

# CHENEY SCHOOL DISTRICT #360

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## Procurement Card Procedure Manual

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July 2022

**An employee who is going to use a P card should read all sections:**

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## **I. Procurement Card Program Overview**

A Procurement Card Program has been established to provide a more rapid receipt of low dollar items and to reduce the paperwork and handling costs associated with the payment of these purchases.

The Procurement Card Program delegates the authority of purchasing low dollar items directly to designated cardholders, allowing them to acquire materials more efficiently than before. It will no longer be necessary for cardholders to create a purchase requisition for qualifying items.

Cardholders may now initiate a transaction in-person, by telephone, or online, within established limits.

The District Office will make periodic settlements with the financial institution responsible for issuing the procurement cards (the “card issuer”).

The Procurement Card Program is not intended to circumvent or replace the standard purchasing procedures of the District. It is every employee’s responsibility to be aware of and comply with State, Federal, and District purchasing policies and procedures.

In brief, a procurement card **IS**:

- ✓ Authority granted by the school district to specific employees for official school district use only
- ✓ Authorized for use with only certain categories of vendors and products/services
- ✓ A restricted use credit card

A procurement card **IS NOT**:

- ✓ A means to avoid appropriate purchasing or payment procedures
- ✓ A card to access cash or credit
- ✓ A right of employment
- ✓ For personal use

## **II. Obtaining a Procurement Card**

Obtaining a procurement card is a process. The process should be initiated by the person responsible for the budget the card will be used to purchase for.

A high-level overview of the process is outlined below.

1. Read the Procurement Card Manual thoroughly to determine if this program is right for you.
2. If the Procurement Card program will be beneficial to your department and the

School District, complete the Procurement Card Application. The application must be signed by your supervisor. Once approved by the appropriate budget manager, forward the completed application to the Finance Director.

3. The Finance Director will approve or deny Procurement Card Applications.
4. For approved applications, applicants will receive their new card within 10-14 days of approval. Cards are mailed to the District Office. When the District Office receives the procurement card, the cardholder will be notified. Cards will be securely held in the District Office until the cardholder is able to pick-up.
5. Upon pickup, the cardholder will be expected to read and acknowledge the Procurement Card Issuance Form. Signing the Issuance form acknowledges that the cardholder understands the procedures and responsibilities of the procurement card program. The card will not be activated or transferred to the cardholder until the employee has signed this form.
6. The District Office shall maintain all records of procurement card applications, issuance forms, limits, and lost/stolen/destroyed card information.
7. Issued cards must be activated prior to use. This can be done by the cardholder and/or the District Accountant.
8. Once activated, you may begin using your new card immediately. Make sure you understand and follow the guidelines and processes outlined in this procedure to ensure you do not become personally liable for any of the charges you make.
9. If you have any questions, please call the Accounting Department at any time at (509) 559-4561 or (509) 559-4522.

### **III. Personal Liability and Your Credit Rating**

The use of the procurement card results in school district liability, not a personal liability. Your credit rating will not be affected. *However, upon signing the district cardholder issuance agreement, you are expected to understand appropriate use and will be held financially responsible for misuse.*

### **IV. Guidelines for Card Use**

The procurement card that the cardholder receives has his/her name embossed on it. No other person is authorized to use that card. The cardholder is authorized to make transactions on behalf of others in his/her school or department. However, the cardholder is ultimately responsible for all use of his/her card.

### **Authorized Procurement Card Use:**

The following conditions are necessary for the authorized use of procurement cards:

1. The total value of a good or service does not exceed the cardholder's purchase limit as established by the Finance Director.
2. Purchases shall not be split into multiple transactions to bypass the District's procurement procedures.
3. All items purchased "over the counter" must be immediately available at the time of procurement card use. No backordering of merchandise is allowed.
4. All orders should be shipped before billing transaction occurs on the procurement card.
5. The cardholder is available to initiate the transaction. Never provide your procurement card number to a vendor who contacts you.

