

# Charleston County School District Procurement Card Program Manual



Effective October 1, 2024

This supersedes the *Procurement Card Program Cardholders Manual*, dated July 1, 2016.

This manual has been substantially revised and must be completely reviewed.

## 1. Introduction.

1.1. The intent of the Charleston County School District (“CCSD”) Procurement Card (P-Card) Program Cardholders Manual (“Manual”) is to serve as a guide for the implementation of the Code as approved by the Board. The manual is designed to be used as a reference document to assist schools and departments for whose activities relate to, or interact with, the P-Card.

1.2. The manual:

1.2.1. Presents and details the policies and procedures.

1.2.2. Serves as a guide to P-Cardholder and Approving Official personnel in carrying out their responsibilities and duties.

1.2.3. Defines the responsibilities of schools and departments with respect to personnel that procure supplies and services with the P-Card and therefore interact with the Procurement Department.

1.3. In order to maintain an efficiently and effectively administered P-Card program, addenda to these guidelines will be issued periodically as current policies and/or procedures are altered and additional policies and/or procedures are developed.

1.4. Guidelines or procedures of broad applications cannot address the needs of all possible situations. For this reason, the guidelines are intended to be a general guide. Procurement staff are to exercise their judgment in the application of the guidelines describe herein, and are expected to modify, omit, or add steps on a case-by-case basis.

## 2. Purpose.

2.1. CCSD’s P-Card Program was established to enable employees to efficiently make small dollar purchases that are necessary for the operation of the District. The P-Card reduces the use of purchase orders, reimbursements and invoices, as well as expedites payments to vendors, which in turn reduces internal administrative costs. However, the purpose is not to circumvent the procurement procedures. A tiered approach in terms of dollar threshold which directly correlates to the level of authority and/or responsibility of the position will be used as follows:

<b>Positional Authority</b>	<b>Purchase Threshold</b>
Bookkeepers/Administrative Support	\$2,500
Principals/Directors/Executive Level Staff	\$5,000
Financial Services Procurement Staff	\$10,000
Contracted Vendor Cards	Unlimited

However, Procurement Officers and Buyers may exceed the \$10,000 purchase threshold when needed for items that are already contractually justified. The single purchase threshold maybe overridden at each level of positional authority due to extenuating circumstances upon approval by the Chief Financial Officer or designee.

2.2. The P-Card Program Manual outlines the rules and procedures for the use of the P-Card. All Cardholders, Liaisons and Approving Officials are responsible to ensure that P-Card transactions comply with the rules and procedures outlined within this manual. The P-Card Program is the only credit card program approved by the Board of Trustees.

**3. Roles and Responsibilities. (put in precedent order)**

3.1. Approving Official.

3.1.1. District official who must:

3.1.1.1. Approve issuing the employee a P-Card.

3.1.1.2. Assign a P-Card Liaison (Liaison).

3.1.1.3. Review/approve monthly transactions.

3.1.2. Failure to monitor Cardholder usage may subject the Approving Official to disciplinary action. The general guidelines for an Approving Official are as follows:

<b>Cardholder</b>	<b>Approving Official</b>
School Level Employee	Principal
Principal	Associate Superintendent
Central Office Employee	Department Head
Department Head	Director
Director	Executive Director (Chief if no Executive Director)
Executive Director	Chief
Chief/Associate Superintendent	Superintendent
Superintendent	Board Chair

3.2. Cardholder.

3.2.1. An employee of CCSD who has been employed for three (3) months in good standing (exceptions may be approved by the Chief Procurement Official) and is approved by his/her Approving Official to use the P-Card to execute purchase transactions on behalf of the District. Proper use of the card will be considered as part of any performance evaluation of the Cardholder.

3.3. Card Issuer.

3.3.1. The bank that maintains CCSD’s P-Card accounts, provides the actual credit cards, sends monthly statements to Cardholders, provides electronic transaction authorizations to merchants, and bills the District via a master bill for all purchases made on the cards.

### 3.4. CCSD.

3.4.1. Corporate account holder. Provides appropriate staff to manage the P-Card Program and agrees to accept liability for the employees' use of the P-Card.

