



PURCHASING CARD MANUAL

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1. INTRODUCTION

The School District of the City of Pontiac Purchasing Card Program has been established to provide a convenient means with which to make purchases and at the same time, reduce the costs



associated with initiating and paying for those purchases. The Purchasing Card allows the Cardholder to charge work-related expenses directly to the appropriate department account. All purchases shall be made in accordance with applicable School District of the City of Pontiac's policies and administrative rules and with the Purchasing Card procedures as outlined herein.

The School District of the City of Pontiac can benefit from this streamlined process. The use of the Purchasing Card, allows for an easier manner in which to make The School District of the City of Pontiac' related payments for goods and services. The Purchasing Card is accepted virtually anywhere, and it reduces the use of other, more expensive payment methods.

A Cardholder who knowingly or through willful neglect, fails to comply with The School District of the City of Pontiac Purchasing Card Manual may be subject to suspension or termination of account privileges or other disciplinary action, up to and including termination of employment and criminal prosecution to the fullest extent of the law.

The Business Office is responsible for managing the Program and each department is responsible for managing its Cardholder accounts. For purposes of this Manual, the following terms have been defined:

1.1 Cardholder – The School District of the City of Pontiac' employee whose name appears on the Purchasing Card is accountable for all charges made with Purchasing Card. A Cardholder shall not give their Purchasing Card, or card number to others.

1.2 Program Administrator – Responsible for overseeing and administering the Purchasing Card Program for The School District of the City of Pontiac. Also, serves as the liaison between The School District of the City of Pontiac and the financial institution providing the Purchasing Card Program.

1.3 Financial Controller– Responsible for ensuring that each cardholder is performing their purchasing duties with competence and honesty, and for monitoring the effectiveness of the accountability structure. Through effective controls Safeguard District Assets, Ensure reliability of financial information through random monthly audits of P-Card users and maintain appropriate records in a safe and secure location.

1.4 Purchasing Card – A credit card issued to an employee of The School District of the City of Pontiac for the purpose for making authorized purchases on The School District of the City of Pontiac' behalf. The School District of the City of Pontiac will issue payment for authorized charges associated with the Purchasing Card.

1.5 Supporting Documentation – An original merchant-produced document that records the relevant details for each item purchased including quantities, cost, a description of what was purchased, the total amount charged, and the merchant's name and address (i.e., sales receipt, original invoice, detailed credit receipt. etc.).



1.6 Transaction/Charge Limit – A dollar limitation of purchasing authority assigned to the Cardholder for each total charge made with the Purchasing Card. The Cardholder's monthly limits are established within the department on a per Cardholder basis.

1.7 Due Dates/Shut Off** – All monthly documentation is due to the Business Office by the 5th of the following month; unless otherwise noted by the Program Administrator or Financial Controller, example May's documentation is due by June 5th.

All 10-month cardholder purchasing cards will be temporarily turned off 20 days before the last day of the Fiscal Year school day, and reactive within two weeks of the next Fiscal Year school start day. Example: FY17 – Last day of school is 6/29/2017, 10-month cardholders temporary deactivation will be on 6/09/2017.

**see other due dates within the manual.

2. PURCHASING CARD PROGRAM CONTACTS:

Please contact the following if you have any purchasing card needs:

Program Administrator: Angela Gomez
248.451.6819 or Ext. 6819
Angela.Gomez@pontiacschools.org

Financial Controller: Jennifer Adcock
248.451.6826 or Ext. 6826
Jennifer.Adcock@pontiacschools.org

The Program Administrator and Financial Controller are available to assist with questions or concerns regarding the following:

- Procedures and guidelines
- Problems encountered with card use or vendor authorization
- Lost or stolen cards*
- Approving official changes
- Cardholder department transfer or termination
- Changes to the embedded card accounting code

3. POLICIES AND ADMINISTRATIVE RULES

The School District of the City of Pontiac Board of Education policies and administrative rules are located on The School District of the City of Pontiac Website and those which apply to the use of the Purchasing Card are located in this Manual. A Cardholder who knowingly or through willful neglect, fails to comply with the policies and administrative



rules may be subject to suspension or termination of account privileges or other disciplinary action, up to and including termination of employment and criminal prosecution to the fullest extent of the law. The following are the policies and administrative rules applicable to the Purchasing Card:

- **Board of Education Policy 3610-E P-Card Purchasing Policy and Procedures**

4. PURCHASING CARD SET UP AND MAINTENANCE

4.1 PRICE QUOTES / BID LIMITS

*The School District of the City of Pontiac' Office of Procurement and Contracting ("OPC") requires three (3) price quotations be obtained for purchases of \$3,000 or greater but less than the State Bid Threshold. The State Bid Threshold is the base amount above which competitive bids must be obtained for construction projects including remodeling, procurement of supplies, materials, and equipment as set by the State of Michigan Department of Education. It is the practice of The School District of the City of Pontiac to bid the above listed as well as services greater than the State Bid Threshold. The State Bid Threshold increases each year based upon the Consumer Price Index. **ALL Grant expenditures must receive prior approval from the Grants Department.***

4.2 SPLIT PURCHASES PROHIBITED

Splitting a transaction is intentionally dividing the cost of a single item charge into multiple transactions in order to circumvent the Purchasing Card's single transaction limit to avoid creating a purchase order. Splitting charges is considered misuse and **can lead to suspension or revocation of Purchasing Card privileges**. If you must make a charge over your limit, you can request an exception by obtaining the Superintendent's approval.

