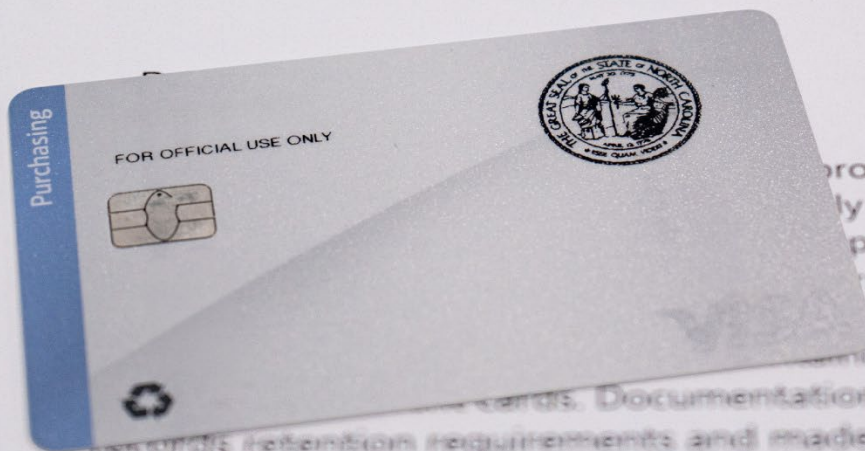


Fayetteville State University

Procurement Card Programs

Fayetteville, 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, Fayetteville State University
Darrell T. Allison, 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 Fayetteville State University's (FSU) 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 weaknesses in the procurement card process, including transactions that were not reviewed timely or lacked evidence of supervisory review, transactions that were not adequately supported by required documentation, system configurations that allowed transactions to be approved without supervisory review, and prohibited purchases that did not comply with FSU's procurement card usage requirements.

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 FSU 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 Fayetteville State University (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.

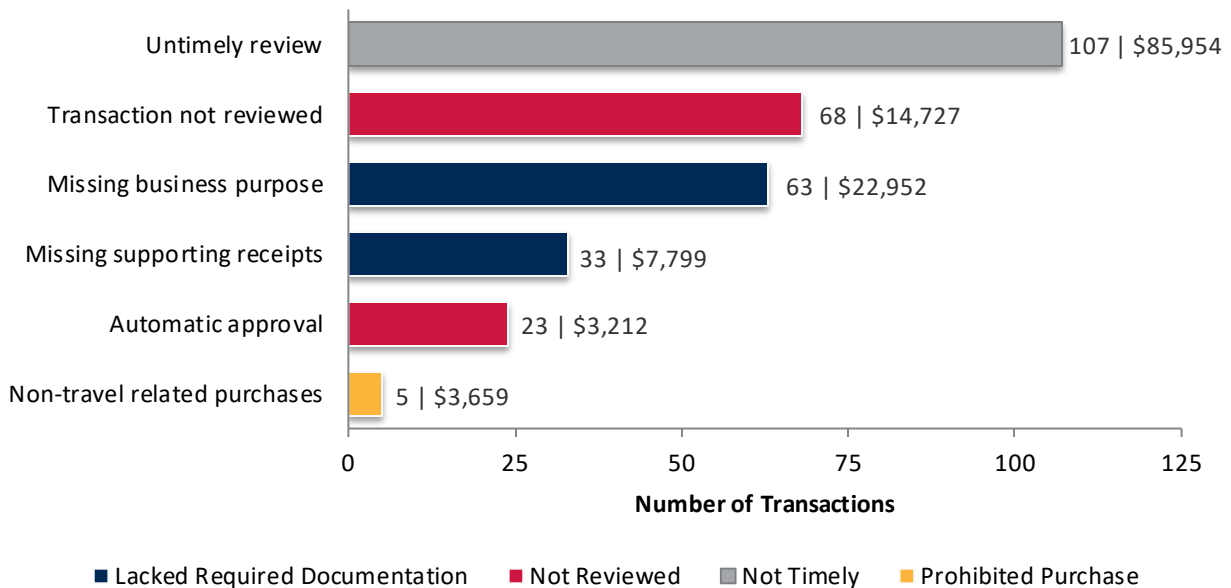
To provide consistent governance across constituent institutions, the University of North Carolina (UNC) System Office established Regulation 1300.7.2, which requires card transactions to support official university business and comply with applicable laws and policies. The University manages the programs 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 funds.

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 programs in accordance with University requirements. Auditors identified weaknesses in the procurement card process, including transactions that were not reviewed timely or lacked evidence of supervisory review, transactions that were not adequately supported by required documentation, system configurations that allowed transactions to be approved without supervisory review, and prohibited purchases that did not comply with University procurement card usage 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.

Procurement Card Issues Identified



Recommendations

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

- Strengthen oversight of the card review process by monitoring compliance with review requirements, ensuring supervisory reviews are completed within established timeframes, and promptly addressing instances in which reviews are not performed or are significantly delayed.
- 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.
- Review and update the procurement card system configurations to require documented supervisory review before transactions can be approved.
- Periodically review all system configurations to ensure workflow settings remain consistent with University policies and procedures and approval requirements.
- Strengthen enforcement of card usage requirements by ensuring reviewers and approvers verify compliance with University policies and procedures before approving transactions.



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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.

Fayetteville State University (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 (P-Card) System

The University uses Bank of America as its procurement card issuer, transaction processor, and card management 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 transaction date, merchant, amount, and merchant category code (MCC).

