iNtegrate 2 Business Process Redesign: Business Process Recommendations

Accounts Payable

May 31, 2013
Business Process
Recommendations: Introduction
Recommendations for a redesigned workflow and supporting materials for each of the sub-processes reviewed as part of the iNtegrate 2 BPR project are detailed in the following section. Each sub-process section includes the following:

- **Process Overview**: A summary narrative of key process steps within the sub-process.
- **Key Process Changes**: For those steps within the Future States that represent primary changes (for one or more NSHE institutions), an explanation, and justification as necessary, for the process change is highlighted.
- **Alternative Process Options**: Process Options not recommended in the future state flow are highlighted along with a justification of why this option is NOT recommended or incorporated in the process.
- **Policy Change Requirements**: Instances when either institutional or NSHE policy need to be developed or revised in order to facilitate the recommended process are noted, including recommendations for policy content.
- **Implementation Challenges**: When elements of the recommended future state process were questioned during workshops or noted as significant areas where implementation would be difficult, further discussion and justification is provided along with examples of institutions also utilizing the recommended process.
  - The examples provided are *individual institutions* utilizing these recommended practices. NSHE represents a diverse set of 8 institutions and the system office presenting limitations in identifying a comparable system or organization that has broadly implemented “best practice” or recommended processes.
- **Technology Requirements**: Elements of a required technology to enable the process are listed by process step.
- **Reporting Requirements**: Reports, metrics and data points required to monitor and control the process are listed.
- **NSHE Feedback**: Index of comments/feedback provided by NSHE institutions and the Huron response, as needed.
Each sub-process section incorporates some fundamental concepts that should be understood in order to fully consider the recommendations and supporting content.

- **Recommendations versus Current State:**
  - These process recommendations represent Huron’s recommendations for a future state business process and are not intended to comment on the current state processes across NSHE.
  - Some process elements may already be the practice of some or all NSHE institutions.

- **Business Process Swimlanes (horizontal bands):**
  - The business process focuses on the process steps and the work accomplished in these steps and not the process owners/work locations. Therefore, the developed flows include general swim-lanes that are not role/location specific, such as Accounts Payable Administration, Travel Administration, Research Administration, etc.
  - Flows do include required roles like Vendor, faculty/employee/Investigator, etc. but they do not highlight Administrative Assistant, Vice President of X, etc. The recommended process steps can be applied universally and the steps can be aligned in whatever roles/units are appropriate by institution.
POINTS TO CONSIDER

Each sub-process section incorporates some fundamental concepts that should be understood in order to fully consider the recommendations and supporting content.

• **Existing Supplemental Systems:**
  - Some NSHE institutions have implemented different “systems” or technologies that are supplemental to the Human Resources or Finance Administration Systems. These process flows assume the existing technologies are integrated into the Future State Business Process.

• **Out of Scope Systems:**
  - Some process flows incorporate Non-Human Resource/Finance Systems that are out of scope for iNtegrate 2 (i.e. a Pre-Award “tracking system”). However, in order to be in line with best practice elements, these out-of-scope technologies were incorporated into the recommended processes.
Business Process
Recommendations: Accounts Payable
The PO/Non-PO Payments represents the sub-processes in which suppliers are paid for services and goods provided, either through the Purchase Order or Non-Purchase Order process.

- **Non-PO Payments:**
  - Institutions initiate the vouchering process by submitting an electronic form requesting payment and including supporting documentation.
  - The exception request is reviewed and approved within the department/organization.
  - Accounts payable receives and reviews the exception request.
  - The voucher is initiated.
  - Supplier remittance information is validated.
  - The voucher is finalized and payment issued.

- **PO Payments:**
  - A supplier issues an invoice.
  - The invoice is received by the institution and sent to the finance/payables department for processing.
  - The invoice is imaged, matched to the order/receipt.
  - A voucher is initiated.
  - Supplier remittance information is validated.
  - The voucher is finalized and payment issued.
1: Dept. Identifies Need to Remit Payment for Non-PO Related Expenses (ISP, PV, etc.)

2: Access Forms And Selects Appropriate Payment Type and Mechanism (e.g., Wire)

3: Populate Form with Required Information (Invoice Number, Amount, Service Dates, etc.)