4.3 CARD CONTROLS AND LIMITS

Each Purchasing Card has preset control limits and restrictions embedded. This refers to the spending limit established for each cardholder and certain uses which are restricted; both which are addressed later in this Manual. Each time the Purchasing Card is used, the merchant obtains authorization from the credit card/banking network for the transaction. This ensures that the purchase is within Program controls and limits established to safeguard against possible improper and fraudulent use.

The Purchasing Card is designed to give the greatest amount of flexibility for purchasing needs. Any restrictions placed on a Purchasing Card are designed to protect the Cardholder and The School District of the City of Pontiac.

4.4 SALES TAX EXCLUSION

As a government entity, The School District of the City of Pontiac is exempt from paying Michigan sales tax. The School District of the City of Pontiac tax exempt number is printed on the front of the Purchasing Card. Cardholders should cooperate and accommodate unique system and procedural processes used by merchants to honor sales tax exemptions. When required, The



School District of the City of Pontiac' tax exemption certificate is available through the Business Office. If taxes are charged, the cardholder must contact the merchant to obtain a credit to the account. Sales tax cannot be disputed with the financial institution. Notify the purchasing card Program Administrator and Financial Controller with supporting documentation if a tax credit is pending or reimburse the School District within 10 business days.

4.5 PACKAGE DELIVERIES

In situations where delivery from Federal Express, UPS, USPS, and other carrier services is necessary, it is important to instruct the merchant to address the package to the Cardholder and the respective School District Building on the packing slip or box. This will enable Shipping and Receiving personnel to route the item efficiently and without delay.

5. CARDHOLDER RESPONSIBILITIES

Cardholders are assigned the appropriate delegation of authority to make purchases for The School District of the City of Pontiac' business purposes only. Cardholders are accountable to use the Purchasing Card in a prudent manner and to comply with The School District of the City of Pontiac's policies and administrative rules and this Manual.

Cardholders are required to review their monthly purchasing card statement ("Monthly Expense Report") in accordance with the procedures provided in the "Statement Review and Verification" section of this Manual.

Additionally, employees have a responsibility to report instances where The School District of the City of Pontiac' policies and procedures are not being followed. If you become aware of any such an instance, notify your supervisor or Director immediately.

Cardholders are required to sign The School District of the City of Pontiac Purchasing Card Agreement. This agreement will be maintained in the employee's personnel file.

5.1 SUPPORTING DOCUMENTATION

The Cardholder is responsible for obtaining receipts of purchases and contacting the merchant to resolve any delivery problems including discrepancies and damaged goods claims. Cardholders are required to maintain all supporting documentation including the original receipts for Purchasing Card transactions. The Supporting Documentation is necessary to substantiate the payment of purchases and for audit purposes when required. Acceptable Supporting Documentation includes a credit card slip, sales receipt, cash register tape, or a combination thereof, which contains:

- Vendor name and address
- Purchase amount
- Description of the item(s) purchased
- Date of the purchase



Obtaining receipts or other acceptable documentation is the *responsibility of the Cardholder*. Please take extra precautions to store and maintain these documents.

Any omission of an original receipt from the Monthly Expense Report documentation must be fully explained in a Memo of Explanation to the Superintendent. After the signing official signs the Memo of Explanation, the Cardholder is required to include it as reconciliation in place of an *omitted receipt*. If the original receipt becomes available at a later date, it shall be attached to the Memo of Explanation in the appropriate Monthly Expense Report.

5.2 STATEMENT REVIEW AND VERIFICATION

At the end of each monthly billing cycle, the Cardholder will generate an online Monthly Expense Report showing their Purchasing Card activity during that billing period. This Monthly Expense Report is similar to those received for personal credit cards. It is the Cardholder's responsibility to review it for accuracy and identify any problems or disputes in charges resulting from the use of the Purchasing Card.

The following steps shall be taken by the Cardholder when reviewing the charges on the Monthly Expense Report:

- Review transactions for accuracy (reference "Returns, Credits and Disputes")
- Detailed description for each transaction
- Need the 5 W's when classifying: **Who, What, When, Where, Why** answered
- Review transactions for accurate budget line allocation.
- Submit to the Financial Controller.
 - Printed Monthly Expense Report attach all receipts to the Monthly Expense Report in the order as they appear on the statement
 - Enclose all documentation in the large white envelope, "Purchasing Card Log" supplied by the Financial Controller
 - Provide completed packet to Financial Controller for his/her review and approval.

The following steps shall be taken by the Financial Controller in reviewing the charges appearing on the Monthly Expense Report submitted by the Cardholder:

- Review hardcopy of Cardholder's Monthly Expense Report and receipts for accuracy
- Route to the Superintendent, including:
 - The Monthly Expense Report signed by Cardholder
 - ORIGINAL receipts
 - Memo of Explanation for special circumstances and supporting documentation [if applicable]

5.3 RETURNS, CREDITS, AND DISPUTES

Returns and Credits:

- First, try to resolve discrepancies with the merchant.
- Returns are sent back as instructed by the merchant.



