 2
UNMC	Purchasing Card	7/25/2007	Pharmaceutical Science	AT & T	\$61.52	1000 minutes of phone card time for Dr. Roche, associate professor, COP Pharmaceutical Science. There was no documentation to support this purchase. Transaction was not properly approved. Reconciler does not agree to reconciler listed on signed cardholder application. Transaction spending limit per U.S. Bank did not agree to spending limit per signed cardholder application. Email requesting increase was on file, but did not indicate amount or if it was for a one time purchase.	4, 7

UNIVERSITY OF NEBRASKA PURCHASING CARD ATTESTATION REVIEW
SUMMARY OF ALL TRANSACTIONS TESTED – July 1, 2007 through December 31, 2008

Exhibit A

Campus	Transaction Type	Transaction Date	Cost Center Description	Merchant Name	Amount	Description of Items Purchased	Comment #
UNL	Purchasing Card	8/28/2008	Women's Basketball	Time Warner Cable	\$60.72	Cable service for August and September 2008 at 1600 Court St (Devaney) for the women's basketball assistant coach's office. Paying for DVR converter, DVR service, digital tier, remote, and sports tier for two months.	
UNL	Purchasing Card	11/23/2007	PREC Ext	Walmart	\$60.52	Tower heater, cedar, and alcohol: Michelob and Sutter Home White Zinfandel. Cardholder made two purchases that day, one for the University (bags to send seeds out of the country) and one personal. The purchase was reimbursed because of a wrong card used. Personal use of card and unallowable purchase.	1, 2
UNMC	Ghost Card	11/19/2008	Eppley	Sigma-Aldrich	\$60.05	19516-500 ml / 2-Propanol for molecular biology, plus shipping/handling of \$23.	
UNO	Purchasing Card	3/6/2008	Communication	UNL College of Business	\$60.00	Registration for one-day for "Death, Murder, and Mayhem" Symposium for Hugh Reilly, Associate Professor of Communications. Payment made to another University department. Transaction was not properly approved. Cardholder was also the reconciler.	1, 2, 7
UNO	Purchasing Card	2/26/2008	Alcohol and Drug Education	Spady Runcie Chevrolet	\$60.00	400 Student Alcohol Management (SAM) wallet cards which were handed out around the University. 300 students attended the "One-Five-0 and in Control" event on April 15, 2008 promoting effective alcohol awareness programs with emphasis on alcohol poisoning and high risk consumption. Transaction was not properly approved.	7
UNO	Purchasing Card	12/6/2007	Continuing Education - Degree Prgm/BGS	The Rich Company, LLC	\$60.00	Software product used by the Department of Continuing Studies to allow students in the program to schedule appointments with their advisors. Transaction was not properly approved.	7
UNO	Event Card	5/6/2008	Library Fee	Omaha Royals Baseball	\$60.00	Tickets to Omaha Royal's game for the entertainment of Indian Institute of Technology students and faculty visiting UNO Campus. Entertainment expenses are not allowable. UNO does not have an approved event card policy. Documentation was not adequate.	1, 2, 7
UNO	Event Card	5/29/2008	Indian Institute of Tech Study Abroad	First National Bank	\$60.00	Cash advance taken by Deepak Khazanchi, an Associate Dean of Academic Affairs with the College of Information Science and Technology. The APA observed a spreadsheet showing total expenditures of \$716.50 in cash and ATM fees related to individual cash withdrawals of \$50, \$60, \$102, \$201.50, and \$303. Expenditures were incurred during visit to Omaha and New York of students and faculty from the Indian Institute of Technology. Of the \$716.50, \$6.50 was ATM fees. Expenditures of \$15 for cab tips while in New York City were supported by affidavits, not receipts. Deepak did reimburse \$21.99 due to differences observed between his expense spreadsheet and the supporting documentation. Cash advances are not allowed. UNO does not have an approved event card policy. Because the last cash advance was after the date of all of the expenses, it appears the cardholder used it to reimburse himself.	1, 2, 5, 7
UNK	Purchasing Card	7/31/2008	Biology	UNK Connections	\$60.00	No documentation could be obtained for this transaction.	4
UNMC	Purchasing Card	10/8/2008	MMI Pgm Suppt Service	Good Samaritan Hospital Foundation	\$60.00	No documentation was provided; however, per SAP, payment was for a conference registration for UNMC employees Joanne Johnson and Karin Carlson to attend Telehealth conference. Transaction was not properly approved.	4, 7

UNIVERSITY OF NEBRASKA PURCHASING CARD ATTESTATION REVIEW
SUMMARY OF ALL TRANSACTIONS TESTED – July 1, 2007 through December 31, 2008

Exhibit A

Campus	Transaction Type	Transaction Date	Cost Center Description	Merchant Name	Amount	Description of Items Purchased	Comment #
UNMC	Purchasing Card	2/3/2008	NICU Followup Clinic	Target	\$60.00	Six \$10 gift cards to be given to families for completing surveys. Gift cards for this purpose are not an allowed use of the purchasing card. Transaction was not properly approved.	1, 3, 7
UNL	Purchasing Card	3/11/2008	Central Housing Administration - Dining	UNL College of Education and Human Sciences	\$60.00	Registration for food safety task force conference for Pam Edwards and Tammi Traeger. Payment made to another University department.	1, 2
UNL	Event Card	10/7/2007	Golf, Men's	Colonial Country Club	\$60.00	Yardage books for the men's golf team at the Colonial Country Club for a golf invite on October 6-9, 2007. Documentation was not detailed.	7
UNL	Purchasing Card	3/19/2008	Ione Bowlin Endowment Fund	Wet Seal	\$60.00	4 gingham dresses (\$15 each) for dance costumes.	
UNL	Purchasing Card	12/5/2008	Debt Service Voice Over IP (VOIP) Pilot Project	Walmart	\$60.00	Five latch boxes for storage of just-in-case phones (\$12 each). Approving official does not agree to approving official listed on signed cardholder agreement.	7
UNMC	Purchasing Card	11/4/2008	Pacific Rim Prgs Development Project	Office Max	\$59.99	MP3 player which was given to a Chinese University leader as a gift during a trip to China in November 2008. Trip was used to visit three Universities and present about the UNMC-China Scholarship Council program. Prime vendor not used. Transaction was not properly approved.	1, 6, 7
UNMC	Purchasing Card	6/12/2008	College of Nursing-Lab Fees-UNMC	Drugstore.com	\$59.99	Salter extra large platform scale (Model 9009) for NRSG 420 (Nursing Class). Transaction was not properly approved.	7
UNK	Purchasing Card	5/27/2008	Student Housing Administration	Old Navy	\$59.92	Five polo shirts for Summer Advising & Environment (SAE) student staff. They purchased polo shirts for SAE presentations but the shirts were blank, so they had the UNK logo embroidered on them after they were purchased (that cost is not included in this transaction). Sales tax of \$3.92 was paid. The department did not receive a credit for the actual sales tax. Reconciler approved transaction.	1, 7
UNL	Purchasing Card	10/15/2007	UNL Linda Moody Meet Needs of Youth	University of Nebraska at Kearney	\$59.90	Two copies of the "The Complete Guide to Service Learning" CD for \$29.95 each.	
UNO	Purchasing Card	1/11/2008	Physics-Special Mat	Interstate All Battery Center	\$59.64	Six 24 packs of AAA batteries at \$9.94 each to be used for lab equipment. Someone other than cardholder made purchase. Cardholder was also reconciler.	1, 7
UNL	Event Card	4/18/2008	Athletics, Golf Women's	The Ohio State Golf Club	\$59.41	Yardage books for all seven team members at \$7.95 each, plus \$3.76 in sales tax related to the women's golf team trip for the Ohio State University Tournament, April 17, 2008 through April 20, 2008.	
UNK	Purchasing Card	2/25/2008	Student Event Ticket - Vocal Music Ensembles	Funky Diva, Inc	\$58.99	Bloomers for under flare skirts for a vocal performance group. The attached order form lists two medium size "style 1541" as the item ordered. Each were \$52.99 (\$105.98 total) and \$12.00 in shipping, for a total of \$117.98. It appears the transaction tested is half of the total invoice (\$117.98 / 2 = \$58.99). Transaction was not properly approved. Cardholder was also reconciler.	7

UNIVERSITY OF NEBRASKA PURCHASING CARD ATTESTATION REVIEW
SUMMARY OF ALL TRANSACTIONS TESTED – July 1, 2007 through December 31, 2008

Exhibit A

Campus	Transaction Type	Transaction Date	Cost Center Description	Merchant Name	Amount	Description of Items Purchased	Comment #
UNK	Purchasing Card	2/21/2008	Student Event Ticket - Fine Arts & Humanities - Dance	Funky Diva, Inc	\$58.99	Bloomers for under flare skirts for a vocal performance group. The attached order form lists 2 medium size "style 1541" as the item ordered. Each were \$52.99 (\$105.98 total) and \$12.00 in shipping, for a total of \$117.98. It appears the transaction tested is half of the total invoice (\$117.98 / 2 = \$58.99). The reconciler printed the SAP screen with this transaction listed and wrote "no invoice as of February 26, 2008". Transaction was not properly approved. Cardholder was also reconciler.	7
UNL	Purchasing Card	9/13/2007	NIH Bridge Funding	Verizon	\$58.96	A 1-800 number and long distance telephone charges for UNL employees to use to conduct research for August 13, 2007 through September 12, 2007. The research project is called Healing Pathways. Reconciler and approving official did not agree with reconciler and approving official listed on the signed cardholder application. Transaction spending limit per U.S. Bank did not agree to spending limit per signed cardholder application.	7
UNL	Purchasing Card	8/5/2008	CEHS - Dev	UNL NET Television	\$58.58	Five copies of the DVD Frontier University Dreams from NET. The DVDs were purchased for new faculty promotional gifts. Gifts are not an allowable use of the purchasing card. Payment was to another University department. Sales tax was paid.	1, 2, 7
UNMC	Purchasing Card	10/30/2007	Orthodontics Clinic	RDK Specialties Inc	\$58.54	10 lbs of aluminum oxide from RDK Specialties Inc (dental equipment company). Supporting documentation from the vendor not provided.	4
UNL	Purchasing Card	9/13/2007	NIH Bridge Funding	Earthlink.net	\$57.96	Dial up internet access for traveling staff who conduct research studying information pertaining to the Healing Pathways study for the Sociology department for September 2007. Reconciler and approving official did not agree to reconciler and approving official listed on the signed cardholder application. Transaction spending limit per U.S. Bank does not agree to spending limit per signed cardholder application.	7
UNO	Purchasing Card	11/22/2007	Women's Athletics - Cross Country/Track	Walmart	\$57.67	Video camera items including batteries, tapes, and CDR mini discs. Purchase includes sales tax of \$3.80. Prime vendor not used.	1, 6, 7
UNL	Ghost Card	7/20/2007	Center for Redox Biology- F&A	Invitrogen Corporation	\$57.60	DNA bases. Transaction not properly approved.	7
UNK	Purchasing Card	4/30/2008	Counseling & Health Care (CHC) - Student Health Services	Planned Parenthood	\$57.50	200 brochures "The Pill/Staying on schedule Matters " (Birth Control Series).	
UNO	Purchasing Card	2/20/2008	Business Administration - General	Boy Scouts of America Council	\$55.00	Paid for Business Explorer Post status with the Boy Scouts of America Council. The fees included a \$20 chartered partner fee and \$7 each for five registered adults. The fees cover registration and insurance with the national Learning for Life program. Cardholder was also the reconciler.	7
UNO	Purchasing Card	5/5/2008	Omaha Community Foundation (OCF) Metropolitan Area Continuum of Care for the Homeless (MACCH) Yr 2	UNMC Continuing Education	\$55.00	Registration for Erin Porterfield, Metro Continuing Care for the Homeless, to attend the Improving Housing Options for People with Co-Occurring Disorders conference. Payment to another University department. Transaction was not properly approved.	1, 2, 7

UNIVERSITY OF NEBRASKA PURCHASING CARD ATTESTATION REVIEW
SUMMARY OF ALL TRANSACTIONS TESTED – July 1, 2007 through December 31, 2008

Exhibit A

Campus	Transaction Type	Transaction Date	Cost Center Description	Merchant Name	Amount	Description of Items Purchased	Comment #
UNK	Purchasing Card	3/31/2008	Art	UNL College of Business	\$55.00	Registration for Derrick Burbul, Art/Art History Assistant Professor for the Death, Murder, and Mayhem Symposium. Under the description of what was purchased, it lists "Thursday Day Advance Registration." Conference location: Embassy Suites Omaha – Downtown/Old Market. Dates: April 16-19, 2008. Payment made to another University department. Transaction was not properly approved.	1, 2, 7
UNL	Purchasing Card	9/12/2007	Central Housing Administration - Summer Conf	Nebraska Union	\$55.00	Registration for Regional 6 Association of Collegiate Conference and Events Directors-International workshop held in Lincoln. Payment made to another University department.	1, 2
UNL	Purchasing Card	9/12/2007	Central Housing Administration - Summer Conf	Nebraska Union	\$55.00	Registration for Regional 6 Association of Collegiate Conference and Events Directors-International workshop held in Lincoln. Payment made to another University department.	1, 2
UNL	Purchasing Card	9/12/2007	Central Housing Administration - Resident Life	Nebraska Union	\$55.00	Registration for Regional 6 Association of Collegiate Conference and Events Directors-International workshop held in Lincoln. Payment made to another University department. Approving official does not agree to approving official listed on signed cardholder application.	1, 2, 7
UNL	Purchasing Card	9/12/2007	Central Housing Administration - Resident Life	Nebraska Union	\$55.00	Registration for Regional 6 Association of Collegiate Conference and Events Directors-International workshop held in Lincoln. Payment made to another University department. Approving official does not agree to approving official listed on signed cardholder application.	1, 2, 7
UNO	Purchasing Card	9/26/2008	Equipment Room- Equipment and Supplies	Patton Equipment Co Inc	\$54.42	Four Master locks. Cardholder had terminated prior to the transaction; someone else was using purchasing card.	7
UNO	Purchasing Card	2/2/2008	Aviation Institute	XM Satellite Radio	\$54.23	XM Satellite weather aviator monthly service for use in the cockpit to give pilots up to date weather information. Old bill attached as documentation since University no longer receives a paper copy of the bill. Cardholder reconciled her own transaction.	4, 7
UNMC	Ghost Card	8/28/2007	Computer Expenses	Dell	\$54.19	Z-4 Speaker System. Transaction was not properly approved.	7
UNO	Purchasing Card	9/9/2008	Surplus Property	U-Haul	\$54.04	Propane fuel from U-Haul of 13.90 gallons for \$3.96/gallon for a total of \$55.04. Invoice indicates a "decal discount" of \$1 so net cost was \$54.04. Transaction was not properly approved. Cardholder was also reconciler.	7
UNO	Purchasing Card	9/22/2008	Alegent Health: Substance Abuse	Fedex Kinko's	\$54.00	Copies for reports and training materials for the Substance Abuse & Awareness grant for the Juvenile Justice Institution. Transaction was not properly approved.	7
UNMC	Purchasing Card	6/13/2008	Assistance to Individuals	Walgreens	\$54.00	Developed pictures from the Vacation Club, part of the Recreational Therapy Program at the Munroe-Meyer Institute.	
UNMC	Purchasing Card	8/16/2007	Vice Chancellor Bus / Fin	Westroads Mall	\$54.00	Two \$25 gift cards to Westroads, plus \$4 service fees, for the Summer Celebration 2007, an annual Business & Finance employee recognition. Gift cards for employees not an allowable use of the purchasing card.	1, 3
UNO	Purchasing Card	10/2/2007	Theatre - Production	Hot Topic	\$53.92	Baby doll dress, tattoos, and other items for use as costumes in the Madwoman of Chaillot play. Original receipt not on file. Transaction was not properly approved.	7

UNIVERSITY OF NEBRASKA PURCHASING CARD ATTESTATION REVIEW
SUMMARY OF ALL TRANSACTIONS TESTED – July 1, 2007 through December 31, 2008

Exhibit A

Campus	Transaction Type	Transaction Date	Cost Center Description	Merchant Name	Amount	Description of Items Purchased	Comment #
UNK	Event Card	11/19/2007	Wrestling Camp	Steelhead Brewery	\$53.75	Food for wrestling team. A tip of \$7.00 was included. Attached trip report indicates the trip was to Eugene, OR, for the NWCA All-Star Classic Tournament (November 18-November 20, 2007). Food not an allowed use of the purchasing card. UNK does not have an event card policy.	1, 2
UNL	Purchasing Card	12/21/2007	Research & lab supplies	Jelly Belly Candy Company	\$53.44	24 packs of Bertie Bott's every flavor beans used to teach about predator-prey relations.	
UNMC	Purchasing Card	10/30/2007	Ob/Gyn Prof Svs Fees	Stoysich House Of Sausage	\$53.40	30 units of Fresh Pigs Feet from the Stoysich House of Sausage for lecture where it is used to teach new residents how to perform certain repairs. Cardholder was also reconciler. Purchase was not properly approved.	7
UNMC	Purchasing Card	11/5/2007	Printing Operations	Tobacco Phones 4 Less	\$52.41	Personal items by Todd Lynes, Printing Estimator, mistakenly made on his P-Card. Employee reimbursed University for this charge. Purchase was not properly approved. No receipt was provided for this purchase. The purchase was not reconciled by the individual listed on the cardholder application as the reconciler. U.S. Bank single purchase limit different than cardholder application limit.	2, 4, 7
UNO	Purchasing Card	12/5/2008	Business Office	J P Cooke Co	\$52.21	Rubber stamp that says "Received" with the date. Purchase includes sales tax of \$3.42 and shipping and handling of \$3.84. Purchase made by someone other than the cardholder.	1, 7
UNL	Purchasing Card	6/27/2008	SNRS	Lincoln Airport Authority	\$52.00	Lincoln Airport parking. Travel related purchases, including parking, are not allowed. The purchase was not reconciled by the individual listed on the cardholder application as the reconciler.	1, 2, 7
UNL	Purchasing Card	8/6/2008	SE Research & Extension Center	Walmart	\$52.00	Soccer cones and a first aid kit for an ATV safety course for 4-H youth and adult leaders.	
UNL	Purchasing Card	8/19/2008	Animal Science Research - Teach Rev CLS	Quarterhorse Outfitters	\$50.90	Horse Health DVD for Horse Management purchased for animal sciences department.	
UNO	Purchasing Card	12/19/2007	Center for Afghan Studies	Miami University	\$50.00	Membership to Central Eurasian Studies Society, for Thomas Gouttierre, Dean of International Studies and Programs. Purchase was not properly approved. Cardholder reconciled her own purchase.	7
UNO	Event Card	5/13/2008	Indian Institute of Tech Study Abroad	First National Bank	\$50.00	Cash advance taken by Deepak Khazanchi, an Associate Dean of Academic Affairs with the College of Information Science and Technology. The APA observed a spreadsheet showing total expenditures of \$716.50 in cash and ATM fees related to individual cash withdrawals of \$50, \$60, \$102, \$201.50, and \$303. Expenditures were incurred during visit to Omaha and New York of students and faculty from the Indian Institute of Technology. Of the \$716.50, \$6.50 was ATM fees. Expenditures of \$15 for cab tips while in New York City were supported by affidavits, not receipts. Deepak did reimburse \$21.99 due to differences observed between his expense spreadsheet and the supporting documentation. Cash advances are not allowed. UNO does not have a separate event card policy.	1, 2, 5, 7
UNO	Purchasing Card	1/30/2008	Grounds - North	UNL Center for Applied Rural Innovation	\$50.00	Pesticide recertification for an individual. Payments to other University departments not allowed.	1, 2

UNIVERSITY OF NEBRASKA PURCHASING CARD ATTESTATION REVIEW
SUMMARY OF ALL TRANSACTIONS TESTED – July 1, 2007 through December 31, 2008

Exhibit A

Campus	Transaction Type	Transaction Date	Cost Center Description	Merchant Name	Amount	Description of Items Purchased	Comment #
UNO	Purchasing Card	1/30/2008	Grounds - North	UNL Center for Applied Rural Innovation	\$50.00	Paid for Pesticide Recertification for an individual. Payments to other University departments not allowed.	1, 2
UNO	Purchasing Card	2/27/2008	Grounds - North	UNL Center for Applied Rural Innovation	\$50.00	Initial Pesticide certification for an individual. Payments to other University departments not allowed.	1, 2
UNO	Purchasing Card	2/27/2008	Grounds - North	UNL Center for Applied Rural Innovation	\$50.00	Initial Pesticide certification for an individual. Payments to other University departments not allowed.	1, 2
UNO	Purchasing Card	2/27/2008	Grounds - North	UNL Center for Applied Rural Innovation	\$50.00	Initial Pesticide certification for an individual. Payments to other University departments not allowed.	1, 2
UNO	Purchasing Card	3/28/2008	UNF:Data Mining Lab	Cybercalling.com	\$50.00	Online calling for Professor Yong Shi who was on sabbatical doing research. Cardholder reconciled her own purchase.	7
UNK	Purchasing Card	10/3/2008	Marketing/MIS	UNL Center for Applied Rural Innovation	\$50.00	Registration for a professor to attend the Governor's conference on Rural Development & 45th Annual NCIP Awards Banquet. Payments made to other University departments are not allowed.	1, 2
UNMC	Purchasing Card	7/9/2007	PLAY/Camp	QT Gas Station	\$50.00	Gas for Recreational Therapy van for summer camp. Receipt is for a total of 31.623 gallons at \$3.099/gallon; however, the receipt split the total into two transactions (\$50 and \$48). Purchases for travel expenses are not allowed.	1, 2
UNMC	Purchasing Card	7/16/2007	PLAY/Camp	QT Gas Station	\$50.00	Gas for Recreational Therapy van for summer camp. Receipt is for a total of 20.273 gallons at \$3.099/gallon; however, the receipt split the total into two transactions (\$50 and \$12.83). Purchases for travel expenses are not allowed.	1, 2
UNMC	Purchasing Card	10/23/2007	Eppley	Nebraska Community Foundation	\$50.00	Ticket for Roxanna Jokela, Director of Rural Health Education Network, to attend the Nebraska Community Foundation banquet on November 8, 2007. Purchase was not properly approved.	7
UNMC	Purchasing Card	12/14/2007	Daniels Education	UNMC Continuing Education	\$50.00	Registration for Katherine Daniels, Assistant Professor with General Internal Medicine, to the Behavioral Health Education Conference/Targeting Violence in the Workplace and On-Campus held on January 15, 2008. Payments made to other University departments not allowed. Purchase was not properly approved.	1, 2, 7
UNMC	Purchasing Card	9/11/2008	Nurses	UNMC Continuing Education	\$50.00	Registration for continuing education for Lucinda Kustka, RN, to attend the "Update for HIV Care Providers and Educators" seminar put on by UNMC. Payments made to other University departments not allowed. Purchase was not properly approved.	1, 2, 7
UNMC	Purchasing Card	9/8/2008	Infectious Disease	UNMC Continuing Education	\$50.00	Registration paid to UNMC Center for Continuing Education for a conference held on October 22, 2008 at the Scott Conference Center in Omaha to update health care providers and educators involved in HIV/AIDS education and patient care. Payments made to other University departments not allowed. Purchase was not properly approved.	1, 2, 7