4: Attach Required Documentation and Submit Form into Workflow

5: Internal Approval Required?
   - Yes → A
   - No → 6: Form Routed to Accounts Payable for Processing

6: Form Routed to Accounts Payable for Processing

7: Form Routed for Finance Office Review

8: Approved?
   - Yes → Process Form
   - No → 10: Can Request be Modified?

10: Can Request be Modified?
   - Yes → 11: Update and Approve Form
   - No → 12: Reject Request

12: Reject Request
   - Yes → 13: Requester Notified of Rejection
   - No → End of Process

A

Reinitiate Process
1: Can an eInvoice be Provided?

Yes → 2: Generate Electronic Invoice and Route to NSHE ERP → Three Way Match

No → 3: Generate Paper Invoice and Mail to Bill to Address Specified on the Purchase Order

Yes → 4: Payment Related Document Received by Invoice Intake and Time Stamped

No → 5: PO Displayed on the Invoice?

Yes → 6: PO Displayed on the Invoice?

No → 7: Intake Staff Investigates Invoice to Determine PO

8: Related PO Identified?

Yes → 9: Contact Supplier to Identify Invoice Owner

No → 10: Invoice Owner Identified?

Yes → 11: Update Invoice to Reflect PO Number

No → End of Process

Image Invoice
Exception Handler

Match Exception

28: Receive Notification of Match Exception

29: Reconcile Match Exception

30: Additional Exceptions to Reconcile?

Yes

31: Voucher is Saved

No

Voucher Review

32: Perform Review Voucher Review

33: Approved?

34: Work with Accounts Payable to Address Underlying Issues

35: Approve Voucher

End of Process

31: Voucher is Saved

Three Way Match

Three Way Match
The following table outlines the major process changes (NSHE-wide) incorporated into the recommended process.

<table>
<thead>
<tr>
<th>Process Flow Title:</th>
<th>Process Step(s):</th>
<th>Explanation and Change Justification:</th>
</tr>
</thead>
<tbody>
<tr>
<td>Non-PO Related Payments</td>
<td>2</td>
<td>Users access a list of forms and select the appropriate one for their current need.</td>
</tr>
<tr>
<td>Non-PO Related Payments</td>
<td>5</td>
<td>With the use of online forms, payment requests are routed electronically for review and approval.</td>
</tr>
<tr>
<td>Non-PO Related Payments</td>
<td>14</td>
<td>With the utilization of electronic forms, AP Departments are no longer be forced to manually track/log the receipt of non-PO related payments.</td>
</tr>
<tr>
<td>PO Related Payments</td>
<td>14</td>
<td>An image is routed for vouchering, reducing the need to manually pass paper between Accounts Payable staff.</td>
</tr>
</tbody>
</table>
Some recommended process changes may be particularly challenging during the implementation phases.

**Implementation Challenge Area: Establishing Encumbrances**

- Individuals within departments may utilize means other than the eProcurement system (excluding the PCard) to obtain goods, requiring either an encumbrance to be established at the time of invoice receipt or a direct voucher to be processed. Either approach takes resource time, limits visibility of open commitments, and decreases NSHE institution’s leverage with suppliers.
- However, as a part of moving to an eProcurement system, the number of direct payment vouchers processed should decrease given that users should be more easily able to generate a purchase order for goods and services.
- While there will still be valid reasons to process payments based on the invoice alone, institutions should consider requiring “after the fact” payment requests for goods or services that should have been reflected on a purchase order to be routed for additional reviews prior to payment in order to create a disincentive to paying upon invoice receipt.
- In the non-system cases, individuals will be required to establish encumbrances prior to obtaining the goods or services, and implementing this change in behavior could be a challenge and will require clear training and communication on the requirements.

**Recommended Process References**

<table>
<thead>
<tr>
<th>Institution</th>
<th>Current Process</th>
</tr>
</thead>
<tbody>
<tr>
<td>Southwestern Public University</td>
<td>Requires payment request for goods or services suited for requisitions (e.g., scientific supplies) to be routed for additional review and approval prior to payment being made.</td>
</tr>
<tr>
<td>Northeastern Research University</td>
<td>Analyses payment activity to identify “after the fact” transactions. Works with department heads to understand the factors behind the lack of compliance with the policy and assigns resources to support greater compliance within the organization.</td>
</tr>
</tbody>
</table>
The following table lists the system technology requirements necessary to support the recommended process.