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- Request a credit to the Purchasing Card account.
 - It is the Cardholder's responsibility to verify the credit appears on a subsequent statement.

Disputes:

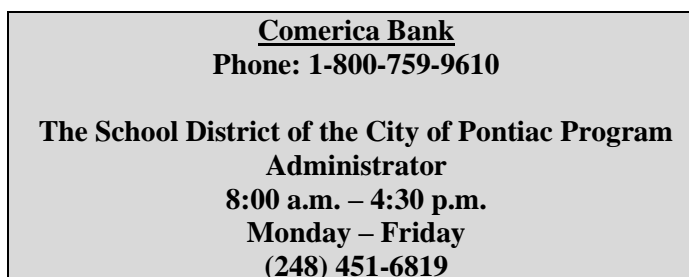
A Cardholder may dispute any charge that appears on the system. If there is a charge that is not recognized by, the Cardholder when reviewing the Monthly Expense Report the Cardholder should:

- Contact the merchant directly to resolve dispute.
- Notify the Program Administrator and Financial Controller within five (5) days of discovery.
- Disputed billing can result from failure to receive goods or services charged, misuse, altered charges, defective merchandise, incorrect amounts, duplicate charges, credits not processed, taxes charged, etc.

The Cardholder is responsible for contacting the merchant about any erroneous charges, returns, or disputed items.

5.4 LOST OR STOLEN CARD

It is the Cardholder's responsibility to report their lost or stolen Purchasing Card immediately to Comerica Bank and to The School District of the City of Pontiac Program Administrator (during normal business hours). Prompt notification will help protect The School District of the City of Pontiac against fraudulent use.



Cardholder must also complete a Lost or Stolen Card Notification Form and submit to the Program Administrator. The lost/stolen card will be immediately suspended and a new card issued within seven to ten business days.

5.5 POTENTIAL VENDOR/THIRD PARTY FRAUD (TIME SENSITIVE)

If a vendor or third-party fraud is detected by the Cardholder, the bank must be notified immediately upon detection. The Cardholder must request that a claim be started. The bank will request specific information to get the claim started and the Cardholder will be sent a fraud form for their signature. The Form must be returned to the bank immediately in compliance with the bank's stated deadline. The Program Administrator must be notified of the incident and provided a copy of the signed form.



5.6 CARD CHANGES AND CANCELLATIONS

Any changes or updates to a Cardholder's name, address, telephone, or spending limit, should be handled by completing a Cardholder Set-Up and Account Maintenance Form. Cardholders who transfer to a different department must notify the Program Administrator and Financial Controller. If the Cardholder leaves employment from The School District of the City of Pontiac, either by resignation or termination, they must turn in their Purchasing Card, outstanding receipts, and Manual to the Purchasing Card Administrator prior to exit.

5.7 NON-COMPLIANCE PROCEDURES

All cardholder(s) accounts are subject to audits to ensure compliance with the District's overall policies and procedures. If an audit reveals a policy violation, the cardholder will be notified to correct the finding. The finding will be assessed based on the type of violation and the cardholder's supervisor maybe contacted.

VIOLATIONS

- Unauthorized purchases
- Intentional splitting of transactions (multiple transactions to circumvent the credit limit).
- Consistently delinquent P-Card packets submitted for processing
- Consistently issues & findings of P-Card packets submitted for processing.
- Personal use of the P-Card
- All other violations of the Districts purchasing policies

CONSEQUENCES

- Delays:
 - The P-Card packet is due on the 5th of the month. If the submission of the P-Card packet is delayed, an e-mail is sent to both the cardholder and supervisor(s) asking for an immediate response.
 - If there is no response within 48 hours, the P-Card will be immediately shut off – until packet is received and audited for compliance and approval is given by the Superintendent.
- After review of the P-Card results in minor issue(s) and/or finding(s), an email will be sent out to the Cardholder asking for immediate response within 48 hours giving warning of shut off for non-compliance for 60 days. - With a "first offense" e-mail.
- If a "second offense" occurs, the P-Card will be immediately shut off for a period of 60 days, and an e-mail will be sent to the Cardholder, Supervisor, Business Services Director, and Superintendent.
- If a "third offense" should occur, the P-Card will be immediately shut off for the remainder of the fiscal year and a e-mail will be sent to the Cardholder, Supervisor, Business Services Director and Superintendent
- For second and third offenses: Reactivation will require a written request to reopen the account. The request is to include details as to what the Cardholder's action plan is to avoid future delays or violations.



- If any violation results in District funds being spent inappropriately the cardholder will be personally responsible for repaying the District in full for the prohibited, personal, or fraudulent transaction. If funds are not received within ten (10) business days of notice. The P-Card will be shut off until violation is resolved.
- **ALL reactivation(s) will require a written request to reopen the account with Superintendent's signature of approval.**

5.8 PROCEDURE FOR REIMBURSEMENT OF UNAUTHORIZED PURCHASE

Use of the Purchasing Card by the Cardholder for purchases not in accordance with these procedures, may result in card cancellation and/or disciplinary action up to and including termination of employment. The Cardholder and/or responsible party will be required to reimburse The School District of the City of Pontiac the entire amount for all unauthorized purchases within 10 business days. Including but not limited to unallowable purchases and Michigan sales tax.