### **Unauthorized Procurement Card Use**

Purchasing cards shall not be used for:

1. Personal purchases or identification.
2. Donations.
3. Daily or billing-period purchases which exceed the cardholders purchase limits.
4. Purchases intended to bypass the District purchasing procedures.
5. Purchases split to circumvent purchase limits.
6. Telephone calls.
7. Alcoholic beverages, drugs, or pharmaceuticals.
8. Gaming transactions, including bets, lottery, and casino chips.
9. Cash advances or the purchase of gift cards.
10. Computer hardware, software, or peripherals, unless authorized by the technology department.
11. Leases/Rentals of facilities/property, unless specifically authorized by the Finance Director

12. Purchases that require a contract, unless specifically authorized by the Finance Director
13. Consultants or temporary help (contract workers)
14. Purchases that are not permitted under State, Federal, or District purchasing policies/procedures

#### **Consequences of Misuse/Unauthorized Procurement Card Use**

A cardholder who makes unauthorized purchases or carelessly uses the procurement card may be liable for the total dollar of such unauthorized purchases plus any administrative fees charged by the card issuer in connection with the misuse. The cardholder will also be subject to disciplinary action, up to and including termination.

### **V. Cardholder Spending Limits / Merchant Restrictions**

The Finance Director will establish the purchasing limits (daily, monthly, and billing cycle) for each cardholder. Each time a cardholder makes a purchase with his/her procurement card, these limits will be checked by the credit card company, and the authorization request will be declined, should the amount exceed the established limits.

Occasionally, a unique situation may require a purchase that exceeds a cardholder's established limits. If a cardholder requires a different card limit, please email your supervisor and the Finance Director with your request. Please include the limit you would like your card to be set at, the reason why you need to change your limit, and the date you will need your new limit to be available. If approved, the Finance Director will contact the bank to make the necessary adjustments.

Merchant category restrictions have also been established. These restrictions are set up specifically for the Cheney School District Procurement Cards and limits where the cards can be used.

### **VI. General Instructions for Card Use – The Purchase**

There are various methods available to cardholders for purchasing materials using your procurement card. Below is an outline of the general instructions to follow depending on the circumstances and purchasing method.

#### **“Over the Counter” Orders**

For over the counter orders, the cash register receipt and the procurement card receipt must be reviewed prior to signing to be sure:

- ✓ any discount offered was included
- ✓ sale price is accurate
- ✓ all prices are listed
- ✓ full description of items
- ✓ quantity is listed
- ✓ company name is noted
- ✓ transaction date is noted

### **Telephone Orders**

For phone orders, all purchases must be initiated by the cardholder. Before ordering, confirm with the vendor that the goods or services are available, meets the specifications and delivery requirements, etc.

When making a purchase by telephone, always take notes to reference later on if needed. The cardholder should document (at minimum):

- ✓ The transaction (order number)
- ✓ Company name
- ✓ Quantity
- ✓ Price(s)
- ✓ Full description of the item(s)
- ✓ Date of order
- ✓ Name & telephone number of the person taking your order

The cardholder should direct the vendor to send all packages directly to the cardholder. This is important as it will help to ensure that the documents necessary for record keeping are received, checked, and readily available to the cardholder and Accounts Payable.

The cardholder should request the vendor include a packing list with the following information:

- ✓ Cardholder's name, school/department, and telephone number
- ✓ Complete delivery address
- ✓ The words "Procurement Card" purchase
- ✓ The vendor's order number

### **Fax Orders**

The use of the fax machine to place procurement card orders should be kept to a minimum. Fax orders are placed only when the company requires an order form with the procurement card number included, and email/other electronic methods of communication are not available. ***If use of a fax machine is necessary to place your order, never leave the form unattended so that others have access to copy the card number.***

Before ordering, confirm with the vendor that the goods or services are available, meets the specifications and delivery requirements, etc.

Include the following information on your fax order form (**retain a copy of the fax order form to include with the receipt**):

- ✓ Transaction/Order #
- ✓ Company name
- ✓ Quantity
- ✓ Prices
- ✓ Full description of item(s)
- ✓ Date of order

### **Internet Purchasing**

When using the internet to place procurement card orders, only purchase items from reputable and creditable companies. Before ordering, confirm with the vendor that the goods or services are available, meets the specifications and delivery requirements, etc.