UNIVERSITY OF NEBRASKA PURCHASING CARD ATTESTATION REVIEW
SUMMARY OF ALL TRANSACTIONS TESTED – July 1, 2007 through December 31, 2008

Exhibit A

Campus	Transaction Type	Transaction Date	Cost Center Description	Merchant Name	Amount	Description of Items Purchased	Comment #
UNMC	Purchasing Card	1/7/2008	Turner Park Clinic	UNMC Continuing Education	\$50.00	Registration for continuing education conference: Behavioral Health Education Conference Targeting Violence in the Workplace and On-Campus for Diane Getz, Ancillary/UNMC Physicians. Payments made to other University departments are not allowed. Purchase was not properly approved. The purchase was not reconciled by the individual listed on the cardholder application as the reconciler. U.S. Bank single purchase limit different than cardholder application limit.	1, 2, 7
UNMC	Purchasing Card	8/15/2008	Thank You Awards	Clarkson Hospital Gift Shop	\$50.00	Ten gift certificates from Clarkson Gift Shop for \$5 each to be used for the Thank U Program. Purchase of gift cards not related to research participants not allowed. Purchase not properly approved and adequate documentation was not on file, as serial numbers from the vendor not provided.	1, 3, 7
UNMC	Purchasing Card	12/7/2007	Thank You Awards	Cornerstone Gifts	\$50.00	Ten Cornerstone Gifts gift cards for \$5 each to be used for the Thank U Program. Purchase of gift cards not related to research participants not allowed. Purchase not properly approved and adequate documentation was not on file, as serial numbers from the vendor not provided.	1, 3, 7
UNMC	Purchasing Card	8/16/2007	Vice Chancellor Bus / Fin	Target	\$50.00	Two \$25 gift cards to Target for the Summer Celebration 2007, an annual Business & Finance employee recognition. Purchase of gift cards not related to research participants not allowed. Purchase not properly approved.	1, 3, 7
UNMC	Purchasing Card	8/5/2008	Vice Chancellor Bus / Fin	Lowe's	\$50.00	Two \$25 gift cards to Lowe's for the Summer Celebration 2008. Purchase of gift cards not related to research participants not allowed. Purchase not properly approved.	1, 3, 7
UNMC	Purchasing Card	8/5/2008	Vice Chancellor Bus / Fin	Kohl's	\$50.00	Two \$25 gift cards to Kohl's for the Summer Celebration 2008. Purchase of gift cards not related to research participants not allowed. Purchase not properly approved.	1, 3, 7
UNMC	Purchasing Card	8/6/2008	Vice Chancellor Bus / Fin	Applebee's	\$50.00	Two \$25 gift cards to Applebee's for the Summer Celebration 2008. Purchase of gift cards not related to research participants not allowed. Purchase not properly approved.	1, 3, 7
UNMC	Purchasing Card	8/5/2008	Vice Chancellor Bus / Fin	Target	\$50.00	Two \$25 gift cards to Target for the Summer Celebration 2008. Purchase of gift cards not related to research participants not allowed. Purchase not properly approved.	1, 3, 7
UNMC	Purchasing Card	8/5/2008	Vice Chancellor Bus / Fin	Chili's Grill	\$50.00	Two \$25 gift cards to Chili's for the Summer Celebration 2008. Purchase of gift cards not related to research participants not allowed. Purchase not properly approved.	1, 3, 7
UNMC	Purchasing Card	8/5/2008	Vice Chancellor Bus / Fin	Nebraska Brewing Company	\$50.00	Two \$25 gift cards to Nebraska Brewing Co. for the Summer Celebration 2008. Purchase of gift cards not related to research participants not allowed. Purchase not properly approved.	1, 3, 7
UNMC	Purchasing Card	8/5/2008	Vice Chancellor Bus / Fin	Old Chicago	\$50.00	Two \$25 gift cards to Old Chicago for the Summer Celebration 2008. Purchase of gift cards not related to research participants not allowed. Purchase not properly approved. Purchase did not include adequate supporting documentation as receipt was not detailed.	1, 3, 7
UNMC	Purchasing Card	8/15/2007	Vice Chancellor Bus / Fin	Old Chicago	\$50.00	Two \$25 gift cards to Old Chicago for the Summer Celebration 2007. Purchase of gift cards not related to research participants not allowed. Purchase not properly approved.	1, 3, 7

UNIVERSITY OF NEBRASKA PURCHASING CARD ATTESTATION REVIEW
SUMMARY OF ALL TRANSACTIONS TESTED – July 1, 2007 through December 31, 2008

Exhibit A

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UNMC	Purchasing Card	8/15/2007	Physical Plant Admin	Lowes	\$50.00	Two \$25 gift cards to Lowes for the Summer Celebration 2007. Purchase of gift cards not related to research participants not allowed. Purchase not properly approved.	1, 3, 7
UNL	Purchasing Card	6/9/2008	Olson/Othmer Prof	Strategic Analysis Inc	\$50.00	Registration fees for four staff members to attend the DARPA (Defense Advanced Research Project Agency) Review Meeting in Boulder, CO in April 2008. The fee is \$50 per person for four people. Each registration was paid on a separate document. Purchase was made by someone other than the cardholder.	1, 7
UNL	Purchasing Card	12/15/2008	NIH NE Center of Virology	Onesuite.com	\$50.00	International calling card by Dr. Wood in order to make phone calls regarding the Fogarty grant collaborations and trainees. The Fogarty grant is the AIDS International Training and Research Program (AITRP) funded by the John E. Fogarty International Center through the National Institutes of Health. Purchase not supported by adequate documentation as department did not have procedures to ensure card was used only for business purposes.	7
UNL	Purchasing Card	1/18/2008	Landscape Services	UNL Center for Applied Rural Innovation	\$50.00	Pesticide training through Pesticide Educational Office which is a part of UNL. Landscape services takes care of gardens, plants, arboretums. Payments made to other University departments not allowed. Purchase not properly approved. The purchase was not reconciled by the individual listed on the cardholder application as the reconciler.	1, 2, 7
UNL	Purchasing Card	6/18/2008	Central Housing Administration - Resident Life	Walmart	\$50.00	Various low cost items including cleaning supplies, bottled water, and bathroom items (toilet paper, laundry detergent, snacks, cups, trash bags). Noted as "educational programming supplies for Apartment-style bingo program" as prizes. Bottled water was not purchased using a University approved prime vendor.	1, 2, 6
UNL	Purchasing Card	12/10/2008	Greenhouses	UNL Center for Applied Rural Innovation	\$50.00	Registration for a training class to renew Ruth Miller's pesticide license. Payments made to other University departments not allowed. The purchase was not reconciled by the individual listed on the cardholder application as the reconciler.	1, 2, 7
UNL	Purchasing Card	1/17/2008	Architectural Engineering Startup	International Association of Lighting Designers	\$50.00	Dues to the International Association of Lighting Designers for Dr. Clarence Waters, director of Architectural Engineering. Purchase was not properly approved.	7
UNL	Purchasing Card	7/8/2008	Nebr Council for Economic Development	UNL Center for Applied Rural Innovation	\$50.00	Registration and exhibit booth fees (\$25 each) for \$50 for the second annual Southeast Nebraska Regional Economic Development Summit on August 12, 2008 for Jennifer Davidson, Economics Council Associate. Payments made to other University departments not allowed.	1, 2
UNL	Purchasing Card	3/24/2008	Facilities Operations- Grounds	UNL Center for Applied Rural Innovation	\$50.00	Registration for a Pesticides Application training course at the West Central Research and Extension Center for Mark Ehlers, Maintenance Mechanic II. Payments made to other University departments not allowed. Purchase was not supported with adequate documentation, nor properly approved.	1, 2, 7
UNL	Purchasing Card	10/17/2008	PREC Ext - Boeckner	UNL Center for Applied Rural Innovation	\$50.00	Registration for Linda Boeckner, director of the Panhandle Research & Extension Center, for the 2008 "Governor's Conference on Rural Development & 45th Annual NCIP Awards Banquet" in Kearney. Payments made to other University departments not allowed.	1, 2

UNIVERSITY OF NEBRASKA PURCHASING CARD ATTESTATION REVIEW
SUMMARY OF ALL TRANSACTIONS TESTED – July 1, 2007 through December 31, 2008

Exhibit A

Campus	Transaction Type	Transaction Date	Cost Center Description	Merchant Name	Amount	Description of Items Purchased	Comment #
UNO	Purchasing Card	9/12/2008	Aviation Institute	XM Satellite Radio	\$49.99	XM Satellite weather aviator monthly service for use in the cockpit to give pilots up to date weather information. Paper invoice is no longer received by the department; therefore, no documentation available to support this charge. Cardholder reconciled her own transaction.	4, 7
UNK	Purchasing Card	10/5/2008	Counseling & Health Care (CHC) -Peer Health Education	Target	\$49.99	PlayStation 2 game Dance Dance Revolution as a giveaway for Oksoberfest 2008. Per article from the Kearney Antelope, Peer Health Education (PHE) sponsored Oksoberfest as a non-alcoholic activity for students to participate in on Halloween night. Prizes are given away at the event. The article said the winner of the Dance Dance Revolution competition won the actual game. Gifts are not an allowable purchase.	2
UNMC	Purchasing Card	2/8/2008	Health Professions Tracking Center	Target	\$49.99	PlayStation 2 game used to attract people to the trade show booth at the Public Health Preparedness Summit in Atlanta, Georgia; appears unreasonable. Receipt does not note which game was purchased. Purchase made without using a University approved prime vendor. Purchase was not properly approved. The cardholder also reconciled the transaction.	1, 2, 6, 7
UNMC	Purchasing Card	8/3/2007	LeVan Research	Qwest Communications	\$49.99	Internet service for Tricia Levan, Assistant Professor for Internal Medicine-Pulmonary department, for July 2007. The purchase was not supported by adequate documentation nor properly approved.	7
UNL	Purchasing Card	6/29/2008	Eastern 4H Camp	Nebraska Furniture Mart	\$49.99	Three-year extended warranty for a camera for the Eastern Nebraska 4-H Center.	
UNL	Purchasing Card	7/31/2008	Engineering Administrative Services	Herrington Catalog	\$49.95	Charging lamp for the College of Engineering former business manager, which charges a PDA, iPod, or cell phone. Styrofoam packing was taped shut and appears the item has never been opened or used; purchase appears unreasonable. Purchase made without using a University approved prime vendor. The purchase was not reconciled by the individual listed on the cardholder application as the reconciler. Purchase was not properly approved.	1, 2, 6, 7
UNL	Purchasing Card	1/22/2008	PREC Ext - General	Walmart	\$49.88	Wireless router for lab testing and upgrades. Purchase made without using a University approved prime vendor.	1, 6
UNMC	Ghost Card	7/14/2008	Dean's Indirect Cost-Taylor/Biochem	Sigma-Aldrich	\$49.82	Gentamicin Sulfate Salt Hydrate for \$38.80, plus \$11.02 shipping.	
UNL	Purchasing Card	5/26/2008	BSE Tractor Test Track	Advance Auto Parts	\$49.76	Eight cans of spray paint for Quarter Scale tractor. Purchase not made from a University approved prime vendor. Purchase was not properly approved.	1, 6, 7
UNMC	Purchasing Card	12/17/2008	GWR-Socialization Program for Youth	Target	\$49.48	Boxed cards and two \$20 gift cards for participants in the Ralston-Papillion/La Vista Leisure Connections for Teens Club, an autism program part of the Recreational Therapy Program at the Munroe-Meyer Institute. Purchase of gift cards not related to research participants not allowed.	1, 3
UNMC	Purchasing Card	8/8/2008	Maint Dept-Contractors	Honeyman Rent-All	\$49.05	Rental of a weed mower for apartment rentals. Purchase was not properly approved. U.S. Bank single purchase limit different than cardholder application limit.	7
UNK	Purchasing Card	11/7/2008	Intramurals	UNO Campus Recreation	\$49.00	Registration for a Student Assistant to the Intramural Department, to attend a NIRSA event at UNO. Included in the registration was \$10 to attend a UNO Hockey game, which is considered an entertainment expense and not allowed. Payments made to other University departments are not allowed. Purchase was not properly approved.	1, 2, 7

UNIVERSITY OF NEBRASKA PURCHASING CARD ATTESTATION REVIEW
SUMMARY OF ALL TRANSACTIONS TESTED – July 1, 2007 through December 31, 2008

Exhibit A

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UNL	Purchasing Card	5/11/2008	Eastern 4H Camp	Office Depot	\$48.46	One ink cartridge.	
UNL	Purchasing Card	12/25/2008	EDUC H325K051151 Project Mountain- Prairie Upgrade Partnership (MPUP)	Theflip.Com	\$48.11	Three flip video tripods for Special Education & Communication. A flip is a thin handheld camcorder that connects to a PC via USB. Purchase was not properly approved. Sales tax was paid and no credit received. Purchase made without using a University approved prime vendor.	1, 6, 7
UNO	Event Card	5/5/2008	Executive Masters of Business Administration (EMBA) - Residential Cleaning (2008)	Opera Convenience Store	\$48.03	Two Vodafone cards in Australia where the professor was for the Executive MBA program. No itemized receipt attached. UNO does not have a separate event card policy.	1, 7
UNO	Purchasing Card	4/12/2008	Aviation Institute	XM Satellite Radio	\$47.99	XM Satellite weather aviator monthly service for use in the cockpit to give pilots up to date weather information. Paper invoice is no longer received by the department; therefore, no documentation available to support this charge. Cardholder reconciled her own transaction.	4, 7
UNL	Purchasing Card	12/3/2008	Information Systems Infrastructure	Black Hills Utility	\$47.50	Gas services for the Infrastructure building located at 1000 N 22nd for October 23, 2008 through November 21, 2008, plus a \$3.95 convenience fee to pay with VISA by phone. The purchase was not reconciled by the individual listed on the cardholder application as the reconciler.	7
UNL	Purchasing Card	8/23/2007	BSE Subiah Research Revolving	Meijer Inc	\$47.21	Steak for research samples to use instruments to measure the tenderness of meat. Food purchases for research purposes are allowed. Purchase was not properly approved.	1, 2, 7
UNL	Ghost Card	1/9/2008	UNL - National Institutes of Health	Sigma-Aldrich	\$46.12	Methyl 2 butanol.	
UNO	Purchasing Card	8/19/2008	Men's Athletics - Football	AB Graphics	\$46.00	Vinyl lettering on two footballs reading "2008 UNO Mavericks." Purchase was made by someone other than the cardholder.	1, 7
UNK	Purchasing Card	11/7/2008	Intramurals	UNO Campus Recreation	\$46.00	Registration for a Graduate Assistant in the Intramural Sports Department, to attend a NIRSA event at UNO. Included in the registration was \$10 to attend a UNO hockey game, which is considered an entertainment expense and not allowed. Payments made to other University departments are not allowed. Purchase was not properly approved.	1, 2, 7
UNMC	Purchasing Card	1/31/2008	Eppley	HSN.com	\$45.74	Digital camera 2GB memory card, plus \$5.79 shipping. Purchase made without using a University approved prime vendor.	1, 6
UNL	Purchasing Card	8/29/2007	Dept Services - Pager	ATS Mobile Telephone	\$45.74	Four beepers for the period August 2007 for \$45.74. The beeper was for Norm Schaeffer, IS manager for the instructional facilities and design group, whose work involves designing classrooms. Because he is out on campus, the beeper is necessary to contact him, such as times when equipment is not working and he needs to be contacted. However APA could not find this individual in SAP or the University's directory. The cardholder did not know who this individual was. UNL no longer has these beepers, so the expense does not appear reasonable. The purchase was not reconciled by the individual listed on the cardholder application as the reconciler.	2, 7

UNIVERSITY OF NEBRASKA PURCHASING CARD ATTESTATION REVIEW
SUMMARY OF ALL TRANSACTIONS TESTED – July 1, 2007 through December 31, 2008

Exhibit A

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UNO	Purchasing Card	4/16/2008	HPER-Moving Company	Urban Outfitters	\$45.60	Two tunic dresses for The Moving Company's involvement with the Bemis Art Center's "Creativity Festival". The Moving Company is part of the Health/Physical Education/Recreation (HPER) School and they present modern dance/creative movement performances around campus and at local events. Cardholder reconciled her own transaction.	7
UNK	Purchasing Card	4/14/2008	Student Event Ticket (SET) Theater Production 4	Estetica Salon Inc	\$45.00	Hair dye for a student for the show 'An Evening of Ionesco.' The hair dye took place on 4/14/2008 and the show was April 16-20, 2008. Show details: UNK Theatre presents "An Evening of Ionesco" - Wednesday through Saturday at 7:30 p.m. and Sunday at 2:00 p.m. at the Fine Arts Studio Theatre. There was no itemized receipt attached, just the credit card receipt. Purchase was not properly approved.	7
UNK	Purchasing Card	12/1/2008	General Studies	UNL Graduate Admissions	\$45.00	Admission fee to UNL Graduate Admissions in order for Daren Snider, Director of General Studies, to take an online course with the UNL College of Education. An email dated February 9, 2009, from Kristi to Daren was attached asking Daren what the \$45 charge was for because Accounts Payable was auditing this transaction and she (Kristi) didn't have any documentation to support the charge. It appears Kristi reconciled the charge without receiving any documentation and never received anything to support the \$45 charge. Payments made to other University departments not allowed. Purchase was not properly approved. Cardholder reconciled her own transaction.	1, 2, 4, 7
UNMC	Purchasing Card	10/24/2007	General Surgery Prof Fees	UNO Campus Recreation	\$45.00	Undergraduate application fee for admission to UNO for Stacy Putney, Office Associate, General Surgery. Payments made to other University departments not allowed. U.S. Bank single purchase limit different than cardholder application limit. Cardholder approved her own purchase.	1, 2, 7
UNMC	Purchasing Card	6/11/2008	DLO PA Program	UNL Graduate Admissions	\$45.00	\$45 fee to UNL Graduate Admissions for Stephane VanderMeulen, Assistant Professor and Physician Assistant. Payments made to other University departments not allowed. Only documentation included was a sticky note, no other documentation attached. Cardholder reconciled her own transaction. U.S. Bank single purchase limit different than cardholder application limit.	1, 2, 4, 7
UNL	Purchasing Card	10/5/2008	Costume Rental Production 1	Target	\$44.99	Cognac glasses for play props. The glasses were returned on October 6, 2008.	
UNL	Purchasing Card	2/14/2008	Costume Rental Production 3	Steve & Barry's	\$44.90	Various clothing items (blazer, jeans, and shirt) for show costumes.	
UNL	Purchasing Card	2/2/2008	Univ of CA-Riverside FIBR Linking Genes	Bhagwansingh's Hardware	\$44.75	Extension cords, electrical outlets, cement PVC pipe and supplies, and machete for a research project in Trinidad, West Indies. The purchase was not reconciled by the individual listed on the cardholder application as the reconciler.	7
UNO	Purchasing Card	5/21/2008	Education General	Oriental Trading Company	\$44.65	Six dozen (72) royal blue cardboard graduation caps for the Lewis and Clark Project. UNO collaborates with Lewis and Clark Schools for the summer school program. There is a mock graduation at the end held at UNO and the program is designed to increase their awareness of post-secondary education, motivate them to make educational choices and is used as a recruitment tool. Cardholder reconciled her own transaction.	7

UNIVERSITY OF NEBRASKA PURCHASING CARD ATTESTATION REVIEW
SUMMARY OF ALL TRANSACTIONS TESTED – July 1, 2007 through December 31, 2008

Exhibit A

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UNL	Purchasing Card	7/2/2007	Dept Services - Long Distance	AT & T	\$44.63	Long distance charges from AT&T for the period May 19, 2007, through June 18, 2007: long distance charges of \$31.23, including \$16.95 minimum charge since long distance was below \$100; surcharges of \$12.80 and \$.60 taxes for the Cedar Point Biological Station in Ogallala, NE. The purchase was not reconciled by the individual listed on the cardholder application as the reconciler.	7
UNL	Purchasing Card	3/22/2008	Campus Rec-Outdoor Adventures	Kansas City International Airport Parking	\$44.00	Parking at Kansas City International Airport for an Outdoor Adventure trip to Big Sur for a backpacking trip with the Campus Recreation Department over Spring Break 2008. Travel related purchases, including parking, are not allowed.	1, 2
UNMC	Ghost Card	12/30/2008	Singh Development	Dell	\$43.19	16 GB smart retractable USB for ITS Customer Support Services.	
UNL	Purchasing Card	11/28/2007	Dept Services - Circuit	Windstream	\$43.07	One-time charge to Information Services for a circuit installation. The monthly service billings were transferred to Administration to pay after this onetime payment. Purchase was not properly approved.	7
UNL	Purchasing Card	8/23/2007	BSE Subiah Research Revolving	Meijer Inc	\$43.01	Steak for research samples to use instruments to measure the tenderness of meat. Food purchases for research purposes are allowed. Purchase was not properly approved.	7
UNL	Purchasing Card	11/6/2007	Dept Services - Dial Tone	Qwest Communications	\$42.76	Monthly local telephone service from Qwest for the period October 22, 2007, through November 21, 2007, for a modem line for a remote weather station for the Institute of Agriculture and Natural Resources near McCook. The purchase was not reconciled by the individual listed on the cardholder application as the reconciler.	7
UNL	Purchasing Card	8/23/2008	Dept Services - Circuit	Windstream	\$42.58	One-time charge to Information Services for a circuit installation. The monthly service billings were transferred to Administration to pay after this onetime payment. The purchase was not reconciled by the individual listed on the cardholder application as the reconciler.	7
UNMC	Purchasing Card	10/26/2007	MMI Speech Pathology	UNO Athletics	\$42.00	Volleyball tickets from UNO for Community Group, part of the Recreational Therapy Program at the Munroe-Meyer Institute. Payments made to other University departments not allowed. No documentation available, only a handwritten note attached; unable to determine what game or when it was. Purchase was not properly approved.	1, 2, 4, 7
UNO	Purchasing Card	9/11/2007	Theatre - Production	Hot Topic	\$41.94	Black fingerless gloves, lace fingerless gloves, tights, and wallet chain for use as costumes in the Madwoman of Chaillot play. Purchase was not properly approved.	7
UNO	Purchasing Card	9/7/2008	Men's Athletics-Hockey-Equip/Supplies	Shopko	\$41.90	Hangers, heavy weight hangers, and cornstarch powder for the hockey team.	
UNO	Purchasing Card	11/23/2007	Ceramic Program Revolving	Lowe's	\$41.29	Mineral spirits, latex gloves, and shop towels for the ceramics department. Purchase was not properly approved.	7
UNMC	Ghost Card	5/28/2008	Stokes-Shackleford Professor of Biochemistry	Sigma-Aldrich	\$41.27	One Tetracycline Hydrochloride cell culture.	
UNO	Purchasing Card	10/2/2007	Theatre - Production	Wet Seal	\$41.00	Tunic top, footless tights, and a jumper for use as costumes in the Madwoman of Chaillot play. Purchase was not properly approved.	7