Submit to Financial Controller:

- Money Order or Certified Check made out to The School District of the City of Pontiac
- Memo of Explanation describing the reason for the reimbursement of unauthorized purchases. Memo must be signed by the cardholder and/or responsible party, and the Superintendent.

5.9 SECURITY

The Purchasing Card should always be treated with at least the same level of care as a personal credit card. Keep the Purchasing Card in an accessible, but secure location known only to the Cardholder.

The Cardholder shall not allow other individuals to use the Purchasing Card or its number. A violation of this trust may result in the Cardholder having the Purchasing Card withdrawn and/or disciplinary action for the Cardholder and/or the unauthorized individual. If the Cardholder is absent from the office for an extended period, depending on the situation, the Program Administrator suspends the Purchasing Card until the Cardholder resumes duties.

6. SUPERINTENDENT RESPONSIBILITIES

- Purchasing Card Issuance: *Approves the Cardholder Set-Up and Account Maintenance Form.*
 - *Review and Sign Cardholder Monthly Expense Report:*
The review of the Cardholder's Monthly Expense Report is necessary to ensure Purchasing Cards are properly used in accordance with The School District of the City of Pontiac' policies and administrative rules and this Manual.



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- **Timely Notification of Terminated Cardholders to the Program Administrator:**
If a Cardholder resigns or is terminated, it is the responsibility of Human Resources to notify the Program Administrator of the employee's status, complete a Cardholder Set Up and Account Maintenance Form detailing the circumstances (i.e. Resignation, termination, etc.) and provide the form along with the Cardholder's purchasing card, last Monthly Expense Report and manual to the Program Administrator to ensure the account is closed.

Temporary Transaction Limit:

One-Time-Only Transaction Change: Requests for a one-time-only change in the Cardholder's per-transaction limit must be submitted to the Superintendent for written approval. This request must be approved prior to the transaction.

- Temporary or Permanent Monthly Adjustment in Monthly Limit:

Requests for a temporary adjustment in a Cardholder's monthly limit must be submitted to the Superintendent for written approval

- permanent adjustment in a Cardholder's monthly limit must be submitted by completing sections 2 and 3 of the Cardholder Set-Up and Account Maintenance Form and approved by the Superintendent

7. TRAINING

Prior to Purchasing Card issuance, each Cardholder must attend a Purchasing Card orientation session organized by the Program Administrator and Financial Controller. A subsequent training session will be held after the Cardholder has made one or more transactions to reconcile at the end of the first billing cycle. This session will teach the Cardholder how to complete their monthly statement. The training sessions will be coordinated between the Cardholder and the Program Administrator and Financial Controller. Yearly training of all cardholders may occur. **All training sessions are mandatory.**

8. ABUSE

Abuse of the Purchasing Card will reduce the effectiveness of the Program. Any School District of the City of Pontiac employee, who intentionally misuses or fraudulently uses the Purchasing Card, is subject to The School District of the City of Pontiac' disciplinary policies and procedures up to, and including, termination of employment.

9. AUDITS

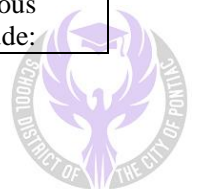
In order to ensure compliance with The School District of the City of Pontiac' policies and administrative rules and this Manual, the Business Office will conduct necessary monthly audits on Monthly Expense Reports throughout each fiscal year. Cardholders found to be in violation may be subject to disciplinary action depending upon the nature of the infraction including card privileges revoked.



10. PURCHASING CARD USAGE

When the Purchasing Card is used all associated School District of the City of Pontiac' policies and administrative rules are applicable. Original receipts shall be submitted with the Cardholder's Monthly Expense Report. Refer to the listing below, and the attached appendix listing of allowable and unallowable Purchasing Card usage(s).

| CATEGORY | AUTHORIZED | UNAUTHORIZED |
|---|---|---|
| Alcohol | | The Purchasing Card shall not be used for the purchase of alcohol |
| Capital Outlay and Technology Equipment | Capital outlay, along with Technology equipment, must be purchased by the Facilities Department or Technology Services as appropriate. Employees are to follow the normal approval procedure by completing a Capital Outlay form which can be found on The School District of the City of Pontiac Intranet. Purchasing card per-transaction limits will be adhered. | Please refer to the authorized description. |
| Catering | Schools – Parent teacher conferences, staff meetings, parent meetings. Athletics – Coaches and/or student banquets, tournaments, other events. | Must not exceed budget limit without prior written approval from the Superintendent. |
| Construction | | State law requires formal bidding procedures for construction. |
| Contracted Services | | The Purchasing Card shall not be used for presenters, speakers, consultants, lease or contracted agreements, etc. |
| Dues and Subscriptions | Include the name of the subscriber or member, and the date or period of time. | |
| Gifts / Gift Cards / Gift Certificates | | No gifts for morale or gifts for services. <ul style="list-style-type: none"> • Flowers, Jewelry, Entertainment, or Retirement Recognition. • Gift cards/gift certificates. |
| Hazardous Materials | | As defined by federal, state, or local regulations. Hazardous materials may include: |



