

The University of North Carolina at Asheville

Procurement Card Programs

Asheville, NC



Performance Audit Report

October 2026

State Auditor
Dave Boliek

A Constitutional Office of the
State of North Carolina





North Carolina Office of the State Auditor

Dave Boliek, State Auditor

Auditor's Transmittal

The Honorable Josh Stein, Governor
The Honorable Phil Berger, President Pro Tempore
The Honorable Destin Hall, Speaker of the House
Honorable Members of the North Carolina General Assembly
Board of Trustees, The University of North Carolina at Asheville
Dr. Kimberly van Noort, Chancellor

To all:

Through performance audits of university procurement card and travel card programs, the North Carolina Office of the State Auditor (OSA) can determine whether the programs are administered and monitored in compliance with established policies and procedures. This includes analysis of transactions, cardholder activity, and supporting documentation.

OSA's audit of the University of North Carolina at Asheville's procurement card and travel card programs found the University did not consistently administer its procurement card program in accordance with the University's requirements. Auditors identified procurement card transactions that lacked required supporting documentation, including required pre-approvals and documentation for third party lodging cost savings. Auditors also identified transactions that did not comply with the University's purchasing requirements, including prohibited purchases.

By not consistently managing procurement card and travel card programs, inappropriate, unauthorized, or prohibited purchases may occur and go undetected, increasing the risk of fraud, waste, abuse, and misuse of school resources. OSA made several recommendations for the University of North Carolina at Asheville to take to improve oversight and compliance with program requirements.

This audit was initiated due to identified risks from internal audit reports, previous financial and investigative work by OSA, and in response to regulation adopted by the UNC System President on university procurement and purchasing card programs.

Respectfully submitted,

Dave Boliek
State Auditor

Executive Summary

The Office of the State Auditor conducted a performance audit of The University of North Carolina at Asheville (University) procurement card and travel card programs. These programs are used to purchase goods, services, and travel-related expenses in support of University operations. Because the cards provide direct access to University funds, effective policies, controls, and oversight are necessary to ensure transactions are appropriate, adequately supported, and consistent with applicable requirements.

The objective of this audit was to determine whether the University administered and monitored its procurement card and travel card programs to ensure compliance with established policies and procedures. The audit scope included transactions for the period July 1, 2025, through February 28, 2026. Audit procedures included review of applicable policies and procedures, analysis of transaction-level data, cardholder activity, and review of supporting documentation for selected transactions.

Background

The University's procurement and travel card programs are designed to streamline the purchase of goods, services, and travel-related expenses for official business. For purposes of this report, both procurement and travel cards will be referred to as "procurement cards" unless otherwise noted. The programs are authorized by State law and administered through a statewide contract managed by the North Carolina Department of Administration's Division of Purchase and Contract.

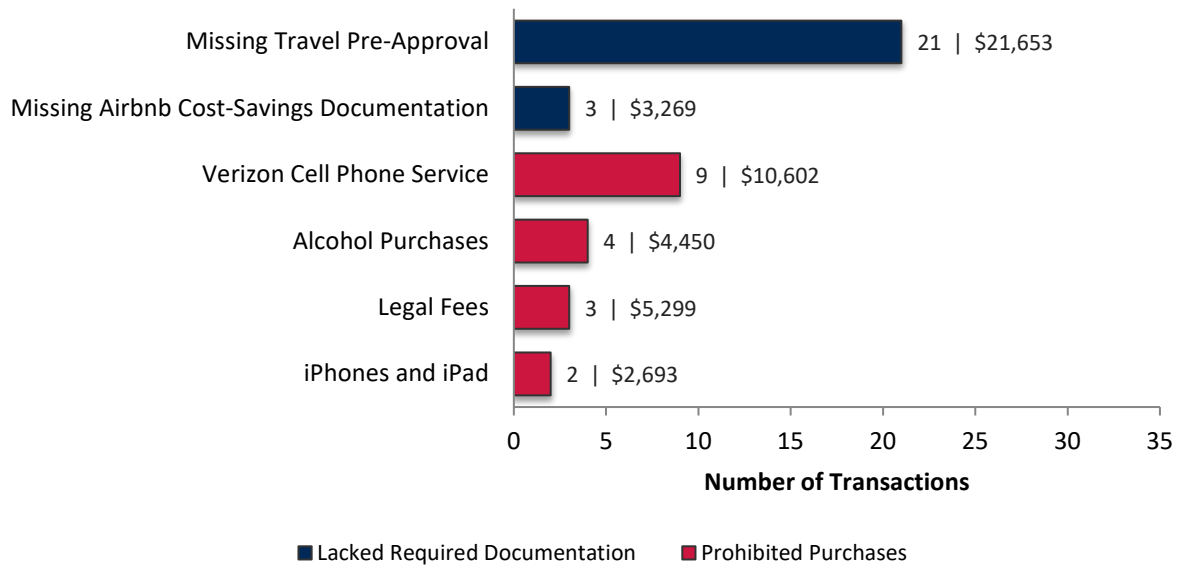
To provide consistent governance across constituent institutions, the University of North Carolina (UNC) System Office established Regulation 1300.7.2, which requires card transactions to support official university business and comply with applicable laws and policies. The University manages the programs through centralized card management and expense reporting systems and relies on established oversight responsibilities and internal controls to maintain accountability, compliance, and appropriate use of University resources.

The University receives support from affiliated foundations and other supporting organizations funded primarily through private donor contributions. While procurement card transactions may be charged to foundation funds rather than state or federal funding sources, the audit results and findings are based on compliance with established policies and procedures regardless of funding source.

Audit Findings

The University did not consistently administer its procurement card program in accordance with University requirements. Auditors identified procurement card transactions that lacked required supporting documentation, including required pre-approvals and documentation for third-party lodging cost savings. Auditors also identified transactions that did not comply with University purchasing requirements, including prohibited purchases. As a result, inappropriate, unauthorized, or prohibited purchases may occur and go undetected, increasing the risk of fraud, waste, abuse, and misuse of University resources.

Procurement Card Issues Identified



Recommendations

To strengthen procurement card oversight and improve compliance with University requirements, OSA recommends that University management:

- Strengthen monitoring controls over procurement card transactions to ensure required documentation is obtained, reviewed, and retained in accordance with University policies and procedures.
- Provide recurring training to cardholders, reviewers, and approvers regarding documentation requirements, review responsibilities, and approval requirements.
- Strengthen enforcement of card usage requirements by ensuring reviewers and approvers verify compliance with University policies and procedures before approving transactions.
- Establish procedures to identify, investigate, and address noncompliant transactions and take appropriate corrective action when violations are identified.



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Chapter 147, Article 5A of the North Carolina General Statutes gives the Auditor broad powers to examine all books, records, files, papers, documents, and financial affairs of every state agency and any organization that receives public funding. The Auditor also has the power to summon people to produce records and to answer questions under oath.



Background

Procurement and Travel Card Program Overview

Procurement cards (P-Cards) and travel cards (T-Cards) are financial tools used by universities to purchase goods, services, and travel-related expenses for official business. These card programs help streamline purchasing, reduce administrative effort, and limit the need for employee reimbursements.

The card programs are authorized under North Carolina General Statutes §143-49 and Section 01 NCAC 05B .1523 of the North Carolina Administrative Code and are administered through Statewide Term Contract 946A, managed by the North Carolina Department of Administration, Division of Purchase and Contract.

The University of North Carolina System Office (UNC System Office) established Regulation 1300.7.2 to govern card programs across all constituent universities. This regulation requires that all card transactions be for official university purposes and comply with applicable State laws and university policies. Each university is responsible for implementing policies and procedures consistent with the UNC System Office regulation and maintaining effective internal controls over card usage.

The University of North Carolina at Asheville (University) uses two types of card programs: T-Cards for employee travel expenses and P-Cards for all other eligible purchases. For purposes of this report, both card types will be referred to as “procurement cards” unless otherwise noted.