The system also supports control features intended to prevent unauthorized or inappropriate purchases, including spending limits and merchant category restrictions. In addition to processing transactions, Bank of America serves as the University's primary system for monitoring and managing procurement card activity. University personnel use the system to review transactions, maintain supporting documentation, and perform supervisory reviews in accordance with University policies and procedures.

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

Travel Card (T-Card) System

The University uses Bank of America and Emburse Enterprise to process, track, and monitor travel card transactions.

Bank of America serves as the travel card issuer and transaction processor. Each transaction initiated by cardholders includes key information such as the transaction 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, the University's expense management and reconciliation system for travel expenses. 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 \$68,524 in rebate revenue for the rebate period September 1, 2024, through August 31, 2025.

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

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.



Findings and Recommendations

1. Required Reviews Were Not Performed or Were Untimely

The University did not ensure required supervisory reviews of procurement card transactions were performed and documented within the timeframe required by University policies and procedures. During the audit period, the University processed 6,002 procurement card transactions totaling approximately \$2 million.

Auditors reviewed 662 procurement transactions totaling approximately \$576,000 and identified 175 transactions (26%) in which required supervisory reviews were either not performed or not completed within the timeframe required by University policies and procedures. Specifically:

- 68 transactions totaling \$14,727 lacked evidence of supervisory review.
- 107 transactions totaling \$85,954 were reviewed between two and 239 days after the required review date and were not reviewed until after the University paid the charges.

When required reviews are not performed or are significantly delayed, improper transactions may go undetected and University funds may be expended without timely oversight. As a result, the risk of fraud, waste, abuse, and misuse of University resources increases, while reducing management's ability to take timely corrective action and recover funds.

According to University management, the exceptions occurred because management did not effectively enforce supervisory review requirements, resulting in reviews that were either not performed or not completed within required timeframes.

University policies and procedures require procurement card transactions to be reviewed, reconciled, and approved, including verification of supporting documentation and compliance with applicable requirements no later than the fifteenth day of the month following the billing cycle end date.²

Recommendation: University management should strengthen oversight of the card review process by monitoring compliance with review requirements, ensuring supervisory reviews are completed within established timeframes, and promptly addressing instances in which reviews are not performed or are significantly delayed.

2. 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 6,002 procurement card transactions totaling approximately \$2 million.

Auditors reviewed 662 procurement card transactions totaling approximately \$576,000 and identified 96 transactions (15%) in which required supporting documentation was missing, incomplete, or inaccurate. Specifically,

² Fayetteville State University, University Policy 205: Procurement Cards 3, 5 (Revised February 11, 2025).

- 33 transactions totaling \$7,799 lacked required supporting receipts.
- 63 transactions totaling \$22,952 lacked a documented business purpose.

Without documentation to support procurement card transactions, the University cannot determine whether University 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. Furthermore, cardholders, reviewers, and approvers were not adequately trained on documentation and approval requirements.

University policies and procedures require cardholders to maintain adequate supporting documentation for procurement card transactions, including itemized receipts, documented business purpose, and required preapprovals for applicable purchases.³ 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.

3. Procurement Card Transactions Were Automatically Approved Without Supervisory Review

The University's procurement card system automatically approved transactions totaling \$3,212 without requiring supervisory review. During the audit period, the University processed 6,002 procurement card transactions totaling approximately \$2 million.

The procurement card system includes an optional configuration that can automatically approve transactions once supporting documentation is uploaded, bypassing the required supervisory review process.

Auditors reviewed system settings and analyzed all 23 procurement card transactions that the system automatically approved during the audit period. Based on the analysis, auditors identified that all 23 procurement card transactions totaling \$3,212 were approved automatically without supervisory review.

Automatic system approval allows transactions to bypass required supervisory review. As a result, unsupported, unauthorized, inappropriate, or noncompliant transactions may go

³ Fayetteville State University, University Policy 205: Procurement Cards 2, 3 (Revised February 11, 2025); Fayetteville State University, University Policy 209; Travel Cards 3 (March 10, 2025).

undetected, increasing the risk of fraud, waste, abuse, misuse of University resources, and financial loss.

According to University management, the system configurations related to approval hierarchies and workflow settings were not periodically reviewed to ensure consistency with University approval requirements.

University policies and procedures⁴ require procurement card transactions to be reviewed, reconciled, and approved, including verification of supporting documentation and compliance with applicable requirements.

Recommendation: University management should review and update the procurement card system configurations to require documented supervisory review before transactions can be approved.

In addition, University management should periodically review all system configurations to ensure workflow settings remain consistent with University policies and procedures and approval requirements.

4. 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 6,002 procurement card transactions totaling approximately \$2 million.

Auditors reviewed 662 procurement card transactions and identified 5 transactions (1%) totaling \$3,659 that did not comply with University policies and procedures. Specifically, all five transactions were processed using travel cards for purchases that did not qualify as allowable travel-related expenses under University policies and procedures. These transactions included purchases for membership dues for the golf team at two golf clubs and purchases for lunches and events held in Fayetteville.

Noncompliant transactions bypass established purchasing policies designed to ensure procurement cards are used only for authorized purposes and University 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 procedures⁵ require procurement cards to be used only for authorized purchases and prohibit transactions that circumvent established purchasing controls.

⁴ Fayetteville State University, University Policy 205: Procurement Cards 3, 5 (Revised February 11, 2025).

⁵ Fayetteville State University, University Policy 209; Travel Cards 1 (March 10, 2025).

Findings and Recommendations (continued)

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.