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| | | chemicals, compressed gases, controlled substances. |
| Memberships | Professional individual, departmental, and/or organizational memberships, as approved by the Board of Education. All membership transactions shall be submitted by detailing member's name, department, and period of time membership is valid. | |
| Personal Expenses | | Purchases that are not made on behalf of The School District of the City of Pontiac or for use by The School District of the City of Pontiac |
| Student Activity | | The Purchasing Card shall not be used for Student Activity purchases. |
| Supplies | Includes: tools, hardware, office supplies, safety supplies, reference materials, books, etc. | |
| Travel | <p>When the Purchasing Card is used for travel, all associated School District of the City of Pontiac' policies and administrative rules are applicable. <u>Original</u> receipts shall be submitted with the Cardholder's Monthly Expense Report.</p> <ul style="list-style-type: none"> • Prior authorization required • Conference registration fees • Hotel, airfare, car rental, hotel self-park, ground transportation, and meals. • <u>Original</u> receipts must be attached to Monthly Expense Report with an applicable <u>copy</u> attached to Pontiac School District Conference Approval Form when purchasing card is used. <p>NOTE: Travelers should be prepared to personally pay for travel expenses if a problem arises with a City of Pontiac School District Purchasing Card.</p> | No charges to the hotel other than applicable room charges (no room service, movies, or other amenities). |

If you are not certain the purchase is an authorized use of the Purchasing Card, please contact your Program Administrator and Financial Controller before the transaction is made.

10.1 Cardholders must refer to their budget for allowable and unallowable purchases as well. Not all cardholders have the same authorization. Purchasing outside of your allowable purchases is considered unallowable and will follow the guidelines set forth in the NON-COMPLIANCE



PROCEDURES and PROCEDURE FOR REIMBURSEMENT OF UNAUTHORIZED PURCHASE section of the manual.



11. APPENDIX - POLICIES, ADMINISTRATIVE RULES & FORMS

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ALLOWABLE & UNALLOWABLE

ALLOWABLE

- General Supplies (pens, folders, ext.)
- Teaching Supplies (pens, folders, ext.)
- Toner ink – desk printers
- Incentives - PBIS
 - Tokens: mini notepads, pencils, puzzles, tops – anything conducive to learning.
- Membership dues
- Registration for conferences and workshops
- Purchases from vendors who do not accept purchase orders

UNALLOWABLE

- Alcohol beverages
- Construction
- Donations
- Flowers
- Cash Advances
- Contracted Services Consultants/Presenters
- Entertainment
- Gifts & Jewelry, Gift Cards
- Personal Items
- Office Refreshments/Food
 - ❑ Coffee , filters, beverage & Food Items: unless for an Public event, example:
parent teacher
- Retirement Recognition (gifts and/or events)
- Golf fee's
- Stamps
- Candy
- Student Activity Items



COMERICA / THE SCHOOL DISTRICT OF THE CITY OF PONTIAC CARDHOLDER SET-UP FORM AND ACCOUNT MAINTENANCE FORM

Please type or print.

NOTE: Complete Sections 1 and 3 for new card request (through Superintendent's signature).
Complete Sections 2 and 3 for changes to current card (Superintendent's signature not required).

SECTION #1 (TO REQUEST A NEW CARD / CARDHOLDER)

COMPANY NAME: THE SCHOOL DISTRICT OF
THE CITY OF PONTIAC

ADDRESS: 2111 PONTIAC LAKE ROAD,
WATERFORD, MI 48328

CARDHOLDER NAME (to be shown on card):

REQUESTED MONTHLY CREDIT LIMIT: \$

CARDHOLDER PHONE NUMBER:

LAST 4 DIGITS OF SOCIAL SECURITY NO:

DEFAULT BUDGET NUMBER (if preferred):

CARDHOLDER DEPARTMENT:

CARDHOLDER TITLE:

SECTION #2 (TO REQUEST CHANGES TO AN EXISTING CARD/CARDHOLDER)

CARDHOLDER NAME:

CHANGE IN CARDHOLDER'S NAME DUE TO MARRIAGE/DIVORCE, ETC.:
NEW NAME:

REQUESTED ONE-TIME-ONLY CHANGE TO PER-TRANSACTION LIMIT: \$

REASON FOR ONE-TIME-ONLY REQUEST:

REQUESTED TEMPORARY CHANGE IN MONTHLY LIMIT: \$

REASON FOR TEMP. CHANGE IN MONTHLY LIMIT:

REQUESTED PERMANENT CHANGE IN MONTHLY LIMIT: \$

REASON FOR PERM. CHANGE IN MONTHLY LIMIT:

CLOSE ACCOUNT/CARDHOLDER - REASON:

SECTION #3 (SIGNATURES)

CARDHOLDER:

SUPERINTENDENT:

set-up/maintenance form 11012015 / cd.xls



TIME SENSITIVE: A Cardholder dispute form will be generated by Comerica upon receipt of a telephone call from the cardholder stating there is a dispute. The cardholder will receive the form, complete all information and return it to Comerica before the dispute will be started. The Purchasing Card Administrator must be notified of the dispute by the cardholder and a copy of the signed dispute form provided for the cardholder's file and follow-up. THIS IS TIME SENSITIVE.