Program Responsibilities and Oversight

Effective oversight relies on clearly defined roles and responsibilities across the card programs:

- **Cardholders** use cards for official business, safeguard the card, retain required documentation, and follow applicable policies and procedures.
- **Reconcilers and approvers** review transactions, verify supporting documentation, confirm compliance with policies and procedures, and ensure transactions are properly coded and approved in a timely manner.
- **Program administrators** manage card issuance, establish spending limits, enforce policies and procedures, and monitor overall card activity.

University leadership is responsible for maintaining adequate staffing and oversight of card programs. In addition, internal audit functions are required to periodically evaluate compliance and report results to governing bodies.

Procurement Card Systems

The University uses centralized systems to process, track, and monitor procurement card transactions. The primary systems are Bank of America, which serves as the card issuer and transaction processor, and Emburse Enterprise, the University’s expense management and reconciliation system.

Bank of America provides the procurement card infrastructure, including issuing cards, authorizing transactions, and maintaining detailed transaction data. Each transaction initiated by cardholders includes key information such as the date, merchant, amount, and merchant category code (MCC). The system also supports control features, such as spending limits and merchant category restrictions, to help prevent unauthorized or inappropriate purchases.

Transaction data from Bank of America is transmitted to Emburse Enterprise, where it is used for documentation, review, and reconciliation.

Emburse Enterprise allows University personnel to review and approve transactions and maintain supporting documentation. Cardholders, reconcilers, and approvers use the system to:

- Upload itemized receipts and other supporting documentation
- Document the business purpose of transactions
- Assign appropriate accounting information
- Review and approve transactions within established timeframes

Once approved, transaction data is used to support financial reporting and payment processing.

Procurement Card Rebate Incentive Program¹

The University participates in North Carolina's procurement card Rebate Incentive Program. Under the program, participating entities may receive rebate revenue from the card issuer based on purchasing card activity and program performance criteria. The rebate program is intended to encourage the use of procurement cards for authorized business purchases while providing participating entities an opportunity to generate additional revenue.

Rebate payments are issued annually and are based on procurement card activity during the program year, which runs from September 1 through August 31. The University received \$57,398 in rebate revenue for the period September 1, 2024, through August 31, 2025.

University Foundation and Supporting Organization Funding

In addition to state and federal funding sources, the University receives support from affiliated foundations and other supporting organizations that are funded primarily through private donor contributions. As a result, procurement card transactions may be charged to foundation funds rather than state or federal funding sources. However, the audit results and findings are based on compliance with established policies and procedures and are not dependent on the funding source associated with a transaction.

¹ North Carolina Statewide Term Contract 946A – State Procurement Card



Findings and Recommendations

1. Procurement Card Transactions Lacked Required Documentation

The University did not ensure required supporting documentation was maintained for procurement card transactions in accordance with University policies and procedures. During the audit period, the University processed 8,914 procurement card transactions totaling approximately \$2 million.

Auditors reviewed 1,026 procurement card transactions totaling \$681,461 and identified 24 (2%) transactions totaling \$24,922 in which required supporting documentation was missing, incomplete, or inaccurate. Specifically:

- 21 travel-related transactions totaling \$21,653 lacked required pre-approvals.
- Three travel-related transactions totaling \$3,269 included third-party lodging (Airbnb) expenses that lacked required documented cost savings compared to standard lodging rates.

Without documentation to support procurement card transactions, the University cannot determine whether funds were spent appropriately and for valid University purposes. As a result, inappropriate, unauthorized, or prohibited purchases may occur and go undetected, increasing the risk of fraud, waste, abuse, and misuse of University resources.

According to University management, the exceptions occurred because management did not adequately monitor compliance with procurement card documentation requirements and card usage requirements were not consistently enforced. Furthermore, cardholders, reviewers, and approvers were not adequately trained on documentation and approval requirements.

University policies and procedures² require cardholders to maintain adequate supporting documentation for procurement card transactions, including required pre-approvals for applicable purchases and documented cost savings for third party lodging. Reviewers and approving officials are responsible for ensuring transactions are adequately supported and comply with University requirements.

Recommendation: University management should strengthen monitoring controls over procurement card transactions to ensure required documentation is obtained, reviewed, and retained in accordance with University policies and procedures.

In addition, University management should provide recurring training to cardholders, reviewers, and approvers regarding documentation requirements, review responsibilities, and approval requirements.

² UNC Asheville Procurement Card Policy 425 and Travel Policy 401; UNC Asheville Procurement and Travel Card Manuals, September 2024.

2. Procurement Card Activity Included Prohibited Purchases

The University did not ensure procurement card transactions complied with University restrictions on allowable purchases. During the audit period, the University processed 8,914 procurement card transactions totaling approximately \$2 million.

Auditors reviewed 1,026 procurement card transactions totaling \$681,461 and identified 18 transactions (1.8%) totaling \$23,044 that violated University purchasing requirements. Specifically:

- Nine transactions totaling \$10,602 for Verizon cell phone service for University employees.
- Four transactions totaling \$4,450 for alcohol related to various University events.
- Three transactions totaling \$5,299 for various legal fees considered professional and contractual services.
- Two transactions totaling \$2,693 for six iPhones and one iPad.

These transactions involved purchases expressly identified as non-allowable expenses in the University's procurement card policy manual.

Noncompliant transactions bypass established purchasing policies designed to ensure procurement cards are used only for authorized purposes and funds are spent in accordance with University requirements. As a result, inappropriate, unauthorized, or prohibited purchases may occur and go undetected, increasing the risk of fraud, waste, abuse, and misuse of University resources.

According to University management, the exceptions occurred because card usage requirements were not consistently enforced, resulting in noncompliant transactions being approved and processed.

University policies and procedures³ require procurement cards to be used only for authorized purchases and prohibit transactions that circumvent established purchasing controls. Cardholders, reviewers, and approvers are responsible for ensuring transactions comply with applicable card usage requirements and University policies and procedures.

Recommendation: University management should strengthen enforcement of card usage requirements by ensuring reviewers and approvers verify compliance with University policies and procedures before approving transactions.

In addition, University management should establish procedures to identify, investigate, and address noncompliant transactions and take appropriate corrective action when violations are identified.

³ UNC Asheville Procurement Card Policy 425 and Procurement Card Manual, September 2024.



Objective, Scope, and Methodology

Objective

The objective of this performance audit was to determine whether The University of North Carolina at Asheville (University) administered and monitored its procurement card and travel card programs to ensure compliance with established policies and procedures.

Scope

The audit scope⁴ included procurement card (P-Card) and travel card (T-Card) transactions at the University for the period July 1, 2025, through February 28, 2026. For purposes of this report, both card types will be referred to as “procurement cards” unless otherwise noted.

Methodology

To determine if the objective was met, auditors:

- Reviewed State laws and regulations relevant to procurement card programs.
- Reviewed University policies and procedures governing procurement card programs.
- Interviewed University personnel to gain an understanding of procurement card program oversight and administration.
- Obtained procurement card transaction data for the audit period from Bank of America and Emburse Enterprise.
- Analyzed procurement card transaction data and evaluated cardholder purchase activity.
- Reviewed available supporting documentation for selected transactions to determine if they were consistent with applicable policies and program requirements.

Auditors analyzed procurement card data to identify spending patterns and indicators of potential risk. Procedures included evaluating cardholder activity, transaction characteristics, spending categories, and merchant information to identify transactions for further review. See Appendices for information on card usage and activity.

Specifically, auditors performed analyses to identify:

- Transactions associated with employees who had separated from the University
- Transactions near established card limits or potential circumvention of spending limits
- Duplicate or overlapping cardholder accounts
- Recurring transactions and subscription-based payments
- Duplicate or split payment transactions
- Transactions involving higher-risk merchant category codes and merchants

⁴ The scope **did not include** a comprehensive review of compliance with all applicable policies **for every transaction**. Audit procedures were designed to identify areas of potential risk and significant activity that were selected for further review.

Additional Methodology Considerations

Whenever sampling was used, auditors applied a nonstatistical approach. Therefore, results could not be projected to the population. This approach was determined to support audit conclusions adequately.