When entering credit card information, make sure you are on a secure site.

Make sure that what you enter into the vendor's shipping information page will direct the purchase to your workplace address upon delivery.

Make sure you will receive an itemized receipt for your purchase.

### **Travel**

Restricted use of Procurement cards may be allowable for business travel. You should be aware of all travel restrictions before leaving for your event/trip in case other means of payment need to be arranged.

Procurement cards may be used to purchase gasoline if you are traveling with a rental car.

Procurement cards should not be used for gasoline if you are traveling with your personal car. In this situation, you should use your personal credit card and request reimbursement on your expense report.

Procurement cards may be used for itemized hotel bills.

Procurement cards may be used for meals expensed during overnight travel when on school district business, for yourself, other staff members, and/or students an itemized receipt(s) must be submitted with a completed Form 753 Food and Beverage Form.



## VII. Reconciliations

Reconciling purchases made using your procurement card is ongoing and required. Reconciling is a two-part process.

The first is to review your uploaded transactions in Skyward on a bi-weekly basis. During this part of the process, you will check that transactions are accurate, add details, and apply the budget code.

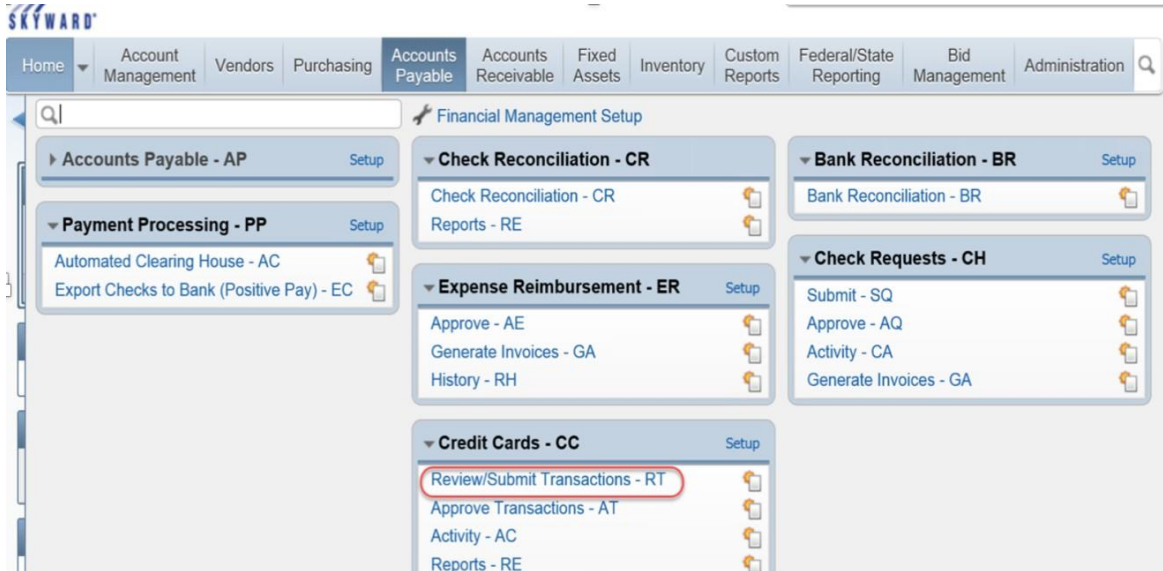
The second is a monthly process that begins after all of the steps from part one are complete, for every transaction, and each transaction has been submitted for electronic approval. The second part of the process involves double checking your work in Skyward, via a printed report, against your physical receipts. Reconciled reports and receipts are sent to Accounts Payable. Accounts Payable cannot pay the bill until this report is received. Both steps of the reconciliation process are explained in greater detail to follow.