Cardholder Name: _____

Cardholder Department: _____

Approving Official (Name): _____

Month / Year: _____

[illegible]

CHECKLIST FOR SUBMITTAL OF PCARD TO PURCHASING: REQUIRED DOCUMENTATION

Note: All documentation must be included with the Monthly Expense Envelopes,

For best business practices, please make copies of ALL documentation for your records

Expense Report

- ☐ I included my Monthly Expense Report
 - Dated from the 1st of the month to end of the month
- ☐ I signed the Monthly Expense Report
- ☐ I included Budget Numbers for all Monthly Activity
- ☐ I included Descriptions for all Monthly Activity
- ☐ The expense report was completed in the MasterCard Smart Data Software by the 5th of the month

Additional Documentation

Note: All documentation must be included inside the Monthly Expense Envelopes.

- ☐ I included all itemized sales receipts/invoices that correspond with the Monthly Activity. (and/or print screen prior to submission for online orders)
 - Small receipts; are attached to an 8 ½ x 11 sheet of paper
 - Multiple page large receipts can be stapled together
 - Prior approval transactions - include a signed approval form with documentation i.e. technology, facility's, ext.
 - Receipts are to include the following information:
 - Purchase amount
 - Description of the item(s) purchased
 - Date of purchase
 - Vendor name and address
 - Additional items (if applicable)
 - Packing slips
 - Advertisements
 - Refund Receipts
- ☐ Receipts are placed in order, corresponding with the expense report. (for large transactions use an alphabetical corresponding systematical system i.e. A, B, C matching report to receipts)
 - Orders that spread over (expense) more than one month please copy and attach receipt to the other month(s) that expense as well. – use the above alphabetical system to match the transactions.
- ☐ All Completed Expense Logs and Supporting Documentation is inserted into the envelope to be turned in by the 5th of the month to the Business Office

Other

- ☐ Understanding the district is Tax Exempt, I did not pay tax
- ☐ I did not have any unauthorized purchases



Purchasing Cardholder Responsibility's

- ☐ Comply with all Pontiac School District Purchasing Card Policies
- ☐ Ensure cardholder purchases are authorized, reasonable, appropriate, and cost effective.
- ☐ Ensure proper receipt of products and services orders with the P-Card
- ☐ Ensure that all cardholder transactions are reviewed, approved, reconciled, and described in the online P-Card system within the appropriate monthly period. Allocated transactions according to budget. Verifying accuracy of all transactions on both the cardholder expense reports and with the Comerica online system.
- ☐ Sign the monthly cardholder expense report ensuring that the proper documentation is attached including receipts, packing slips, invoices, and other corresponding documents, once completed turn into the Business Office for review.
- ☐ Resolve delivery, credit disputes, and taxes with suppliers.

Signature:

Written Name:

Date:

All cardholder(s) accounts are subject to audits to ensure compliance with the District's overall policies and procedures. If an audit reveals a policy violation, the cardholder will be notified to correct the finding. The finding will be assessed based on the type of violation and the cardholder's supervisor maybe contacted.

Violations may result in immediate shut off of the purchasing card, as a result, the cardholder understands it is their responsibility to correct all actions resulting in the shut off of the purchasing card and provide a written request to the superintendent is required for reactivation of the card.