UNIVERSITY OF NEBRASKA PURCHASING CARD ATTESTATION REVIEW
SUMMARY OF ALL TRANSACTIONS TESTED – July 1, 2007 through December 31, 2008

Exhibit A

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UNMC	Purchasing Card	9/18/2008	College of Pharmacy	Interstate All Battery	\$40.92	Two 24 packs of "AAA" Workaholic alkaline batteries and four packs of CR2032 bulk-back batteries. Purchase made without using a University approved prime vendor. Purchase was not properly approved. U.S. Bank single purchase limit different than cardholder application limit.	1, 6, 7
UNMC	Purchasing Card	11/17/2008	General Stores	Bakers Supermarket	\$40.68	12 cans of Carnation dry milk for resale to researchers around campus. Purchase was not properly approved. U.S. Bank single purchase limit different than cardholder application limit. The purchase was not reconciled by the individual listed on the cardholder application as the reconciler.	7
UNO	Purchasing Card	3/24/2008	Biology	UNL IANR	\$40.13	One Agricultural Pest Control - plant manual for use at the Prairie Preserve when agricultural students come for tours. Purchase includes shipping charges of \$12.50 and sales tax of \$2.63 (Credit received March 31). Payments made to other University departments not allowed. Purchase was not properly approved.	1, 2, 7
UNO	Purchasing Card	1/7/2008	Human Resources	UNMC Continuing Education	\$40.00	Continuing education for Mary Sweaney, Asst. Director of HR, to attend the "Targeting Violence in the Workplace and on Campus" workshop. Payments to other University departments are not allowed. Purchase was not properly approved.	1, 2, 7
UNK	Event Card	11/10/2007	Football	Walmart	\$40.00	16 (12pks) of Water at \$2.50 each for the football team. Water was purchased in Silver City, NM on November 10, 2007 (the game was played in Silver City, NM). Purchase of food items not allowed. UNK does not have a separate event card policy. Purchase was not properly approved.	1, 2, 7
UNMC	Purchasing Card	4/3/2008	Mary Gallagher Jansen Education	UNMC Continuing Education	\$40.00	Registration fee for Mary Gallagher Jansen, Assistant Professor, to attend "Updates in Rheumatoid Arthritis" on April 25, 2008 given through the UNMC Center for Continuing Education. Payments made to other University departments not allowed. Purchase was not properly approved.	1, 2, 7
UNMC	Purchasing Card	11/15/2007	Chancellor	Boy Scouts of America Council	\$40.00	Renewal of membership dues to the Boy Scouts of America, Mid-America Council, Board of Trustees for 2008 for Chancellor, Harold M. Maurer, M.D. Unable to determine the business purpose of this purchase. Purchase was not properly approved.	2, 7
UNL	Purchasing Card	3/26/2008	EEO Summer Independent Study	Facebook	\$40.00	Advertising expense for UNL summer independent study program. Charged based on impressions (pop-ups) on Facebook, there is a \$20 daily maximum.	
UNL	Purchasing Card	7/3/2007	BSE Woldt Research	Walmart	\$40.00	1000 minute AT&T calling card for Pollution Prevention interns in the field to call back smell measurements of feed lots. Purchase was not properly approved.	7
UNK	Purchasing Card	11/5/2008	Intramurals Entry Fees	Gamestop	\$39.99	Wii remote control. Cardholder approved his own transaction.	7
UNMC	Purchasing Card	9/17/2008	Wellness Programs	Office Max	\$39.99	No receipt for this purchase. Unable to determine what was purchased. U.S. Bank single purchase limit different than cardholder application limit.	4, 7
UNMC	Purchasing Card	9/18/2008	Wellness Programs	Office Max	\$39.99	No receipt for this purchase. Unable to determine what was purchased. U.S. Bank single purchase limit different than cardholder application limit.	4, 7

UNIVERSITY OF NEBRASKA PURCHASING CARD ATTESTATION REVIEW
SUMMARY OF ALL TRANSACTIONS TESTED – July 1, 2007 through December 31, 2008

Exhibit A

Campus	Transaction Type	Transaction Date	Cost Center Description	Merchant Name	Amount	Description of Items Purchased	Comment #
UNO	Purchasing Card	10/7/2008	Men's Athletics - Basketball	Paypal - GSR Communications	\$39.95	One year subscription to "Division II Bulletin" a division II men's basketball publication for Derrin Hansen, Head Basketball Coach. Purchase was made by someone other than the cardholder.	1, 7
UNL	Purchasing Card	3/11/2008	Abel Sandoz Dining	Gamers	\$39.95	PlayStation II video game for Good Nutrition Counts (GNC) promotion. GNC is sponsored by the National Association of College and University Food Services. Game was "EyeToy: Kinetic" an aerobic fitness game.	
UNL	Purchasing Card	11/23/2007	Student Tuition Labs	Apple, Inc.	\$39.95	Phone adapter for an iPhone for use by Bruce Sandhorst, instruction technology program coordinator, who works with faculty to provide classroom technology. With the adapter he has the capability to talk on the phone/participate in conference calls while accessing the web. Purchase was made without using a University approved prime vendor.	1, 6
UNMC	Ghost Card	10/20/2008	Internal Medicine - GI	Sigma-Aldrich	\$39.90	Primer used in DNA testing at the Durham Research Center. Purchase was not properly approved.	7
UNL	Purchasing Card	7/20/2007	Agronomy/Horticulture Clemente Research	QC Supply	\$39.90	Fan control to fix fan at Prawn Farm in Ithaca, NE. Purchase not properly approved. The purchase was not reconciled by the individual listed on the cardholder application as the reconciler.	7
UNL	Purchasing Card	8/31/2007	ANSC Research LSO	Menards	\$39.40	Brooms for cleaning and oil for a truck related to the Animal Sciences Department. Purchases of vehicle repair or maintenance items not allowed.	1, 2
UNO	Purchasing Card	10/25/2007	Theatre - Production	Torrid	\$38.98	Tunic top and lace stockings for use as costumes in the Madwoman of Chailott play. Purchase was not properly approved.	7
UNL	Purchasing Card	5/12/2008	Physics - Grouverman	Improvements Catalog	\$38.98	Oreck lighted car vacuum for cleaning in the labs.	
UNMC	Ghost Card	7/9/2008	Center for Health Science Education	Dell	\$38.69	Kinston 4 GB compact flash memory card. Adequate supporting documentation not included.	7
UNO	Purchasing Card	7/25/2007	Grounds - North	Walgreens	\$38.00	Photofinishing for eight pictures of construction of soccer fields.	
UNL	Purchasing Card	11/9/2007	Athletic Performance	Husker Power, Inc.	\$38.00	Remote for a timer used in the strength and conditioning program. The purchase was not reconciled by the individual listed on the cardholder application as the reconciler.	7
UNMC	Purchasing Card	6/30/2008	Chancellor's Special Projects	Omaha Steaks	\$37.98	Four (6oz.) top sirloins, including \$12.99 in shipping, shipped to an individual in Chadron, Nebraska who was in charge of preparing a visit for UNMC employees to Chadron for the UNMC Outstate Leadership Tour. Purchase of food items is not allowed. The individual who approved the transaction was also the reconciler.	1, 2, 7
UNMC	Purchasing Card	6/30/2008	Chancellor's Special Projects	Omaha Steaks	\$37.98	Four (6oz.) top sirloins, including \$12.99 shipping, to an individual in Lexington, Nebraska who was in charge of preparing a visit for UNMC employees to Lexington for the UNMC Outstate Leadership Tour. Purchase of food items is not allowed. The individual who approved the transaction was also the reconciler.	1, 2, 7
UNO	Purchasing Card	10/4/2007	Men's Athletics-Hockey-Equip/Supplies	Borsheims	\$37.45	Laser welding a jump ring onto the hockey medallions. Purchase includes sales tax of \$2.45.	1, 7

UNIVERSITY OF NEBRASKA PURCHASING CARD ATTESTATION REVIEW
SUMMARY OF ALL TRANSACTIONS TESTED – July 1, 2007 through December 31, 2008

Exhibit A

Campus	Transaction Type	Transaction Date	Cost Center Description	Merchant Name	Amount	Description of Items Purchased	Comment #
UNO	Purchasing Card	2/12/2008	Aviation Institute	XM Satellite Radio	\$37.04	XM Satellite weather aviator monthly service for use in the cockpit to give pilots up to date weather information. Paper invoice is no longer received by the department; therefore, no documentation available to support this charge. Cardholder reconciled her own transaction.	4, 7
UNO	Purchasing Card	11/5/2008	Business Admin	Paypal - Just Blingin It	\$36.94	Items purchased from Just Blingin It using the University card by mistake instead of personal credit card. A refund was obtained for the purchase on November 6, 2008. The cardholder also reconciled the transaction.	2, 7
UNK	Purchasing Card	11/7/2008	Intramurals	UNO Campus Recreation	\$36.00	Registration for Scot Fransk, Intramural Director, to attend a NIRSA (National Intramural Recreational Sports Association) event at UNO. Payments made to other University departments are not allowed. Purchase was not properly approved.	1, 2, 7
UNMC	Purchasing Card	11/4/2008	Center for Healthy Living - Intramurals	UNO Campus Recreation	\$36.00	Registration for the Nebraska State NIRSA (National Intramural-Recreational Sports Association) workshop for Rick Pruch, Recreation Coordinator. Workshop was held at UNO on November 14, 2008. Payments made to other University departments are not allowed. Purchase not properly approved. Purchase was not reconciled by the individual listed on the cardholder application as the reconciler. U.S. Bank single purchase limit different than cardholder application limit.	1, 2, 7
UNMC	Purchasing Card	11/8/2008	GWR-Socialization Program for Youth	UNO Athletics	\$35.00	UNO Volleyball tickets for Gail Werner Robinson Sunshine Foundation/Autism-ASC Club program, part of the Recreational Therapy Program at the Munroe-Meyer Institute. No itemized receipt attached. Payments made to other University departments are not allowed.	1, 2, 7
UNMC	Purchasing Card	9/11/2007	Div of Preventative Medicine Prof Svs Fees	UNMC Continuing Education	\$35.00	Basic life support renewal for Jill Fliege through the University of Nebraska Medical Center's Center for Continuing Education. Payments made to other University departments are not allowed. Purchase not properly approved.	1, 2, 7
UNL	Purchasing Card	11/6/2008	Campus Rec - Administration	UNO Campus Recreation	\$35.00	Registration for Tony Hernbloom, Assistant Director for Informal Recreation, for Nebraska State National Intramural & Recreational Sports Association workshop. Payments made to other University departments are not allowed.	1, 2
UNL	Purchasing Card	11/3/2008	Campus Rec - Administration	UNO Campus Recreation	\$35.00	Registration for Mark Powell, Associate Director for External Relation for Nebraska State National Intramural & Recreational Sports Association workshop. Payments made to other University departments are not allowed.	1, 2
UNL	Purchasing Card	11/7/2008	Campus Rec - Administration	UNO Campus Recreation	\$35.00	Registration for Ron Miller, Assistant Director Campus Rec. for Nebraska State National Intramural & Recreational Sports Association workshop. Payments made to other University departments are not allowed. Purchase not properly approved.	1, 2, 7
UNL	Purchasing Card	11/6/2008	Campus Rec - Administration	UNO Campus Recreation	\$35.00	Registration for Bill Goa, Sr. Associate Director Campus Rec. for Nebraska State National Intramural & Recreational Sports Association workshop. Payments made to other University departments are not allowed.	1, 2
UNL	Purchasing Card	11/6/2008	Campus Rec - Administration	UNO Campus Recreation	\$35.00	Registration for Stan Campbell, Director Campus Rec. for Nebraska State National Intramural & Recreational Sports Association workshop. Payments made to other University departments are not allowed.	1, 2

UNIVERSITY OF NEBRASKA PURCHASING CARD ATTESTATION REVIEW
SUMMARY OF ALL TRANSACTIONS TESTED – July 1, 2007 through December 31, 2008

Exhibit A

Campus	Transaction Type	Transaction Date	Cost Center Description	Merchant Name	Amount	Description of Items Purchased	Comment #
UNK	Purchasing Card	12/10/2008	UNK Suicide Prevention Pgm 2008-2009	Bath & Body Works	\$34.00	Four aromatherapy oils for Active Minds "Finals week kits." Active Minds is a national organization that develops and supports student-run mental health awareness, education, and advocacy groups on the college campus. The group put together stress free kits containing stress relieving lotions and oils and handed out to individuals who came in to the Counseling Center during finals week as part of the Suicide Prevention Grant.	
UNMC	Purchasing Card	12/15/2008	Ob/Gyn Prof Svs Fees	Stoysich House Of Sausage	\$33.86	2 units of Fresh Beef Tongue from the Stoysich House of Sausage for the house officer lecture on July 2, 2008, where it is used to teach new residents how to perform certain repairs. Cardholder reconciled her own purchase. Purchase was not properly approved.	7
UNL	Ghost Card	12/12/2007	Chemistry Revolving	Sigma-Aldrich	\$33.76	Four 500G bottles of potassium hydroxide for chemistry department.	
UNK	Event Card	10/12/2007	Tennis - Men	Hooters	\$33.19	Food for a player and coach for Men's Tennis. Itemized receipt shows only food and drinks (pop and ice tea) being purchased, no alcohol. The trip was for games against South Alabama in Mobile, Alabama. The trip departure and return dates were October 9, 2007, and October 15, 2007. One player and one coach went on this trip. Purchase of food items is not allowed. UNK does not have a separate event card policy.	1, 2
UNO	Purchasing Card	10/26/2007	Theatre - Production	Wet Seal	\$33.00	Tunic top, vest, and hoop earrings for use as costumes in the Madwoman of Chaillot play. Purchase was not properly approved.	7
UNMC	Purchasing Card	9/4/2008	Ob/Gyn Prof Svs Fees	Colby Ridge-Goodrich Dairy	\$32.90	48 pack of Colby ridge microwave, light butter popcorn for OBGYN resident candidates, plus \$7.95 shipping. Purchase of food items is not allowed. Cardholder reconciled her own purchase. Purchase was not properly approved.	1, 2, 7
UNMC	Purchasing Card	1/7/2008	Continuing Education - Faculty Development	Keystone Storage	\$32.38	December 2007 storage and safety of records. Purchase was not properly approved.	7
UNMC	Purchasing Card	9/19/2008	UMA Summit Plaza Clinic	Target	\$32.33	Hand soap for clinic (\$12.33) and a \$20 gift card for employee of the month. The purchase was not reconciled by the individual listed on the cardholder application as the reconciler. Purchase of gift cards not related to research participants not allowed. U.S. Bank single purchase limit different than cardholder application limit. Purchase was not properly approved.	1, 3, 7
UNO	Purchasing Card	4/4/2008	Other Services	Planned Parenthood	\$32.20	100 brochures featuring questions and answers about chlamydia. Purchasing card used by someone other than the cardholder. Purchase not properly approved.	1, 7
UNO	Event Card	6/6/2008	Study Abroad - Honors Odyssey	U.S. Bank	\$31.96	Finance charge for the cash advance of \$1,278.38. Cash advances are not allowed. UNO does not have a separate event card policy.	1, 2, 5
UNK	Purchasing Card	10/14/2007	Nebraska Game and Parks Commission (NGPC)/Fish and Wildlife Service (FWS) - ABB Research	Cabelas Inc.	\$31.73	Two 12 inch power peg stakes and a nylon parka for \$29.93. Sales tax of \$1.80 was paid for this purchase, but the University does not have sales tax exempt status in South Dakota. Purchase was not properly approved.	7
UNL	Ghost Card	7/6/2007	UNL - Novartis Institute for Tropical Diseases	Sigma-Aldrich	\$31.60	One 100ml bottle of Hexylmagnesium bromide solution for chemistry department.	

UNIVERSITY OF NEBRASKA PURCHASING CARD ATTESTATION REVIEW
SUMMARY OF ALL TRANSACTIONS TESTED – July 1, 2007 through December 31, 2008

Exhibit A

Campus	Transaction Type	Transaction Date	Cost Center Description	Merchant Name	Amount	Description of Items Purchased	Comment #
UNO	Event Card	6/16/2008	Study Abroad - Honors Odyssey	Unicredit Banca Di Roma	\$31.51	Cash advance taken during the Synergy Honors Odyssey International Studies study abroad. Two faculty and 12 students went on this trip. Total cash advances of \$1,388.66 related to individual cash withdrawals of \$1,278.38, \$78.77, and \$31.51. Of the amount claimed as spent with the cash advance or personally, \$440.27 did not have a receipt. These expenses were claimed via an affidavit. Of the \$440.27, approximately \$165 was for tips. Cash advances were used for meals, transportation, tours, and other miscellaneous items. Cash advances are not allowed. UNO does not have a separate event card policy.	1, 2, 5, 7
UNL	Purchasing Card	6/29/2008	Eastern 4H Camp	Nebraska Furniture Mart	\$31.00	Replacement camera for the Eastern Nebraska 4-H Center. Camera was replaced under warranty. Cost of camera was \$336, the warranty paid \$305, the difference was \$31.	
UNMC	Purchasing Card	11/2/2008	Student Counsel Center	Gordman's	\$30.98	No documentation provided. Posted to SAP by Hali Sedlak after APA brought to her attention. SAP description indicates wall clocks for office. U.S. Bank single purchase limit different than limit listed on cardholder application.	4, 7
UNO	Event Card	4/22/2008	Men's Athletics-Wrestling-Team Travel	24 Hour Fitness	\$30.00	Workout sessions at a 24 hour fitness during the US Open Wrestling Tournament which was held from April 25 through 27. This appears to be for the athletes to get to their wrestling weight for the weigh in on April 23, 2008 in order to qualify for the tournament. UNO does not have a separate event card policy.	1
UNK	Purchasing Card	9/7/2008	Health/Physical Education & Recreation	Walmart	\$30.00	Two bar stools at \$15 apiece. The bar stools were used in the hallway for students to access computers because they were elevated. Cardholder is also the reconciler.	7
UNMC	Purchasing Card	12/10/2008	MMI/Peds-Fisher&Piazza Recruitment	Walmart	\$30.00	Two DVD's, High School Musical and Pirates Tug, used as rewards for children attending the center for autism. Purchase made by someone other than the cardholder. Purchase not properly approved.	7
UNMC	Purchasing Card	6/30/2008	Dept of Ed & Child Development	UNL Buros Institute	\$30.00	Review of two tests (a Receptive-Expressive Emergent Language Test and Infant-Toddler and Brief Infant-Toddler Social and Emotional Assessment), each costing \$15. Documentation obtained supports one \$30 purchase as two test review titles were attached; however, three \$30 transactions were reconciled using the same documentation. Payments made to other University departments are not allowed. Purchase not properly approved.	1, 2, 7
UNMC	Purchasing Card	7/2/2008	Dept of Ed & Child Development	UNL Buros Institute	\$30.00	Review of two tests (a Receptive-Expressive Emergent Language Test and Infant-Toddler and Brief Infant-Toddler Social and Emotional Assessment), each costing \$15. Documentation obtained supports one \$30 purchase as two test review titles were attached; however, three \$30 transactions were reconciled using the same documentation. Payments made to other University departments are not allowed. Purchase not properly approved.	1, 2, 7
UNMC	Purchasing Card	7/30/2008	GWR-Socialization Program for Youth	Walgreens	\$30.00	Pop for an autism social club party on July 30, 2008, for Westside High School Leisure Connections for Teens, Westside High School Play and Learn Sports Club, and Adult Social Club. Purchase of food items is not allowed.	1, 2

UNIVERSITY OF NEBRASKA PURCHASING CARD ATTESTATION REVIEW
SUMMARY OF ALL TRANSACTIONS TESTED – July 1, 2007 through December 31, 2008

Exhibit A

Campus	Transaction Type	Transaction Date	Cost Center Description	Merchant Name	Amount	Description of Items Purchased	Comment #
UNMC	Purchasing Card	1/6/2008	GWR-Socialization Program for Youth	Life Time Fitness	\$30.00	Food for a Gail Werner Robinson Sunshine Foundation program autism outing, part of the Recreational Therapy Program at the Munroe-Meyer Institute. Receipt was not itemized. Purchase of food items is not allowed.	1, 2, 7
UNMC	Purchasing Card	3/17/2008	MMI Americorps	Old Navy	\$30.00	One gift card to Old Navy for the Kids Photo ID Day to give to the volunteers for assisting with grant from AmeriCorps. Purchase of gift cards not related to research participants not allowed. No documentation showing who the gift cards went to.	1, 3, 7
UNMC	Purchasing Card	5/2/2008	MMI Psychology Summary	Bath & Body Works	\$30.00	Skin tonic/lotions for Girls Take Charge as rewards for the girls who come to Girls Inc. at the Munroe-Meyer Institute. Purchase was not properly approved.	7
UNMC	Purchasing Card	9/6/2008	Munroe Meyer Institute	Walmart	\$30.00	Three \$10 gift cards for subjects in research; however, it was not recorded for Income Tax purposes and there was no documentation showing who the gift card went to.	1, 3, 7
UNMC	Purchasing Card	7/11/2008	Gendelman Development	K & K Consulting Service	\$30.00	Basic emergency travel assistance scholastic enhanced insurance for a post doctoral research associate from India. If he would die while in the U.S., the insurance would cover shipping the body back to India. Purchase not properly approved.	7
UNMC	Purchasing Card	11/6/2008	Hixson/Lied Research	TC Talk Alsosmart	\$30.00	International calling card.	
UNMC	Purchasing Card	5/6/2008	Development - Cohen	Phi Kappa Phi	\$30.00	Renewal of membership for Samuel Cohen, professor, to The Honor Society of Phi Kappa Phi. Purchase was not properly approved.	7
UNMC	Purchasing Card	1/29/2008	Physical Therapy Education - G Willett-Dev	Clarkson College	\$30.00	Renewal of basic and advanced cardiac life support class given by Clarkson College for Gib Willett, associate professor. Purchase was not properly approved. Cardholder reconciled her own transaction. U.S. Bank single purchase limit different than cardholder application limit.	7
UNL	Purchasing Card	6/22/2008	Campus Rec - Wellness	Zumba Fitness	\$30.00	CD and DVD for fitness class per requisition. The printed receipt did not indicate what was purchased; therefore, the purchase was not adequately documented.	7
UNL	Purchasing Card	3/17/2008	Cather Pound Neihardt Dining	UNL College of Education and Human Sciences	\$30.00	Registration for the food safety task force conference for Brad Roberts. Payments made to other University departments are not allowed. The purchase was not reconciled by the individual listed on the cardholder application as the reconciler.	1, 2, 7
UNL	Purchasing Card	8/11/2007	Electrical Engineer	Big Lots	\$30.00	Telephone with answering machine to be placed in a research lab. Purchase was made without using a University approved prime vendor. The purchase was not approved by the individual listed on the cardholder application as the approving official.	1, 6, 7
UNL	Purchasing Card	5/13/2008	Public Relation Video	Walmart	\$30.00	Three CD cases (each hold 320 CDs) at \$10 a piece to store video DVDs. Cardholder is the manager of Broadcast Services. The purchase was not approved by the individual listed on the cardholder application as the approving official.	7
UNL	Event Card	3/1/2008	Swimming	Exxon Mobil	\$30.00	Gas for rental car for the UNL women's swimming trip to the Big 12 Championship in Austin, TX from February 26, 2008, through March 2, 2008.	
UNO	Purchasing Card	10/26/2007	Theatre - Production	Charlotte Russe	\$29.99	Skinny jeans for costumes for the Madwoman of Chaillot play. Purchase was not properly approved.	7