Objective, Scope, and Methodology

Objective

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

Scope

The audit scope⁶ 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

⁶ 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 Fayetteville State University



September 22, 2026

David L. Boliek
State Auditor
North Carolina Office of the State Auditor
325 N. Salisbury Street
Raleigh, NC 27603

Dear Auditor Boliek:

Fayetteville State University is pleased to submit its response to the State Auditor's findings in connection with the performance audit on the University procurement card programs dated September 2026. Fayetteville State University appreciates its ongoing partnership with the North Carolina State Auditor's Office and is committed to implementing enhancements that strengthen oversight and compliance within its procurement card programs.

Finding 1 - Required Reviews Were Not Performed or Were Untimely

Recommendation: University management should strengthen oversight of the card review process by monitoring compliance with review requirements, ensuring supervisory reviews are completed within established timeframes, and promptly addressing instances in which reviews are not performed or are significantly delayed.

University Response: Fayetteville State University agrees with the finding and recommendation.

The audit identified instances in which required procurement card reviews were either not completed or were completed after the timeframe established by University policy. Management recognizes the importance of timely review and approval processes to ensure expenditures are appropriately monitored, documented, and approved in accordance with University requirements.

To strengthen compliance with review requirements, the University has reinforced expectations regarding cardholder, reviewer, and approver responsibilities and will continue to provide training and guidance to employees involved in the procurement card process. Management will enhance monitoring procedures to identify outstanding reviews, follow up on delinquent approvals, and promptly address instances in which reviews are not completed within established timeframes.

Additionally, as part of the University's transition to the Emburse platform and One-Card program in October 2026, management will implement enhanced monitoring and reporting capabilities designed to improve oversight of transaction review and approval activities. These tools will assist management in identifying and resolving exceptions promptly and ensuring compliance with established review

requirements.

Finding 2 – Procurement Card Transactions Lacked Required Documentation

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.

University Response: Fayetteville State University agrees with the finding and recommendations.

The audit identified transactions for which required supporting documentation was incomplete or not retained in accordance with University requirements. Management recognizes the importance of maintaining adequate documentation, including documented business purpose and supporting receipts, to ensure procurement card transactions are properly supported and demonstrate compliance with University policies and procedures.

To address this finding, the University will strengthen monitoring procedures for procurement card transactions and reinforce documentation requirements through recurring training and communication with cardholders, reviewers, and approvers. Training will emphasize documentation standards, including documented business purpose and required supporting receipts, approval responsibilities, retention requirements, and the importance of maintaining complete and accurate supporting records.

Additionally, as part of the University's transition to the Emburse platform and One-Card program in October 2026, management will implement processes and system controls designed to improve documentation collection, retention, and review. Management will also periodically review compliance with documentation requirements and address exceptions as they are identified.

Finding 3 – Procurement Card Transactions Were Automatically Approved Without Supervisory Review

Recommendation: University management should review and update the procurement card system configurations to require documented supervisory review before transactions can be approved.

In addition, University management should periodically review all system configurations to ensure workflow settings remain consistent with University policies and procedures and approval requirements.

University Response: Fayetteville State University agrees with the finding and recommendations.

The audit identified instances in which transactions were approved without documented supervisory review due to existing workflow configurations. Management recognizes that all transactions requiring supervisory review should be supported by documented approval in accordance with University policy and that system configurations should consistently reinforce those requirements.

To address this issue, the University has provided guidance to card administrators and approvers regarding the appropriate handling of transactions when approval responsibilities change to ensure

reviews are completed timely and appropriately documented.

Additionally, as the University transitions to the Emburse platform and a new One-Card program in October 2026, management will review and validate approval workflows, user roles, and system configurations to ensure transactions cannot be finalized without documented supervisory review when required by University policy. Following implementation, the University will conduct periodic reviews of approval workflows, system configuration settings, and approval controls to verify they are operating as intended and remain aligned with University policies and procedures.

Finding 4 – Procurement Card Activity Included Prohibited Purchases

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.

University Response: Fayetteville State University agrees with the finding and recommendations.

The transactions identified during the audit involved the use of Travel Cards for purchases that were not eligible under the University's Travel Card program requirements. The University recognizes the importance of ensuring that transactions are processed using the appropriate card program and in accordance with established card usage requirements. The University recognizes the importance of ensuring that transactions are processed using the appropriate purchasing mechanism and that established card usage requirements are consistently followed.

To address this finding, the University will reinforce card usage requirements through annual procurement card compliance training and ongoing communication with cardholders, reviewers, and approvers. Training will emphasize allowable expenditures, approval responsibilities, required documentation, and adherence to established purchasing procedures.

Additionally, effective October 2026, the University will eliminate the separate Travel Card and Procurement Card programs and transition to a single-card purchasing program (One-Card). This change will simplify card administration and transaction processing while maintaining appropriate approval, monitoring, and oversight controls. The new program is expected to improve user compliance and strengthen the University's overall procurement card control environment.

Fayetteville State University is committed to maintaining a strong system of internal controls and ensuring compliance with applicable policies, procedures, and state requirements. Management appreciates the recommendations provided through this audit and views the process as an opportunity to further strengthen oversight, accountability, and operational effectiveness within its procurement card program. Through enhanced monitoring, compliance reviews, training, documentation requirements, periodic workflow validations, and implementation of the One-Card program and Emburse platform, the University is taking proactive steps to address the identified findings, strengthen accountability, and reduce the risk of future noncompliance.

Sincerely,

A handwritten signature in black ink, appearing to be 'D. Allison', written on a light gray rectangular background.