Because of the test nature and other inherent limitations of an audit, together with limitations of any system of internal and management controls, this audit would not necessarily disclose all performance weaknesses or lack of compliance.

This audit was designed to identify, for those programs, activities, or functions included within the scope of the audit, deficiencies in internal controls significant to our audit objectives. As a basis for evaluating internal control, auditors applied the internal control guidance contained in professional auditing standards. However, our audit does not provide a basis for rendering an opinion on internal control, and consequently, we have not issued such an opinion.

We conducted this performance audit in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.



Response from The University of North Carolina at Asheville

University Response

UNC Asheville would like to thank the Office of the State Auditor (OSA) for the opportunity to review the findings from the UNC Asheville procurement card performance audit covering the period of July 1, 2025, through February 28, 2026. We appreciate OSA for their professionalism, clarity, and collaborative approach throughout this process.

UNC Asheville considers both the Purchasing Card (P-Card) and Travel Card (T-Card) programs an invaluable component of its purchasing and travel operations. These programs allow the University to acquire goods and services efficiently, reduce administrative costs and financial burden for its employees, and generate valuable revenue through the State's procurement card rebate program. During the eight-month audit period, the University processed 8,914 P-Card and T-Card transactions totaling approximately \$2.04 million. The University also received \$57,398 in procurement card rebate revenue for the September 2024 through August 2025 program year.

UNC Asheville recognizes that the efficiency and financial benefits provided by these programs must also be accompanied by strong internal controls and clear adherence to both policies and procedures. UNC Asheville welcomes the opportunities identified through this audit to further strengthen its card programs while preserving their substantial operational and financial value.

Procurement Card Transactions Lacked Required Documentation

Recommendations

University management should strengthen monitoring controls over procurement card transactions to ensure required documentation is obtained, reviewed, and retained in accordance with University policies and procedures. In addition, University management should provide recurring training to cardholders, reviewers, and approvers regarding documentation requirements, review responsibilities, and approval requirements.

University Response

UNC Asheville agrees with the finding and recommendations. During the audit period, OSA reviewed 1,026 transactions totaling \$681,461 and identified 24 transactions totaling \$24,922 with missing, incomplete, or inaccurate documentation.

The transactions identified by OSA were subject to UNC Asheville's existing reconciliation and review processes. For the 21 travel transactions identified as lacking required pre-approval, the compliance issue identified was that the approvals were obtained after the transactions occurred rather than before the purchases as required. These transactions did receive University review and were found to be valid University business expenses. However, in these instances, the control requirement of a submitted and approved preapproval was not completed prior to the transaction occurring.

UNC Asheville recognizes that timely approval and complete supporting documentation are important components of an effective card program. UNC Asheville is strengthening monitoring and enforcement procedures, with particular emphasis on the requirement of a pre-approval submission prior to travel. Training and communications will reinforce these requirements. UNC Asheville will continue to identify instances of noncompliance through its transaction

review processes and take appropriate corrective action when necessary.

These corrective actions will be implemented by 9/30/2026 under the direction of the Director of University Purchasing & Business Services.

Procurement Card Activity Included Prohibited Purchases

Recommendations

University management should strengthen enforcement of card usage requirements by ensuring reviewers and approvers verify compliance with University policies and procedures before approving transactions. In addition, University management should establish procedures to identify, investigate, and address noncompliant transactions and take appropriate corrective action when violations are identified.

University Response

UNC Asheville agrees with the finding and recommendations. During the audit period, OSA reviewed 1,026 transactions totaling \$681,461 and identified 18 transactions totaling \$23,044 that were inconsistent with restrictions contained in the University's P-Card Manual.

The transactions identified by OSA were identified, reviewed, and approved through UNC Asheville's existing administrative processes, with no transaction bypassing the transaction review process. P-Card administration permitted these transactions as administrative exceptions based upon the circumstances and documented business purposes represented at the time. OSA identified that the University's P-Card Manual did not expressly establish the authority under which such exceptions could be granted.

UNC Asheville recognizes the importance of ensuring that its written procedural manuals clearly align with administrative practices. UNC Asheville will revisit its P-Card Manual to strengthen and clarify allowable purchase requirements, exception authority and criteria, and corrective actions in cases of noncompliance. Additional guidance will be provided to cardholders, reconcilers, and approvers regarding their responsibilities after these revisions are made.

These corrective actions will be implemented by 9/30/2026 under the direction of the Director of University Purchasing & Business Services.

Conclusion

UNC Asheville is committed to addressing the recommendations identified in this audit while continuing to support the Procurement Card program that provides significant operational and financial value to the institution. UNC Asheville believes that effective stewardship requires both strong controls and efficient use of public resources. The corrective actions resulting from this audit will strengthen the program while preserving the benefits the program provides. UNC Asheville remains confident in the value of this program and in the commitment of the employees who administer and oversee them, continuing to evaluate opportunities to strengthen controls and promote responsible, efficient use of University resources.

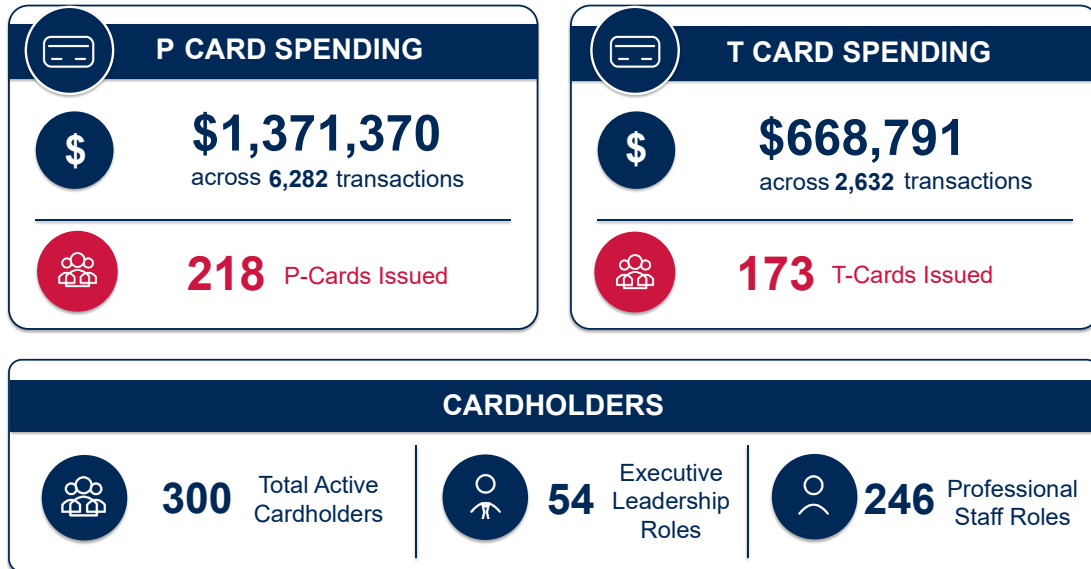
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Appendices

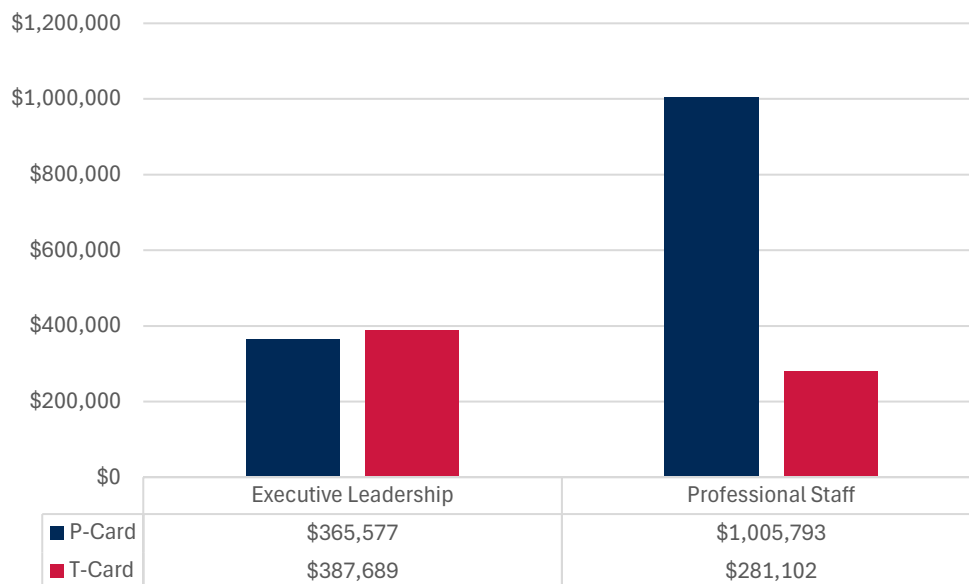
Card Usage and Activity

Auditors analyzed purchase card transaction data to identify key spending characteristics and activity⁵ for all cardholders at the University during the audit period of July 1, 2025, through February 28, 2026. Total card activity included:



During the audit period, 300 individuals held a procurement or travel card, representing 42% of the University's average of 715 full-time employees during fiscal year 2025.