### **Reviewing and Submitting P- Card Transactions for Approval (in Skyward)**

Procurement Card **transactions will be uploaded by Accounts Payable into Skyward on a bi-weekly basis**. The final upload is usually on or around the 6<sup>th</sup> of each month. **Cardholders will have about a week to review, enter descriptions, apply account codes, and submit their transactions for approval.**

The steps for this process are as follows:

1. The employee will log in to Skyward via the Web, and navigate to:  
✓ FM➔ Accounts Payable➔ Credit Cards➔ Review/Submit Transactions



2. The Review/Submit Transactions window will display a list of the transactions on an employee's P-Card statement for the current upload period. To add the necessary details and budget codes, cardholders will need to highlight and edit each transaction.

Review/Submit Transactions						Edit	
Views: General		Filters: *Skyward Default					
	Tran Date	App Sts	Amount	Where Used	Comp Tax		
1	11/13/2017		801.36	Int*in *momentum, Ink., 208-7773466, ID, 83854-7304, US	N	Notes	Attach
2	11/08/2017		389.64	Office Depot #1078, 800-463-3768, WA, 98032, US	N		
3	11/08/2017		32.40	Officemax/Office Depot, 800-463-3768, IL, 60115, US	N		
4	11/07/2017		281.49	Sports Imports Inc, 657-2385110, OH, 43026, US	N		
5	10/30/2017		1,248.99	Sports Imports Inc, 657-2385110, OH, 43026, US	N		
6	10/26/2017		400.00	Tears Of Joy Theatre, 03606953050, OR, 97214, US	N		
7	10/24/2017		218.92	Valley Bowl Cafe, Spokane Valle, WA, 99212, US	N		
8	10/24/2017		165.70	Costco Whse #0670, Spokane, WA, 99212, US	N		

3. Editing transactions opens the Credit Card Transaction Maintenance window. Within this window, you will verify, update, and complete transaction information.

**Note:** See the next section of this manual to learn about Comp Tax (Sales Tax), as this is where comp tax is applied.

**Credit Card Transaction Maintenance**

**Credit Card Transaction Master**

Card Number: \*\*\*\*\*01666242 Edit Master Notes Attachments

District Card Name: Melissa Brock

Used By: BROCK, MELISSA L

Where Used: Int\*in \*momentum, Ink., 208-7773466, ID, 83854-7304, US

Description:

Purchasing Vendor:

☐ Comp Tax Site: No Site Assigned

Transaction Date: 11/13/2017 Tran ID: 12

Status: Batch BMO Tran ID: H42720171115fdoszfhbs

Master Amount: 801.36

Detail Amounts: 801.36

Remaining Amount: 0.00

Submit For Approval Save and Finish Later Select From PO Help

**Transaction Detail Lines**

Views: General Filters: \*Skyward Default

Line #	Description	Amount	Account(s)	Invoice	PO Num
1	1	801.36			

Add Edit Delete Clone Mass Add Accounts

4. From the Credit Card Transaction Maintenance Window in the **Transaction Detail Lines** section, click edit:

**Transaction Detail Lines**

Views: General Filters: \*Skyward Default

Line #	Description	Amount	Account(s)	Invoice	PO Num
1	1	801.36			

Add Edit Delete

5. This will open the Detail Transaction Maintenance window. This is where cardholders will enter a brief description and the account code for the transaction. If this is an ASB transaction, make sure you start the Description with ASB and the applicable code. After applying the necessary details, select **save**.

**Detail Transaction Maintenance**

Total Transaction Amount: 801.36

Amount Remaining: 0.00

Line Number: 1

Detail Amount: 801.36 x

Description:

PO Number: 0000000000

PO Line: 0

Quantity: 0

Catalog:

Unit Meas:

Unit Cost: 0.00000

Save Back

**Detail Line Accounts**

Account Distribution

	Amount	Percent
	0.00	0.00
	0.00	0.00
	0.00	0.00
	0.00	0.00
<u>Display More Accounts</u>	0.00	0.00
<b>Total:</b>	0.00	0.00

6. Saving will bring you back to the Credit Card Transaction Maintenance window, from here, you can **either Save and Finish Later or Submit For Approval**:

