



FRANCIS MARION UNIVERSITY
OFFICE OF PURCHASING
IE DEPARTMENTAL ASSESSMENT PLAN

ASSESSMENT PLAN PERIOD: June 1, 2018 to May 31, 2019

DEPARTMENTAL MISSION STATEMENT: The Purchasing (Procurement) Office is charged with the responsibility of conducting the purchasing function in a manner which results in obtaining the most efficient and effective use of university funds. Procurement policy shall be accomplished in accordance with ethical practices and applicable law.

Our purpose is to support University departments by providing the goods and services necessary for educational, research and public service missions. To accomplish this mission the Purchasing Office, issues solicitations, maintains contracts and assists departments in all procurement matters

Goals	Desired Outcomes	Assessment Methods and Procedures	Results	Planned Improvements Based on Assessment Results
1. Promote procurement best practices through effective policies, procedures, and controls.	A) The department will receive an unqualified audit report. B) The audit will cite no more than five (5) minor material weaknesses. C) 90% of appropriate procedural modifications will be implemented within six (6) months of the final report.	On an approximately three-year rotational basis, the Materials Management Division of the S.C. Budget and Control Board will conduct an external audit of departmental procurement activities. The DPS does not have a set date or schedule for when they execute their agency audit for FMU. There was no audit performed by DPS in the prior assessment plan period.	State Procurement Auditors concluded audit report for period Jan. 1, 2011 - June 30, 2015 (period preceding the timetable for this IE Assessment) with only two audit findings. 100% of appropriate procedural modifications were implemented within six (6) months of the final report. Based on this report, the University's request to increase the certification threshold to purchase goods and services from \$250,000 to \$275,000 was granted.	The two procedural modifications were made as noted to improve campus procurement operations. Departmental personnel are instructed to continue current practices that resulted in this audit result and always to be vigilant for additional procedural improvements. The new audit period began July 1, 2016 and it may be 2020 before the next audit report is received. The department continues to apply these best practices in day to day operations.

Goals	Desired Outcomes	Assessment Methods and Procedures	Results	Planned Improvements Based on Assessment Results
2. Be an exemplary model of fiscal management for the University.	A) No more than three (3) minor findings and no major findings relating to procurement activity will appear in the audit report. B) 100% of any minor findings will be evaluated and necessary modifications will be implemented within six (6) months of the report.	Review the Annual External Auditors Report and determine if any findings were related to operations of the Purchasing Department. There were no findings relating to procurement activity in the Annual External Auditors report in the prior assessment plan period.	Cline, Brandt, & Kochenower conducted an external evaluation of University financial systems and activities. The University received an unqualified audit with no findings pertaining to the Purchasing Office.	Departmental personnel are instructed to continue current practices that resulted in compliance with the audit and which should result in future compliance, including review of all requisitions from outside departments for accurate budget line item codes and for appropriateness of procurement need
3. Promote fiscal responsibility for individual cardholders participating in the University's Procurement Card (P-Card) Program.	A) Annually, the Purchasing Office will conduct a minimum of five (5) procurement card audits of individual cardholders. B) For 100% of these individual p-card audits, a post-audit letter will be sent to the cardholder, his/her liaison, and department head regarding audit findings and concerns. C) For 100% of these individual p-card audits, the University's Accounting Office will review each audit file in addition to the University's Purchasing Office.	The Purchasing Office will review auditee records by the following criteria: A) Cardholders statement retention B) Cardholder receipt retention C) Transactions will appear to be for supplies or approved exceptions D) Charges will appear to be fair and reasonable E) Transactions will appear to be for official University purposes F) Monthly Cardholder statements approvals. G) Transactions are under the \$2,500 threshold, without splitting to meet requirements. The purpose of this P-Card audit is to show responsibility to the state. Findings occurred in each category A through G. In every case, the finding was noted, reported in the P-Card audit, and reported to the card holder and card holder's department head, along with instructions/directions to cardholder to correct these improper uses of the P-Card.	A) The Purchasing Office conducted ten (10) procurement card audits of individual cardholders for calendar year 2018. B) For 100% of these audits, a post-audit letter was sent via email regarding audit findings and concerns. C) For 100% of these individual p-card audits, the University's Accounting Office reviewed each audit file in addition to the University's Purchasing Office.	The Purchasing Office will seek to conduct a minimum of (7) procurement card audits of individual cardholders for calendar year 2019 following the same protocol regarding post-audit letters and review of these audits by the University's Accounting Office.

Goals	Desired Outcomes	Assessment Methods and Procedures	Results	Planned Improvements Based on Assessment Results
4. Ensure management reporting is presented in a timely and effective manner that supports the mission of the University and the priorities of the University's Division of Business Affairs.	The Purchasing Office will send the VP for Business Affairs a minimum of 40 weekly Purchasing Priorities Reports each year documenting objectives complete, ongoing objective and upcoming plans.	Review the Weekly Purchasing Priorities Status Reports submitted to the Vice President for Business Affairs and note any reports not submitted in a given year. The Purchasing office provided at least 40 weekly Purchasing Priorities Reports in the prior assessment plan period.	At least 40 Weekly Status Reports (Purchasing Priorities Reports) were submitted to the VP for Business Affairs during FY 2017-2018.	The Purchasing Department will keep the VP of Business Affairs abreast of any issues impacting the University independent of regular Purchasing Priorities Reports whenever necessary. The Purchasing Department will aim to provide at least 40 Purchasing Priorities Reports to the VP
5. Review list of major needs for the University such that as significant contracts expire, Procurement plans are made to attain those services when necessary in a new contract.	Purchasing Office works with program managers across campus to be certain that contracts for needed supplies or services are in place following the expiration of existing contracts.	Review master Multi Year contract list to assess timing for initiation of soliciting for a new agreement. There are approximately 65 Multi-Year contracts on the existing master list. No known contracts expired without new contracts in place in the prior assessment plan period.	No known contracts expired without new contracts in place.	Review and update (addition of new contracts, cancellation or closure of no longer needed contracts) of master multi-year contracts listing is made monthly to best affirm that key services across campus do not expire.
6. Satisfy Department of Procurement Services requirements regarding reporting of specified procurements.	Department of Procurement Services requires that all Higher Education Institutions report Sole Source, Emergency, "10% rule" procurements, and Unauthorized procurements quarterly	Sole Source, Emergency, "10% rule" and Unauthorized Procurements that meet reporting guidelines are maintained electronically to access and report prior to each quarter. The DPS does not have a set date or schedule for when they execute their agency audit for FMU.	All known procurements of this type have been recorded and reported to DPS on a quarterly basis. When the DPS audit takes place, their assessment will identify if there were missing reports or reports with inadequate information.	As DPS modifies its requirements regarding specified reporting, the Purchasing Office has altered its reporting methods to include all added required paperwork requested from DPS. Improvements may be identified after the next DPS audit and will be addressed at that time.