Spending Distribution Cardholder Roles⁶



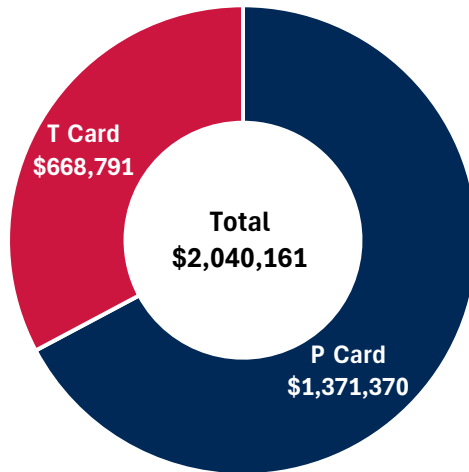
⁵ According to University Procurement and Travel card activity obtained from Bank of America and Emburse Enterprise.

⁶ Executive leadership includes individuals serving in the Chancellor's Office, executive and senior administrative roles, vice chancellor positions, director-level positions, athletics leadership, and executive support roles. Professional staff includes all other cardholders.

Spending by Card Type

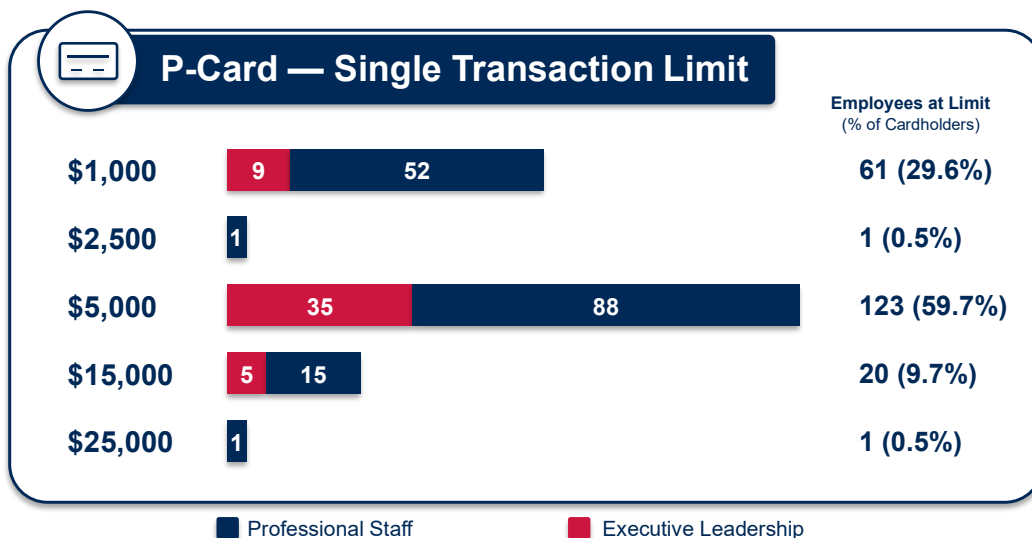
P-Cards accounted for approximately 67% of total spending, while T-Cards accounted for approximately 33%.

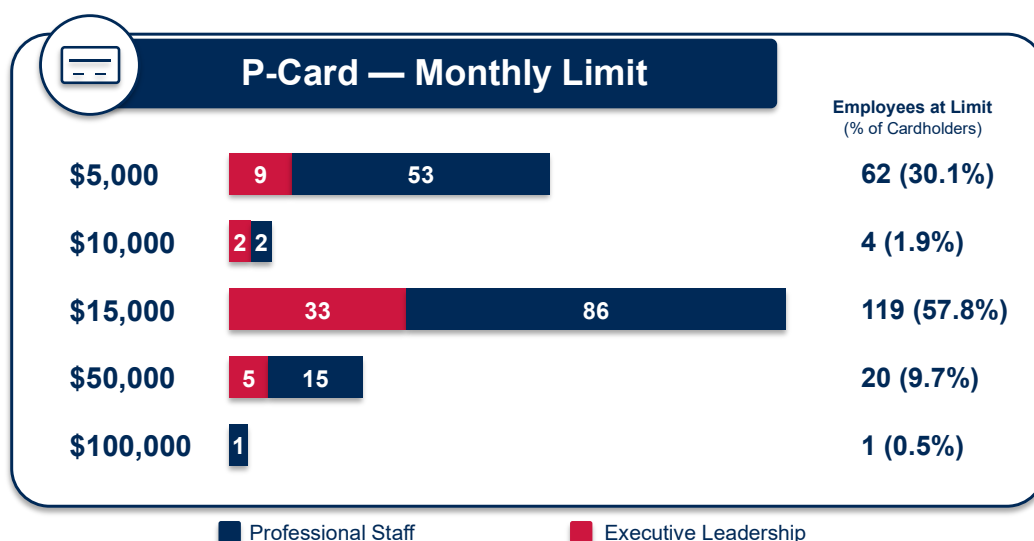
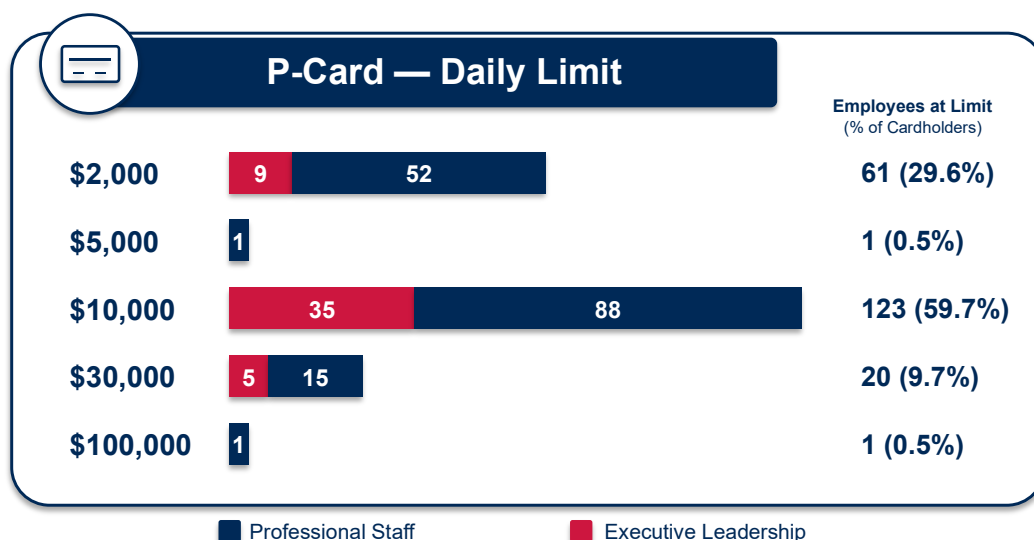
Total Card Spending by Type