**Credit Card Transaction Maintenance**

**Credit Card Transaction Master**

Card Number: \*\*\*\*\*01666242 Edit Master Notes Attachments

District Card Name: Melissa Brock

Used By: BROCK, MELISSA L Master Amount: 801.36

Where Used: Int\*in \*momentum, Ink., 208-7773466, ID, 83854-7304, US Detail Amounts: 801.36

Description: Remaining Amount: 0.00

Purchasing Vendor: ☐ Comp Tax Site: No Site Assigned

Transaction Date: 11/13/2017 Tran ID: 12

Status: Batch BMO Tran ID: H42720171115fdoszfhbs

Submit For Approval

Save and Finish Later

Select From PO

Help

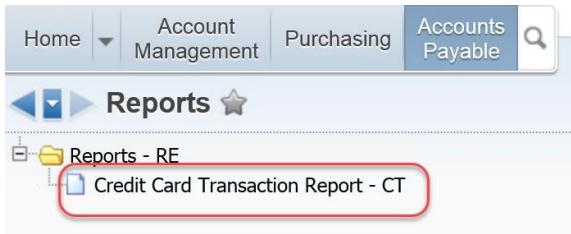
7. **Repeat** this process for each transaction listed in the Review/Submit Transactions window.

### **Printing and Reconciling the Credit Card Transaction Report**

Once all of the transactions have been reviewed, updated and submitted for approval, cardholders will need to print the Credit Card Transactions report and reconcile it to physical receipts to ensure accuracy before sending to AP for final updates and payment. To generate and reconcile the report, follow the steps below.

1. Login to the web and navigate to:

FM → Accounts Payable → Credit Cards → Reports → Credit Card Transaction Report



2. Click the Credit Card Transaction Report link to open the Credit Card Transaction Report window. Within this window you will find the **Monthly CC Transactions Report**. The report is formatted to include all batch status transactions, so you should not need to edit into the report. **Click Print**.

Template Type	Description	Created By
1) User	Monthly CC Transactions	REED, TODD L.

3. Use the Monthly CC Transactions report to reconcile your transactions to your physical receipts. In this reconciliation you are looking to confirm that all of the following are accurate:
  - ✓ Description
  - ✓ Where Used
  - ✓ Amount
  - ✓ Appropriate Budget Code
4. Once verified, attach each receipt to the report in matching order as they are listed on the report. **Each receipt must be budget coded and signed by the approving supervisor.** Additionally, **the Monthly CC Transaction Report must be signed by the appropriate budget supervisor.** The supervisor's signature on the final report indicates that the cardholder was authorized to make those purchases and that those purchases were made in accordance with the applicable procedures.
5. Send the signed, reconciled reports, corresponding receipts, and supporting documentation to the Accounts Payable Office **on or before the date listed on the Accounts Payable Due Date form**. Failure to do so could result in incorrect budget codes being used and/or revoked cardholder privileges.

**Accounts Payable will issue payment to the card issuer after the 20<sup>th</sup> of each month.**

## **VIII. Receipts & Sales Tax**

### **Receipts**

**The District requires an itemized receipt for each purchase.** Receipts are required for proof of purchase. These receipts will be used to reconcile the cardholder's statement of account and approve transactions to be paid by the District.

If the vendor is unwilling or unable to provide the necessary proof of purchase, choose an alternate vendor that is able to provide the detailed receipt required.

If you want to proceed with the vendor that was knowingly unwilling to provide a receipt, you must pay the bill personally by enclosing the money with your reconciliation.

If a receipt is lost, you should contact the vendor to obtain a duplicate receipt.

### **Sales Tax**

As a matter of policy, the District pays all state and local taxes. Suppliers should include taxes, and you should pay them. If a vendor has not included tax on the invoice or receipt when tax is due, the district must pay “Comp Tax” to the Washington State Department of Revenue on the vendor’s behalf.