<table>
<thead>
<tr>
<th>Process Flow Title:</th>
<th>Process Step(s):</th>
<th>Technology Requirement:</th>
</tr>
</thead>
<tbody>
<tr>
<td>Non-PO Related Payments</td>
<td>2</td>
<td>Provide users access to a listing of electronic forms that can be utilized to initiate payments for non-PO related invoices.</td>
</tr>
<tr>
<td>Non-PO Related Payments</td>
<td>4</td>
<td>Allow for end users to either attach documents to forms or link them to images stored in an enterprise imaging system.</td>
</tr>
<tr>
<td>Non-PO Related Payments</td>
<td>5</td>
<td>Determine what, if any, institutional approvals are required based on the operator submitting the request and request attributes and route it accordingly.</td>
</tr>
<tr>
<td>Non-PO Related Payments</td>
<td>17</td>
<td>Transition information captured on forms to a voucher to reduce data entry demands on accounts payable team.</td>
</tr>
<tr>
<td>PO Related Payments</td>
<td>1</td>
<td>Utilize electronic invoices (where possible), especially for suppliers of high volume consumables (e.g., office supplies, research supplies).</td>
</tr>
<tr>
<td>PO Related Payments</td>
<td>15</td>
<td>Automatically “flip” a purchase order into a voucher to reduce data entry demands on accounts payable team.</td>
</tr>
<tr>
<td>PO Related Payments</td>
<td>22</td>
<td>Automatically create vouchers for supplier provided eInvoices. Automatically load these vouchers into the system and apply the same matching rules as paper invoices.</td>
</tr>
<tr>
<td>PO Related Payments</td>
<td>22.2</td>
<td>Provide a mechanism to manually check available funds balances within the ERP prior to finalizing a transaction (e.g., wire transfers).</td>
</tr>
</tbody>
</table>
The following table lists the reporting requirements and data points that must be captured to support the recommended process.

<table>
<thead>
<tr>
<th>Process Flow Title:</th>
<th>Reporting Requirement:</th>
<th>Data Points/Metrics:</th>
</tr>
</thead>
</table>
| PO/Non-PO Related Payments | Payment cycle time | • Invoice receipt date  
  • Voucher create date  
  • Payment scheduling date  
  • Payment date  
  • Elapsed time  
  • Payables operator  
  • Invoice source (e.g., paper, electronic)  
  • Payment terms availability  
  • Payment terms obtained |
| PO/Non-PO Related Payments | Matching exceptions | • Supplier invoice number  
  • Voucher number  
  • Voucher create date  
  • Matching exception  
  • Payables operator |
| PO/Non-PO Related Payments | Batch validation | • Supplier invoice number  
  • Voucher number  
  • Purchase order number (if applicable)  
  • Remit to address  
  • Payment amount  
  • Payables operator |
PCard issuance and usage represents the sub-process in which NSHE-based individuals obtain and use NSHE-issued Procurement Cards to purchase goods/services.

- Employees request a PCard via an application form.
- Department/organization personnel review and approve the application.
- The PCard is officially requested from the issuing bank.
- PCard requestor completes required training program (may occur concurrently with the card request).
- PCard delivery is acknowledged by the recipient.
- The PCard is used to obtain goods or services and supporting documentation is retained.
- Charges are incurred.
- A statement of account is generated.
- PCard charges are reconciled and funding sources applied.
- Audits of charges are conducted.
1: Employee completes PCard Application Form and Selects Default Code (Optional)

2: Obtain Department Chair or Director Level Approval

4: Approved?
   - Yes
   - No

5: Work with Requester to Revise Application

6: Review Application

7: Approved?
   - Yes
   - No

8: Assign Default Account Codes and Route for Approval by Senior Administrator

9: Approved?
   - Yes
   - No

10: Initiate Request with PCard Provider

11: Card Issued by Provider?
   - Yes
   - No

12: Work with Requester to Revise Application

13: Work with PCard Administrator to Resolve Issue(s)

14: Work with PCard Provider to Resolve Issue(s)