Darrell T. Allison, J.D.
Chancellor

1200 Murchison Road, Newbold Station, Fayetteville, NC 28301-4252
910.672.1141 Fax 910.672.1200

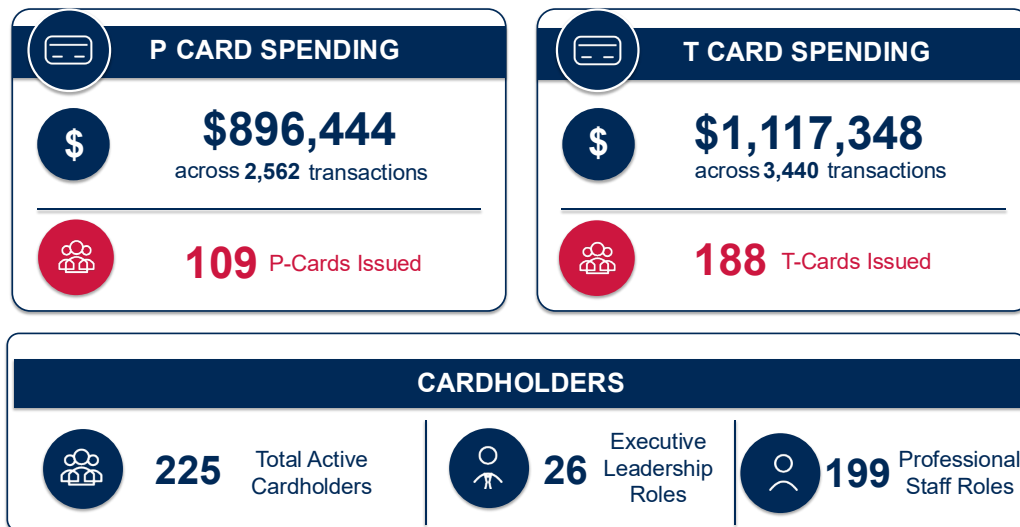
Fayetteville State University is a constituent institution of The University of North Carolina.



Appendices

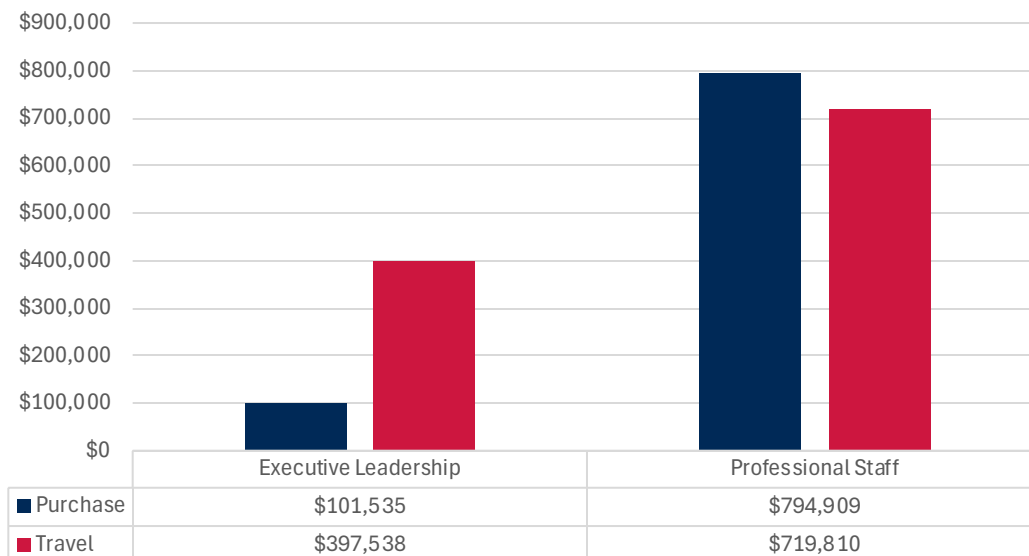
Card Usage and Activity

Auditors analyzed purchase card transaction data to identify key spending characteristics and activity⁷ 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, 225 individuals held a procurement or travel card, representing 26% of the University's average of 867 full-time employees during fiscal year 2025.

Spending Distribution Cardholder Roles⁸

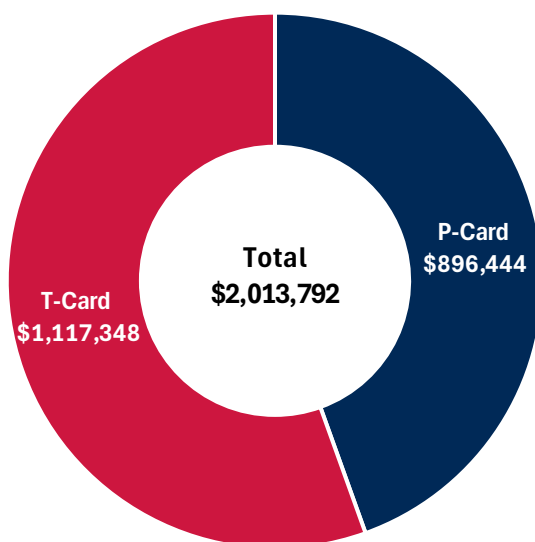


⁷ According to University Procurement and Travel card activity obtained from Bank of America and Emburse Enterprise.

⁸ Executive leadership includes senior administrators, leadership support staff, and athletic head coaches.

Spending by Card Type

P-cards accounted for approximately 45% of total spending, while T-cards accounted for approximately 55%.