#### **Comp Tax is due if:**

- ✓ Items are purchased in another state, and that state does not have sales tax, or has a tax rate lower than Washington’s.
- ✓ Items are purchased from a vendor that is not authorized to collect Washington sales tax.
- ✓ Items are purchased from another state, and that vendor did not collect sales tax on the invoice.
- ✓ Items are purchased from a vendor that failed to collect Washington State sales tax on taxable sales for any reason.

To learn more about taxable vs nontaxable sales and services, refer to the Washington State Department of Revenue website. The links for retail sales tax and service taxes are below:

**Retail Sales:** <https://dor.wa.gov/education/industry-guides/restaurants-and-retailers-prepared-food/retail-sales-tax>

**Services:** <https://dor.wa.gov/find-taxes-rates/retail-sales-tax/services-subject-sales-tax>

#### **Adding Comp Tax to a credit card transaction in Skyward:**

Comp Tax should be calculated on the **invoice total** (to include any shipping, handling, and/or freight charges). Employee expense reimbursements and credit card purchases should also include tax when appropriate. Tax should always be coded to the same expenditure account as the transaction it is applied to. To apply comp tax to credit card transactions in Skyward, complete the following steps:

1. Identify and select (highlight) the appropriate transaction and click **Edit**:

**FM→ Accounts Payable→ Credit Cards→ Review/Submit Transactions.**

Home	Account Management	Purchasing	Accounts Payable	
Review/Submit Transactions				
Views: General Filters: *Skyward Default				
Tran Date	App Sts	Amount	Where Used	Comp Tax Con
02/14/2018		17.84	Rwc Group, 509-232-4353, WA, 99212, US	N No
02/09/2018	WFH	-26.56	Bryson Sales And Servi, 877-8827976, WA, 98204, US	N No
02/08/2018	WFH	5.97	Batteries Plus #24, Spokane, WA, 99206, US	N No
02/08/2018	WFH	-38.95	Rwc Group, 509-232-4353, WA, 99212, US	N No
02/02/2018	WFH	13.27	Schetky Nw Sales, Inc, Portland, OR, 97220, US	N No
02/01/2018	WFH	54.03	Rwc Group, 509-232-4353, WA, 99212, US	N No
02/01/2018	WFH	4.71	Usps Po 5488060636, Valleyford, WA, 99036, US	N No
01/30/2018	WFH	112.73	Rwc Group, 509-232-4353, WA, 99212, US	N No
01/26/2018	WFH	2,039.58	Harlows Bus Sales Inc, 877-7222353, WA, 98001, US	N No
01/26/2018	WFH	451.56	Eljay Oil Co., Inc, 509-9269595, WA, 99212, US	N No
01/26/2018	WFH	54.43	Harlows Bus Sales Inc, 877-7222353, WA, 98001, US	N No
01/25/2018	WFH	511.61	Bryson Sales And Servi, 877-8827976, WA, 98204, US	N No
01/24/2018	WFH	363.31	Rwc Group, 509-232-4353, WA, 99212, US	N No
01/24/2018	WFH	58.53	Rwc Group, 509-232-4353, WA, 99212, US	N No

2. In the **Credit Card Transaction Maintenance** screen, click **Edit Master**:

Credit Card Transaction Maintenance			
<b>Credit Card Transaction Master</b>			
Card Number: *****01909022	<b>Edit Master</b>	Notes Attachments	
District Card Name: Everett Combs			
Used By: COMBS JR., EVERETT		Master Amount: 17.84	
Where Used: Rwc Group, 509-232-4353, WA, 99212, US		Detail Amounts: 17.84	
Description:		Remaining Amount: 0.00	
Purchasing Vendor: RWC INTERNATIONAL RWC GROU000			
<input type="checkbox"/> Comp Tax Site: No Site Assigned			
Transaction Date: 02/14/2018 Tran ID: 117			
Status: Batch BMO Tran ID: H42720180215ynqrqyyvg			
<b>Transaction Detail Lines</b>			
Views: General Filters: *Skyward Default			
Line #	Description	Amount Account(s) Invoice PO Num	
1	Bus parts	17.84 10 E 530 9900 53 5000 000 0000 000	