Receive Card
15: Card Received by Institution

16: Card Number Logged Associated to Requestor in Tracking Database

17: Notify Requestor Card is Available

18: Requester Completes PCard Training Program

19: Requestor Obtains Card from Financial Services / PCard Department

End of Process
PCard: Usage/Reconciliation

Start Process

1: Need for Goods or Services Identified

2: Goods Obtained from Supplier and Settled via PCard

3: Supplier Provides User/Department with Invoice / Packing Slip

4: Statement of Account is Generated

5: Statement of Account is Reconciled and Funding Assigned

6: User (Or Designee) Accesses PCard Approval Form in ERP

7: Form is Populated, Documentation Attached, and Submitted

8: Approved?

Yes → 12: Form Routed to Financial Services / PCard Department

No → 9: Work with Reviewer to Resolve

10: Form Approved

Yes → End of Process

No → 11: Form Rejected

12: Form Routed to Financial Services / PCard Department

13: Audit of Receipts, Supporting Documentation, and Appropriateness of Purchase Performed

14: Approved?

Yes → 16: Form Approved → End of Process

No → 15: Work with Department to Obtain Required Documentation
The following table outlines the major process changes (NSHE-wide) incorporated into the recommended process.

<table>
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<tr>
<th>Process Flow Title:</th>
<th>Process Step(s):</th>
<th>Explanation and Change Justification:</th>
</tr>
</thead>
<tbody>
<tr>
<td>PCard Usage</td>
<td>7</td>
<td>With the further utilization of imaging equipment for procurement and payables processes, the scanning of the original supporting documentation is performed by the department or academic unit rather than the PCard Administration unit.</td>
</tr>
</tbody>
</table>
The following table outlines the alternative process options that are not recommended for implementation.

<table>
<thead>
<tr>
<th>Process Step(s):</th>
<th>Alternative Process</th>
<th>Justification for Non-Recommendation:</th>
</tr>
</thead>
<tbody>
<tr>
<td>PCard Issuance</td>
<td>Require PCard applicants to complete training prior to requesting the card from the issuing bank.</td>
<td>Given the low PCard application rejection rates cited by NSHE institutions, it was not recommended that training be required prior to the card application being routed to the bank. Rather, on-demand training should be made available to requestors to allow them to complete the required courses at some point prior to physically obtaining the card. This allows the request for a card to be expedited to the bank. Therefore, this card is now available for use as soon as it is received by the institutions and the individual has completed training. Therefore, the bottleneck is shifted to the individuals requesting the card and away from the bank.</td>
</tr>
</tbody>
</table>
The following table outlines the policy change requirements necessary to facilitate the recommended process.

<table>
<thead>
<tr>
<th>Policy Level:</th>
<th>Policy Requirement Type:</th>
<th>Policy Development/Addition/Change Requirement:</th>
</tr>
</thead>
<tbody>
<tr>
<td>Institution</td>
<td>Develop/Change</td>
<td>NSHE institutions should develop policy outlining requirements for issuing and approving P-Cards. Typically, these required institutional approvals are based on reporting relationships, as opposed to fund “ownership” driving approvals for procurement transactions. Reporting relationships can often be harder to determine and maintain than funding ownership, but to the greatest extent possible, the policy should outline the role/position responsible for approving P-Card issuance.</td>
</tr>
</tbody>
</table>
Some recommended process changes may be particularly challenging during the implementation phases or were highly contested and discussed during the workshops.

**Implementation Challenge Area: Data acquisition for workflow**

As with requisition approvals, NSHE institutions should consider how the approval chain should be reflected in the PCard issuance. Areas like PCard often employ a reporting relationship for approvals where procurement transactions might be routed for approval based on ownership of the funding source being charged. Reporting relationships can often be harder to determine and maintain than funding ownership.
The following table lists the system technology requirements necessary to support the recommended process.

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<th>Process Flow Title:</th>
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<tbody>
<tr>
<td>PCard Issuance</td>
<td>1</td>
<td>Provide users access to a listing of electronic forms that can be utilized to initiate requests for things like PCard applications.</td>
</tr>
<tr>
<td>PCard Usage</td>
<td>6</td>
<td>Allow PCard holders (or their designee) to submit their request for approval to their supervisor via an electronic form.</td>
</tr>
</tbody>
</table>
The following table lists the reporting requirements and data points that must be captured to support the recommended process.