UNIVERSITY OF NEBRASKA PURCHASING CARD ATTESTATION REVIEW
SUMMARY OF ALL TRANSACTIONS TESTED – July 1, 2007 through December 31, 2008

Exhibit A

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UNK	Purchasing Card	10/15/2007	Athletic Promotions	Radio Shack	\$29.99	2 packages of AA batteries and two packages of 9V batteries for mini race cars that are used during half times at various sporting events. Cardholder reconciled her own transaction.	7
UNL	Purchasing Card	7/26/2007	Spec Educ & Communication	Paypal - The Dating Biz Ltd.	\$29.99	One remote intellidriver workstation license to USB anywhere for Special Education & Communication Disorders. Remote workstation provides remote access to USB devices.	
UNL	Purchasing Card	8/19/2008	NEU East Union Café	J C Penney	\$29.98	One pair of pants and one pair of shorts by Ellen Hardy for uniform pants for Max Wheeler, another hourly worker for University dining services. Purchase was made by someone other than the cardholder. Unable to determine business purpose of purchase or if purchase was reasonable. Purchase was not properly approved.	2, 7
UNK	Purchasing Card	12/11/2008	Energy Expenditures Using the Wii Fit	Amazon.com	\$29.97	Wii charge station which allows users to charge Wii remotes. Cost of the item was \$24.99, plus \$4.98 shipping and handling. Purchase was made by someone other than the cardholder.	1, 7
UNL	Purchasing Card	6/30/2007	NHHS 2007 Answers	Paypal - Space Carrot	\$29.95	CSS Edit Software - software for editing and viewing cascading style sheets. CSS is used to design quick and easy websites. No purchasing card application on file at the time of this purchase.	7
UNL	Purchasing Card	2/2/2008	Costume Rental Production 3	Old Navy	\$29.50	Jeans for a costume for a play.	
UNL	Purchasing Card	7/4/2007	Cedar Point Biological Station	Sunmart	\$28.33	Cream cheese, chicken alfredo, cookies, lemonade, baking supplies including nestle morsels, brown sugar, lemon, karo syrup, and peanuts for use in the dining hall at Cedar Point in Ogallala. UNL conducts classes at Cedar Point and food is included in the cost of the class that runs from mid-May through mid-August. Purchase of food items not allowable. Purchase was made without using a University approved prime vendor.	1, 2, 6
UNL	Purchasing Card	8/7/2007	Air Science	University Parking Services	\$28.00	Permit for parking; however, cardholder did not remember making the purchase and does not recall ever using her card. Travel related purchases, including parking, are not allowed. Transaction was not properly approved.	1, 2, 7
UNK	Purchasing Card	1/26/2008	West Center Computer Lab	Buggy Bath Car Wash	\$27.50	Buggy Bath Car Wash for \$27.50. Purchase appears unreasonable and documentation provided included only the charge slip and it did not detail what the charge was for; therefore, the purchase was not adequately documented. The cardholder (former Director of Computer Technology, College of Business & Technology) had a vehicle provided by the University and was terminated in April 2008. Transaction was not properly approved.	2, 7
UNMC	Purchasing Card	12/25/2008	College of Pharmacy	Interstate All Battery	\$27.02	One 24 pack of "AA" batteries and one 24 pack of "AAA" batteries. Purchase was made without using a University approved prime vendor. Purchase was not properly approved. U.S. Bank single purchase limit different than cardholder application limit. The purchase was not reconciled by the individual listed on the cardholder application as the reconciler. No department chair/approving official signature on the cardholder application.	1, 6, 7
UNL	Purchasing Card	2/26/2008	Costume Rental Production 3	Steve & Barry's	\$26.94	Three belts for show costumes.	

UNIVERSITY OF NEBRASKA PURCHASING CARD ATTESTATION REVIEW
SUMMARY OF ALL TRANSACTIONS TESTED – July 1, 2007 through December 31, 2008

Exhibit A

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UNK	Purchasing Card	8/31/2008	Habitat for Burying Beetles-Phase II	Best Buy	\$26.41	No documentation could be obtained for this transaction. There was a "No Documentation" form with the amount of the purchase, the cardholder, the vendor and the date of charge. Wal-Mart was listed as the vendor; however, the purchase was made from Best Buy. Purchase was not properly approved.	4, 7
UNL	Purchasing Card	3/10/2008	Modern Languages	Boliviamall.com	\$26.00	DVD "Que tan lejos" for \$18.50, plus \$7.50 in shipping.	
UNL	Purchasing Card	8/13/2008	Nutritional Science & Diet	Oregon Dairy Products	\$26.00	Food model cards from the Oregon Dairy Council.	
UNL	Ghost Card	7/18/2007	USDA Prime Rev Purification Process	Invitrogen Corporation	\$25.80	The purchase was not supported by adequate documentation only printouts from SAP. The purchase was not properly approved.	4, 7
UNL	Purchasing Card	5/9/2008	Forest Service - Cooperative Forest Fire Prevention	O'Reilly Auto	\$25.35	Oil and filter for University four-wheeler at Horning Farm. Purchases of vehicle repairs or maintenance items are not allowed. The purchase was not reconciled by the individual listed on the cardholder application as the reconciler.	1, 2, 7
UNL	Ghost Card	6/18/2008	UNL - National Science Foundation	Sigma-Aldrich	\$24.80	One 25 ml bottle of isobutylbenzene for chemistry department.	
UNL	Ghost Card	8/28/2007	443 Inorganic Chemistry Lab	Sigma-Aldrich	\$12.60	25 grams of mercury chloride for chemistry department. The purchase was not properly approved.	7
UNK	Event Card	8/29/2008	Volleyball	U.S. Bank	\$12.50	Finance charge applied to the cash withdrawal tested from First Hawaiian Bank on August 29, 2008. The team was playing BYU Hawaii on August 28, Hawaii Pacific on August 29, and Chaminade on August 30. A team list including coaches, trainer, and drivers attached (23 people total). Cash advances are not allowed. UNK does not have a separate event card policy.	1, 2, 5
UNL	Ghost Card	7/24/2007	NIH Chromatographic Automation of Immunoassays	Sigma-Aldrich	\$10.80	One gram of D-Adenosine for chemistry department.	
UNO	Event Card	4/24/2008	Women's Athletics-Softball-Team Travel	U.S. Bank	\$10.06	Finance charge for the cash advance of \$402.50. Cash advances are not allowed. UNO does not have a separate event card policy.	1, 2, 5
UNO	Event Card	12/27/2007	Women's Athletics-Basketball-Team Travel	U.S. Bank	\$10.05	Finance charge for the cash advance of \$402.00. Cash advances are not allowed. UNO does not have a separate event card policy.	1, 2, 5
UNO	Event Card	9/19/2008	Women's Athletics-Softball-Team Travel	U.S. Bank	\$10.00	Finance charge for the cash advance of \$400.00. Cash advances are not allowed. UNO does not have a separate event card policy.	1, 2, 5
UNO	Event Card	5/10/2008	Indian Institute of Tech Study Abroad	U.S. Bank	\$7.58	Finance charge for the cash advance of \$102.00. Cash advances are not allowed. UNO does not have a separate event card policy.	1, 2, 5
UNO	Event Card	4/17/2008	Women's Athletics-Softball-Team Travel	U.S. Bank	\$7.56	Finance charge for the cash advance \$302.50. Cash advances are not allowed. UNO does not have a separate event card policy.	1, 2, 5
UNO	Event Card	4/28/2008	Women's Athletics-Softball-Team Travel	U.S. Bank	\$7.56	Finance charge for the cash advance \$302.50. Cash advances are not allowed. UNO does not have a separate event card policy.	1, 2, 5
UNO	Event Card	2/29/2008	Women's Athletics-Softball-Team Travel	U.S. Bank	\$7.54	Finance charge for the cash advance of \$301.50. Cash advances are not allowed. UNO does not have a separate event card policy.	1, 2, 5
UNO	Event Card	1/1/2008	Women's Athletics-Basketball-Team Travel	U.S. Bank	\$5.06	Finance charge for the cash advance of \$202.50. Cash advances are not allowed. UNO does not have a separate event card policy.	1, 2, 5

UNIVERSITY OF NEBRASKA PURCHASING CARD ATTESTATION REVIEW
SUMMARY OF ALL TRANSACTIONS TESTED – July 1, 2007 through December 31, 2008

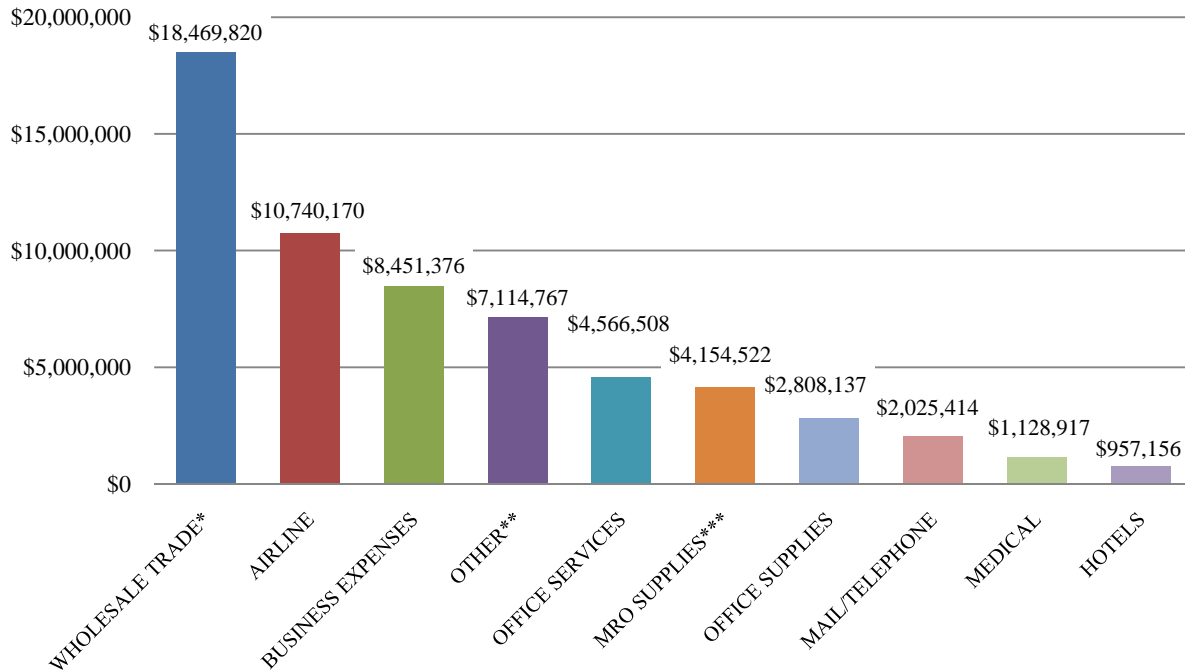
Exhibit A

Campus	Transaction Type	Transaction Date	Cost Center Description	Merchant Name	Amount	Description of Items Purchased	Comment #
UNO	Event Card	5/7/2008	Indian Institute of Tech Study Abroad	U.S. Bank	\$5.04	Finance charge for the cash advance of \$201.50. Cash advances are not allowed. UNO does not have a separate event card policy.	1, 2, 5
UNO	Event Card	3/11/2008	Women's Athletics-Softball-Team Travel	U.S. Bank	\$5.00	Finance charge for the cash advance of \$200. Cash advances are not allowed. UNO does not have a separate event card policy.	1, 2, 5
UNO	Event Card	9/27/2008	Women's Athletics-Softball-Team Travel	U.S. Bank	\$4.06	Finance charge for the cash advance of \$162.50. Cash advances are not allowed. UNO does not have a separate event card policy.	1, 2, 5
UNO	Event Card	5/13/2008	Indian Institute of Tech Study Abroad	U.S. Bank	\$2.00	Finance charge for the cash advance of \$50.00. Cash advances are not allowed. UNO does not have a separate event card policy.	1, 2, 5
UNO	Event Card	5/29/2008	Indian Institute of Tech Study Abroad	U.S. Bank	\$2.00	Finance charge for the cash advance of \$60.00. Cash advances are not allowed. UNO does not have a separate event card policy.	1, 2, 5
UNO	Event Card	6/16/2008	Study Abroad - Honors Odyssey	U.S. Bank	\$2.00	Finance charge for the cash advance of \$78.77. Cash advances are not allowed. UNO does not have a separate event card policy.	1, 2, 5
UNO	Event Card	6/16/2008	Study Abroad - Honors Odyssey	U.S. Bank	\$2.00	Finance charge for the cash advance of \$31.51. Cash advances are not allowed. UNO does not have a separate event card policy.	1, 2, 5
UNMC	Purchasing Card	9/5/2007	National Marrow Donor Program	Northwest Airlines	(\$454.81)	Airline tickets to Bologna, Italy, on August 7, 2007 with a return flight on August 10, 2007 for Kyle Russell, to retrieve a stem cell product to be used in a transplant. The return flight was rescheduled for an additional \$2,506.68. The card was later refunded \$454.81. Total cost of the airline tickets was \$4,697.89. The purchase was not properly approved. Purchases for travel expenses, such as airline tickets, are not allowed.	1, 2, 7
UNO	Purchasing Card	10/21/2008	Information Science & Technology Dean	Nethotels	(\$512.68)	Registration for the International Workshop on Self Organizing Systems at a cost of 400 Euros per registration. It appears two registrations were recorded on the credit card incorrectly at a total cost of 800 Euros or \$1,109.49. A credit of \$512.68 was received for one of the registrations. The purchase was made from a vendor with a blocked Merchant Category Code (MCC). This MCC was unblocked for the cardholder; however there was a lack of documentation to support the approval of this unblocking. There was not adequate documentation to support the reasonableness of the purchase or the approval of the purchase.	2, 7
	1594	Total Transactions Tested by APA				\$1,101,585	Total \$ of Transactions Tested by APA

	Travel was purchased by purchasing card rather than ghost card.
	Transactions appear to be part of pyramiding.
	Items appear to be shipped to a personal residence.

TOP 10 MERCHANT CATEGORIES AND TOP 10 VENDORS

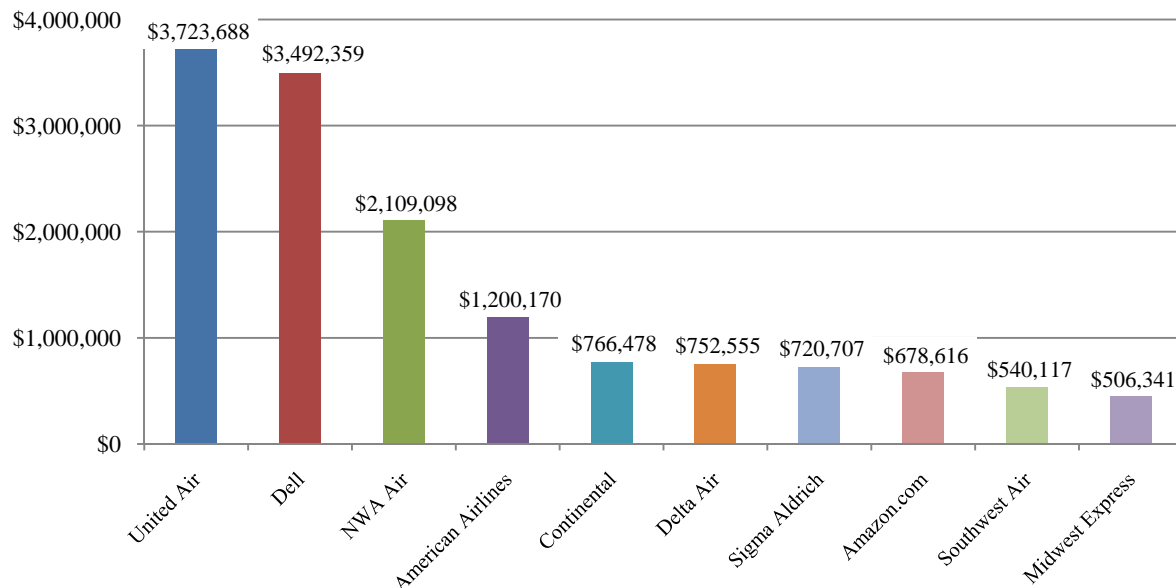
July 1, 2007 through December 31, 2008

**Top 10 Merchant Categories
July 1, 2007 through December 31, 2008**

* Wholesale Trade includes department stores, discount stores, wholesale chemicals, wholesale computers, etc.

** Other includes electronics stores, sporting goods stores, home furniture/equipment, miscellaneous repair shop, etc.

*** MRO Supplies represents Other Direct Marketers, for example, Omaha Paper, Pearson, Santa Cruz Biotechnology, and Sigma Aldrich US.

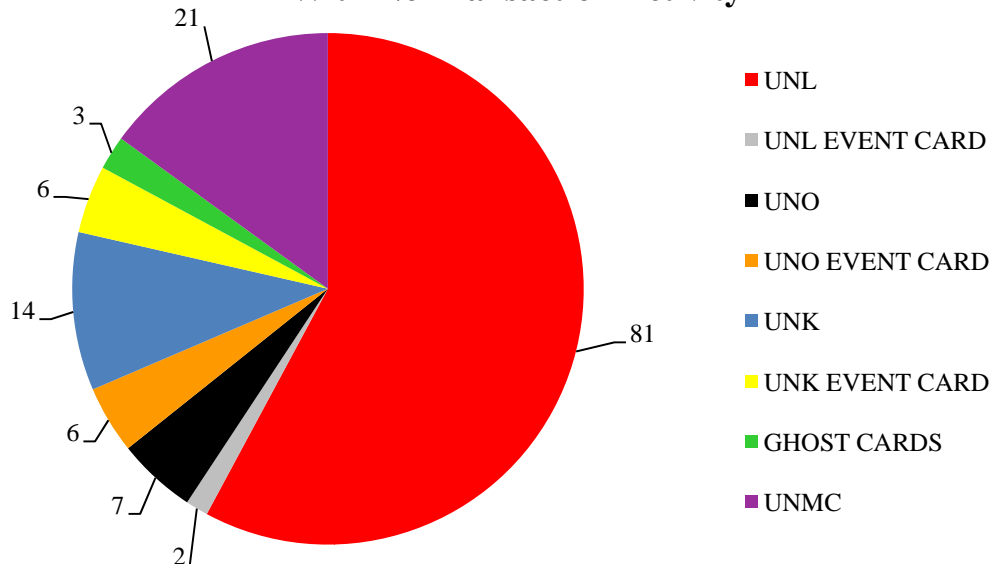
**Top 10 Vendors
July 1, 2007 through December 31, 2008**

Note: Includes transactions which may have been paid to Travel & Transport using ghost card.