3. In the **Edit Master** screen, check the **Comp Tax** box and select the appropriate **Site**:

**Edit Credit Card Transaction Master**

**Credit Card Transaction Master**

Card Number: 5550080001909022

District Card Name: Everett Combs

Used By: COMBS JR., EVERETT

Amount: 17.84

Where Used: Rwc Group, 509-232-4353, WA, 99212, US

Description:

Purchasing Vendor: RWC INTERNATIONAL 13123 S 48TH AVE TUKWILA WA 98168 RWC GROU000

☒ Comp Tax Site: 99 FREEMAN TRANSPORTATION

Tran Date: 02/14/2018 Tran ID: 117

Status: Batch BMO Tran ID: H42720180215ynqrqyyvg

Save Back

4. **Save** the Comp Tax information entered into the Credit Card Transaction Master window. This will return you to the Review/Submit Transactions webpage. **Confirm that Comp Tax is included on the transaction:**

**Review/Submit Transactions**

Views: General Filters: \*Skyward Default

Tran Date	App Sts	Amount	Where Used	Comp Tax	Con
02/14/2018		17.84	Rwc Group, 509-232-4353, WA, 99212, US	Y	FRE
02/09/2018	WFH	-26.56	Bryson Sales And Servi, 877-8827976, WA, 98204, US	N	No
02/08/2018	WFH	5.97	Batteries Plus #24, Spokane, WA, 99206, US	N	No

## IX. Returns, Credits and Disputed Items

The cardholder is responsible for following up with the vendor or bank on any erroneous charges, disputed items or returns, as soon as possible. Disputed billings can result from: failure to receive the goods, defective merchandise, incorrect amounts, duplicate charges, credit not processed, as well as fraud and misuse. If you suspect fraud is involved, contact the District Accountant and/or Finance Director immediately.

If you have a problem with a purchased item or a billing that is not fraudulent, resulting from use of the procurement card, you should first try to reach a resolution with the vendor that provided the item. In most cases, disputes can be resolved directly between the cardholder and the vendor. In some instances, the conversation will result in a credit, return, or disputed item. Each of these outcomes is discussed in greater detail below.

### Credits

For vendors that you utilize on a regular basis, you may request that a credit be placed on your card account; you may need to refer to your original card receipt. Notify accounts payable about any credit memos pending/received. If the item was shipped, retain the



shipping form to ensure the credit is received on your upcoming statement.

## **Returns**

If an item is not satisfactory, a wrong item is delivered, damaged and/or defective, duplicate order, etc., the cardholder should make contact with the vendor to get the return process started. If a return is necessary, the cardholder should follow the return policies established by the vendor and the District.

Below are some basic guidelines regarding procurement card returns:

1. If the goods are returned in person, the original receipt must accompany the goods, and a return receipt must be collected and retained as evidence of the transaction.
2. If the goods are shipped, have the vendor send a credit memo, if possible. If a credit memo is not possible, please enclose a copy of the original receipt indicating which items were returned. Be sure to look for the credit on your statement.
3. Never accept a refund in cash or by check.
4. Always record the return on the original receipt and staple any credit memos issued by the vendor to that receipt.
5. Receipts for all items purchased with a procurement card **MUST** be returned to the Accounts Payable department, even if the item is returned.
6. The credit may appear on a subsequent statement. If the credit appears on a subsequent statement, make a photocopy of the credit documentation to keep with the billing statement for the credit.
7. All return transactions should be coded to the same budget code as the originally posted transaction.

## **Disputed Items**

If you have a disputed charge and cannot reach resolution with the vendor, please contact the Accounts Payable at 509-559-4561.

**Note:** Make sure to keep documentation of credits, returns, and exchanges with your reconciliation.

## **X. Card Security**

It is the cardholder's responsibility to safeguard his/her procurement card and card account number. Your procurement card should be treated with the same level of care

you use with your personal credit cards. Minimum security guidelines include:

1. Do not lend your card to anyone. The only person authorized to use the procurement card is the person whose name is on the front of the card, unless a department card is being used.
2. Guard your procurement card number carefully. Do not post it or write it in any location that is accessible to others.
3. The cardholder's statement should be carefully reviewed to ensure no unauthorized purchases were made.
4. Never provide your procurement card number to a person who calls or emails you. The cardholder should initiate all transactions.