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<tr>
<th>Process Flow Title:</th>
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<th>Data Points/Metrics:</th>
</tr>
</thead>
</table>
| PCard Usage         | PCard Spend / Reconciliation | • Charge date  
|                     |                        | • Merchant       
|                     |                        | • Transaction amount  
|                     |                        | • Transaction date  
|                     |                        | • Item description (if available from provider)  
|                     |                        | • Post date  
|                     |                        | • Reconciliation date  
|                     |                        | • Merchant diversity classification  
|                     |                        | • Merchant classification code  
|                     |                        | • Expense accounting codes  
|                     |                        | • Departmental hierarchy data  |
| PCard Issuance      | Issued PCards          | • Card holder  
|                     |                        | • Cardholder hierarchy data (e.g., supervision, liaison info)  
|                     |                        | • Card Issue date  
|                     |                        | • Account standing  
|                     |                        | • Cycle/month approval limits  
|                     |                        | • Card level merchant classification code restrictions/approvals  |
Business Process
Recommendations: NSHE
Feedback
The following table outlines the NSHE feedback and commentary, as well as Huron response when applicable.

<table>
<thead>
<tr>
<th>Sub-Process/Topical Area</th>
<th>Institution</th>
<th>Comments/Feedback</th>
<th>Huron Response</th>
</tr>
</thead>
<tbody>
<tr>
<td>PO/Non-PO Payments</td>
<td>NSC</td>
<td>Will employees have to use the eProcurement system for reimbursements?</td>
<td>An eProcurement system can be used to initiate employee reimbursements</td>
</tr>
<tr>
<td></td>
<td>NSC</td>
<td>How will the system check if sales tax is payable or not? Or determine if it's a purchase for equipment?</td>
<td>Sales tax exemption can be tracked at either the business unit level or at a transaction level depending on the requirements of the institution. In regards to purchase of equipment, often this is identified by the object (or account) code utilized on the distribution line</td>
</tr>
<tr>
<td>PO/Non-PO Payments</td>
<td>UNLV</td>
<td>Should emphasize that non-PO payments should be exception only.</td>
<td>The goal is to minimize the number of non-PO related payments and the &quot;Accounts Payable BPR: PO/Non-PO Payments - Implementation Challenges&quot; slide tries to addresses the considerations for processing such payments.</td>
</tr>
<tr>
<td>PO/Non-PO Payments</td>
<td>UNLV</td>
<td>Why is &quot;Confirm Available Funds&quot; only applicable if wire transfer is used? Also, shouldn't this be done by Dept. before submitting request, and would a new system be able to encumber the authorized non-PO payment items such as ISP contract, etc.?</td>
<td>This point generated quite a bit of discussion at the workshops and we ultimately came to the conclusion that there needs to be a final manual check of funds availability prior to sending a wire (versus the inherent system checks that will occur when the voucher is finalized). The Technology Requirements table indicates the need to have the capability to manually validate available funds prior to finalizing a transaction.</td>
</tr>
<tr>
<td>PO/Non-PO Payments</td>
<td>UNLV</td>
<td>Shouldn't non-PO payments be exception only, even in the Future State?</td>
<td>Establishing an encumbrance prior to obtaining the goods or services is the best practice. In addition, there are a set of transactions that will likely result in a non-PO related invoice. While you could argue that the institution could create the encumbrance prior to processing the invoice, the materials reflect the process of using a form (to capture the exceptions) to generate the voucher.</td>
</tr>
</tbody>
</table>
The following table outlines the NSHE feedback and commentary, as well as Huron response when applicable.