Spending Limits and Card Profiles

The University's procurement programs established spending profiles that included single transaction, daily, and monthly spending limits for each cardholder. Cardholders were assigned the same spending limits⁹ based on the type of card assigned.

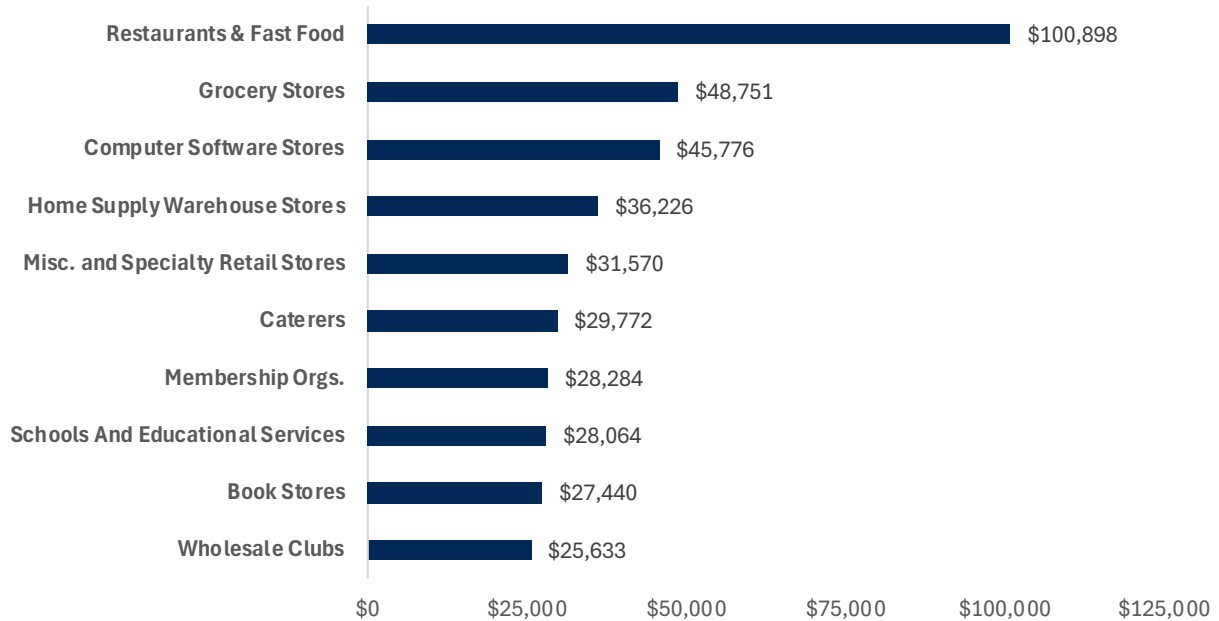
Card Type	Single Transaction Limit	Daily Limit	Monthly Limit
P-Card	\$2,500	\$5,000	\$15,000
T-Card	\$2,500	\$5,000	\$15,000

⁹ During their team's athletic season, head coaches' T-Card daily and monthly spending limits are increased to \$30,000 and \$50,000, respectively.

P-Card Spending Profile

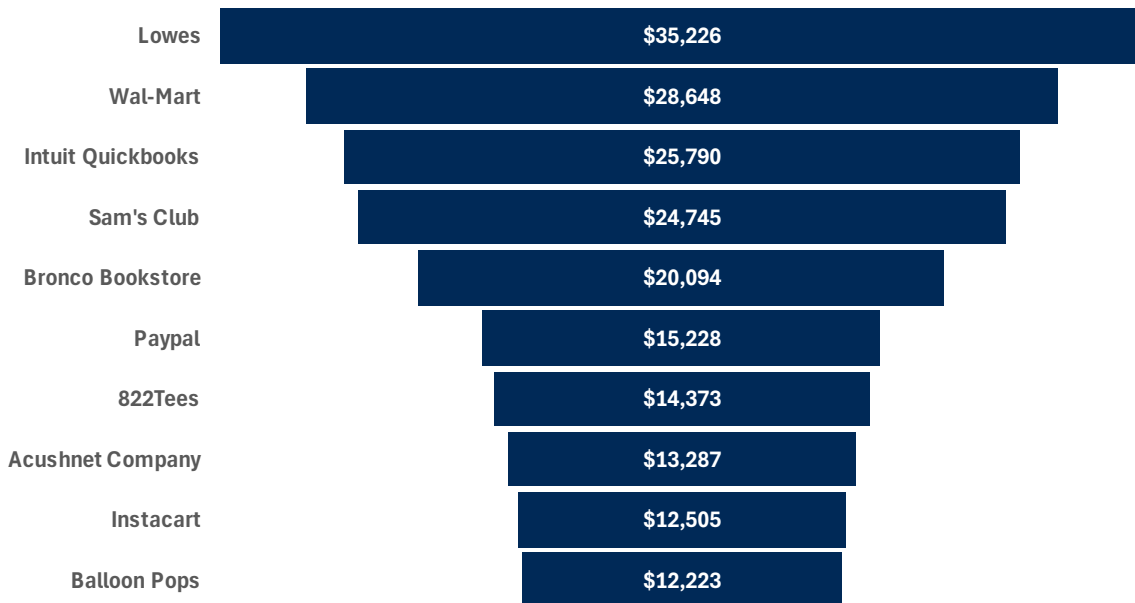
University spending across the Top 10 categories totaled \$402,414 and accounted for 45% of total P-Card spending.

P-Card Spending: Top 10 Categories



University spending across the Top 10 merchants totaled \$202,119 and represented 23% of total P-Card spending.