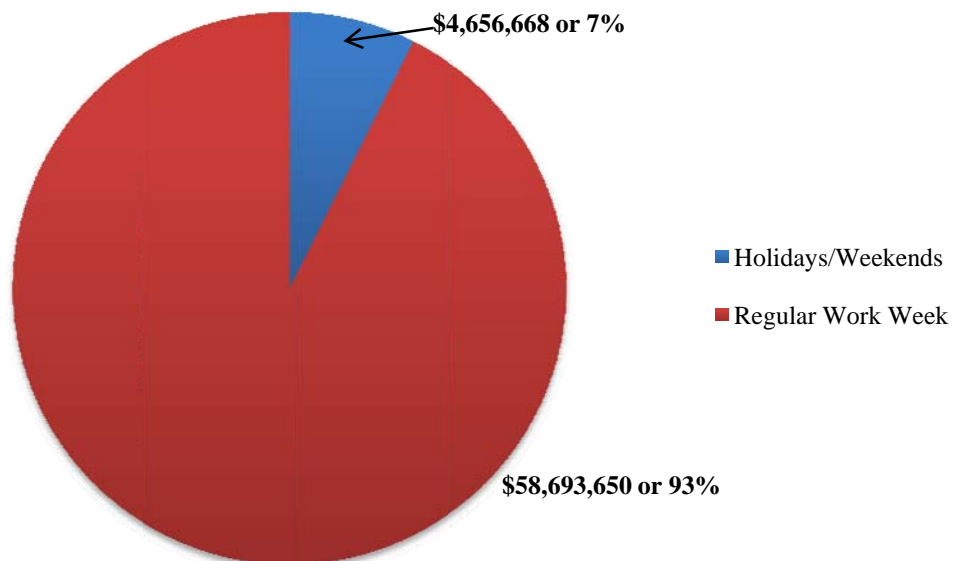
UNIVERSITY OF NEBRASKA PURCHASING CARD ATTESTATION REVIEW
**ACTIVE CARDS WITH NO TRANSACTION ACTIVITY AND
TRANSACTIONS ON HOLIDAYS AND WEEKENDS**
July 1, 2007 through December 31, 2008

Exhibit C

**140 Active Cards
With No Transaction Activity**



Transactions on Holidays and Weekends

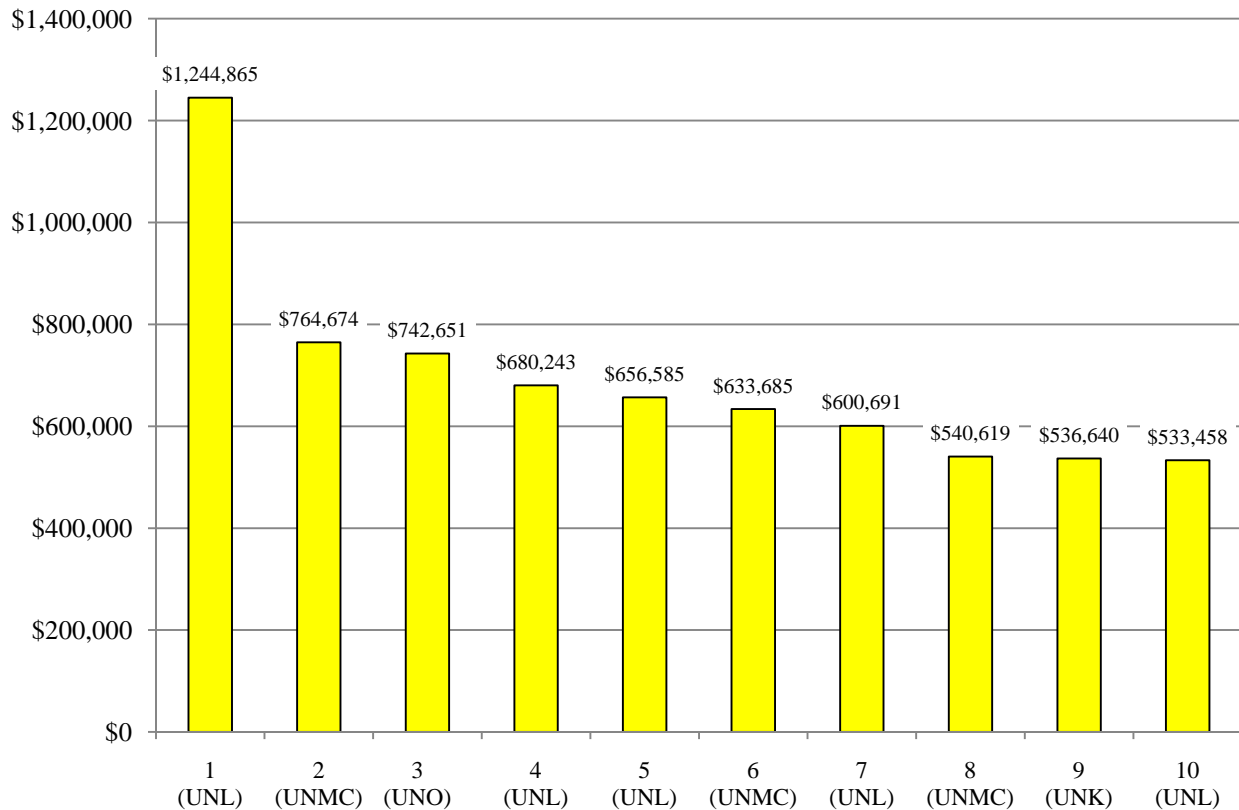


University regular employees are given twelve holidays a year: New Year's Day, Martin Luther King Day, Memorial Day, Independence Day, Labor Day, Thanksgiving Day and the day after, and Christmas Day. Four additional holidays are provided during holiday Closedown which takes place December 24 - December 31. Employees take vacation leave or leave without pay on December 31.

TOP CARDHOLDERS BY DOLLAR AMOUNT OF PURCHASING CARD TRANSACTIONS

July 1, 2007 through December 31, 2008

Top 10 Cardholders by Dollar Amount All Campuses July 1, 2007 through December 31, 2008

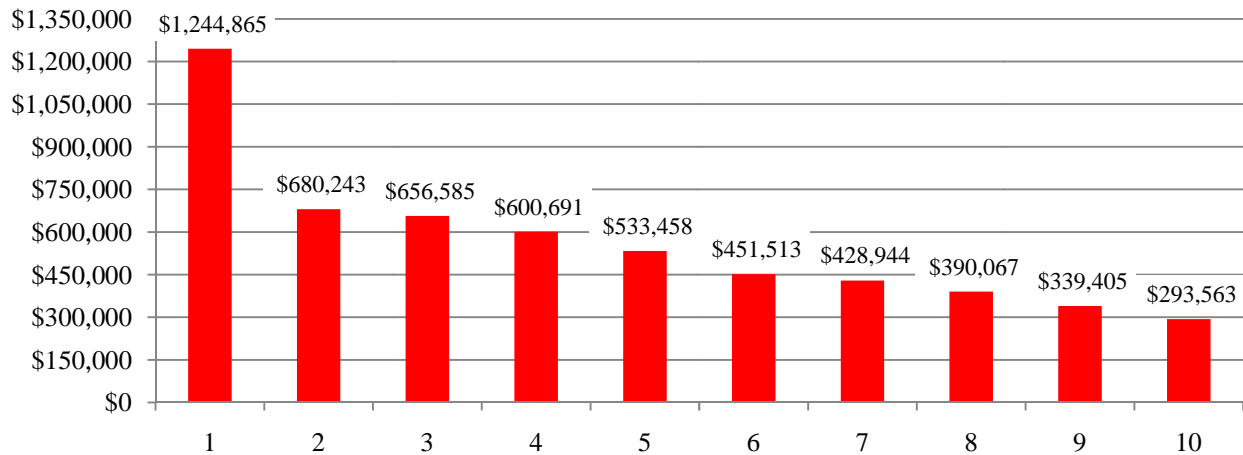


1 - UNL	Inventory Manager – Facilities Management & Planning
2 - UNMC	UNMC Bookstore
3 - UNO	Supply Control Clerk II – Facilities Management & Planning
4 - UNL	Electronics Material Specialist – Facilities Management & Planning
5 - UNL	Accounting Associate - Filley Hall Business Center
6 - UNMC	Senior Buyer - Procurement
7 - UNL	Clerical Assistant III - School of Biological Sciences
8 - UNMC	Laboratory Supply Assistant – Pharmacology/Experimental Neuroscience
9 - UNK	Supply Control Supervisor - Facilities Management & Planning
10 - UNL	Accounting Technician - Information Services

TOP CARDHOLDERS BY DOLLAR AMOUNT OF PURCHASING CARD TRANSACTIONS

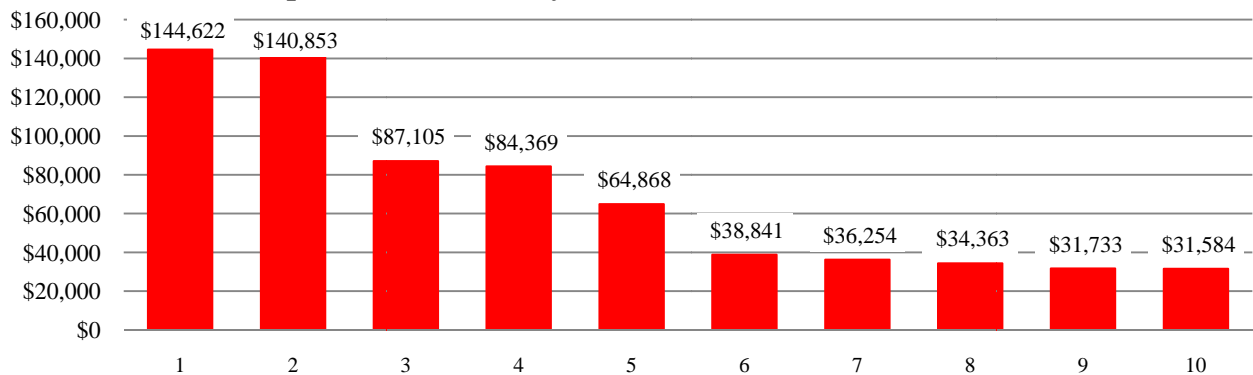
July 1, 2007 through December 31, 2008

Top 10 Cardholders by Dollar Amount - UNL



1	Inventory Manager – Facilities Management & Planning
2	Electronics Material Specialist – Facilities Management & Planning
3	Accounting Associate - Filley Hall Business Center
4	Clerical Assistant III - School of Biological Sciences
5	Accounting Technician – Information Services
6	Office Assistant - Biochemistry
7	Accounting Technician - Information Services
8	Accounting Clerk II - Office of University Communications
9	Assistant Production Manager - University Press
10	Accounting Associate - Panhandle Research & Extension Center

Top 10 Cardholders by Dollar Amount - UNL Event Card

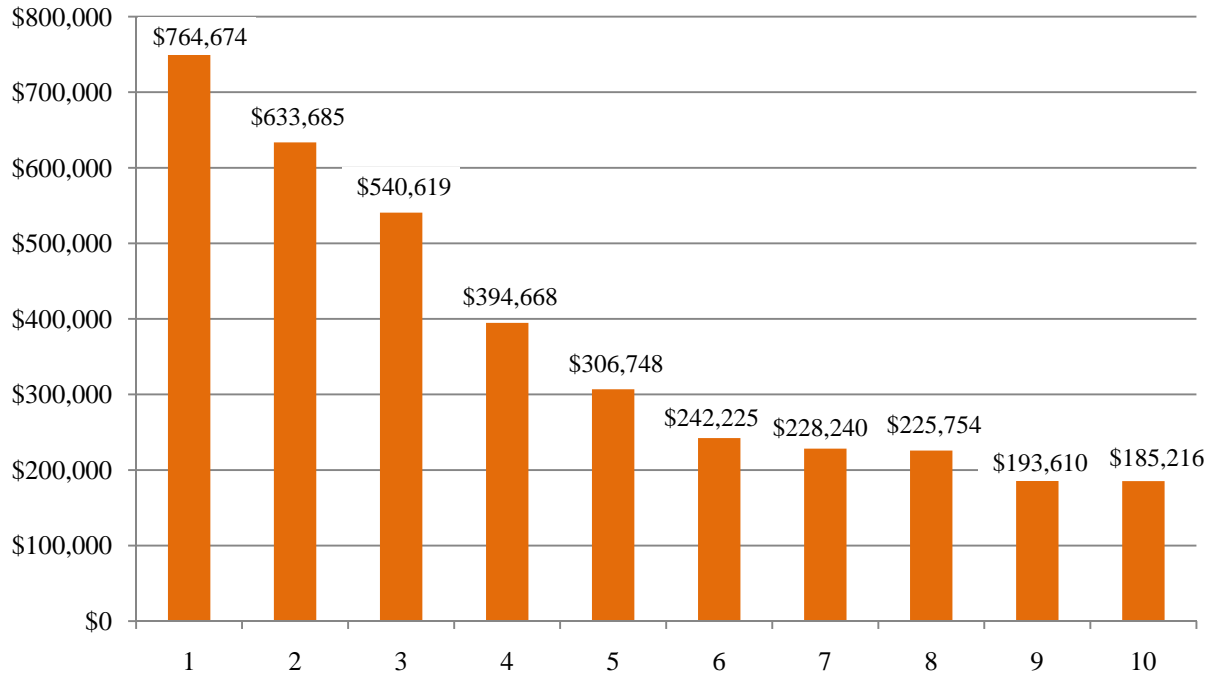


1	Director - Women's Basketball - Athletics
2	Director - Volleyball - Athletics
3	Director - Men's Basketball - Athletics
4	Accounting Clerk - Athletics
5	Assistant Coach - Women's Soccer - Athletics
6	Special Assignment - Athletics
7	Head Coach - Women's Golf - Athletics
8	Director of Study Abroad - International Affairs
9	Assistant Coach - Softball - Athletics
10	Assistant Coach - Soccer - Athletics

TOP CARDHOLDERS BY DOLLAR AMOUNT OF PURCHASING CARD TRANSACTIONS

July 1, 2007 through December 31, 2008

Top 10 Cardholders by Dollar Amount - UNMC

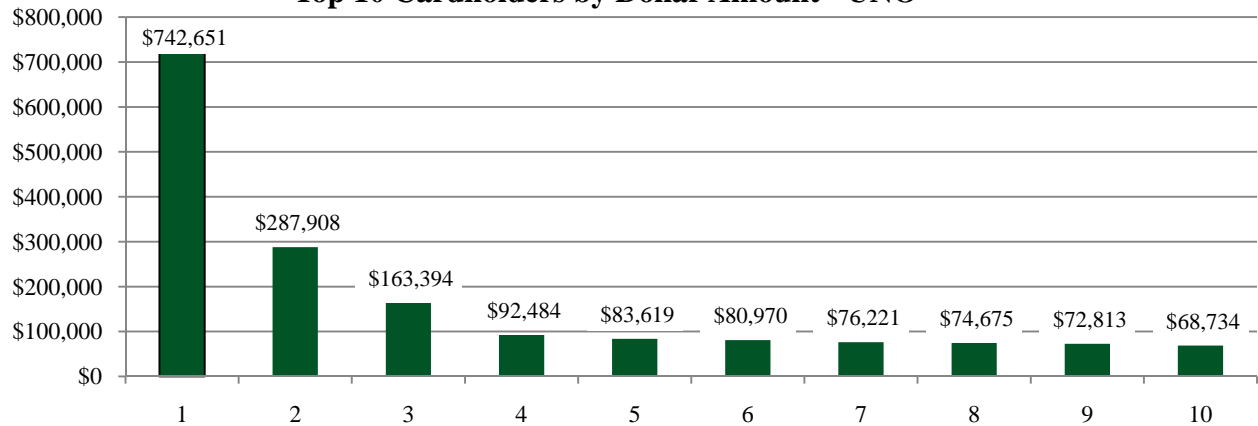


1	UNMC Bookstore
2	Senior Buyer - Procurement
3	Laboratory Supply Assistant - Pharmacology/Experimental Neuroscience
4	Office Associate - Genetics Cell Biology & Anatomy
5	Lead Bindery Associate - Printing Services
6	Administrator II - Ophthalmology & Visual Sciences
7	Office Associate - Obstetrics/Gynecology
8	Accounting Technician - Eppley Institute Administration
9	Administrator III - Family Medicine
10	Finance Manager - Comparative Medicine

TOP CARDHOLDERS BY DOLLAR AMOUNT OF PURCHASING CARD TRANSACTIONS

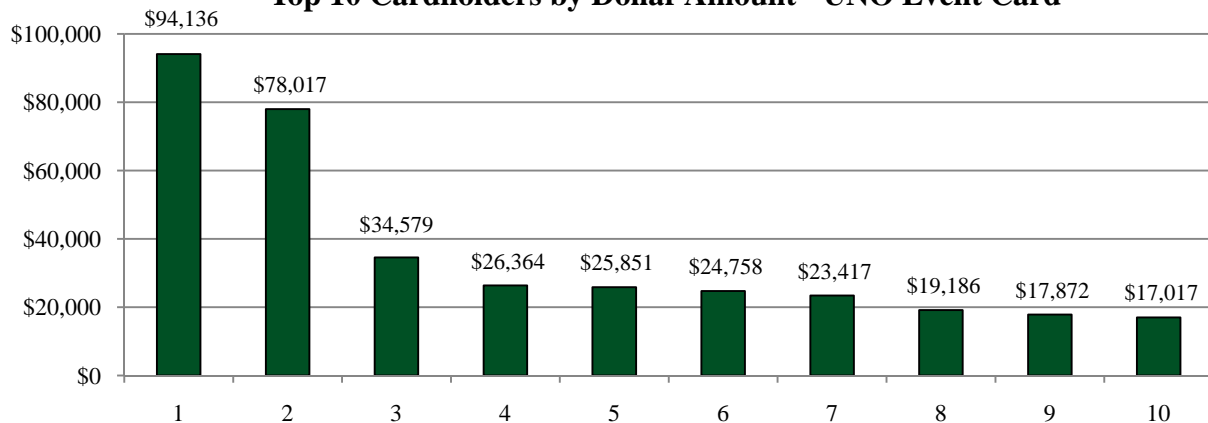
July 1, 2007 through December 31, 2008

Top 10 Cardholders by Dollar Amount - UNO



1	Supply Control Clerk II - Facilities Management & Planning
2	Business Manager - College of Education
3	Director - Campus Recreation
4	Custodial Supervisor – Milo Bail Student Center Business Operations
5	Supply Control Supervisor - Equipment Room
6	Business Manager - Business Office
7	Technical Coord. Multimedia Services - Information Technology Infrastructure
8	Assistant Dean - Nebraska Business Development Center
9	Managing Director - University Housing
10	Chairperson - Music

Top 10 Cardholders by Dollar Amount - UNO Event Card

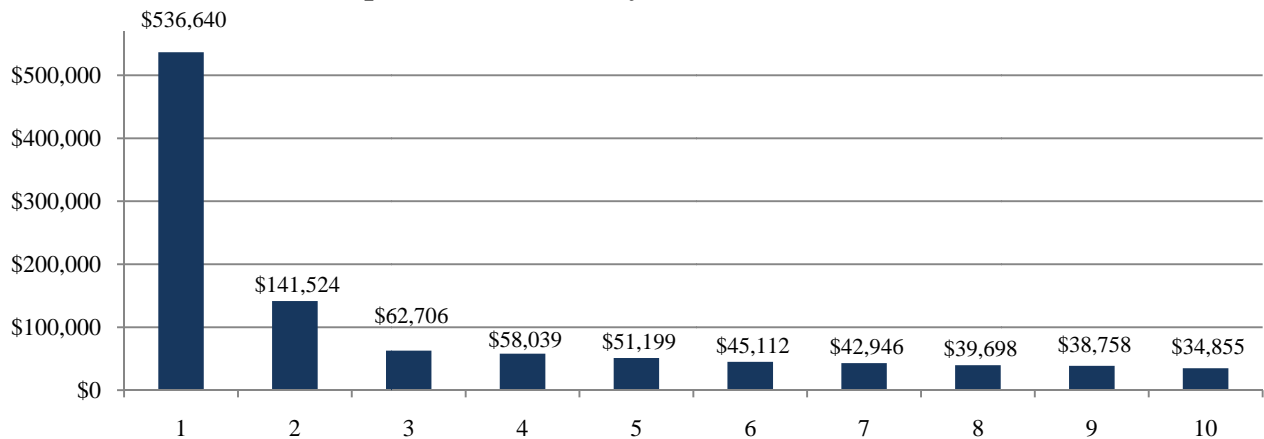


1	Supply Control Supervisor - Equipment Room
2	Head Coach - Football
3	Head Coach - Women's Soccer
4	Head Coach - Volleyball
5	Assistant Coach - Softball
6	Head Coach - Wrestling
7	Head Coach - Women's Golf
8	Head Coach - Men's Basketball
9	Head Coach - Softball
10	Assistant Athletic Trainer - Training Room

TOP CARDHOLDERS BY DOLLAR AMOUNT OF PURCHASING CARD TRANSACTIONS

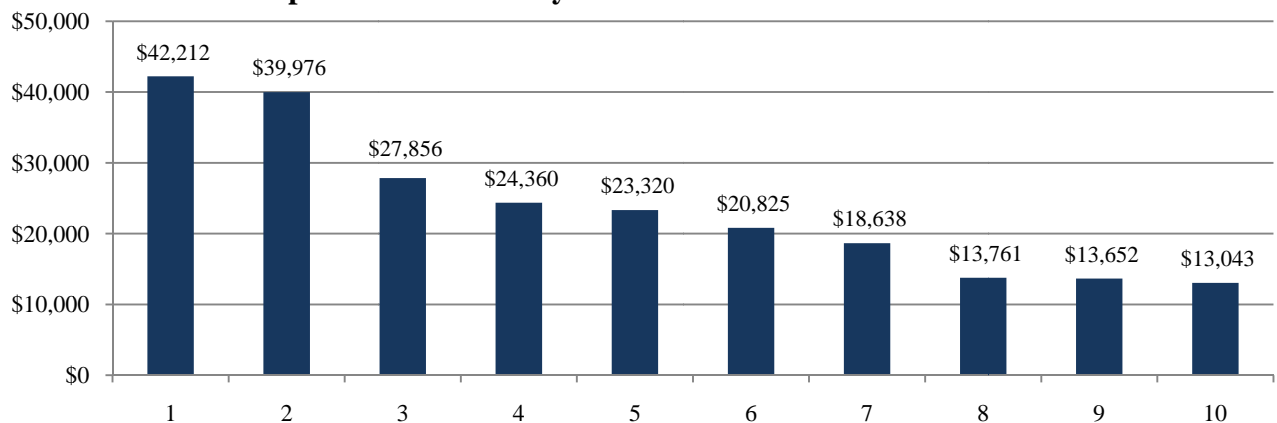
July 1, 2007 through December 31, 2008

Top 10 Cardholders by Dollar Amount - UNK



1	Supply Control Supervisor - Facilities Management & Planning
2	Supply Control Assistant - Facilities Management & Planning
3	Office Associate - Intercollegiate Athletics
4	Associate Professor - Art & Art History
5	Customer Support Services Manager - Information Technology Services
6	Director - Child Care Development Center
7	Custodial Supervisor - Facilities Revenue Bond Operations
8	Dean of the Library - Library
9	Office Associate - Physics & Physical Science
10	IT Specialist – College of Education – Center for Instruction Technology

Top 10 Cardholders by Dollar Amount - UNK Event Card



1	Head Coach - Football - Intercollegiate Athletics
2	Head Coach - Volleyball - Intercollegiate Athletics
3	Head Coach - Wrestling - Intercollegiate Athletics
4	Head Coach - Women's Basketball - Intercollegiate Athletics
5	Co-Head Coach - Men's Basketball - Intercollegiate Athletics
6	Head Coach - Tennis - Intercollegiate Athletics
7	Head Coach - Softball - Intercollegiate Athletics
8	Co-Head Coach - Track/Cross Country - Intercollegiate Athletics
9	Head Coach - Men's Golf - Intercollegiate Athletics
10	Co-Head Coach - Track/Cross Country - Intercollegiate Athletics

