

**Procure to Pay Transaction Cycle
Minimum Required Controls (MRC's)**

MRC #	Risk	P2P Transaction Cycle Process	Minimum Required Control
1	Conflict of Interest or Commitment exists.	Vendor Selection, PCard Purchasing	Assess if conflict of interest exists with purchaser/vendor.
2	Employee receives Pcard without proper authorization.	PCard Purchasing	Supervisor reviews and approves requests to submit application for Pcard.
3	Purchase is not business related.	PCard Purchasing	Supervisor implements procedures to ensure PCard transactions are business related.
4	Budget is under/over spent. Purchases made on wrong accounts. Purchases not authorized. Duplicate payments.	PCard Purchasing, Purchase Order Processing, Invoice Processing	Unit performs monitoring of Budget vs. Actuals.
5	Requestor does not have proper authority to make purchase.	Purchase Order Processing	I Want Doc (IWD) is approved by authorized requestor with transaction authority.
6	Duplicate payments are processed for a single vendor invoice.	Purchase Order Processing	Unit confirms duplicate request has not been submitted to SSC.
7	Payment is made without proper transaction authority.	Invoice Processing	Fiscal Officer with transaction authority approves PREQ.
8	Payment is made for goods/services not received.	Invoice Processing	Unit must confirm receipt of goods or services within e-Doc for items over \$5,000.
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