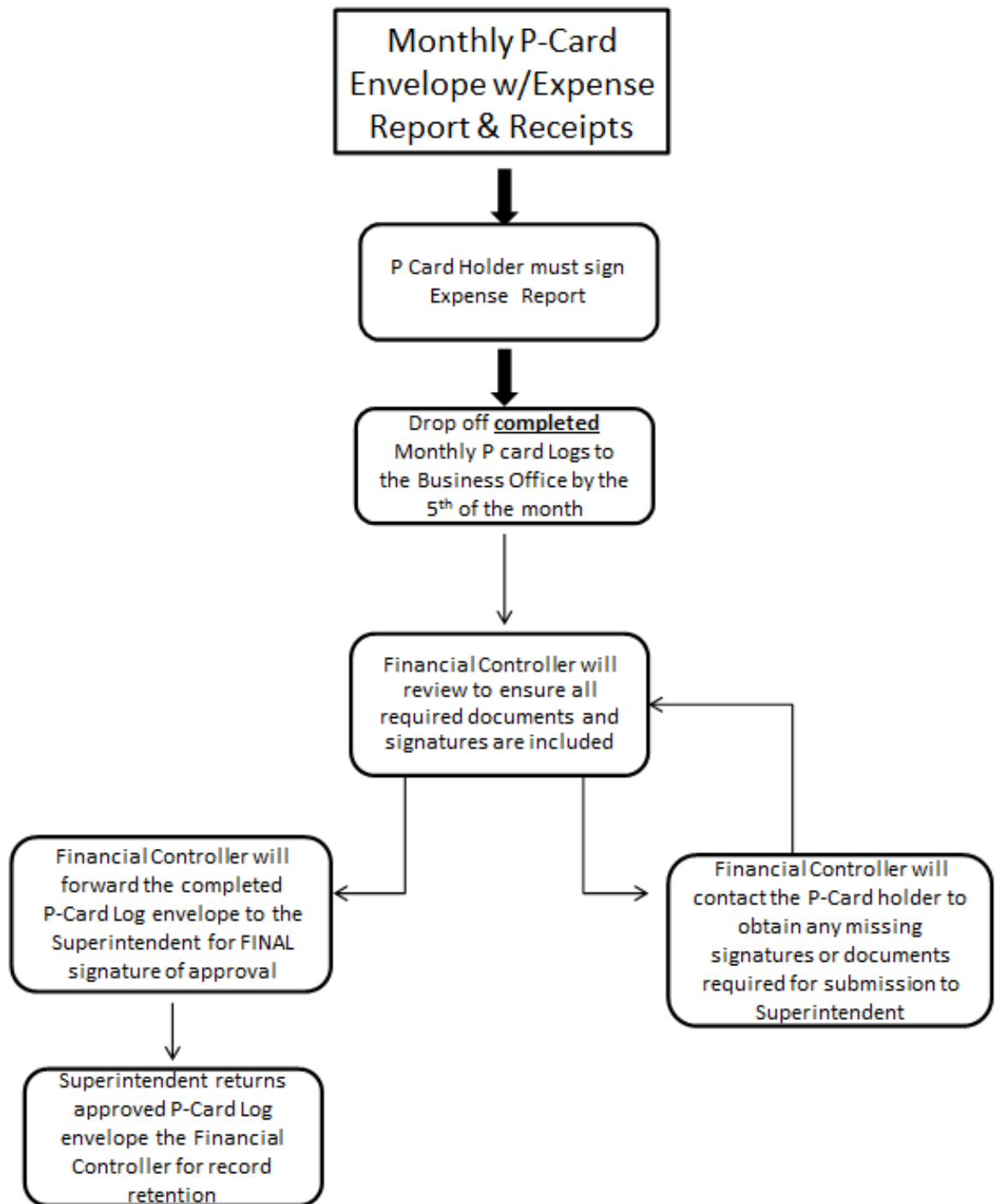
Note: All documentation must be included with the Monthly Expense Envelopes,

****For best business practices, please make copies of ALL documentation for your records****

ALL COMPLETED ITEMS DUE BY THE 5th OF THE MONTH



P Card Flowchart



August 29, 2016

TAX EXEMPT CERTIFICATE

TAX EXEMPT NUMBER 38-6003035

TO BE EXECUTED WHEN TAX EXEMPT SALES IS

MADE TO AN EXEMPT INSTITUTION

The undersigned certifies that the items being purchased are to be used or consumed in connection with the operation of the exempt institution or agency named in the space provided below and that the consideration for the purchase moves from the funds of the designated institution or agency. In the event this claim is disallowed, Pontiac School District promises to reimburse the seller for the amount of tax involved.

Pontiac School District



LOST OR STOLEN PURCHASING CARD NOTIFICATION

Cardholder Name: _____

Account Number: _____

Department / Business Unit: _____

Phone Number: _____ Director: _____

Card was: _____ Lost _____ Stolen
Other (describe) _____

Provide full account of events:

Was local law enforcement notified? _____

Date called into Program Administrator: _____

Date called into Comerica Customer Service
1-866-267-5201 _____

**RETURN THIS FORM WITHIN TWO (2) BUSINESS DAYS OF CARD LOSS TO THE
SCHOOL DISTRICT OF THE CITY OF PONTIAC PROGRAM ADMINISTRATOR.**



**AGREEMENT TO ACCEPT THE SCHOOL DISTRICT OF THE
CITY OF PONTIAC'
PURCHASING CARD**
(cardholder)
COMERICA BANK

The School District of the City of Pontiac is pleased to present you with this Comerica Bank purchasing card. It represents The School District of the City of Pontiac' trust in you and your empowerment as a responsible agent to safeguard and protect The School District of the City of Pontiac' assets and interests.

Please read the following agreement and sign below.

I, _____, hereby acknowledge receipt of an The School District of the City of Pontiac purchasing card through Comerica Bank. I also acknowledge receipt of the Cardholder Manual.

I acknowledge and agree to the following terms:

