

EXHIBIT IV

Reconciler Procedures for Reviewing Purchasing Card Payments

Each RECONCILER will be responsible for certain groups of cardholders' activity in the PC module. The group members are set up by region and, generally, the group number is the last nine (9) digits of the primary organization code for that regional facility or office.

The steps involved in reviewing and reconciling cardholder charges are as follows:

1. Receipts are received in Finance and Accounting, clocked in and sorted by group number. All receipts should be received within 14 days of the end of the month. The receipts are maintained throughout the month by the reconciler for their group(s).
2. Each month the RECONCILER receives a report of monthly cardholder activity for certain groups. The reconciliation report is sorted by cardholder within a group.
3. The RECONCILER retrieves receipts from the file for each cardholder within a group. Each receipt is inspected to ensure that all required information is included on the receipt. Supporting documentation is reviewed to ensure that all purchasing card guidelines and procedures have been followed and that the purchase is in compliance with all applicable purchasing rules and regulations. If the receipt and supporting documentation is incomplete or missing, the RECONCILER will email the purchasing card liaison for that cardholder's group requesting the needed documentation. A copy of the email request should be printed and maintained with the receipt. If no documentation is received prior to the end of the reconciling month, the RECONCILER will turn the month's reconciliation documentation over to the Accounts Payable (A/P) Supervisor for further action.
4. As each item on the activity report is verified with the receipts and supporting documentation, the RECONCILER should check off the item as being complete and correct. When each cardholder's entire monthly activity report is reconciled, the RECONCILER will sign and date the face of the report. This report should be assembled with the corresponding receipts in invoice number order and rubber banded together. These complete packages are turned in to the Accounts Payable Supervisor or her designee for scanning.
5. The reconciled packages are maintained in the voucher room by cardholder within group for each month until the scanned receipts have been scanned and accounted for via the scanning reconciliation program.
6. Reconciliation must be completed for any month's activity by the last day of the month following the reporting period. ?