### 3.5. Liaison.

3.5.1. An employee in each school or department designated by the Approving Official to be responsible for reviewing transactions of individual Cardholders to ensure that all purchases made are legitimate and the charges are accurate and coded appropriately. The Liaison may be a direct report of the Cardholder.

### 3.6. Director of Procurement

3.6.1. Responsible for general oversight of the P-Card Program, provides guidance and assistance to staff and interacts with District officials as needed.

3.6.2. Delegates initial acceptance of P-Cards for all newly established accounts and replacement cards.

### 3.7. P-Card Administrator.

3.7.1. The P-Card Administrator is located in the Procurement Department. The P-Card Administrator manages the P-Card Program, interacts with the card issuer and CCSD personnel, performs pertinent program tasks, provides customer support to Cardholders and conducts training.

### 3.8. P-Card Technician.

3.8.1. The P-Card Technician is located in the Procurement Department. The P-Card Technician reviews statements, assists with the daily functions of the P-Card Program, provides customer support to Cardholders and acts as back-up for the P-Card Administrator.

### 3.9. Chief Procurement Official.

3.9.1. Responsible for monitoring the responsibilities and actions of the P-Card Administrator. This position is also responsible for monitoring the P-Card Program comprehensively and making revisions as warranted.

### 3.9. Procurement Staff.

3.9.1. Procurement Staff may be issued cards with limits established at the discretion of the Chief Procurement Official. P-Card purchases made by Procurement Staff may include approved purchase requisitions, CCSD exemptions, and/or written permission from the budget manager.

3.10. Vendor.

3.10.1. The merchant from whom a Cardholder is making a purchase.

**4. Types of Accounts.**

4.1. Revolving Credit Line.

4.1.1. The standard credit account used for the majority of purchases. This card has a monthly credit limit and a single transaction limit as defined in the aforementioned Purchase Threshold chart. Monthly balances refresh at the beginning of every billing cycle providing sign-offs are completed.

4.2. Declining Balance.

4.2.1. This card has an established spending limit that does not refresh at the beginning of a billing cycle. Balance decreases during use. Funds expire at the end of the fiscal year and new funds must be loaded onto the card.

**5. Applying for a New P-Card Account.**

5.1. Potential Cardholders are required to fill out the information requested on the [P-Card Application](#) which can be located on the Procurement website or the intranet. The employee must have his/her Approving Official sign the application. P-Cards are issued by the Procurement Department to the name provided on the application. No other person is authorized to use the P-Card. Monthly credit limits will be established by the Procurement Department based on need and the following established credit limit profiles:

Credit Limit Profile	Monthly Credit Limit
Basic Cardholder	\$3,500
Intermediate Cardholder	\$5,000
Advanced Cardholder	\$7,500
Executive Cardholder	\$10,000
Administrative Cardholder	\$25,000
Department Cardholder	\$50,000
Procurement Officer Cardholder	\$100,000
Vendor Cardholder	Unlimited

Issuance of a CCSD P-Card must be approved by the Chief Procurement Official and can also be revoked by the Chief Procurement Official. Credit limits may be increased temporarily or permanently upon approval by the Chief Financial Officer or designee.

Each card has a single transaction limit, meaning that an entire order/invoice total may not exceed that purchase threshold. The purchase threshold is defined for each Cardholder based on their level of authority. Cardholders must attend training before a P-Card will be issued.

Cardholders must also sign a [Cardholder Agreement](#) attesting that they understand and will abide by the rules and regulations of the P-Card Manual.

5.2. Approving Officials and Liaisons must also submit a P-Card application request to be an Approving Official or Liaison. Approving Officials and Liaisons are required to attend training as well to be aware of their responsibilities.

## **6. Renewing an Expiring Account.**

6.1. Cardholders whose accounts are about to expire are notified by the P-Card Administrator/Technician. The Cardholder must pass a renewal test before the updated account will be activated if the Cardholder had violations during the year to assess whether a new card will be issued. Cardholders must bring their expired/expiring card to swap out before the updated card will be issued.

## **7. Cardholder Responsibilities.**

7.1. The P-Card is used for CCSD authorized purchases only. Personal use of the P-Card is prohibited and any such use will require immediate reimbursement and may result in loss of the authority to maintain a P-Card and/or disciplinary action.