1. I will use the Card in accordance with the Cardholder Manual for "Approved Purchases" only. "Approved Purchases" are purchases of goods in connection with my employment with, and for the benefit of, The School District of the City of Pontiac.
2. I will not use the Card for personal purchases or any other non-approved purchases. I understand that The School District of the City of Pontiac will randomly audit the use of the Card and report any discrepancies as appropriate.
3. I will not make any approved purchase for which I do not receive a receipt, and I will retain all of my receipts. It is my responsibility to obtain receipts for all purchases I make with the Card.
4. I will submit for review my Monthly Expense Report, as well as any other periodic statement (if applicable) to my appropriate signing official for approval within five (5) business days after receipt. If I do not have a receipt for a transaction, approval for said transaction may be denied. Reimbursement for any such transaction, as well as any other transaction which the supervisor does not approve, must accompany the statement when it is submitted to Financial Services.
5. If I discover the Card is lost, or believe it has been stolen, I will immediately make all necessary notifications in accordance with The School District of the City of Pontiac Cardholder Manual. If I fail to make said notification(s), I may be held personally responsible to pay for any non-approved purchases made with the Card.
6. I will attend a training session, and review the Cardholder Manual, before I use the Card.
7. I understand that The School District of the City of Pontiac may revoke my right to use the Card at any time for any reason. I agree to return the Card to The School District of the City of Pontiac immediately upon their request, or upon termination of my employment with The School District of the City of Pontiac.
8. I understand that any improper or inappropriate use of the card may result in me being personally liable for those charges, and may subject me to disciplinary action up to, and including, termination of employment with The School District of the City of Pontiac.
9. I have read, understand, and agree to comply with the terms and conditions of this agreement.

Name: _____



Signature: _____ Date: _____

**AGREEMENT TO ACCEPT THE SCHOOL DISTRICT OF
THE CITY OF PONTIAC'
PURCHASING CARD PROGRAM
(Signing official)
COMERICA BANK**

As an The School District of the City of Pontiac purchasing card signing official, I,
_____, hereby acknowledge and agree to the following terms and conditions as
stated in the Purchasing Card Manual:

1. I will ensure that each card is used in accordance with the manual for “Approved Purchases” only. I will ensure that the card is not used for personal purchases or any other non-approved purchases. I understand that The School District of the City of Pontiac will periodically audit the use of the card and report any discrepancies as appropriate.
2. I will ensure that the cardholder does not make any approved purchase for which they do not receive a receipt, and I will ensure that they submit an approved receipt for each purchase.
3. I will review the cardholder’s Monthly Expense Report, no later than the 10th of each month. If they do not have a receipt for a transaction, approval for said transaction may be denied. Reimbursement for any such transaction, as well as any other transaction which I, as their signing official, do not approve, must accompany the statement when it is submitted to Financial Services.
4. I will attend a training session and review the Purchasing Card Manual.
5. If a cardholder resigns or is terminated, I will ensure that the employee’s card is returned to the Purchasing Card Administrator as soon as possible and advise Human Resources of the employee’s exit.
6. I understand that any improper use of the card by a cardholder may result in disciplinary action of that cardholder, up to and including termination of employment with The School District of the City of Pontiac.
7. I have read, understand, and agree to comply with the terms and conditions of this agreement.

Name: _____

Signature: _____ Date: _____



Purchasing Card – Quick Reference

THE CITY OF PONTIAC SCHOOL DISTRICT IS TAX EXEMPT.

The Tax Exempt number is located on the Purchasing Card.

A signed copy of the Michigan Sales and Use Tax Certificate of Exemption is in your P-Card manual.

“NO TAXES!!! THE LESS WE PAY = THE MORE WE HAVE FOR OUR KIDS!! “

RECONCILING P-CARDS:

- a. Monthly Expense Report by **posting date** is the first of the month to last of the month
- b. Know your budget, and use correct budget coding; please see “Prior approval transactions” below for anything outside your budget.
- c. Descriptions – be specific “Teaching Supplies, Art Supplies for 2nd & 3rd Grade project”
- d. **Itemized receipts for each transaction** that correspond with monthly activity need to be included – *Please refer to the P-Card checklist!*
 - i. **Small receipts; are to be attached to an 8 ½ x 11 sheet of paper**
 - ii. **Multiple page large receipts can be stapled together**
 - iii. **Prior approval transactions – use Payment Request Form!**
 1. **Signed approval form with documentation**
 2. **i.e. technology, facility’s, grants, ext. (anything outside your department)**
 - iv. **Receipts are placed in order, corresponding with the expense report.**
(for large transactions use an alphabetical corresponding systematical system i.e. A, B, C matching report to receipts)
- e. **DO NOT turn in your packet until it is **COMPLETE****

UNALLOWABLE EXPENSES

If a cost is identified as unallowable, it is the p-card holder’s responsible to reimburse the district or obtain other funds cover that expense.

References for unallowable expenditures included but are not limited to:

The purchasing card manual and the permissible expenditures MSBO manual



Contact Support:

PROGRAM ADMINISTRATOR:

ANGELA GOMEZ

EXT. 6819

The Program Administrator is available to help you with questions if the following situations occur:

- *Questions regarding procedure and guidelines*
- *Problems encountered with card use or vendor authorization*
- *Problems with card and online access issues*
- *Lost or stolen cards*
- *Approving official changes*
- *Cardholder transfer, relocation, or termination*
- *Manages card activation and deactivation, and annual cut-off.*
- *Changes to the embedded card account*

FINANCIAL CONTROLLER:

JENNIFER ADCOCK

EXT. 6826

The Financial Controller is responsible for ensuring that each cardholder is performing their purchasing duties with competence and honesty, and for monitoring the effectiveness of the accountability structure. Through effective controls:

- *Safeguard District Assets.*
- *Ensure reliability of financial information through random monthly audits of p-card users.*
- *Maintain appropriate records in a safe and secure location.*