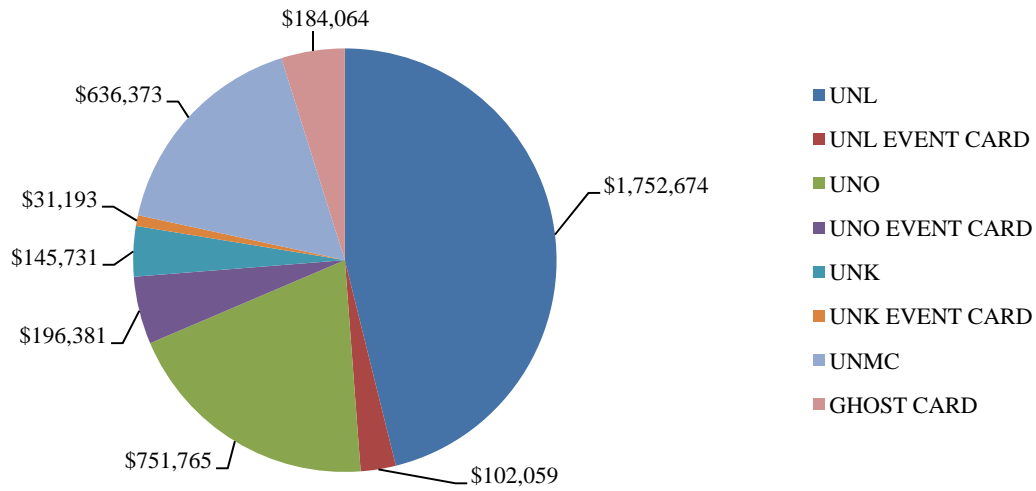
UNIVERSITY OF NEBRASKA PURCHASING CARD ATTESTATION REVIEW

DECLINED CARD ACTIVITY AND DECLINED REASONS

Exhibit E

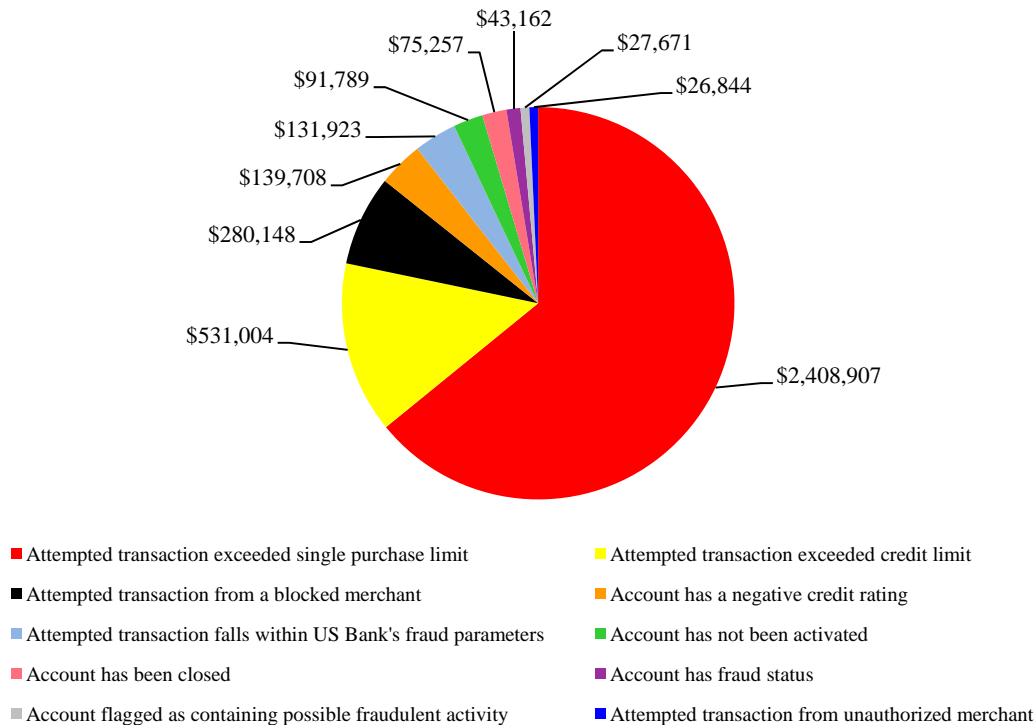
July 1, 2007 through December 31, 2008

Declined Activity by Card Type



Declined activities are transactions that have been declined due to the expiration of the card, purchase exceeded single purchase amount, purchase is from a blocked merchant or merchant group, invalid PIN entered when attempting a cash advance, purchase would exceed the monthly credit limit, suspended account status, closed account status, transaction falls within U.S. Bank's fraud parameters, account is flagged as potential fraud, account has not been activated, etc.

Top 10 Decline Reasons



UNIVERSITY OF NEBRASKA PURCHASING CARD ATTESTATION REVIEW

Exhibit F

DR. RODNEY MARKIN AIRLINE TICKETS

July 1, 2007 through December 31, 2008

Flight #	Airline Name	Service Class (1)	Departing Airport City	Destination City	Transaction Date	Travel Date	Transaction Amount	Passenger Name
1	Southwest Airlines	Coach	Omaha	Chicago	11/1/2007	11/10/2007	\$212.30	Markin, Rodney
1	Southwest Airlines	Coach	Chicago	Omaha	11/1/2007		\$0.00	Markin, Rodney
1 Total							\$212.30	
2	United Airlines	First	Omaha	Denver	1/2/2008	1/25/2008	\$1,155.50	Markin, Rodney
2	United Airlines	First	Denver	Los Angeles	1/2/2008	1/25/2008	\$0.00	Markin, Rodney
2	United Airlines	Coach	Los Angeles	Palm Springs	1/2/2008	1/25/2008	\$0.00	Markin, Rodney
2	United Airlines	First	Palm Springs	Denver	1/2/2008	1/30/2008	\$0.00	Markin, Rodney
2	United Airlines	First	Denver	Omaha	1/2/2008	1/30/2008	\$0.00	Markin, Rodney
2	United Airlines	First	Palm Springs	Denver	1/29/2008	1/29/2008	\$401.99	Markin, Rodney
2	United Airlines	First	Denver	Omaha	1/29/2008	1/29/2008	\$0.00	Markin, Rodney
2 Total							\$1,557.49	
3	Northwest Airlines Inc.	First	Omaha	Minneapolis	1/8/2008	2/23/2008	\$729.59	Markin, Rodney
3	Northwest Airlines Inc.	First	Minneapolis	Orlando	1/8/2008	2/23/2008	\$0.00	Markin, Rodney
3	Northwest Airlines Inc.	First	Orlando	Memphis	1/8/2008	2/27/2008	\$0.00	Markin, Rodney
3	Northwest Airlines Inc.	First	Memphis	Omaha	1/8/2008	2/27/2008	\$0.00	Markin, Rodney
3	Northwest Airlines Inc.	First	Orlando	Memphis	2/25/2008	2/26/2008	\$100.00	Markin, Rodney
3	Northwest Airlines Inc.	First	Memphis	Omaha	2/25/2008	2/26/2008	\$0.00	Markin, Rodney
3 Total							\$829.59	
4	United Airlines	First	Omaha	San Francisco	3/13/2008	4/12/2008	\$1,070.52	Markin, Rodney
4	United Airlines	First	San Francisco	Denver	3/13/2008	4/14/2008	\$0.00	Markin, Rodney
4	United Airlines	First	Denver	Omaha	3/13/2008	4/14/2008	\$0.00	Markin, Rodney
4 Total							\$1,070.52	

UNIVERSITY OF NEBRASKA PURCHASING CARD ATTESTATION REVIEW

Exhibit F

DR. RODNEY MARKIN AIRLINE TICKETS

July 1, 2007 through December 31, 2008

Flight #	Airline Name	Service Class (1)	Departing Airport City	Destination City	Transaction Date	Travel Date	Transaction Amount	Passenger Name
5	Continental Airlines	Coach	Omaha	Houston	4/10/2008	6/19/2008	\$370.00	Markin, Rodney
5	Continental Airlines	Coach	Houston	Omaha	4/10/2008	6/22/2008	\$0.00	Markin, Rodney
5	Midwest Airlines	Coach	Omaha	Washington DC	6/3/2008	6/17/2008	\$440.74	Markin, Rodney
5	Continental Airlines	Coach	Washington DC	Houston	6/3/2008	6/19/2008	\$874.49	Markin, Rodney
5	Continental Airlines	Coach	Houston	Omaha	6/3/2008	6/22/2008	\$0.00	Markin, Rodney
5	Continental Airlines	First	Washington DC	Houston	6/6/2008	6/19/2008	\$290.00	Markin, Rodney
5	Continental Airlines	Coach	Houston	Omaha	6/6/2008	6/22/2008	\$0.00	Markin, Rodney
5 Total							\$1,975.23	
6	Midwest Airlines	Coach	Omaha	Washington DC	4/22/2008	7/26/2008	\$343.27	Markin, Rodney
6	Midwest Airlines	Coach	Washington DC	Omaha	4/22/2008	7/29/2008	\$0.00	Markin, Rodney
6	Midwest Airlines	Coach	Omaha	Milwaukee	7/9/2008	7/25/2008	\$116.86	Markin, Rodney
6	Midwest Airlines	Coach	Milwaukee	Washington DC	7/9/2008	7/25/2008	\$0.00	Markin, Rodney
6	Midwest Airlines	Coach	Washington DC	Omaha	7/9/2008	7/29/2008	\$0.00	Markin, Rodney
6 Total							\$460.13	
7	United Airlines	First	Omaha	Chicago	8/19/2008	10/12/2008	\$15,285.92	Markin, Rodney
7	United Airlines	Business	Chicago	Beijing	8/19/2008	10/12/2008	\$0.00	Markin, Rodney
7	United Airlines	Unknown	Beijing	Shanghai	8/19/2008		\$0.00	Markin, Rodney
7	United Airlines	Business	Shanghai	Chicago	8/19/2008	10/23/2008	\$0.00	Markin, Rodney
7	United Airlines	First	Chicago	Omaha	8/19/2008	10/23/2008	\$0.00	Markin, Rodney
7 Total							\$15,285.92	
8	Southwest Airlines	Coach	Omaha	Chicago	10/30/2008	11/8/2008	\$246.50	Markin, Rodney
8	Southwest Airlines	Coach	Chicago	Omaha	10/30/2008		\$0.00	Markin, Rodney
8 Total							\$246.50	
9	Southwest Airlines	Coach	Omaha	Chicago	11/19/2008	12/2/2008	\$234.50	Markin, Rodney
9	Southwest Airlines	Coach	Chicago	Omaha	11/19/2008		\$0.00	Markin, Rodney
9 Total							\$234.50	
Grand Total							\$21,872.18	

(1) Southwest and Midwest Airlines have only one airfare class.

Highlighted cells are changes to the original ticket, at an additional cost. In excess of \$2,200 was incurred for changes on these tickets.

**MEN'S BASKETBALL ASSISTANT COACH
EXPENSE REIMBURSEMENT DOCUMENTS**

July 1, 2007 through December 31, 2008

FROM (MON) JUN 8 2009 15:27/ST. 15:26/No. 7500000694 P 2

**THE UNIVERSITY OF NEBRASKA
EMPLOYEE EXPENSE VOUCHER**
FOR TRAVEL, MISCELLANEOUS & MOVING REIMBURSEMENTS
401 Canfield Administration, Lincoln, NE 68588-0439

University Dept. Name: Athletics - MBB
Telephone No.: 472-2265
E-Mail: danwar@huskers.com
Personnel Number: 91961
Reason For Trip: Recruiting (started recruiting morning of 7/8; staying with mom)

SAP Document Number: 44010707
Motor Vehicle
Circle Type Used: Rental
State
Personal

P Full Name of Claimant (Employee): David Anwar
A Building & Room Number: 106 Sports Center
Y Campus or Station: Campus Zip
E City 0611

List expenses by each day. Attach receipts for all expenses except meals, taxis, tolls, telephone, and miscellaneous items under \$5.00. Itemize all miscellaneous expenses. Be sure to enter departure and arrival times.

Date	Local Time	Place List City & State	Meals \$ Amt	Lodging \$ Amt	Motor Vehicle		Miscellaneous		Taxi etc. \$ Amt	\$ TOTAL
					Miles	\$ Amt	Description	\$ Amt		
7/8	Dep. 9:30p	Philadelphia, PA					coaches pkt	200.00		
	Arr.	Louisville, KY	63.52			0.00	admission	10.00	3.00	276.52
7/9	Dep.			159.87			admission/pkt	150.00		
	Arr.		48.12			0.00	parking	5.00		362.99
7/9	Dep.						fuel	40.00		
	Arr.		47.69			0.00				87.69
7/10	Dep. 5:30a	Louisville, KY					car rental	105.01		
	Arr. 12:00p	Miami, FL	59.84	121.54		0.00			5.50	291.89
7/10	Dep.	Miami, FL								
	Arr. 5:00p	West Palm Beach, FL				0.00				0.00
7/11	Dep. 5:00a	West Palm Beach, FL					car rental	109.45		
	Arr. 9:00a	Tallahassee, FL	43.87	116.24		0.00	fuel	14.77		284.33
7/11	Dep.						fuel	10.00		
	Arr.					0.00	parking	2.00		12.00
	Dep.									
	Arr.					0.00				0.00
TOTALS			263.04	397.65	0.00	0.00		646.23	8.50	1,315.42

I claim reimbursement from the State of Nebraska for the above expenses incurred by me in the line of duty and declare that the above statement of them is a true account of such expenses for which payment has not been made heretofore by the State of Nebraska.

APPROVED
JB 7/24/07
REC'D JUL 23

Signature of Claimant: _____ Date: _____ Signature of Dean, Director or Chair: _____

NOTE AREA	Cost Object	G/L Account	Amount
Event Tracking Code	2377011202	546110	643.99
		546170	416.19
		546500	732.00
		546800	858.00

Page 1 of 2
*Need to reimburse Coach Anwar for out of pocket travel expenses.

Updated by Beth Benson
7/17/2007

**MEN'S BASKETBALL ASSISTANT COACH
EXPENSE REIMBURSEMENT DOCUMENTS**

July 1, 2007 through December 31, 2008

FROM: THE UNIVERSITY OF NEBRASKA
EMPLOYEE EXPENSE VOUCHER
FOR TRAVEL, MISCELLANEOUS & MOVING REIMBURSEMENTS
401 Canfield Administration, Lincoln, NE 68588-0439

University Dept. Name: Athletics - MBB
Telephone No.: 472-2265
E-Mail: danwar@huskers.com
Personnel Number: 91961
Reason For Trip: Recruiting

SAP Document Number:
Motor Vehicle
Circle Type Used: Rental
State
Personal

PAYEE Full Name of Claimant (Employee): David Anwar
Building & Room Number: 106 Sports Center
Campus or Station: City 0611 Campus Zip

List expenses by each day. Attach receipts for all expenses except meals, taxes, tolls, telephone, and miscellaneous items under \$5.00. Itemize all miscellaneous expenses. Be sure to enter departure and arrival times.

Date	Local Time	Place List City & State	Meals \$ Amt	Lodging \$ Amt	Motor Vehicle Miles \$ Amt	Miscellaneous Description \$ Amt	Taxi etc. \$ Amt	\$ TOTAL
7/12	Dep. 5:30a	Tallahassee, FL		128.82		car rental 84.45		
	Arr. 9:00a	Augusta, GA	38.56		0.00	recruiting guide 275.00		526.83
7/12	Dep.					fuel 40.00		
	Arr.				0.00			40.00
7/13	Dep.			117.52		admission 30.00		
	Arr.		37.98		0.00			185.50
7/14	Dep. 9:00p	Augusta, GA				admission 20.00		
	Arr. 11:30p	Omaha, NE	38.16		0.00	car rental 311.58		369.74
7/14	Dep.					fuel 47.65		
	Arr.				0.00	fuel 22.88		70.53
7/14	Dep.					parking 31.50		
	Arr.				0.00			31.50
7/15	Dep. 6:00a	Omaha, NE				fuel 72.21		
	Arr.	Yankton, SD	38.45		0.00			110.66
7/15	Dep.	Yankton, SD						
	Arr. 10:00p	Omaha, NE			0.00			0.00
TOTALS			153.15	246.34	0.00	935.27	0.00	1,334.76

I claim reimbursement from the State of Nebraska for the above expenses incurred by me in the line of duty and declare that the above statement of them is a true account of such expenses for which payment has not been made heretofore by the State of Nebraska.

APPROVED

Signature of Claimant: _____ Date: _____ Signature of Dean, Director or Chair: _____

NOTE AREA	Cost Object	G/L Account	Amount
Event Tracking Code	2377011202		

Page 2 of 2
*Need to reimburse Coach Anwar for out of pocket travel expenses.

Updated by Beth Benson
7/17/2007


C:\Documents and Settings\kbabcock2\My Documents\Expense Voucher - Employee (1-2006)

Note: 211.50 = \$643.99 Total amount reimbursed for lodging.

MEN'S BASKETBALL ASSISTANT COACH EXPENSE REIMBURSEMENT DOCUMENTS

July 1, 2007 through December 31, 2008

FROM (MON) JUN 8 2008 18:43/ST. 18:39/No. 7500000696 P 5

Hampton 3030 WASHINGTON ROAD
AUGUSTA, GA 30907
TELEPHONE 706-737-1122 FAX 706-738-9988 official sponsor U.S. Olympic Team 

name address room number arrival date departure date
ANWAR, DAVID 165/KXTY
374 E GOWEN AVE 07/12/07 10:43PM
PHILADELPHIA, PA 19119 07/13/07
US adult/child room rate
1/0 \$114.00

If the debit/credit card you are using for check-in is attached to a bank or checking account, a hold will be placed on the account for the full anticipated dollar amount to be owed to the hotel, including estimated incidental, through your date of check-out and such funds will not be released for 72 business hours from the date of check-out or longer at the discretion of your financial institution.

RATE PLAN L-CON
HH# 853444439 SILVER
AL# US #30006848044
BONUS AL CAR

Confirmation: 81126442
07/13/07 PAGE 1

Rates subject to applicable sales, occupancy, or other taxes. Please do not leave any money or items of value unattended in your room. A safety deposit box is available for you in the lobby. I agree that my liability for this bill is not waived and agree to be held personally liable in the event that the indicated person, company or association fails to pay for any part of the full amount of these charges. I have requested weekday delivery of USA TODAY. If refused, a credit of \$7.75 will be applied to my account. In the event of an emergency, I or someone in my party, require special evacuation due to a physical disability. Please indicate by checking here: ☐

signature













date	reference	description	amount
07/12/07	684485	GUEST ROOM	\$114.00
07/12/07	684485	STATE TAX	\$7.98
07/12/07	684485	OCCUPANCY TAX	\$6.84
WILL BE SETTLED TO US *7848			\$128.82
EFFECTIVE BALANCE OF			\$0.00

This card number *7848 is a University ghost card account.

As a result, the \$128.82 was paid by University on a purchasing card and as an expense reimbursement; thereby creating a double payment.

Hit the road this weekend and take time out for you! Visit family, friends and just take time to play. Visit hamptoninn.com or call 1-800-HAMPTON.
for reservations call 1.800.hampton or visit us online at www.hampton.com

account no.	date of charge	folio/check no.
card member name	authorization 272153	initial
establishment no. and location	purchases & services	
	taxes	
	tips & misc.	
signature of card member X	total amount	0.00

The Hilton family            

UNIVERSITY OF NEBRASKA PURCHASING CARD ATTESTATION REVIEW
FIRST CLASS OR BUSINESS CLASS AIRLINE TICKETS
 July 1, 2007 through December 31, 2008

Exhibit H

Passenger	Campus	Destination	Date	Amount	
Markin, Rodney	UNMC	Omaha to Chicago to Beijing to Shanghai and return	10/12/08 thru 10/23/08	\$ 15,285.92	
Perez, Lance	UNL	Omaha to Chicago to Beijing to Xi An and return	3/19/08 thru 3/31/08	\$ 12,067.21	
Maurer, Harold Dr	UNMC	Omaha to Detroit to Tokyo to Beijing to Shanghai and return	8/6/08 thru 8/15/08	\$ 11,886.46	
Umstadter, Donald	UNL	Lincoln to Chicago to Beijing to Chicago to Washington DC to Denver	4/14/08 thru 4/21/08	\$ 11,674.16	
Avolio, Bruce	UNL	Omaha to Chicago to Singapore and return	10/20/08 thru 10/25/08	\$ 10,211.21	
Vose, Julie	UNMC	Chicago to Frankfurt to Zurich to Lugano to Milan and return	6/2/08 thru 6/11/08	\$ 9,163.25	
Armitage, James O Dr	UMMC	Omaha to Chicago to Paris and return	2/2/09 thru 2/6/09	\$ 9,008.36	
Owens, John	UNL	Omaha to Chicago to Shanghai and return	5/17/08 thru 5/25/08	\$ 8,889.39	
MacLennan, Kenneth A	UNMC *	Leeds to London to Miami to Guatemala and return	2/8/08 thru 2/17/08	\$ 8,221.22	
Intragumtornchai, Tan	UNMC *	Bangkok to Tokyo to LA to Denver to Omaha and return	9/7/08 thru 9/13/08	\$ 7,507.90	
Vose, Julie	UNMC	Omaha to Chicago to Tokyo to Bangkok and return	10/19/08 thru 10/23/08	\$ 7,404.86	
Velander, William	UNL	Omaha to Atlanta to Buenos Aires and return	4/5/08 thru 4/12/08	\$ 7,329.30	
Larsen, Gustavo	UNL	Omaha to Dallas to Buenos Aires and return	12/09/07 thru 12/15/07	\$ 7,328.70	
Velander, William	UNL	Omaha to Chicago to Buenos Aires and return	7/12/08 thru 7/20/08	\$ 6,971.30	
Rosenquist, Thomas H	UNMC	Omaha to Denver to San Francisco to Seoul to Shanghai to Beijing and return	8/31/07 thru 9/11/07	\$ 6,684.79	
Ghielmini, Michelle	UNMC *	Lugano Switzerland to Zurich to LA to Honolulu and return	6/21/09 thru 6/27/09	\$ 6,356.98	
Velander, William	UNL	Lincoln to Chicago to Washington DC to Rio De Janerio and return	11/9/07 thru 11/16/07	\$ 6,110.50	
Lawton, William	UNMC	Omaha to Chicago to Frankfurt to Cape Town South Africa	4/5/08 thru 4/6/08	\$ 5,489.42	
Rush, Eric	UNMC	Omaha to Chicago to Frankfurt to Cape Town South Africa	4/5/08 thru 4/6/08	\$ 5,489.42	
MacLennan, Kenneth	UNMC *	Leeds to Amsterdam to Sao Paulo and return	2/7/09 thru 2/15/09	\$ 5,292.92	
Saraf, Ravi	UNL	Omaha to Chicago to Delhi and return	12/22/08 thru 1/7/09	\$ 4,812.73	
Maurer, Harold Dr	UNMC	Omaha to Memphis to Tampa to Newark to Berlin and return	9/27/08 thru 10/11/08	\$ 4,751.03	
Saraf, Ravi	UNL	Omaha to Chicago to Delhi and return	5/28/08 thru 6/30/08	\$ 4,680.50	
Vennerstrom, Jonathan	UNMC	Chicago to Amsterdam to Bombay and return	1/26/08 thru 1/31/08	\$ 4,328.00	
Armitage, James O Dr	UNMC	Omaha to Chicago to London and return	4/25/09 thru 5/2/09	\$ 4,192.43	
Rosenquist, Thomas H	UNMC	Newark to Madrid and return	4/18/08 thru 4/28/08	\$ 4,063.47	
Weisenburger, Dennis	UNMC	Washington DC to Sao Paulo to Washington DC to Chicago to Omaha	2/5/09 thru 2/14/09	\$ 3,884.80	
Nathwani, Bharat	UNMC *	LA to Washington DC to Sao Paulo and return	2/5/09 thru 2/14/09	\$ 3,599.30	
Rosenquist, Thomas	UNMC	Omaha to Chicago to Munich to Milan and return	10/20/08 thru 10/30/08	\$ 3,425.76	
Vennerstrom, Jonathan	UNMC	Omaha to Chicago to Copenhagen to Zurich and return	4/8/08 thru 4/13/08	\$ 3,397.00	
Fox, Jerald L	UNK	Denver to Frankfurt to Amsterdam and return	10/18/08 thru 10/25/08	\$ 3,216.92	
Fox, Jerald L	UNK	Denver to Amsterdam and return	3/24/08 thru 3/31/08	\$ 2,929.15	
Fox, Jerald L	UNK	Kearney to Denver to Chicago to Frankfurt to Amsterdam and return	9/12/07 thru 9/19/07	\$ 2,758.34	
Anderson, James	UNMC	Omaha to Newark to Geneva Switzerland and return	3/11/08 thru 3/16/08	\$ 2,737.67	