7.2. The Cardholder is responsible for maintaining the P-Card in a secure location at all times.

7.3. The Cardholder should carry and display a CCSD badge and present it, if asked, for all in-person transactions.

7.4. The employee whose name is embossed on the P-Card is the only authorized person to use the P-Card. No other person is allowed to use the card.

7.5. No CCSD employee having official responsibility for the procurement transaction shall participate in that transaction when the employee knows that he or she or members of his or her immediate family holds a position with the company such as an employee, officer, partner, etc. or owns or controls an interest of more than five percent. Immediate family is defined as a spouse, children, parents, brothers and sisters, and any other person living in the same household as the employee. A conflict of interest may also exist if a spouse or close relative desires to rent, lease or sell to the District. Please contact the P-Card Administrator or Technician for further assistance or clarification should such questions arise.

7.6. The Cardholder is responsible for reporting lost or stolen cards.

### **7.6.1. Lost or Stolen Cards.**

7.6.1.1. Cardholders must report a lost or stolen card as soon as possible to the P-Card Liaison (if applicable) and the P-Card Administrator or Technician. The Card Issuer is notified via the P-Card Administrator or Technician and a replacement card is mailed to the CCSD

Procurement Department at 3999 Bridge View Drive. The Cardholder is instructed to pick up the P-Card upon delivery. P-Cards mailed directly to the Cardholder are not authorized.

7.6.1.2. A P-Card found after reported as lost or stolen must be cut in half and delivered to the CCSD Procurement Office.

#### 7.6.2. Termination of Employment/Department Reassignment.

7.6.2.1. If terminating employment with CCSD, the P-Card must be returned to the P-Card Administrator directly or through the Approving Official or their designee.

7.6.2.2. Cardholders who are transferred or reassigned to a new department must check with their new Approving Official to see if they are to maintain a credit account. Cardholders are required to inform the P-Card Administrator of the transfer to a new department. A P-Card Application marked as “update information” must be completed and sent to the P-Card Administrator or Technician to update the Cardholder’s system of record.

### **8. Liaison Responsibilities.**

8.1. The Liaison is responsible for verifying that all items and all documentation are received for each transaction. Supporting documentation includes but is not limited to an itemized receipt that matches the charge(s), a [Request to Attend](#) (RTA) and/or meeting agenda for travel purchases, purpose statements food approval forms, and/or lists/sign in sheet of attendees for staff for food purchases and prior approval emails for special purchases such as Title I and Technology, for example.

8.3. The Liaison is responsible for uploading Cardholder receipts to the P-Card portal, coding the transaction with the appropriate GL account (including Fund, Location, Object Code and/or Project Code) to purchases, identifying transactions requiring the payment of use tax, and entering all tax statuses correctly in the P-Card portal.

8.4. All transactions must be signed off in the P-Card portal by the end of each week. Failure to sign off on transactions timely may result in the credit limit being reduced and/or the card being suspended.

8.5. The Liaison is required to review and verify that monthly transactions are approved for his/her Cardholders and submit for the Approving Official’s approval. All original receipts and signed statements are forwarded to and maintained by the Procurement Department on a monthly basis for internal and external audits. All monthly statements, complete with all signatures, original receipts, transaction log and any other required paperwork must be turned in by the deadline established in the P-Card Deadlines Calendar for each billing cycle. Transactions are to be properly coded, receipts attached and approved in the portal according to the [P-Card Deadlines Calendar](#) for each billing cycle. Failure to complete the review and approve the transactions in a timely manner may result in suspension of the P-Card and disciplinary action.

8.6. In the absence of a Liaison, the Cardholder is responsible for these requirements.

## **9. Approving Official Responsibilities.**

9.1. The Approving Official must sign off on the credit card statement and approve the transactions in the P-Card portal indicating that the purchases were reviewed for accuracy and all required supporting documentation is included and reviewed. The Approving Official of a Cardholder is also responsible for monitoring the Cardholder's transactions and may be subject to disciplinary action if he/she fails to properly monitor the Cardholder's activity.