Spending Limits and Card Profiles

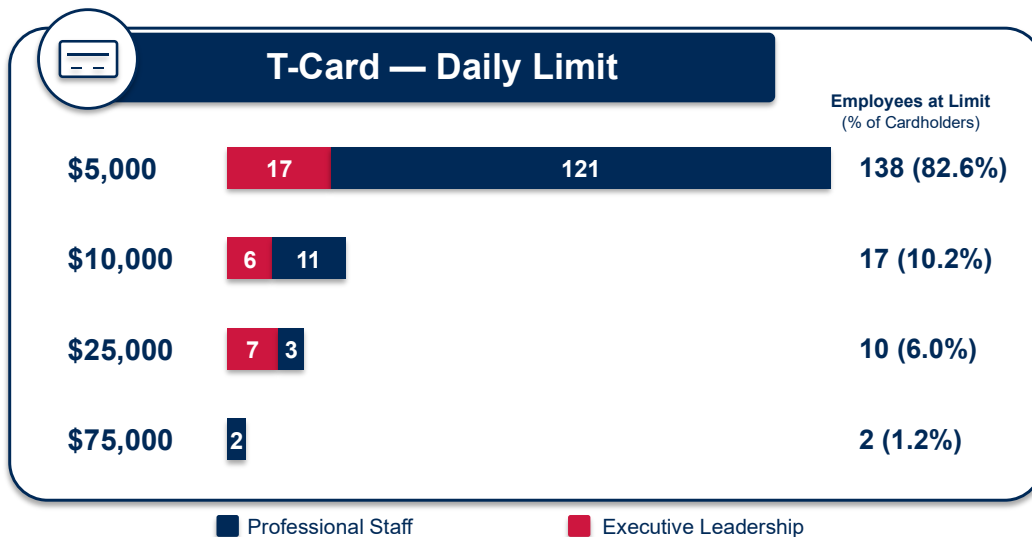
The University's P-Card program established spending profiles that included single transaction, daily, and monthly spending limits for each cardholder. Higher spending limits were assigned to 21 cardholders across several University functions, including Budget and Finance, Athletics, Housing, University Advancement, University Police, and the Offices of the Chancellor and Provost. While the second-highest spending limits were distributed across multiple departments, the highest transaction, daily, and monthly limits were assigned to a cardholder in the Budget and Finance Department.





The University's T-Card program also established spending profiles that included single transaction, daily, and monthly spending limits for each cardholder. Seventeen cardholders were assigned a \$25,000 single transaction limit across academic, administrative, and athletics-related departments. These cardholders held a variety of positions, including coaches, professors, department administrators, the Chancellor's Chief of Staff, and a foundation accountant. In addition, five Athletics personnel, including coaches and an athletics administrator, were assigned monthly limits of \$50,000.

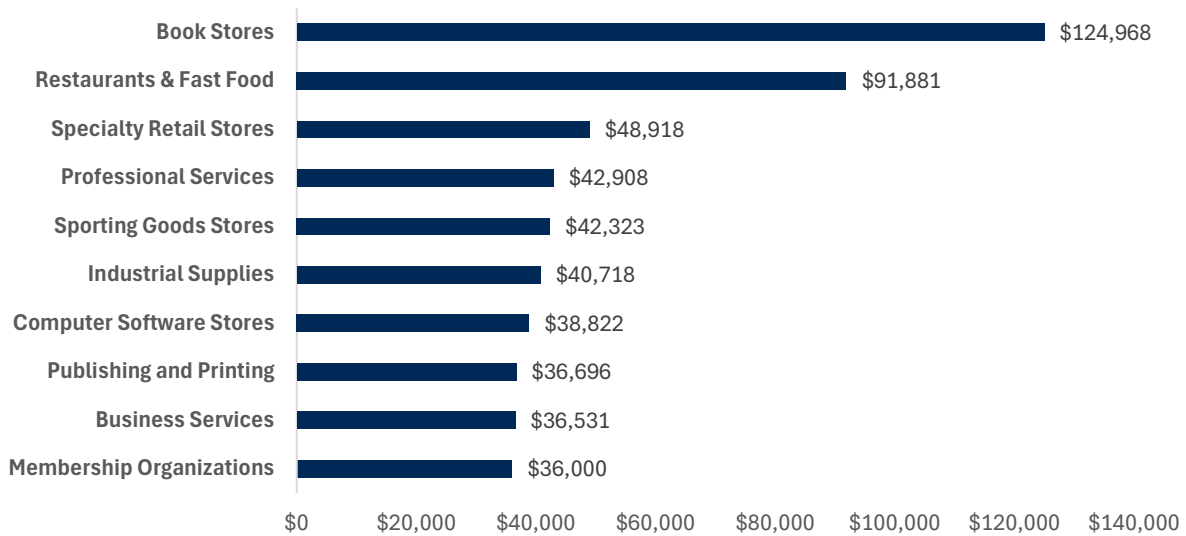
The highest daily and monthly limits of \$75,000 were assigned to two cardholders in the History and New Media departments. Cardholders assigned the highest single transaction limits represented a variety of departments and position types. In contrast, the second-highest daily and monthly limits were concentrated primarily within Athletics, and the highest daily and monthly limits were concentrated within the History and New Media departments.



P-Card Spending Profile

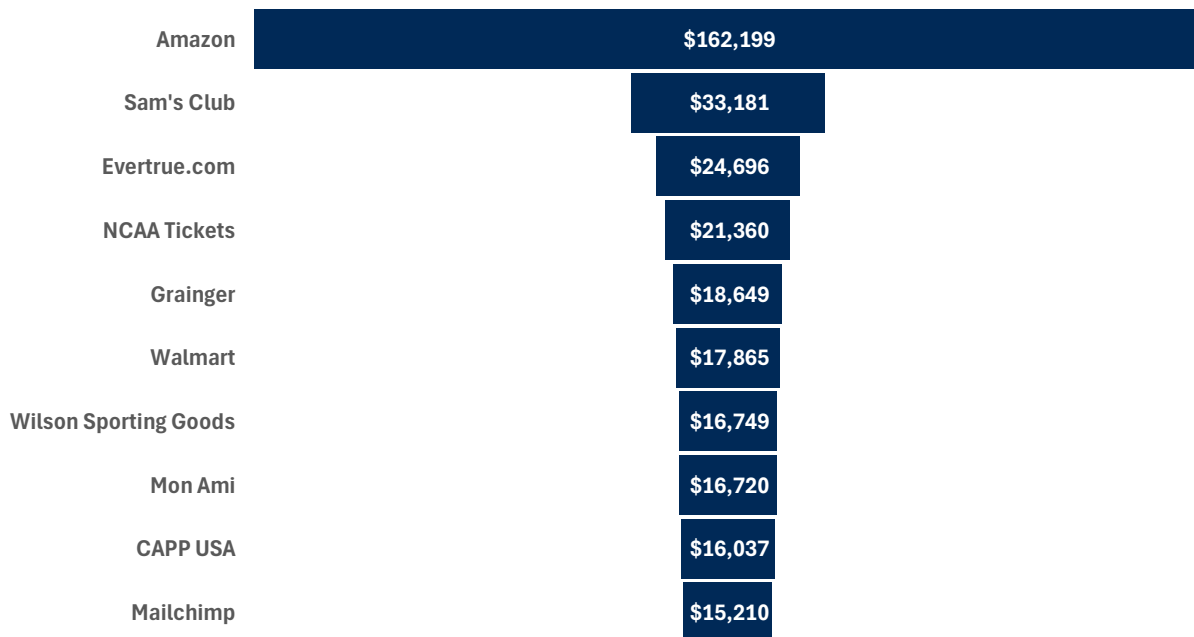
University spending across the Top 10 categories totaled \$539,765 and represented 39% of total P-Card spending.

P-Card Spending: Top 10 Categories



University spending across the Top 10 merchants totaled \$342,666 and represented 25% of total P-Card spending.