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</thead>
<tbody>
<tr>
<td>PO/Non-PO Payments</td>
<td>UNR</td>
<td>Will the electronic forms mentioned be forms created by UNR staff or an outside vendor?</td>
<td>This ultimately depends on the selected vendor and the associated services contract, as well as what forms are inherently available within the ERP. Since it is likely that you will require custom forms, I would recommend you consider requiring either your software or service provider to build a number of forms for you in conjunction with NSHE/institution technical teams to facilitate knowledge transfer.</td>
</tr>
<tr>
<td>PO/Non-PO Payments</td>
<td>UNR</td>
<td>Will the transition information also include information from the vendor’s invoices?</td>
<td>Yes, it would include the pieces of information included on the form.</td>
</tr>
<tr>
<td>PO/Non-PO Payments</td>
<td>UNR</td>
<td>Would a program need to be written for each vendor so that their electronic invoices could be read and processed by AP?</td>
<td>Very good question. Again, this depends on the ERP selected and the associated eProcurement module. Some eProcurement providers include the development of order/invoice interfaces as a part of their offering, others require custom interfaces for each supplier. I can say that the market seems to be moving in the direction of treating supplier integration as a managed service, removing the client from being directly involved in the development of custom programs.</td>
</tr>
<tr>
<td>PO/Non-PO Payments</td>
<td>UNR</td>
<td>Can you explain in more detail the automatic “flip” of a PO into a voucher and how that works with 2-way and 3-way matching?</td>
<td>A PO flip is used to transition header and line item information from a purchase order to an invoice, minimizing data entry requirements and ensuring consistent product descriptions between PO and invoice tables. If I understand your question correctly, in its purest sense, “flipping” a PO into an invoice shouldn’t impact the 2/3 way matching process. Rather, it should simplify the processing of PO related invoices.</td>
</tr>
</tbody>
</table>
The following table outlines the NSHE feedback and commentary, as well as Huron response when applicable.

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<th>Comments/Feedback</th>
<th>Huron Response</th>
</tr>
</thead>
<tbody>
<tr>
<td>PO/Non-PO Payments</td>
<td>UNR</td>
<td>How does any supporting vendor invoices get attached to the Online forms?</td>
<td>While many procurement systems will provide the capability to attach documentation to a form in a fashion similar to attaching documents to an email, an integrated document management system will likely be implemented in conjunction with the ERP that will make scanned images easily accessible from online forms, vouchers, etc.</td>
</tr>
<tr>
<td>PCard Issuance &amp; Usage</td>
<td>UNR</td>
<td>The P-card department currently scans the “finished” P-card statement and supporting documents? What would be an estimate of the hardware cost (Medium/high volume scanner) and labor cost to now scan all documents at each department/academic unit and send them electronically to the P-card department for audit? Would each department be responsible for ensuring that the documents were correctly scanned? (ie two sided documents, Tape over amount on the receipts are readable, etc.)</td>
<td>While I do not have hardware and labor estimates, you bring up a good point related to document management capabilities of your future ERP. Institutions will likely be expected to participate in the document scanning process, which would include confirming the scan completed successfully.</td>
</tr>
<tr>
<td>PCard Issuance &amp; Usage</td>
<td>NSC</td>
<td>Why do we need a Statement of Accounts (which requires approval) and an approval form?</td>
<td>The statement of account and approval form will be utilized in the reconciliation process</td>
</tr>
<tr>
<td>PCard Issuance &amp; Usage</td>
<td>NSC</td>
<td>Are you suggesting monthly audits of every card?</td>
<td>Where possible, it is recommended that an audit of the supporting documentation be performed for all cards</td>
</tr>
</tbody>
</table>
The swim lane title has been updated to more clearly reflect the "swimlane-less" approach to our recommendations. Reconciliation can be completed either by a central administrator or a departmental administrator, or another administrator role not yet identified.

Training should be required prior to the card being physically turned over to the employee. Language has been clarified to more clearly state that training should not be required prior to the institution requesting the card from the bank, but rather requiring training prior to transferring ownership of the card to the requestor.
The following table outlines the NSHE feedback and commentary, as well as Huron response when applicable.

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<thead>
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<tbody>
<tr>
<td>PCard Issuance &amp; Usage</td>
<td>UNLV</td>
<td>This page needs to be revised to indicate the alternative process is to require training before requesting card and not 'requesting/obtaining' card if your recommendation is that training should not delay request for card from bank, but should be required before card is turned over to recipient for use.</td>
<td>We have revised slide 13 and 18 clarifying the training is required before using a card, but NOT before requesting a card. In addition, the alternative option indicates that training can be required prior to issuing a request.</td>
</tr>
</tbody>
</table>