9.2. Address any non-compliance issues with the Cardholder/Liaison prior to submitting to the Procurement Department.

9.3. Notify the Procurement Department of any violations found prior to sending.

9.4. Sign off on any violations issued from the Procurement Department and administer any disciplinary action necessary.

## **10. Using the Procurement Card.**

10.1. There is no encumbrance of budgeted funds when the P-Card is utilized.

10.1.1. Cardholders must confirm with the Liaison or budget owner to ensure that sufficient funds are available **PRIOR** to making a purchase. Cardholders who use the card for purchases without fund availability are subject to card suspension and/or disciplinary action.

10.1.2. Cardholders must obtain permission from the budget owner before making purchases against any funds other than their own department (i.e., Federal Grants).

10.2. Cardholders must adhere to the purchase limits and restrictions of the P-Card and ensure the total charge, including tax, shipping and handling, and any other applicable fee for any single transaction does not exceed the purchase threshold set for the Cardholder. The single transaction threshold can only be exceeded by obtaining written approval of the Chief Financial Officer in advance of the purchase. If a purchase needs to be made on the P-Card but exceeds the Cardholders purchase threshold, you may contact Procurement Staff to make the purchase.

10.3. Splitting purchases to prevent a transaction from exceeding the single transaction dollar limit is not allowed. Multiple purchases to vendors may not exceed the single transaction threshold established for a Cardholder. Do not ask or allow vendors to split invoices if items and/or services require competition.

10.4. Cash advances on the P-Card are **PROHIBITED**.

10.5. At times, purchases may result in cash or cash-like incentives. The cash and/or incentives (such as rebates and gift cards) are the property of CCSD and cannot be used for personal gain. The Cardholder must notify the Approving Official if an incentive is received. It is the responsibility of the Cardholder and Approving Official to ensure that any monetary or incentive reward received as a result of a CCSD purchase becomes the property of CCSD.



10.6. All credits for returned or defective merchandise shall be in the form of a credit against the P-Card account. No cash refunds, gift cards/gift certificates or store credits are permitted.

10.7. Vendors of like commodity must be used on a rotating basis. All purchases should not be made with one vendor. To the maximum extent possible, Cardholders should seek out and use South Carolina state-certified Small, Women, Minority Business Enterprise (SWMBE) vendors. The Procurement Department can provide vendor information.

10.8. Prioritize the use of vendors with current CCSD contracts to ensure the best value and price for CCSD. Cardholders should not provide a CCSD budget estimate to vendors, or share vendor prices between vendors. This is unethical and prohibited. Telling a vendor that CCSD will not do business with them is also prohibited.

10.9. Do not sign any vendor contracts/agreements. All contacts/agreements must be sent to the Contracts Officer for review and execution.

## **11. Technology Purchases.**

11.1. The P-Card is not allowed for items listed in the General Ledger Guide under object code 447 (Computers). The P-Card may be used for items under object codes 345 (Technology Purchased Services), 446 (Software) and 448 (Peripherals other than keyboards, mice, and webcams less than \$75.00) with prior written approval obtained from the appropriate IT approver or if the software is on the pre-approved software list given to the Procurement Department. Approval documentation must be included with any and all transaction documentation. Once approved by the appropriate IT staff member, the purchase may be made using the P-Card.

## **12. Capital Programs Purchases.**

12.1. Purchases involving Capital Funds, funds 500-599, and items listed in the General Ledger Guide under object codes 500-599 require prior approval from the Capital Projects Accounting Department to be made on a P-Card.

## **13. Purchases with Federal Funds.**

13.1. All purchases with federal funds must be for “allowable cost” items subject to the rules and regulations of the awarding federal entity. All P-Card purchases using federal funding must be approved by the appropriate Fund Manager or their designee prior to the use of the P-Card. If approval is granted via email, include the email in the documentation for the transaction.

13.2. Copies of receipts must be sent to the Federal Fund Manager’s Office.

13.3. Failure to obtain approval from the Fund Manager or designee, may result in disciplinary action. Transaction restrictions are the same, regardless of type of funding.

13.4. For Title I federal funds, when the annual P-Card rebate is reviewed by the Procurement Department, the appropriate rebate amount for Title I is allocated back to the fund as an applicable credit and returned as “revenue” to the fund.