UNIVERSITY OF NEBRASKA PURCHASING CARD ATTESTATION REVIEW
FIRST CLASS OR BUSINESS CLASS AIRLINE TICKETS
 July 1, 2007 through December 31, 2008

Exhibit H

Passenger	Campus	Destination	Date	Amount	
Umstadter, Donald	UNL	Denver to Chicago to Copenhagen to Chicago to Lincoln	4/23/08 thru 4/27/08	\$ 2,542.02	
Stevens, Rick Brian	UNMC	Omaha to Memphis to New Orleans to Memphis to San Diego to LA and return	5/20/08 thru 5/23/08	\$ 2,193.40	
Mkandawire, Nyambe Li	UNL *	Lusaka to Johannesburg to Atlanta to Omaha	8/13/2008 & 8/14/08	\$ 2,185.79	
Wilson, David E	UNL	Omaha to Chicago to Beijing to Xi An and return	3/19/08 thru 3/31/08	\$ 2,162.21	
Buss, Paulette Dvee	UNL	Omaha to Chicago to Beijing to Xi An and return	3/20/08 thru 3/26/08	\$ 2,162.21	
Maurer, Harold Dr	UNMC	Omaha to Denver to San Francisco to Kona and return	8/23/08 thru 8/30/08	\$ 2,111.84	
Papuchis, John Charle	UNL	Omaha to Dallas to Shreveport to Dallas to Washington DC	12/1/08 thru 12/4/08	\$ 2,017.00	
Perez, Lance	UNL	Omaha to Atlanta to Caracas and return	2/23/08 thru 2/27/08	\$ 1,957.69	
Pelini, Carl	UNL	Austin to Memphis to Detroit to Lincoln	1/31/2008 & 2/1/08	\$ 1,740.78	
Hussain, Shahid	UNMC	Omaha to Minneapolis to Honolulu and return	4/17/09 thru 4/24/09	\$ 1,585.34	
Stevens, Rick Brian	UNMC	Omaha to Minneapolis to Toronto and return	5/30/08 thru 6/5/08	\$ 1,473.08	
Stevens, Rick Brian	UNMC	Omaha to Minneapolis to Honolulu and return	11/14/07 thru 11/19/07	\$ 1,461.80	
Weisenburger, Dennis	UNMC	Omaha to Denver to LA to Guatemala City and return	2/9/08 thru 2/22/08	\$ 1,420.30	
Black, Paul	UNL	Albany to Chicago to Lincoln and return	4/11/08 thru 4/16/08	\$ 1,415.01	
Dirusso, Concetta	UNL	Albany to Chicago to Lincoln and return	4/11/08 thru 4/16/08	\$ 1,415.01	
Sanders, Marvin	UNL	LA to Denver to Omaha and return	5/16/08 thru 5/18/08	\$ 1,392.49	
Thompson, Arthur	UNL *	Seattle to Washington DC and return	10/20/08 thru 10/21/08	\$ 1,369.00	
Anwar, David	UNL	Kansas City to Atlanta to Durham and return	3/15/08 thru 3/16/08	\$ 1,352.00	
Burnham, Blaine W	UNO	Omaha to Denver to Albuquerque to Washington DC and return	10/31/07 thru 11/2/07	\$ 1,235.61	
Nathwani, Bharat Dr	UNMC *	LA to Guatemala City and return	2/9/08 thru 2/22/08	\$ 1,215.30	
Ram, Brenda	UNMC	Omaha to Denver to Kauai Island to Honolulu to Kona and return	3/3/09 thru 3/8/09	\$ 1,214.50	
Diebold, Jacques	UNMC *	Mexico City to Guatemala City to New York	2/9/08 thru 2/22/08	\$ 1,161.01	
Markin, Rodney	UNMC	Omaha to Denver to LA to Palm Springs and return	1/25/08 thru 1/30/08	\$ 1,155.50	
Chandra, Namas	UNL	Omaha to Detroit to Toronto to Fredericton and return	2/16/08 thru 2/20/08	\$ 1,102.34	
Markin, Rodney	UNMC	Omaha to San Francisco and return	4/12/08 thru 4/14/08	\$ 1,070.52	
Dubbeldam, Willeminka	UNL *	New York to Minneapolis to Lincoln and return	10/5/07 thru 10/6/07	\$ 969.35	
Rosen, Steven	UNMC *	Chicago to Omaha and return	10/21/07 thru 10/22/07	\$ 941.29	
Cowan, Kenneth H	UNMC	Omaha to Chicago to Washington DC and return	9/16/07 thru 9/18/07	\$ 895.10	
Papuchis, John Charle	UNL	Shreveport to Houston to Omaha	5/2/2008	\$ 889.50	
Wilson, Brent	UNL	Denver to Boston to Chicago to Lincoln	11/25/07 thru 11/28/07	\$ 875.61	
Revelle, Rhonda	UNL	Omaha to Dallas and return	7/8/08 thru 7/9/08	\$ 873.61	
Sanders, Marvin	UNL	LA to Honolulu to Chicago to Omaha	5/21/08 thru 5/24/08	\$ 865.01	
Stevens, Rick Brian	UNMC	Omaha to Memphis to Greensboro and return	10/30/07 thru 10/31/07	\$ 840.91	
Williams, Yahshua	UNL *	Dallas to Omaha and return	9/27/08 thru 9/28/08	\$ 826.58	

UNIVERSITY OF NEBRASKA PURCHASING CARD ATTESTATION REVIEW
FIRST CLASS OR BUSINESS CLASS AIRLINE TICKETS
 July 1, 2007 through December 31, 2008

Exhibit H

Passenger	Campus	Destination	Date	Amount	
Winger, Debra	UNL *	Omaha to Cincinnati to New York	2/11/2008	\$ 792.50	
Papuchis, John Charle	UNL	Omaha to Dallas and return	5/11/08 thru 5/16/08	\$ 772.84	
Dlagnev, Tervel	UNK *	Eugene to Phoenix to Omaha	11/20/2007	\$ 749.80	
Bauer, Mark	UNL	Omaha to Denver to Portland to Eugene and return	11/18/07 thru 11/20/07	\$ 747.00	
Markin, Rodney	UNMC	Omaha to Minneapolis to Orlando and return	2/23/08 thru 2/27/08	\$ 729.59	
Weatherholt, Mary	UNL *	Omaha to Dallas to Midland/Odessa and return	10/9/08 thru 10/12/08	\$ 711.51	
Godfrey, Maurice	UNMC	Omaha to Dallas to San Diego and return	10/22/07 thru 10/28/07	\$ 706.60	
Weygandt, Shade	UNL *	Dallas to Omaha and return	9/25/08 thru 9/28/08	\$ 679.69	
Cave, Ronald	UNL *	Miami to Belize City and return	5/28/08 thru 6/9/08	\$ 638.13	
Cui, Liao	UNMC *	Honolulu to Dallas to Omaha	9/19/2007 & 9/20/07	\$ 617.69	
Benford, Tony	UNL	Dallas to Louisville	7/9/2007	\$ 532.90	
Thompson, Brenda	UNMC	Omaha to Atlanta to Jacksonville and return	4/10/08 thru 4/11/08	\$ 505.50	
Simpson, Patrick	UNMC	Omaha to Atlanta to Jacksonville and return	4/10/08 thru 4/11/08	\$ 505.50	
Abresch, Chad J	UNMC	Omaha to Atlanta to Jacksonville and return	4/10/08 thru 4/11/08	\$ 505.50	
Goosen, Brittany	UNL *	Dallas to Omaha	3/3/2008	\$ 463.70	
Jones, Marcel	UNL *	Jacksonville to Atlanta to Phoenix	1/2/2009	\$ 460.00	
Allen, David H	UNL	Omaha to Cincinnati to Baltimore and return	1/4/09 thru 1/6/09	\$ 454.49	
Chambers, Ward Mr	UNMC	Omaha to Houston to Managua and return	3/15/08 thru 3/19/08	\$ 406.60	
Markin, Rodney	UNMC	Palm Springs to Denver to Omaha	1/29/2008	\$ 401.99	**
Saraf, Ravi	UNL	Omaha to Chicago to Delhi and return	12/19/08 thru 1/7/09	\$ 340.00	**
Brown, Ron	UNL	San Diego to Salt Lake City to San Antonio	9/16/2008	\$ 325.00	
Cowan, Kenneth H	UNMC	Omaha to Denver to San Antonio and return	12/10/08 thru 12/12/08	\$ 301.51	
Schottelkorb, April	UNO *	Dallas to Omaha and return	3/24/08 thru 3/26/08	\$ 298.34	
Markin, Rodney	UNMC	Washington DC to Houston to Omaha	6/19/08 thru 6/22/08	\$ 290.00	
Manderscheid, David C	UNL	Chicago to Lincoln	6/29/2008	\$ 240.24	
Vose, Julie	UNMC	Omaha to Denver to Kauai Island to Honolulu to Kona and return	2/28/09/ thru 3/8/09	\$ 196.50	**
Velander, William	UNL	Omaha to Chicago to Buenos Aires and return	7/15/08 thru 7/20/08	\$ 135.00	**
Markin, Rodney	UNMC	Orlando to Memphis	2/26/2008	\$ 100.00	**
Benford, Tony	UNL	Dallas to Indianapolis	7/8/2007	\$ 99.75	
TOTAL		97 transactions listed less 5 flight changes = 92 first class flights		\$ 282,946.95	

* Transaction paid by Campus; however, this individual was not a University Employee.

** These appear to be changes made to existing flights and were not included as part of the number of flights which had first class legs.



UNIVERSITY OF NEBRASKA PURCHASING CARD ATTESTATION REVIEW **Exhibit I****COLLEGE OF ENGINEERING
FORMER BUSINESS MANAGER'S PURCHASES**

July 1, 2007 through December 31, 2008

Date	Vendor	Amount	Description
6/30/2008	Office Interiors & Des	\$ 1,107	A \$932 desk with shipping costs of \$176. When the desk was delivered to the department no one knew why the desk was purchased or who the desk was for.
7/16/2008	AMP	\$ 558	Two bamboo screens for \$518, including \$40 in shipping costs. APA observed the screens against a wall in a room located in Othmer Hall.
9/11/2007	AT&T	\$ 251	College of Engineering Former Business Manager's cell phone bill. The amount paid included a past due amount of \$131.
6/25/2008	Herrington Catalog	\$ 211	Bluetooth headset and power pods with surge protection for \$190, including \$21 in sales tax.
7/17/2008	AMP	\$ 210	One Shinto bamboo console table for \$193 plus \$17 in shipping costs for College of Engineering Former Business Manager's office.
7/24/2008	AMP	\$ 194	One wood table with a metal tray for \$179 plus \$15 in shipping costs for College of Engineering Former Business Manager's office.
1/15/2008	AT&T	\$ 157	College of Engineering Former Business Manager's cell phone bill. The amount paid on the purchasing card included a past due amount of \$76.13 and a late charge of \$1.12.
5/2/2008	AT&T	\$ 154	College of Engineering Former Business Manager's cell phone bill. On the bill ending 3/28/08 there was a past due balance of \$73.88 on the bill resulting in a late charge of \$1.09. On the bill ending 2/28/08 there was a past due balance of \$77.09 resulting in a late fee of \$1.13.
7/10/2008	AT&T	\$ 153	College of Engineering Former Business Manager's cell phone bill. The APA did not test this transaction.
7/24/2007	AT&T	\$ 130	Office cell phone for College of Engineering Former Business Manager. The bill was made up of the cell phone for \$50 and a case and Bluetooth bundle for \$80.
11/7/2007	AT&T	\$ 117	College of Engineering Former Business Manager's cell phone bill, including monthly service charge (\$60), other charges (\$49), and government fees & taxes (\$8). The bill was due on 10/23/07, so there would be a late charge on the next billing document.
11/30/2007	Lied Conference Gifts	\$ 116	A tree wall hanging purchased from the Lied Lodge in Nebraska City for College of Engineering Former Business Manager's office. The APA observed the wall hanging in a filing cabinet room. An email indicates College of Engineering Former Business Manager was to reimburse the department for the purchase. The email also noted the cardholder knew the purchase should not have been made on the Purchasing Card but did so under the instruction of Jeff Wiese in order to make College of Engineering Former Business Manager happy. See next page for a copy of the email.
6/12/2008	AT&T	\$ 77	College of Engineering Former Business Manager's cell phone bill from 4/29/08 thru 5/28/08.
12/12/2007	AT&T	\$ 75	College of Engineering Former Business Manager's cell phone bill, including \$2 in late charges. There was \$117 that was past due, but was not included in this charge.
7/31/2008	Herrington Catalog	\$ 50	A charging lamp for electronics was included on the order with the bluetooth headset and power pods but was backordered. The APA observed the item in a storage closet. The styrofoam packing was taped shut and appears the item has never been opened or used.
		\$ 3,560	

**COLLEGE OF ENGINEERING
FORMER BUSINESS MANAGER'S PURCHASES**

July 1, 2007 through December 31, 2008

 **June Snyder/AniSci/IANR/UNEBR**
12/08/2008 08:36 AM
To: Terri E Murray/eng/UNL/UNEBR@University of Nebraska
cc
bcc
Subject: Re: Question for the Auditors 

History:  This message has been forwarded.

Yes, it was of some Pine trees and its metal! I think it had three on it. She was going to pay the department back I believe but you would need to ask Jeff. I know its was a mess and should not have gone on the P-Card but I was told to do it to make her happy by Jeff at that time. I made it very clear that if it came back on me they both would be responsible for the purchase.

I can't remember what was done but I do believe she was to pay the department back for it! I would check the same account it was put on and see if there is a credit for that amount around the same time or the month after that.



June Snyder
ABE Business Center (Animal Science, Entomology, Vet & Biomed)
C206k AnS
Lincoln NE 68583-0908
Phone: 402-472-3537
Fax 402-472-6362

June Snyder/AniSci/IANR/UNEBR
jsnyder8@unl.edu

Terri E Murray Good Morning! Lauren Madsen, one of our intern... 12/08/2008 08:10:53 AM

From: Terri E Murray/eng/UNL/UNEBR
To: June Snyder/AniSci/IANR/UNEBR
Date: 12/08/2008 08:10 AM
Subject: Question for the Auditors

Good Morning!

Lauren Madsen, one of our internal auditors is here checking on some physical assets that were ordered. She had a question about the "Wall Hanging" that was purchased on your P-card for  I believe that  bought it from Nebraska City when they went there for the Fall Faculty Retreat. Anyway, can you describe the wall hanging so Lauren knows what she is looking for? Thank you for your help!

Have a good day,

Terri E. Murray
University of Nebraska - Lincoln
College of Engineering - Business & Finance
820 N 16th ST - 213 Othmer Hall
P.O. Box 880642
Lincoln, NE 68588-0642

Phone: 402.472.5259

the College of Engineering
former business manager

UNIVERSITY OF NEBRASKA PURCHASING CARD ATTESTATION REVIEW
EXAMPLE OF AFFIDAVIT SUPPORTING CASH ADVANCE EXPENSES
July 1, 2007 through December 31, 2008

Exhibit J

AFFIDAVIT

I, [REDACTED], hereby certify that the following expenses were incurred by me on behalf of the University of Nebraska at Omaha. I do not have an original receipt therefore (check applicable box below):

- ☐ I have enclosed documentation (i.e., a copy of a cancelled check – both front and back, a copy of an original receipt, a credit card receipt) for the following claimed expenses.
- ☐ I will provide within 30 days documentation (i.e., a copy of a cancelled check – both front and back, a copy of an original receipt, a credit card receipt) for the following claimed expenses.
- ☒ I submit the following reason why I cannot provide the original receipt or documentation thereof:

Lost the gas station receipt

Concession Stand NO receipts available

<u>DATE</u>	<u>LOCATION</u>	<u>DESCRIPTION</u>	<u>AMOUNT</u>
9-20-08	Lincoln	Shell Gas Station Stopped For Food/snacks	76.18 ✓
9-21-08	Lincoln	Concession Stand Lunch	100.00 ✓

SIGNED [REDACTED]

DATED 9/30/08

UNIVERSITY OF NEBRASKA PURCHASING CARD ATTESTATION REVIEW **Exhibit K**
TRANSACTIONS ON A TERMINATED EMPLOYEE'S CARD
July 1, 2007 through December 31, 2008

Campus	Date	Amount	Merchant Name
UNO	8/15/2008	\$167.85	Collegiate Directories
UNO	8/15/2008	\$150.00	NACWAA
UNO	8/19/2008	\$4,177.16	The Tamis Corporation
UNO	8/19/2008	\$46.00	AB Graphics
UNO	8/21/2008	\$66.87	Office Max
UNO	8/22/2008	\$375.00	NACDA & Affiliates
UNO	9/3/2008	(\$59.00)	Nebraska Furniture
UNO	9/5/2008	\$80.00	ICS Athletics All-Access
UNO	9/19/2008	\$110.00	ICS Athletics All-Access
UNO	9/20/2008	\$195.00	NACDA & Affiliates
UNO	9/25/2008	\$1,900.80	Cytosport Inc
UNO	9/25/2008	\$1,980.00	Cytosport Inc
UNO	9/25/2008	\$660.00	Cytosport Inc
UNO	9/26/2008	\$54.42	Patton Equipment Co Inc
UNO	9/29/2008	\$1,258.00	Rebel Interactive LLC
UNO	10/7/2008	\$39.95	Paypal *GSRCommunic
UNO	10/7/2008	\$2,050.00	LA Sprinkler
UNO	10/13/2008	\$250.00	NCAA Convention 01 Of 01
UNO	10/14/2008	\$969.35	Tag Up
UNO	10/15/2008	\$115.00	Don Shafer Display
UNO	10/17/2008	\$309.50	Action Printing
UNO	10/22/2008	\$105.30	ASI Modulex
UNO	10/28/2008	\$710.37	Buddy'S All Stars, Inc.
UNO	10/31/2008	\$535.00	NABC
UNO	11/3/2008	\$2,439.24	The Data Group of Comp
UNO	11/6/2008	\$8.43	Office Depot #82
UNO	11/6/2008	\$70.00	Hockey Black Book
UNO	12/5/2008	\$1,186.51	Aladdin Custom Sportsw
UNO	12/5/2008	\$52.21	J P Cooke Co
UNO	12/5/2008	\$461.20	WSG*Wilson Sptg Gds
30 Transactions		\$20,464.16	

Employee's termination date was 8/14/2008; therefore, someone else was using her purchasing card after this time..

UNIVERSITY OF NEBRASKA PURCHASING CARD ATTESTATION REVIEW
CARDHOLDERS WITH NO MCC RESTRICTIONS

Exhibit L

July 1, 2007 through December 31, 2008

Account Name	Managing Account Name	Amount for Period Tested
Lisa R Bally	UNMC	\$60,151
Una S Heng	UNL	\$51,754
Claire Seybold	UNMC	\$48,415
John D Lenters	UNL	\$37,861
Kelley Coutts	UNMC	\$33,489
Blaine A Clowser	UNL	\$25,398
Pamela Mccright	UNMC	\$24,451
Kristi Livesay	UNMC	\$23,276
Mark J Swanson	UNO	\$19,951
Claire Seybold	UNMC	\$19,467
Kathryn Kelley	UNL	\$18,963
Richard Brodersen	UNK	\$13,183
Sara E Pirtle	UNMC	\$11,877
Kathy J Carroll	UNMC	\$11,533
Chad Brassil	UNL	\$8,812
Anita L Solon	UNMC	\$7,987
Joyce Ore	UNL	\$5,754
Michael J Mainz	UNL	\$5,209
Ellen K Hardy	UNL	\$5,149
Colleen Heavican	UNO	\$4,100
Vicki Miller	UNL	\$3,091
Richard E Lutz	UNMC	\$2,662
Logan A Dana	UNL	\$2,482
Young Ha	UNL	\$2,066
Eric Newgard	UNL	\$1,339
Tatyana Livshultz	UNO	\$722
Alina Surber	UNL	\$665
Sara Trickie	UNL	\$625
Richard Brodersen	UNK	\$609
Susan K Blum	UNMC	\$485
Brett L Wetton	UNK	\$288
Una S Heng	UNL	\$0
Anthony J Huerta	UNMC	\$0
Vernon Volpe	UNK	\$0
Brenda Peters	UNL	\$0
Brenda Peters	UNL	\$0
Greg Maguire	UNL	\$0
John Wiese	UNL	\$0
Kitani A Parker-Johnson	UNO	\$0
Richard Breaux	UNO	\$0
Total	40 cardholders	\$451,814

July 1, 2007 through December 31, 2008

UNIVERSITY OF NEBRASKA PURCHASING CARD ATTESTATION REVIEW
UNL PURCHASING CARD USE AND DOCUMENTATION CONSIDERATIONS

Exhibit N

July 1, 2007 through December 31, 2008

Purchasing Card Use and Documentation Considerations

P-card use is increasing, and as it does p-cards provide tangible reductions in operating costs to UNL.