P-Card Spending: Top 10 Merchants



Academic, Administrative, and Departmental Purchases

Book stores, specialty retail stores, business services, and membership organizations expenditures reflected a broad range of departmental purchasing activity. Spending included instructional materials, office supplies, technology products, promotional items, memberships, event-related purchases, shipping services, and other administrative expenditures. Related spending was concentrated among Amazon, Sam's Club, Walmart, and Mailchimp.

Book store expenditures were largely driven by Amazon purchases, which were frequently assigned a bookstore merchant category code regardless of the specific items purchased. Additional spending within this category included purchases from the UNC Asheville Bookstore, independent bookstores, and vendors that supplied educational and music-related materials.

Student, Athletics, and Campus Engagement Activities

Restaurants and fast food, sporting goods stores, and portions of specialty retail stores expenditures were associated with athletics, student activities, events, and other campus programs. Spending included food purchases, catering services, team supplies, athletic equipment, uniforms, apparel, and other event-related expenditures.

Related spending was concentrated among merchants such as NCAA Tickets, Wilson Sporting Goods, Sam's Club, Walmart, and local food service establishments. NCAA Tickets reflected purchases associated with NCAA Men's and Women's Final Four events for donor-related activities and are reimbursed through donor purchases of the tickets. Sporting goods vendors primarily supplied athletic equipment, apparel, and sport-specific supplies.

Facilities, Maintenance, and Operational Support

Industrial supplies and portions of specialty retail stores expenditures were associated with facility operations, maintenance activities, repairs, and campus infrastructure needs. Spending included maintenance materials, replacement parts, tools, HVAC components, electrical equipment, safety supplies, and other operational purchases.

Related spending was concentrated among merchants such as Grainger and CAPP USA, which supplied maintenance, repair, operations, HVAC, and electrical equipment utilized by campus facilities personnel.

Professional and Technology Services

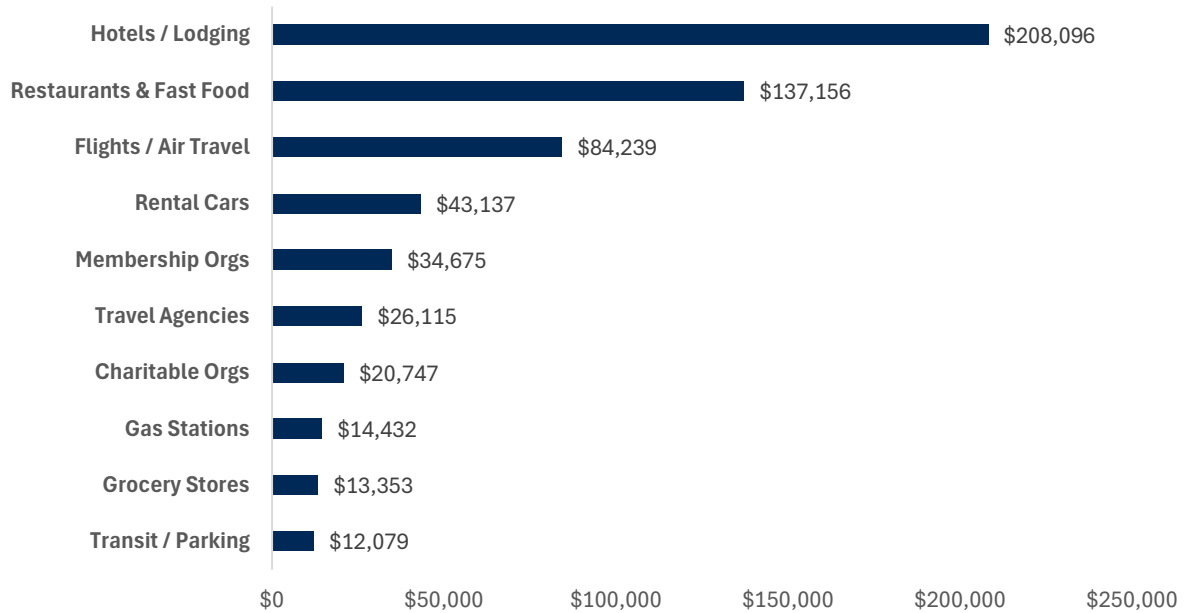
Professional services, computer software stores, publishing and printing, and portions of business services expenditures reflected spending for professional services, software subscriptions, technology platforms, printing services, and other specialized resources.

Related spending was concentrated among merchants such as EverTrue.com, Mon Ami, and Mailchimp. EverTrue.com expenditures were associated with an event management and engagement platform utilized by University Advancement. Mon Ami expenditures were associated with a software platform used by the NC Center for Health and Wellness to support data collection and reporting activities for Healthy Aging NC programs. Mailchimp expenditures reflected subscription fees for an email communication and audience engagement platform.

T-Card Spending Profile

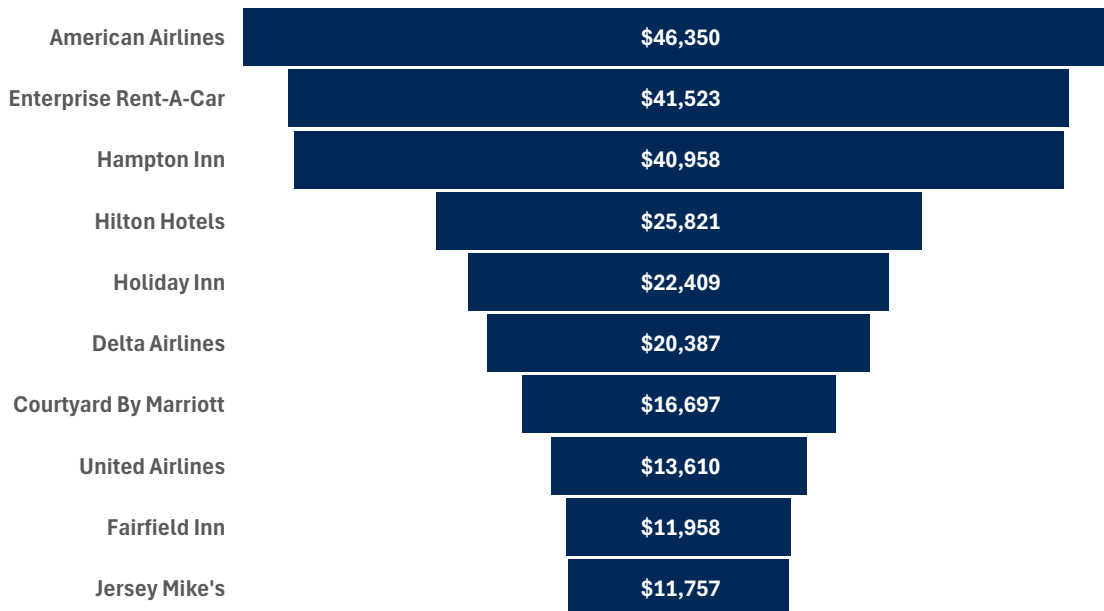
University spending across the Top 10 categories totaled \$594,029 and represented 89% of total T-Card spending.

T-Card Spending: Top 10 Categories



University spending across the Top 10 merchants totaled \$251,470 and represented 38% of total T-Card spending.

T-Card Spending: Top 10 Merchants



Athletics Travel and Related Activities

Hotels or lodging, restaurants and fast food, flights or air travel, rental cars, gas stations, grocery stores, and portions of transit or parking expenditures were primarily associated with athletic team travel, recruiting activities, competitions, and other athletics-related travel. Athletics represented a substantial portion of spending across many of these categories, including lodging, meals, airfare, vehicle rentals, fuel purchases, and ground transportation.

Related spending was concentrated among merchants such as American Airlines, Delta Airlines, United Airlines, Enterprise Rent-A-Car, Hampton Inn, Hilton Hotels, Holiday Inn, Courtyard by Marriott, Fairfield Inn, and Jersey Mike's. Expenditures included airfare, lodging accommodations, vehicle rentals, fuel purchases, transportation services, meals, and other travel-related purchases associated with athletic team travel and event participation.