13.5. Fund Managers are required to ensure all P-Card transactions are for allowable costs.

#### **14. Travel Purchases.**

14.1. Travel purchases (e.g., hotel, airfare and ground transportation) require an approved Request to Attend (RTA) form and a Meeting Agenda attached to the transaction in the P-Card portal. The RTA form must be completed and approved prior to the purchase of any travel expense.

14.2. P-Cards are **NOT** authorized for employee food purchases while on travel. All food expenses are paid for personally with receipts sent through the Accounting Department for reimbursement. Exceptions may be made by the Chief Financial Officer when group travel for CCSD business warrants group meals not provided as part of the travel. The authorization for these group meals should follow Policy DKG in terms of the daily per diem rates and require receipts that substantiate the number of employees included in the meal.

14.3. P-Cards are **NOT** authorized to purchase fuel for a personal vehicle when used for business purposes. When a personal vehicle is used for business purposes, employees must submit a mileage reimbursement.

14.4. P-Cards are **NOT** authorized to purchase fuel for CCSD vehicles. Fuel for CCSD vehicles is purchased on a fuel card assigned to the vehicle.

14.45. P-Cards are authorized to purchase fuel for rental cars with an approved RTA form. Submit receipts of both the rental car and fuel for reimbursement.

14.4. Employees attending conferences should stay at hotels with economical rates. Charges for hotel accommodations where the per night rate is deemed excessive should be explained on the employee’s travel documentation.

14.5. Hotel charges within the Charleston metro area must be pre-approved by the Chief Procurement Official.

#### **15. Catering and Food Purchases.**

15.1. All adult food purchases require an approved Food Documentation Form to be attached along with the detailed receipt. Food purchases should be fair and reasonable. The Chief Financial Officer has discretion in terms of allowance for food purchases.

15.2. Food Documentation Forms should identify the event and reason for purchase. If Cardholders are purchasing meals for employees, an agenda and list of all attendees must be provided in the form of a sign in sheet.

15.3. Catering purchases require a quote to be submitted with the Food Documentation Form.

15.4. Student food purchases do not require prior approval. The Food Documentation Form must be submitted with the receipt in the P-Card portal.

15.5. All food purchases require a detailed receipt submitted in the P-Card portal showing the food and beverages purchased.

## **16. Hospitality Purchases.**

16.1. Flower purchases, edible arrangements, and/or gift baskets are **NOT** authorized on the P-Card unless approved in advance by the Chief Procurement Official. Using GOF for these purchases is not allowed as the use of Operational funding should be restricted to purposes for the benefit of the general public. Other funding sources, such as Student Activity Funds, Sunshine Funds, and/or Camelot Funds are allowed.

Note: The Communications Department, on behalf of CCSD, is authorized to purchase the above items due to bereavement or illness.

16.2. Gift cards for CCSD employees are **NOT** authorized on the P-Card. Gift cards may be purchased for students and/or volunteers (not on CCSD's payroll). All gift cards must be recorded on a gift card log and the recipient(s) must sign for the card(s). The purchase of extra gift cards is not allowed; only purchase the required amount of gift cards to distribute to the students and/or volunteers.

16.2. Awards/plaques for recognition of employee achievements (i.e., presented through formal awards programs), retirements, or going-away functions are authorized.

## **17. Chemical and Pesticide Purchases.**

17.1. Under no circumstances should CCSD employees or students on District property use or store unauthorized household chemicals or pesticides (e.g., bleach, Windex, RAID, 409, Glade air fresheners, etc.) The Head Start, Culinary, Kaleidoscope, and Athletic programs are the only authorized CCSD program to use bleach solution in their facilities per SCDHEC regulations. All pest and rodent issues must be handled solely by licensed CCSD personnel via work orders. CCSD is a "Clean Zone" certified school district (i.e., only certified green cleaning products used by custodial teams and staff). Each facility custodial team is equipped with the certified green cleaning products.

## **18. Documenting a Purchase.**

18.1. Obtain all original sales slips, register receipts, and provide all of these to the Liaison within three days (best practice) of purchase to allow for reconciliation, approval, and allocation of transactions.