**A violation of the card security procedure will result in the cardholder having his/her card withdrawn and may subject them to disciplinary action.**

## **XI. Reporting Lost or Stolen Cards**

If the card is lost or stolen, the cardholder shall **immediately** notify our credit card provider (the card issuer) at (800)361-3361. Representatives are available 24 hours a day. Advise the representative that the call is regarding a MasterCard procurement card. The cardholder then should contact Accounts Payable at 509-559-4561.

**Unlike most personal credit cards where the cardholders are responsible for paying the first \$50.00 if the card is stolen or misused, the Procurement Card Program holds the school/department responsible for paying all charges resulting from stolen or misused cards until our credit card provider has been notified.**

## **XII. Audits**

The District Office will conduct audits of procurement card use. The primary purpose of these audits is to ensure that the Procurement Card Program procedures are being followed and that:

- ✓ Purchase volume appears reasonable
- ✓ The card is being used for appropriate transactions
- ✓ Documentation is complete

### **XIII. Consequences of Failure to Comply with Procurement Card Procedures**

Any misuse/abuse of the card or other failure to comply with these procedures will result in the following cardholder consequences:

- ✓ Revocation of card.
- ✓ Disciplinary measures (up to and including termination of the cardholder).
- ✓ In addition, if the misuse involves personal transactions, the cardholder must repay to the District all personal amounts, including any applicable state and county sales taxes.

### **XIV. What if I Leave the School District?**

If you leave the school district, you must return your procurement card to the District Office who will cancel the card. Returned procurement cards are not reissued to other employees for use.

### **XV. Key Contacts for Questions**

The following resource persons are available to provide assistance, answer questions, or help solve any problems that arise:

**Accounts Payable 509-559-4561**

**District Accountant 509-559-4522**

## Appendix A      Procurement Card Lost Receipt/Detail Form

**If you were not provided with an itemized receipt, or you have lost your receipt and the vendor is unable to provide you with a copy, please complete this form.**

Cardholder Name: \_\_\_\_\_

Vendor Name \_\_\_\_\_

Date of Purchase \_\_\_\_\_ Total Purchase Amount: \_\_\_\_\_

Please be **specific**; include more information than just “Supplies” or “Food”. A detailed description is one that lists specific items; such as, pens, binders, notepads, and pencils. Please list the cost of each item. The costs should equal charged amount on the statement.

<u>Detailed List of Items</u>	<u>Cost</u>
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____

(Attach another sheet of paper, if more space is needed to list items)

The purpose of this purchase was:\_\_\_\_\_

By signing this, I confirm I have used the purchasing card according to the procedures and guidelines set in the Purchasing Card Manual and that I have not purchased any personal items or alcoholic beverages. The above items are a true and accurate detailed description of what I purchased.

Employee Signature:\_\_\_\_\_ Date:\_\_\_\_\_

Supervisor Signature:\_\_\_\_\_ Date:\_\_\_\_\_

## Appendix B

### Purchasing Card Application and Agreement

Cheney School District  
12414 S Andrus Road  
Cheney, WA 99004

**Select Location of Member:**

District Office	Maintenance	Transportation	Tech	Food Services	High School	Middle School	Elementary School	Board
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**Cardholder information - To be completed by Cardholder**

Last Name \_\_\_\_\_ First Name \_\_\_\_\_

Job Title \_\_\_\_\_ Department  
Name \_\_\_\_\_

Signature \_\_\_\_\_

**Cardholder Controls - To be completed by Approving Official**

Approving Official Name \_\_\_\_\_

Approving Official Title \_\_\_\_\_

Authorized Card Limit \_\_\_\_\_

**By signing this agreement you are adhering to the rules and responsibilities as outlined in the  
"Cheney School District Procurement Card Procedure Manual"**