P-Card Spending: Top 10 Merchants



Food and Event-Related Purchases

Spending within restaurant, grocery, catering, and wholesale club categories supported University-hosted events, business meetings, student engagement activities, recruitment efforts, donor and stakeholder outreach, and other institutional functions. Purchases included meals, food, event supplies, program materials, and other departmental support items. Expenditures were concentrated among vendors, including Walmart, Sam's Club, and Instacart.

Facilities and Operational Purchases

Spending within home supply warehouse stores was driven primarily by purchases from Lowe's for facilities, maintenance, and operational materials. Spending at computer software stores consisted largely of software licenses and subscription services, including vendors such as Intuit QuickBooks, OpenAI ChatGPT, and Hudl.

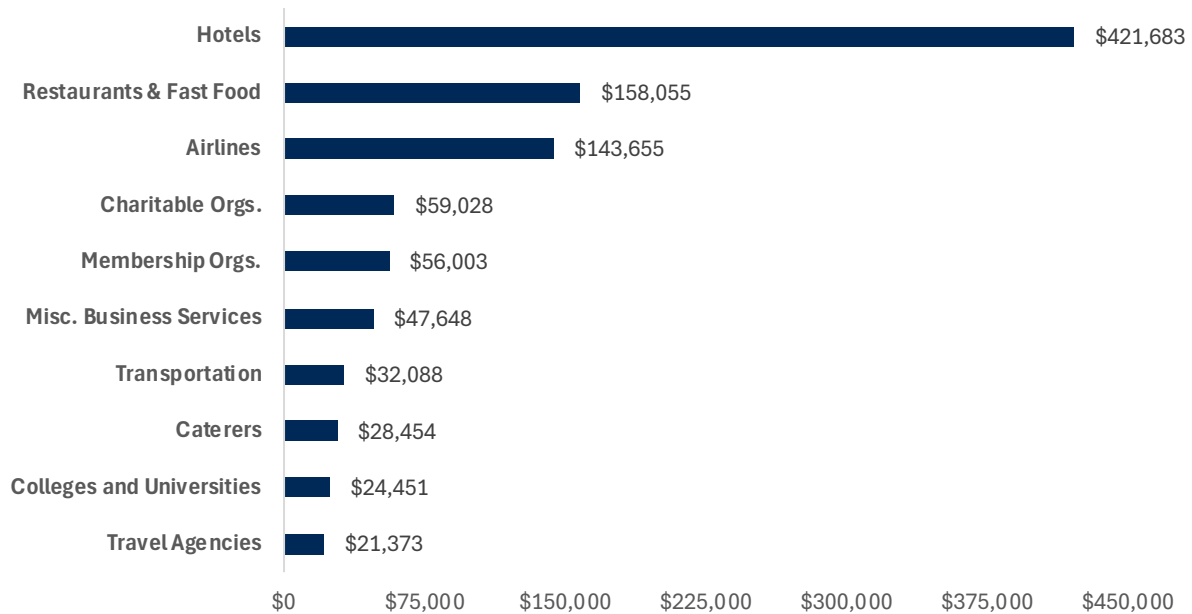
Administrative and Departmental Purchases

Spending within miscellaneous and specialty retail categories included awards, trophies, supplies, and other departmental purchases. Expenditures within schools and educational services and miscellaneous business services categories primarily supported training, educational activities, registration fees, and other business support services. Bookstore expenditures consisted largely of program materials and other student and departmental support items. PayPal expenditures reflected purchases from several underlying vendors that utilized PayPal as a payment-processing platform, including registrations, instructional and training materials, and other departmental purchases. Related spending was concentrated among vendors including Bronco Bookstore, Balloon Pops, and The Trophy House.

T-Card Spending Profile

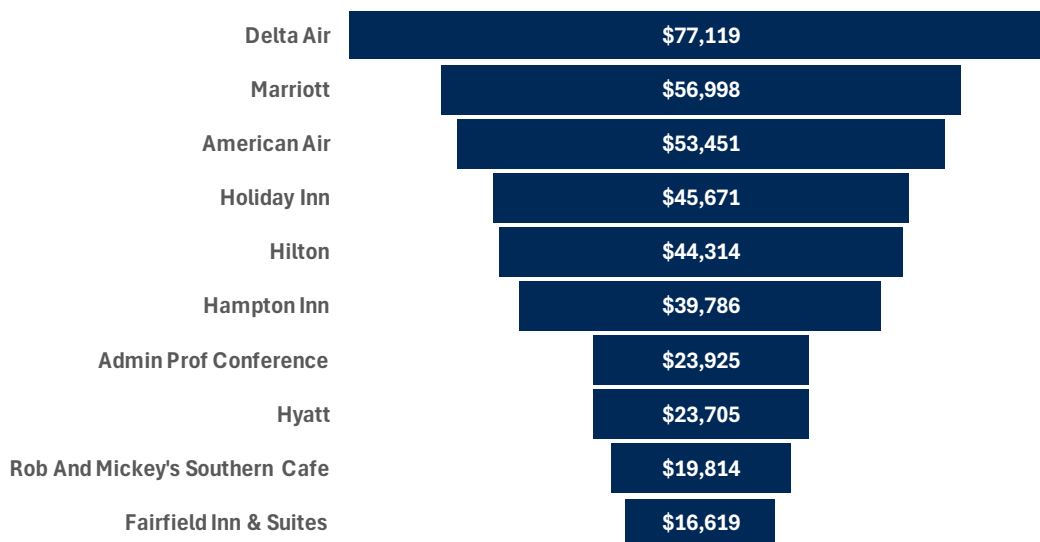
University staff spending across the top 10 categories totaled \$992,438 and accounted for 89% of total T-Card spending.