18.1.2. The receipt should include a description of each item, the number of items purchased, the unit cost, shipping, tax, the date of purchase and the vendor's name. If a receipt is lost and a duplicate is not available, the Cardholder should include a [Missing Receipt Affidavit](#). Missing receipts may result in disciplinary action.

18.1.1. If a Work Order has a receipt that corresponds with it, a copy of the Work Order number must be attached in the P-Card portal.

18.1.2. A legible facsimile or emailed receipt/invoice is an acceptable original receipt.

18.2. CCSD members picking up items on behalf of the Cardholder may only sign the receiving documents, not the credit card receipt.

18.3. Certain purchases may be delivered to the warehouse. It is the Cardholder's responsibility to provide the vendor with complete delivery instructions and inform warehouse employees of pending deliveries. It is the Cardholder's responsibility to ensure the warehouse employee reviews the receipt and verifies the merchandise is correct and undamaged. The Cardholder must provide the receipt to the liaison for recording purposes.

## **19. Sales and Use Tax.**

19.1. Purchases from vendors located in South Carolina.

19.1.1. The vendor is responsible for collecting retail sales tax at the point of sale. The amount of sales tax must be indicated on the receipt provided by the vendor. This amount must be allocated in the P-Card portal as tax, as a separate line item.

19.2. Purchases from vendors located outside South Carolina.

19.2.1. If sales tax is paid in another state, a use-tax credit is allowed for the State; therefore, no South Carolina tax is due. The individual receipt provided by the vendor must indicate whether any out-of- state sales tax has been collected at the point of sale.

19.3. If there has been no tax charged, or the amount of tax charged is less than the amount required by the State of South Carolina (9%), the Cardholder must notify the Liaison who will record the amount of Use-Tax in the P-Card portal when signing off on the transaction. If the purchase is non-taxable, the Liaison will indicate "Non-Taxable Purchase" in the P-Card portal when signing off on the transaction.

## **20. Declines.**

20.1. There may be certain situations when a vendor receives a decline message when processing P-Card transactions.

20.1.1. The transaction amount may be greater than the authorized per transaction limit on the card.

20.1.2. The transaction may push the Cardholder over their monthly credit limit.

20.1.3. The Cardholder may be attempting a transaction at an unauthorized supplier or supplier type (i.e., MCC Code).

20.2. If you do not know the reason for the decline, contact the Procurement Department at 843-566-8138. Do not continue to use the card with the vendor. If the decline was due to a blocked Merchant Category Code (MCC), the P-Card Administrator can request a one-time override if the order follows purchasing guidelines. The P-Card Administrator will determine if a more permanent solution is necessary. If a purchase is made outside of normal business hours, the employee must find an alternate payment method or terminate the purchase and contact the P-Card Administrator during normal hours.

## **21. Transaction Reconciliation.**

21.1. The timely reconciliation of school and department statements is an essential part of the P-card Program. Failure to provide timely reconciliation may cause late payments resulting in finance charges. If any school or department fails to provide a timely reconciliation that causes a late payment, the school or department is fully responsible for the charges imposed by the Card Issuer or the Department of Revenue for the entire school district.

21.2. The on-line reconciliation system receives daily electronic transmissions from the credit card company showing posted card transactions by Cardholder. The Liaison is notified by e-mail that they have one or more transactions to review.

21.3. Transactions must be coded and signed off no later than the end of each week.

21.4. The Liaison will review the transaction to ensure that a detailed receipt is on file with the transaction and the charge in the P-Card portal matches the receipt. If there are any discrepancies, the transaction must be disputed with the vendor. If no resolution is received from the vendor, dispute the charge with the Card Issuer. The vendor is paid on the post date, and the monthly statement is paid regardless of incorrect totals or disputed charges. Do not ignore the transaction. The Liaison will also allocate the transaction utilizing an appropriate expenditure account and set the appropriate sales tax flag.

21.5. Reminder messages are sent by e-mail to Liaisons when transactions have not been completed in the on-line reconciliation system within 30 days of the post date and a Cardholder's P-Card may be suspended until transactions are signed off.