We have learned through the recent series of p-card use verifications that proper use of the p-cards in accordance with UNL policies requires considering some of the following points:

1. **P-card transactions should never be 'pyramided'—spreading a purchase in excess of the allowable limit over two, three, or more transactions or p-cards.** With the availability to increase the p-card limit to \$4,999, this is even more critical because capitalization limits, Regents' policies, and state bidding requirements must be followed on equipment and on certain other purchases over \$5,000.
2. **The p-card holder and reconciler should be different individuals in all circumstances.** This is a basic separation of duties issue and is essential to assure that each transaction on a p-card has a compensating 'independent' review.
3. **Payment through electronic payment services (e.g., Paypal) should be critically reviewed.** There have been documented cases of credit card fraud through these payment services, so double check any payments to vendors who use electronic payment services to process payments, rather than the normal credit card vendor who takes credit card payments directly.
4. **Each p-card transaction should have supporting documentation that shows the purchase detail, including total amount charged, and specifically supports the business purpose of the purchase.** The documentation should include sufficient information to assure that the transaction was a valid University-related purchase delivered to a University location, and be reasonable relative to University/operating unit needs.
5. **Each reconciler should feel a personal obligation to question and report purchases that do not appear to be in the best interest of the University/operating unit.** This is not an easy task for many because of the reporting relationships involved in most cases and the potential for retribution in extreme circumstances. However, **misuse of a p-card, or using it for non-university purposes, is fraud.** Not reporting such situations is condoning fraud.
6. **P-cards should only be used by the person to whom the p-card is assigned.**
7. **If you are an approving official, be sure to REALLY approve and document your approval of p-card purchases.** Don't informally delegate your approval responsibility to another person, and verify each purchase before you sign off your approval. Remember that you are also accountable for any inappropriate p-card purchases that you approved.
8. **The p-card holder cannot supervise the approving official.** The approving official can supervise the p-card holder, though.

UNIVERSITY OF NEBRASKA PURCHASING CARD ATTESTATION REVIEW
UNMC THANK 'U' REWARD PROGRAM BROCHURE
July 1, 2007 through December 31, 2008

Exhibit O

Thank 'U' Rewards

Established in 1998, the Thank 'U' Reward Program has been a very successful way for employees to recognize their colleagues for outstanding service.

UNMC employees may request that a Thank 'U' message be sent to a colleague for a job well done or to recognize special achievement. The recipient will receive a Thank 'U' card and a medallion redeemable for gifts or services.

To request a Thank 'U' Reward, employees are asked to go to ESS.UNMC.EDU. The message should include the first and last name of the recipient, department of recipient, campus zip code and the message to be placed on the card.

The medallions may be redeemed for any of the items listed inside of this brochure.

Due to a recent clarification by the Internal Revenue Service, items with a cash value are now taxable. Items that have no cash value will not be taxed.

The maximum number of medallions an employee may send per calendar year is 12.

The maximum number of medallions an employee may redeem per calendar year is 10.



UNIVERSITY OF
Nebraska
Medical Center

For questions about redemption please call:
Kelly Jones or Josh Hartzel at 402-550-5254

UNMC Thank 'U' Reward Program



Medallion Redemption Catalog

Date: June 17, 2009

Listing both taxable and non-taxable items

UNIVERSITY OF NEBRASKA PURCHASING CARD ATTESTATION REVIEW
UNMC THANK 'U' REWARD PROGRAM BROCHURE
 July 1, 2007 through December 31, 2008

Exhibit O

Non-Taxable Items

The following items are non-taxable when you redeem your Thank 'U' Reward medallions:

1 Medallion may be redeemed for:



2 medallions may be redeemed for:



3 Medallions may be redeemed for:



4 Medallions may be redeemed for:

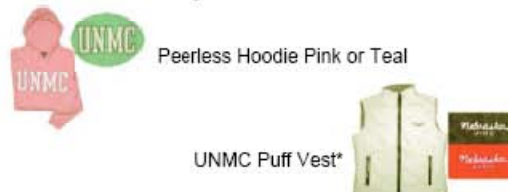


Non-Taxable Items

5 Medallions may be redeemed for:



7 Medallions may be redeemed for:



8 Medallions may be redeemed for:



*This list is subject to change without notice

When selecting clothing items please indicate color and size.

Taxable Items

Due to a recent clarification by the Internal Revenue Service, the following items will be taxed as income on your paycheck.

1 Medallion may be redeemed for:

\$5 Panera Bread* \$5 Nebraska Café* \$5 UNMC Bookstore* \$5 Cornerstone Gift Shop* \$5 Clarkson Gift Shop* \$5 Bruegger's Bagels* \$5 Don & Millies* \$5 Mc Donald's* \$5 Burger King*

3 Medallions may be redeemed for:

\$15 UNMC Bookstore* \$15 Cornerstone Gift Shop* \$15 Clarkson Gift Shop* \$15 Wal-Mart/Sam's Club* \$15 Barnes & Noble* \$15 Applebee's* \$15 Old Chicago* \$15 Marcus Theaters (formerly Douglas Theaters)* \$15 AMC Theaters*

5 Medallions may be redeemed for:

\$25 Nebraska Furniture Mart* \$25 Wal-Mart/Sam's Club* \$25 Target* \$25 Younker's* \$25 Barnes & Noble* \$25 Home Depot* \$25 BP/Amoco* \$25 Applebee's* \$25 Olive Garden* \$25 Marcus Theaters (formerly Douglas Theaters)* \$25 Old Chicago* \$25 AMC Theaters* \$25 Outback*

UNIVERSITY OF NEBRASKA PURCHASING CARD ATTESTATION REVIEW
LISTING OF EMPLOYEES AUTHORIZED FOR CASH ADVANCES
ON PURCHASING CARDS

Exhibit P

July 1, 2007 through December 31, 2008

Account Name	Number of Cards Open	Campus	Single Purchase Limit	Monthly Purchase Limit
Amy Harder	1	UNK Event Card	\$4,999	\$10,000
Andy Meyer	1	UNK Event Card	\$4,999	\$15,000
Brady Bonsall	1	UNK Event Card	\$4,999	\$10,000
Carol Russell	1	UNK Event Card	\$4,999	\$20,000
Chad Cooke	1	UNK Event Card	\$4,999	\$15,000
Damon Day **	2	UNK Event Card	\$4,999	\$40,000 & \$60,000
Darrell Morris	1	UNK Event Card	\$4,999	\$20,000
Diane Kholos Wysocki	1	UNK Event Card	\$4,999	\$20,000
Eva Green	1	UNK Event Card	\$4,999	\$10,000
Holly Carnes	1	UNK Event Card	\$4,999	\$10,000
Jaime Lundgren	1	UNK Event Card	\$4,999	\$10,000
James F Payne	1	UNK Event Card	\$4,999	\$10,000
Jennifer Harvey	1	UNK Event Card	\$4,999	\$10,000
Jesse Plote	1	UNK Event Card	\$4,999	\$10,000
Jon McBride	1	UNK Event Card	\$4,999	\$10,000
Jon Thompson	1	UNK Event Card	\$4,999	\$15,000
Julia Campbell	1	UNK Event Card	\$4,999	\$10,000
Karin Nicholls	1	UNK Event Card	\$4,999	\$10,000
Kent Shultz	1	UNK Event Card	\$4,999	\$10,000
Krista K Fritson	1	UNK Event Card	\$4,999	\$10,000
Luke Mosey	1	UNK Event Card	\$4,999	\$15,000
Marc Bauer	1	UNK Event Card	\$4,999	\$10,000
Mark Brosamle**	2	UNK Event Card	\$4,999	\$10,000
Marta Moorman	1	UNK Event Card	\$4,999	\$10,000
Neal Schnoor	1	UNK Event Card	\$4,999	\$10,000
Richard A Beechner	1	UNK Event Card	\$4,999	\$10,000
Rick Squiers	1	UNK Event Card	\$4,999	\$20,000
Robert M Luscher	1	UNK Event Card	\$4,999	\$10,000
Teresa Osmanski**	2	UNK Event Card	\$4,999	\$10,000
Tim Connealy	1	UNK Event Card	\$4,999	\$10,000
Tom Kropp	1	UNK Event Card	\$4,999	\$20,000
William Wozniak	1	UNK Event Card	\$4,999	\$10,000
William C Spangler	1	UNL Event Card	\$10,000	\$50,000
Deepak Khazanchi	1	UNO Event Card	\$10,000	\$50,000
Donald Klosterman	1	UNO Event Card	\$4,999	\$20,000
Gregory R Tollefsen**	2	UNO Event Card	\$9,999	\$20,000
Jason K Flores	1	UNO Event Card	\$4,999	\$20,000
Jeanne K Tostenson*	1	UNO Event Card	\$9,999	\$20,000
Jeanne K Scarpello*	1	UNO Event Card	\$9,999	\$20,000
Karen A Povondra	1	UNO Event Card	\$4,999	\$20,000
Mark Pane	1	UNO Event Card	\$9,999	\$20,000
Matthew Marx**	2	UNO Event Card	\$4,999	\$30,000
Merry E Turner	1	UNO Event Card	\$10,000	\$50,000
Michala C Cimino	1	UNO Event Card	\$4,999	\$20,000
Patrick Behrns	1	UNO Event Card	\$9,999	\$30,000
Peter P Szto	1	UNO Event Card	\$8,000	\$10,000
Rose Shires**	2	UNO Event Card	\$4,999	\$20,000
Russell J Mckune	1	UNO Event Card	\$9,999	\$20,000
Ted M Anderson	1	UNO Event Card	\$4,999	\$20,000
Timothy Nelson	1	UNO Event Card	\$4,999	\$20,000
49 (50-1*) individuals	56	Total		

* This is the same person. The cardholder's name is Jeanne K (Tostenson) Scarpello.

** These individuals had one card lost, stolen or identified as fraud; thus second card was issued.

UNIVERSITY OF NEBRASKA PURCHASING CARD ATTESTATION REVIEW Exhibit Q
LISTING OF EMPLOYEES AUTHORIZED TO ADD OR DELETE
PURCHASING CARDS AND/OR CHANGE MCC RULES
July 1, 2007 through December 31, 2008

Campus	Account Name	Notes
UNK	Kimberly Christensen	User has the ability to add and delete purchasing cards and change Merchant Category Code (MCC) rules.
UNL	Darla R Huff	User has the ability to add and delete purchasing cards and change Merchant Category Code (MCC) rules.
UNL	James W Vogel	User has the ability to add and delete purchasing cards and change Merchant Category Code (MCC) rules.
UNL	Kimberly K Cheney	User has the ability to add and delete purchasing cards and change Merchant Category Code (MCC) rules.
UNL	Marlene S Pyatt	User has the ability to add and delete purchasing cards and change Merchant Category Code (MCC) rules.
UNL	Jane Sheldon	User has the ability to add and delete purchasing cards and change Merchant Category Code (MCC) rules.
UNMC	Claire Seybold	User has the ability to add and delete purchasing cards and change Merchant Category Code (MCC) rules. User's account was locked due to failed login attempts. The user never successfully logged into the U.S. Bank website.
UNMC	Hali Sedlak	User has the ability to add and delete purchasing cards and change Merchant Category Code (MCC) rules. The user has never logged in under her user ID. The user logs in under another employee's user ID and password to log into the U.S. Bank website.
UNMC	Pamela McCright	User has the ability to add and delete purchasing cards and change Merchant Category Code (MCC) rules.
UNMC	Tom Keenan	User has the ability to add and delete purchasing cards and change Merchant Category Code (MCC) rules. The user never logged into the U.S. Bank website.
UNMC	Tara J Stafford	User has the ability to add and delete purchasing cards and change Merchant Category Code (MCC) rules.
UNO	Daniel D Jareske	User has the ability to add and delete purchasing cards and change Merchant Category Code (MCC) rules.
UNO	Kenneth E Hultman	User has the ability to add and delete purchasing cards and change Merchant Category Code (MCC) rules.
UNO	Lorelei R Weiss	User has the ability to add and delete purchasing cards and change Merchant Category Code (MCC) rules. The user terminated employment at UNO in December 2004.
UNK	Joan DeHaven	User has the ability to add and delete purchasing cards. The user never logged into the U.S. Bank website.

UNIVERSITY OF NEBRASKA PURCHASING CARD ATTESTATION REVIEW
LISTING OF CARDHOLDERS WITH NO ACTIVITY DURING
PERIOD BY CAMPUS WITH MONTHLY CYCLE LIMIT
 July 1, 2007 through December 31, 2008

Exhibit R

Account Name	Monthly Credit Limit	Campus/Type	Open Date
James W Vogel - Travel & Transport	999,999.00	Ghost - (2nd Card)	8/25/2004
Bruce Dvorak	10,000.00	UNL	8/25/2004
Robert D Frerichs	10,000.00	UNL	8/25/2004
Milford A Hanna	10,000.00	UNL	8/25/2004
Tom Hunt	10,000.00	UNL	8/25/2004
Sharon K Kelly	10,000.00	UNL	8/25/2004
Tian C Zhang	10,000.00	UNL	8/25/2004
Amalia Yiannaka	10,000.00	UNL	8/25/2004
John S Thorp	10,000.00	UNL	8/25/2004
Marla J Rohrke	10,000.00	UNL	8/25/2004
Harriet Mcleod	10,000.00	UNL	8/25/2004
Marie A Barber	10,000.00	UNL	8/25/2004
Brian H Bornstein	10,000.00	UNL	8/25/2004
Linda S Scott	10,000.00	UNL	8/25/2004
Karen L Sonderegger	10,000.00	UNL	8/25/2004
Scott J Dewald	30,000.00	UNL	8/25/2004
Vernon D Kuhn	30,000.00	UNL	8/25/2004
Donald McClure	30,000.00	UNL	8/25/2004
Judith Rastede	30,000.00	UNL	8/25/2004
Leona Roach	30,000.00	UNL	8/25/2004
Kimberly Christensen	10,000.00	UNK	8/26/2004
Peg Nyffeler	10,000.00	UNK	8/26/2004
Donna Hathaway	10,000.00	UNO	8/26/2004
William A Degraw	30,000.00	UNO	8/26/2004
Anthony J Huerta	50,000.00	UNMC	8/27/2004
Judith M Houfek	50,000.00	UNMC	8/27/2004
Rod Kelly	50,000.00	UNMC	8/27/2004
Sue A Jones	50,000.00	UNMC	8/27/2004
Valdeen Nelsen	50,000.00	UNMC	8/27/2004
Janice E Fronczak	10,000.00	UNK	9/17/2004
Dave Melliger	50,000.00	UNMC	9/17/2004
Xun-Hong Chen	10,000.00	UNL	10/28/2004
Mark D Hendricks	10,000.00	UNL	11/18/2004
Rose Shires	20,000.00	UNO Event Card	9/23/2005
James Buechler	50,000.00	UNMC	9/30/2005
Jean Mattson	10,000.00	UNK	10/12/2005
Jim Weiss	50,000.00	UNMC	11/10/2005
Robert R Herold	10,000.00	UNO Event Card	12/20/2005
Linda Kelly	50,000.00	UNMC	1/25/2006
Robert H Moser	10,000.00	UNL	3/16/2006
Carl E Hutchison	500,000.00	UNL	4/20/2006
Jill Purdy	5.00	UNK	5/1/2006
Derek Simonsen	30,000.00	UNL	5/2/2006
Meisinger Dawn	50,000.00	UNMC	7/13/2006
Margaret E Wilson	50,000.00	UNMC	7/27/2006
Joshua Mauk	30,000.00	UNL	8/3/2006
John Wiese	10,000.00	UNL	8/29/2006
Ann Selzer	10,000.00	UNL	9/13/2006
Martha Kruse	10,000.00	UNK	9/15/2006
Gary L Kraft	500,000.00	UNL	12/18/2006
Roben Jefferson	10,000.00	UNL	1/10/2007
Kimberly L Pappas	10,000.00	UNL	1/30/2007
Merry E Turner	50,000.00	UNO Event Card	2/6/2007

UNIVERSITY OF NEBRASKA PURCHASING CARD ATTESTATION REVIEW
**LISTING OF CARDHOLDERS WITH NO ACTIVITY DURING
PERIOD BY CAMPUS WITH MONTHLY CYCLE LIMIT**
July 1, 2007 through December 31, 2008

Exhibit R

Account Name	Monthly Credit Limit	Campus/Type	Open Date
Janet M West	10,000.00	UNO Event Card	3/5/2007
James F Payne	10,000.00	UNK Event Card	3/27/2007
Darryll M Lewis	30,000.00	UNO Event Card	3/27/2007
Diane Kholos Wysocki	20,000.00	UNK Event Card	3/28/2007
William T Waters	10,000.00	UNL	4/4/2007
Karen Honeycutt	50,000.00	UNMC	5/15/2007
Ann F Koopmann	10,000.00	UNL	5/31/2007
Total Cards Open Over 18 Months	60		
Greta L Hill	50,000.00	UNMC	7/31/2007
Larry Hewitt	50,000.00	UNMC	8/9/2007
Linda Boeckner	10,000.00	UNL	8/22/2007
James W Vogel -National	30,000.00	Ghost	8/31/2007
Harmon D Maher	10,000.00	UNO	9/13/2007
Srisa-An Witawas	10,000.00	UNL	9/28/2007
Toby Toland	10,000.00	UNL	9/28/2007
Tyler J Schmaltz	10,000.00	UNL	10/29/2007
Rebecca Erdkamp	10,000.00	UNL	10/29/2007
John C Overstreet	10,000.00	UNL	12/18/2007
Craig Allen	20,000.00	UNL	12/21/2007
Total Cards Open 12 To 18 Months	11		
Thomas Keenan	75,000.00	UNMC	1/17/2008
Priscilla R Clute	50,000.00	UNMC	2/25/2008
Connie Hancock	10,000.00	UNL	2/26/2008
Christin J Mamiya	20,000.00	UNL	3/25/2008
Terry Hejny	10,000.00	UNL	5/7/2008
Joseph Clark	50,000.00	UNMC	6/2/2008
Total Cards Open 6 To 12 Months	6		
Joshua W Pierce	10,000.00	UNK	7/1/2008
Jodi M Phillips	10,000.00	UNK	7/10/2008
Marena Muir	50,000.00	UNMC	8/1/2008
Roger M Hoy	30,000.00	UNL	8/7/2008
Karrie A Weber	10,000.00	UNL	8/12/2008
Jennifer Oltman	10,000.00	UNL	8/22/2008
Karin Nicholls	10,000.00	UNK Event Card	9/2/2008
Marlon Lozano	10,000.00	UNL	9/4/2008
Amanda Chatterton	10,000.00	UNL	9/4/2008
Lorinda Elson	10,000.00	UNL	9/10/2008
Steven H Klein	10,000.00	UNK	9/11/2008
Shadi Othman	10,000.00	UNL	9/11/2008
Jaime Lundgren	10,000.00	UNK Event Card	9/24/2008
James W Vogel - Bio Rad	30,000.00	Ghost	10/1/2008
Glennis Nagel	10,000.00	UNK	10/1/2008
Timothy McMullen	10,000.00	UNK	10/1/2008
Robert M Luscher	10,000.00	UNK Event Card	10/6/2008
Jennifer Harvey	10,000.00	UNK Event Card	10/6/2008
Santhi Gorantla	50,000.00	UNMC	10/20/2008
Krisann Sullivan	10,000.00	UNK	10/22/2008
Janna Shanno	10,000.00	UNK	10/22/2008
Richard L Woollen	10,000.00	UNL	10/27/2008
Lori Sippel	50,000.00	UNL	10/27/2008
Curtis Ledbetter	50,000.00	UNL	10/27/2008
Christine L Cary	20,000.00	UNL	10/31/2008
Emily Parker	2,000.00	UNL	11/5/2008

UNIVERSITY OF NEBRASKA PURCHASING CARD ATTESTATION REVIEW
**LISTING OF CARDHOLDERS WITH NO ACTIVITY DURING
PERIOD BY CAMPUS WITH MONTHLY CYCLE LIMIT**
July 1, 2007 through December 31, 2008

Exhibit R

Account Name	Monthly Credit Limit	Campus/Type	Open Date
Cecelia Sickler	2,000.00	UNL	11/5/2008
Ben Barenz	2,000.00	UNL	11/5/2008
Daniel Norman	2,000.00	UNL	11/7/2008
Mary Pattavina	2,000.00	UNL	11/7/2008
Ryan A Talley	2,000.00	UNL	11/7/2008
Mary Carla Mccullough	2,000.00	UNL	11/7/2008
Eric Newgard	2,000.00	UNL	11/7/2008
Dipak K Santra	10,000.00	UNL	11/7/2008
Lance Stott	10,000.00	UNL	11/11/2008
Don R Davison	10,000.00	UNL	11/13/2008
Betty Jacques	10,000.00	UNK	11/14/2008
Curtis Ledbetter	50,000.00	UNL Event Card	11/14/2008
Lori Sippel	50,000.00	UNL Event Card	11/14/2008
Corrie Sears	20,000.00	UNL	11/18/2008
Jeanne K Scarpello	20,000.00	UNO Event Card	11/20/2008
Total Cards Open 1 To 6 Months	41		
Deborah Eisloeffel	10,000.00	UNL	12/1/2008
Travis Porter	10,000.00	UNL	12/1/2008
Alicia Piotrowski-Hayden	10,000.00	UNL	12/1/2008
Brett W Hansen	20,000.00	UNL	12/8/2008
Nathaniel Osthus	30,000.00	UNL	12/8/2008
Robyn M Vance	30,000.00	UNL	12/8/2008
Bridget Palu	30,000.00	UNL	12/8/2008
Cheryl M Bogenrief	30,000.00	UNL	12/8/2008
Susan Armstrong	50,000.00	UNMC	12/8/2008
Huanyu Dou	50,000.00	UNMC	12/8/2008
Ann M Oatman	10,000.00	UNO	12/8/2008
William W Sanders	10,000.00	UNO	12/8/2008
Ryan Lim	30,000.00	UNL	12/11/2008
Cara Pesek	30,000.00	UNL	12/12/2008
Ashley A Oseka	10,000.00	UNO	12/12/2008
Marjorie A Miskec	10,000.00	UNO	12/12/2008
Leah Sorensen Hayes	10,000.00	UNL	12/17/2008
Jon D Humiston	10,000.00	UNL	12/17/2008
Gail Kendall	20,000.00	UNL	12/17/2008
Jeff Green	30,000.00	UNL	12/17/2008
Becky A Freeman	10,000.00	UNL	12/19/2008
Jeremy Steele	10,000.00	UNL	12/22/2008
Total Cards Open Less Than 1 Month	22		
Overall Total Cards With No Activity	140		

Note: Yellow highlighted cells indicate \$20,000 or over monthly cycle limits.