T-Card Spending: Top 10 Categories



T-Card Spending: Top 10 Merchants

University spending across the Top 10 merchants totaled \$401,402 and represented 36% of total T-Card spending.



Conferences, Events, and External Engagement Activities

Spending within travel-related categories primarily supported conference attendance, recruitment efforts, professional development, athletics-related travel, fundraising events, and other University business activities. As a result, expenditures were concentrated in airfare, lodging, transportation, meal, and travel agency categories.

Professional Development, Registrations, and Memberships

Spending within membership organizations, charitable organizations, business services, and college and university categories primarily supported conference registrations, accreditation-related activities, training, professional memberships, certifications, sponsorships, event participation fees, and other professional development opportunities.

Executive Leadership P-Card Spending Profile

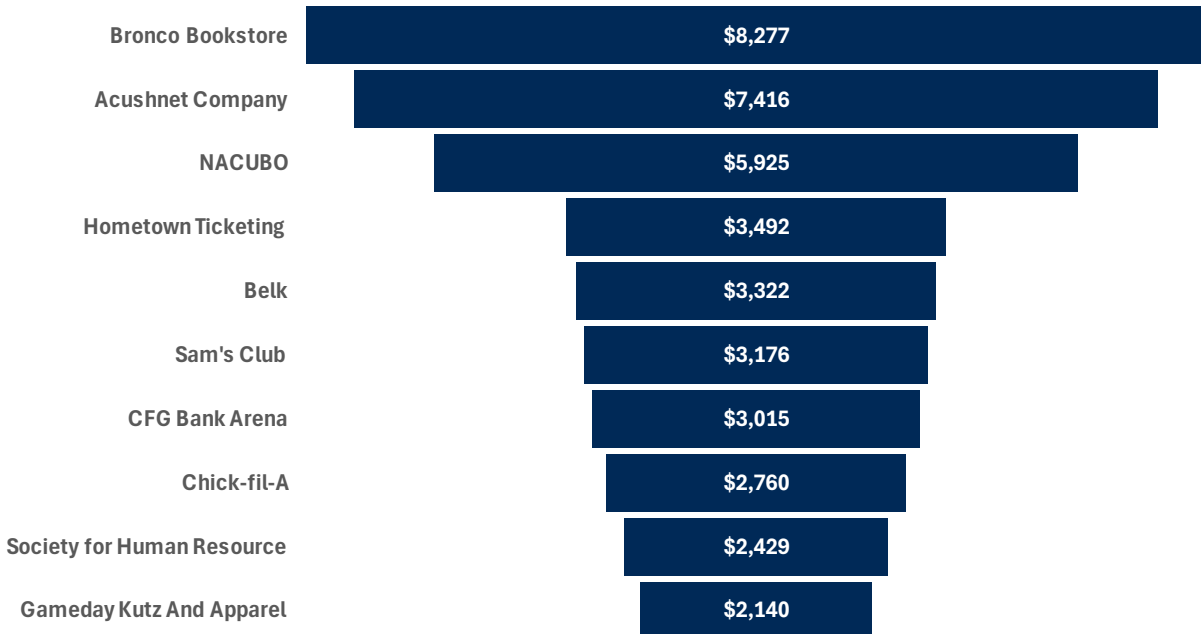
Executive leadership spending across the Top 10 categories was \$65,715 and accounted for 65% of total executive leadership P-Card spending.

Executive Leadership: P-Card Top 10 Categories



Executive leadership spending across the Top 10 Merchants was \$41,952 and accounted for 41% of total executive leadership P-Card spending.

Executive Leadership: P-Card Top 10 Merchants



Professional Development, Registrations, and Memberships

Spending within these categories primarily supported professional memberships, training, conferences and events, student affairs initiatives, athletics programs, and departmental operations. Membership organization expenditures were driven largely by memberships and professional activities associated with organizations such as the National Association of College and University Business Officers (NACUBO), Association of Title IX Administrators (ATIXA), and National Association of College and University Attorneys (NACUA). Charitable and social service organizations, professional services, and theatrical or ticketing categories primarily reflected donations, registrations, licensing fees, professional services, and event ticket purchases.

Food and Event-Related Purchases

Spending within restaurants and fast-food categories primarily reflected meals associated with University events, meetings, and other institutional activities. Expenditures were concentrated among vendors such as CFG Bank Arena and Chick-fil-A.