## **22. Statement Reconciliation.**

22.1. Cardholders who have made purchases during a given month will receive a statement shortly after the end of that month. The Liaison will attach copies of the detailed receipts and other documentation for all purchases. The original documentation should be kept on file at the school/department. The Cardholder and Approving Official must sign the bank statement indicating that all charges are appropriate with all information provided. Cardholders and/or the Liaison will submit the original signed P-Card statements after appropriate approvals to the Procurement Department by the deadline outlined in the P-Card Deadlines Calendar each month during a billing cycle. Failure of Cardholders, Liaisons or Approving Officials to submit all required paperwork in this time frame will result in appropriate disciplinary measures.

## **23. Disputes and Billing Errors.**

23.1. Cardholders should always attempt to resolve any disputes or billing errors directly with the vendor. In most cases, the vendor will issue a credit to the card account. If an agreement cannot be reached with the vendor, the Liaison should submit a Dispute in the P-Card portal within 60 days. Nearly all issues can be resolved using this process. Liaison's shall not sign off on the disputed transaction until it has been resolved.

## **24. Procurement Transaction Review Requirements.**

24.1. P-Card statements are reviewed on a monthly basis.

24.2. All statements are forwarded to the Procurement Department for review and retention by the monthly deadline defined in the P-Card Deadlines Calendar. The review process will be as follows:

24.2.1. P-Card statements and receipts are audited to ensure purchases follow CCSD guidelines. The Procurement Department shall keep a record of and sign off on all reviewed statements.

24.2.2. Monthly statements signed by the Cardholder and Approving Official are reviewed. An itemized invoice/receipt and/or other required documentation must be provided for every charge on the statement. Failure to provide receipts may result in that transaction being denied and the Cardholder will be responsible for repaying CCSD.

24.2.3. Verify documentation of out-of-state travel, meetings, catering or food purchases.

24.2.4. Verify that multiple transactions on a single day to one vendor are within established procurement code guidelines and are not intentional splitting.

24.3. Procurement will provide monthly reports to CCSD leadership upon request showing summary information regarding P-Card usage, to include but not limited to, vendor, MCC code, department and/or object codes. Any other pertinent information should also be provided.

## 25. Emergency Procedures.

25.1. Emergencies arise with little or no warning and departments should be able to address emergency situations quickly and efficiently. Emergency procedures are an effective tool in supporting departments in emergency situations and enhance the department's ability to respond to an emergency to quickly acquire the necessary goods and services when the Security Director issues an emergency proclamation. When an emergency event is tied to a state of emergency declaration by the Governor of South Carolina, the proper procedures should be utilized in terms of receiving prior approval as well as documentation for expenses to be charged to the Emergency Fund.

25.2. Benefits of the emergency P-Card program:

25.2.1. Unrestricted merchant category codes, unless restricted by the department (except cash withdrawals, payments to securities-brokers/dealers and/or money transfers).

25.2.2. Departments are able to use the P-Card during an emergency to purchase required items (e.g., food, gasoline, clothing, hotel accommodations, etc.) quickly.

25.2.3. Two emergency profiles have been created to be used during an emergency event:

Credit Limit	Single Transaction Limit
\$20,000	\$20,000
\$45,000	\$45,000

25.2.4. These limits are identified and transferred to the personnel deemed necessary during an emergency upon notification from the Chief Procurement Official and stay in place until further advised. Additional thresholds and credit limits may be imposed as required during an emergency event as approved by the Chief Financial Officer.

## 26. Violations and Consequences.

26.1. It is the Cardholder's responsibility to ensure that the use of the P-Card follows all CCSD Procurement guidelines.

26.2. A Cardholder who uses the P-Card in an inappropriate manner will be subject to disciplinary action including P-Card suspension/cancellation, disciplinary action up to and including termination and criminal prosecution. The Approving Official is also responsible for monitoring the Cardholder's transactions and may be subject to disciplinary action up to and including termination if he/she fails to properly monitor the Cardholder's activity.

26.3. The following point value has been assigned and will be assessed for P-Card Violations discovered during monthly reviews/audits. Once a Cardholder receives 100 points, the P-Card will be suspended or permanently cancelled. Mandatory retraining and a memo from the Approving Official will be required to reinstate a Cardholder at the discretion of the Chief Financial Officer.