Admissions, Outreach, and Recruitment Activities

Portions of hotels or lodging, rental cars, membership organizations, gas stations, and transit or parking expenditures were associated with admissions, recruitment, and outreach activities. Spending included travel-related costs associated with college fairs, recruitment events, conferences, and other prospective student engagement activities.

Membership organization expenditures largely reflected registration fees, conference participation, and memberships associated with admissions-related events and professional organizations. Admissions personnel represented a significant portion of spending within these categories.

Academic Programs, Conferences, and Professional Development

Membership organizations, charitable organizations, flights or air travel, hotels or lodging, and portions of travel agencies expenditures reflected participation in academic conferences, professional meetings, educational programs, training opportunities, and other University travel activities.

Expenditures within these categories included conference registrations, membership dues, airfare, lodging, and related travel costs associated with faculty, staff, and student participation in academic, scientific, professional, and educational activities. Spending also reflected travel associated with academic field studies, professional conferences, and programs sponsored by educational and professional organizations.

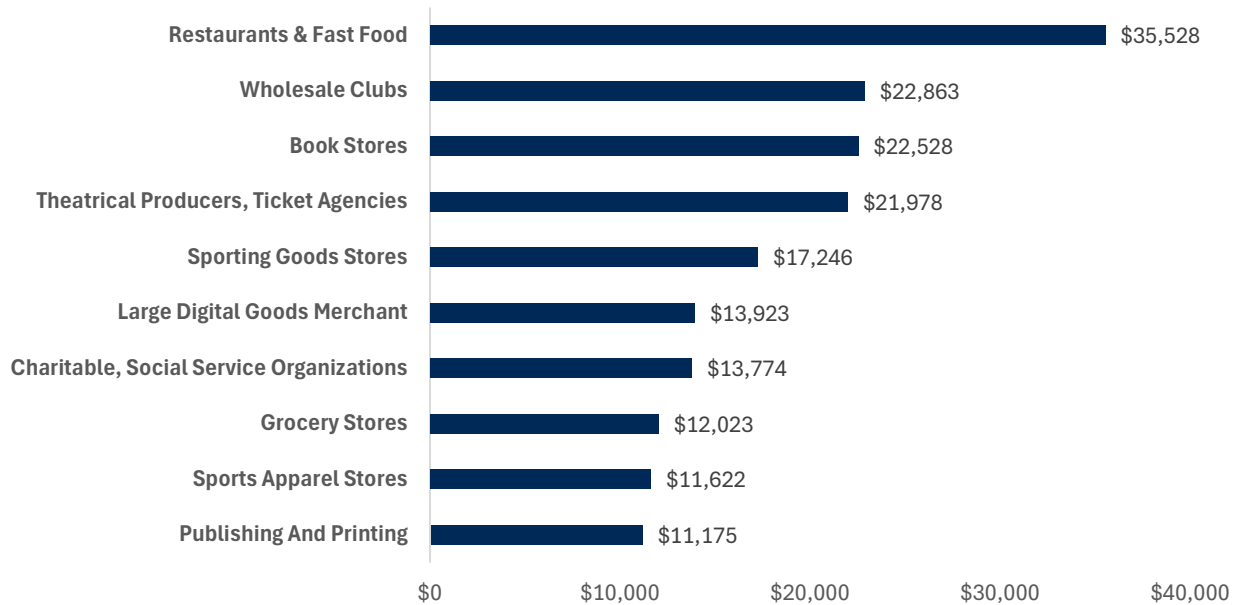
Travel Arrangements and Transportation Services

Travel agency expenditures primarily consisted of hotel, airfare, and other travel reservations booked through third-party providers such as Airbnb, Expedia, Travelocity, and similar travel platforms. These merchants function as booking intermediaries and therefore may represent underlying lodging and transportation costs rather than a distinct travel activity. Related spending was concentrated within Athletics and Campus Recreation and included travel associated with competitions, student activities, and other off-campus events. Transit or parking expenditures primarily reflected transportation of student-athletes to and from athletic events, with bus transportation services representing a substantial portion of spending within the category.

Executive Leadership P-Card Spending Profile

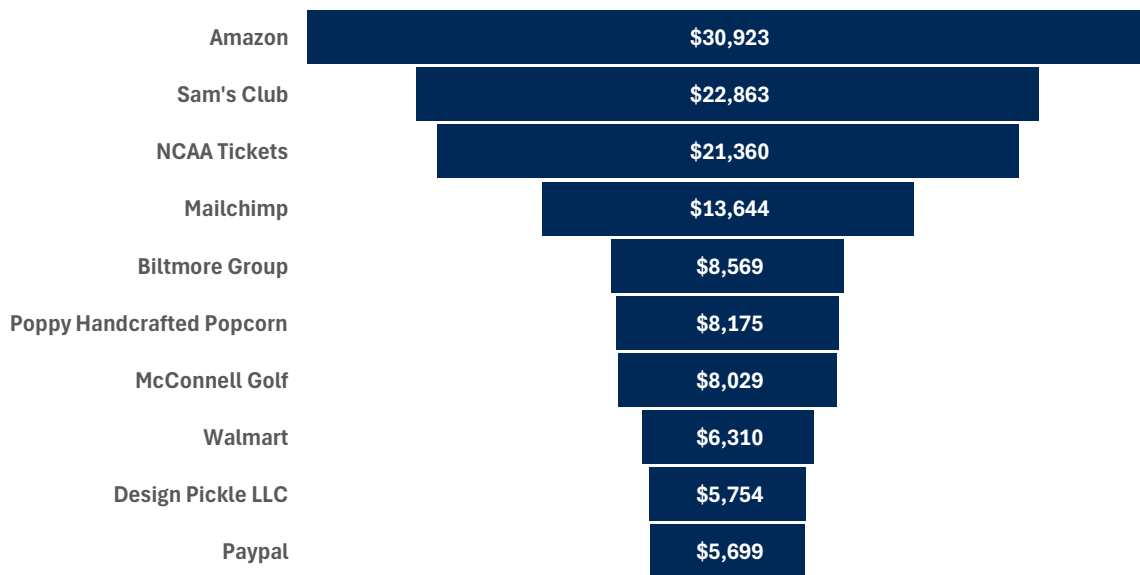
Executive Leadership spending across the Top 10 categories was \$182,660 and represented 50% of total Executive Leadership P-Card spending.

Executive Leadership: P-Card Top 10 Categories



Executive Leadership spending across the Top 10 Merchants was \$131,326 and accounted for 36% of total Executive Leadership P-Card spending.

Executive Leadership: P-Card Top 10 Merchants



Athletics and Student Support Activities

Restaurants and fast food, grocery stores, sporting goods stores, sports apparel stores, and portions of wholesale clubs expenditures were primarily associated with athletics operations and student support activities. Spending included team meals, snacks and beverages for student-athletes, athletic equipment, uniforms, apparel, training supplies, and other purchases related to athletics programs.

Related spending was concentrated among merchants such as Amazon, Sam's Club, Walmart, and other athletics-related vendors. Amazon purchases included a variety of athletic supplies, equipment, and other departmental purchases, while Sam's Club and Walmart expenditures frequently reflected bulk purchases supporting athletics activities, student programs, university events, and other operational needs.

Advancement, Donor Relations, and Student Engagement

Theatrical producers, ticket agencies, charitable and social service organizations, and portions of wholesale clubs expenditures were associated with donor relations, community engagement, student-focused initiatives, university events, and other external activities.

Related spending was concentrated among merchants such as NCAA Tickets, Biltmore Group, Poppy Handcrafted Popcorn, and McConnell Golf. NCAA Tickets reflected purchases associated with NCAA Men's and Women's Final Four events for donor-related activities and are reimbursed through donor purchases of the tickets. Biltmore Group expenditures were associated with catering services for a University-hosted event conducted in partnership with the Wake Forest University Center for Private Business.

Poppy Handcrafted Popcorn expenditures reflected a bulk purchase for student exam-week care packages distributed as part of a student engagement initiative. McConnell Golf expenditures reflected membership-related fees associated with a private club venue used for meetings, events, and other external engagement activities.