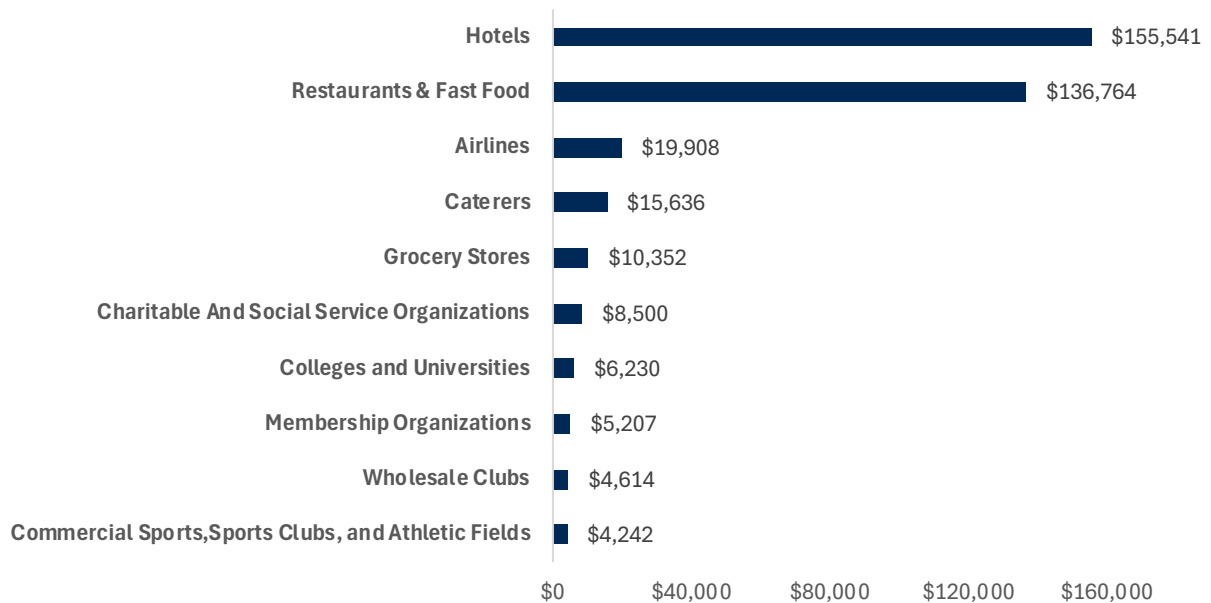
Administrative and Departmental Purchases

Spending within bookstore categories was driven primarily by purchases from Bronco Bookstore for programmatic, student, and departmental needs. Spending within sporting goods store categories was driven largely by athletics-related purchases from vendors such as Acushnet Company.

Executive Leadership T-Card Spending Profile

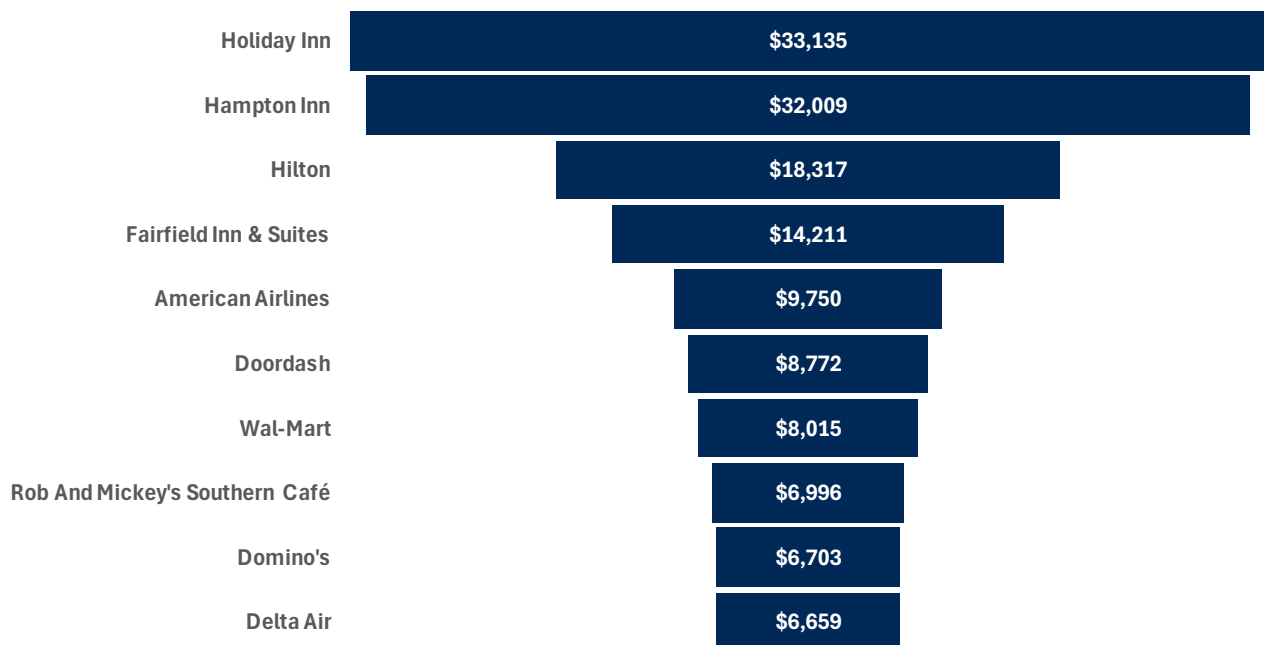
Executive leadership spending across the Top 10 categories was \$366,994 and accounted for 92% of total executive leadership T-Card spending.

Executive Leadership: T-Card Top 10 Categories



Executive leadership spending across the Top 10 Merchants was \$144,567 and accounted for 36% of total executive leadership T-Card spending.

Executive Leadership: T-Card Top 10 Merchants



Conferences, Athletics, Events, and External Engagement Activities

Spending within travel-related categories primarily supported conference attendance, athletics-related travel, recruitment efforts, professional development, fundraising events, and other University business activities. As a result, expenditures were concentrated in airfare, lodging, transportation, meal, and travel agency categories.

Professional Development, Registrations, and Memberships

Spending within membership organizations, charitable and social service organizations, colleges and universities, and commercial sports, sports clubs, and athletic fields categories primarily supported conference participation, professional memberships, registrations, training opportunities, athletic events, and other professional development activities.

Ordering Information

Copies of this report may be obtained by contacting:



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