Communications, Marketing, and Outreach

Large digital goods merchants, publishing and printing, and portions of charitable and social service organizations expenditures reflected communication, marketing, outreach, and engagement activities.

Related spending was concentrated among merchants such as Mailchimp, Design Pickle LLC, and PayPal. Mailchimp expenditures reflected subscription fees for an email communication and audience engagement platform. Design Pickle LLC expenditures reflected subscription-based graphic design services used to develop marketing, communication, and outreach materials. PayPal transactions were primarily associated with printing and communication-related purchases processed through PayPal as a payment platform, with a significant portion of spending attributable to Clark Communications for business cards, printed envelopes, and other printed materials.

Administrative and Departmental Purchases

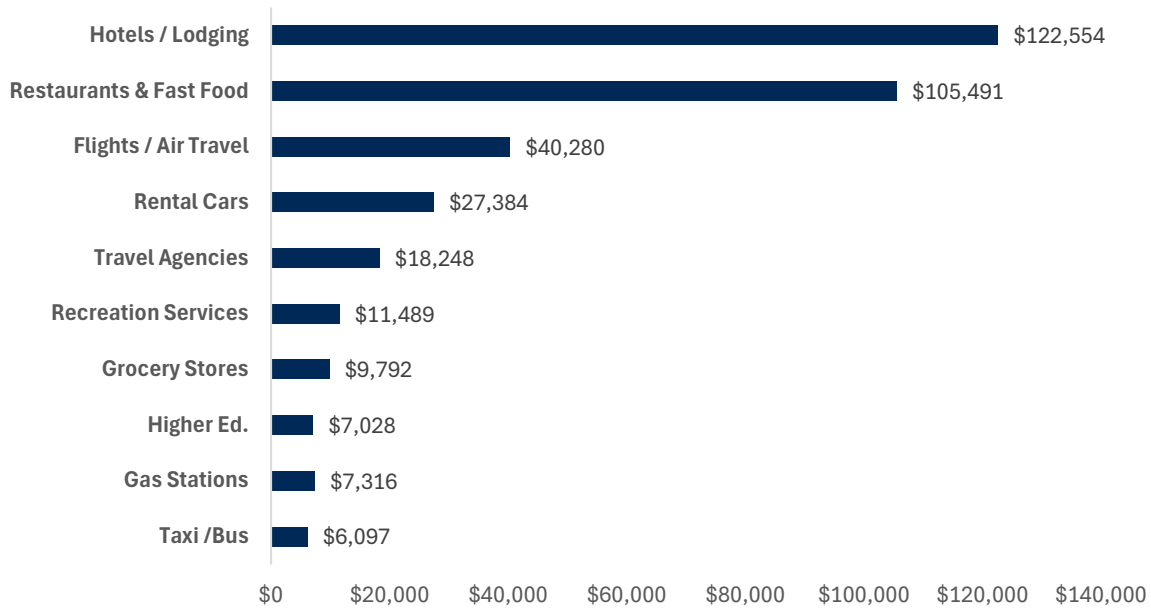
Book stores and portions of publishing and printing expenditures reflected a broad range of administrative and departmental purchasing activity. Spending included office supplies, technology products, educational materials, printing services, and other purchases supporting University operations.

Book store expenditures were largely driven by Amazon purchases, which were frequently assigned a bookstore merchant category code regardless of the specific items purchased. Additional spending included purchases from the UNC Asheville Bookstore and other vendors providing educational, instructional, and departmental resources. Publishing and printing expenditures reflected purchases from vendors providing printing, signage, marketing materials, and other communication products used across University departments and programs.

Executive Leadership T-Card Spending Profile

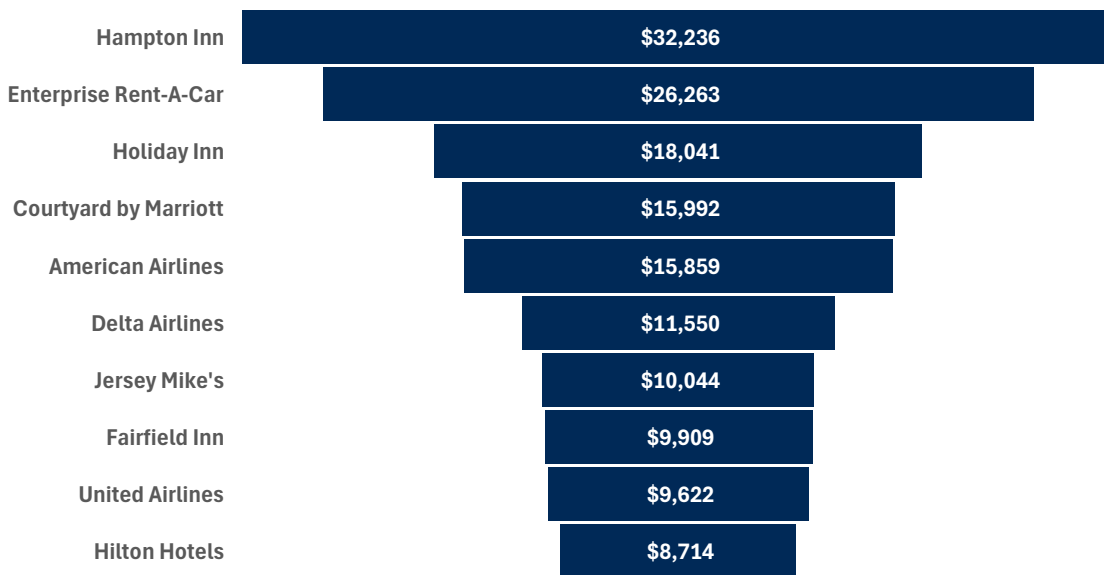
Executive Leadership spending across the Top 10 categories was \$355,679 and represented 92% of total Executive Leadership T-Card spending.

Executive Leadership: T-Card Top 10 Categories



Executive Leadership spending across the Top 10 Merchants was \$158,230 and accounted for 41% of total Executive Leadership T-Card spending.

Executive Leadership: T-Card Top 10 Merchants



Athletics Travel and Related Activities

Hotels or lodging, restaurants and fast food, flights or air travel, rental cars, grocery stores, gas stations, and portions of taxi or bus expenditures were primarily associated with athletics travel, competitions, recruiting activities, team events, and other athletics-related travel. Athletics represented a substantial portion of spending across these categories, including lodging accommodations, meals, airfare, vehicle rentals, fuel purchases, and ground transportation.

Related spending was concentrated among merchants such as Hampton Inn, Holiday Inn, Courtyard by Marriott, Fairfield Inn, Hilton Hotels, American Airlines, Delta Airlines, United Airlines, Enterprise Rent-A-Car, and Jersey Mike's. Expenditures included lodging accommodations, airfare, vehicle rentals, meals, fuel purchases, and other travel-related expenses associated with athletic team travel and event participation.

Academic, Student, and Professional Activities

Portions of hotels or lodging, flights or air travel, travel agencies, recreation services, and higher education expenditures reflected participation in academic programs, student activities, professional conferences, training opportunities, and other University-related travel activities.

Expenditures within these categories included conference travel, educational activities, recreation and outdoor programs, lodging, airfare, and payments to colleges, universities, and related educational organizations. Spending also reflected travel associated with academic programs, professional development opportunities, student engagement activities, and intercollegiate athletic events.

Travel Arrangements and Transportation Services

Travel agency expenditures primarily consisted of hotel, airfare, and other travel reservations booked through third-party providers such as Airbnb, Expedia, and similar travel platforms. These merchants function as booking intermediaries and therefore may represent underlying lodging and transportation costs rather than a distinct travel activity. Related spending included travel associated with athletics activities, student programs, recreation activities, and other off-campus events.

Taxi or bus expenditures primarily reflected transportation of student-athletes to and from athletic events, with bus transportation services representing a substantial portion of spending within the category.

Ordering Information

Copies of this report may be obtained by contacting:



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