<b>Violation</b>	<b>Point Value (per occurrence)</b>
Personal Purchase Reported by Cardholder (regardless of intent)	50 and Reimbursement
Personal Purchase Not Reported by Cardholder (regardless of intent)	100 and Reimbursement
Unauthorized transaction over assigned purchase threshold or artificially split procurements.	100
Purchase of Restricted Items, included, but not limited to fuel, travel insurance, alcohol, technology without prior approval, purchase with a conflict of interest, etc.	50 and Reimbursement may be required
Purchase by Individual other than Cardholder	100
Itemized Receipt/Line Item Detail is Missing	10
Missing Receipt (Missing Receipt Affidavit must be completed)	25 and Reimbursement may be required
Transactions not signed off on by deadline	1st – 20, 2nd – 30, 3rd – 40, 4th – 3 month P-Card suspension
Missing Justification for Food Purchase	10
Improper Record Keeping including signatures	20

26.4. If a Cardholder/Liaison/Approving Official becomes aware of a violation during the reconciliation/statement review process, it must be reported to the P-Card Administrator. A [Violation Form](#) must be filled out by the Liaison/Approving Official and sent to Procurement.

26.5. If the Procurement Department becomes aware of a violation during the statement period, the Violation Form will be sent to the Cardholder/Liaison/Approving Official for their signature and explanation. Recurring violations will be escalated to their leadership. Leadership may decide upon further disciplinary action, if necessary. All disciplinary action is documented using the district templates on the Employee Relations web page.

Note: The highlighted language in this manual will be updated during the transition from the Bank of America Works system to the Wells Fargo WellsOne system during the implementation of the new Commercial Card Program. This manual will be updated based on the processes to be used for the new system and the manual will be updated as such without the requirement of further notice.



## **Attachments – Applicable Forms**

### Cardholder Agreement

**I have been trained and understand I am responsible for complying with District Policy and agree to the following regarding my use of the Charleston County School District Procurement Card:**

1. I am being entrusted with access to the Charleston County School District Procurement Card (P-Card) Program to make financial commitments on behalf of the District and will restrict my purchases to approved District activities. I understand if my P-Card is used in an inappropriate manner, I will be subject to disciplinary action including card suspension/cancellation, disciplinary action up to and including termination of employment and criminal prosecution.
2. Under no circumstances will I use the P-Card to make personal purchases, either for myself or for others.
3. I will follow the established procedures for using the P-Card.
4. I understand that I cannot use the P-Card to purchase items which fall under object codes 345, 446, 447 or 448 without prior approval from Information Technology.
5. I understand that I cannot use the P-Card to purchase items which are reconciled to a federal funding source without prior approval from the department responsible for the funding.
6. I will immediately return my P-Card to the P-Card Administrator upon termination of my privileges.
7. I will reimburse the District for all unauthorized incurred charges and any fees (including attorney's fees and expenses) related to the collection of these charges, and will be subject to any other disciplinary actions the District will take, including termination and/or criminal prosecution.
8. I agree to turn in receipts, food forms, gift card log and any other required documentation by the deadline set by my Liaison, but in no event, later than last business day of the month.
9. I authorize the Charleston County School District to deduct from my salary an amount equal to the total amount of unaccountable expenditures. I also agree to allow Charleston County School District to collect any amount I owe even if I am no longer employed by the District.
10. I understand that my purchase threshold is \$\_\_\_\_\_ per transaction, and monthly credit limit is \$\_\_\_\_\_.

\_\_\_\_\_  
Cardholder Name (Print)

\_\_\_\_\_  
Cardholder Signature

\_\_\_\_\_  
Date

\_\_\_\_\_  
Procurement Staff

\_\_\_\_\_  
Procurement Staff Signature

\_\_\_\_\_  
Date

## Cardholder Re-training Agreement

I, \_\_\_\_\_, have received cardholder training  
on \_\_\_\_\_ and understand that:

- ✓ I am the only one authorized to use my Procurement Card.
- ✓ I cannot use the Procurement Card for personal purchases.
- ✓ I am responsible for indicating on the receipt whether the sales tax was included in the total amount of the purchase.
- ✓ I cannot split a purchase over my purchase threshold into multiple transactions.
- ✓ I am responsible for submitting itemized receipts for all my transactions to my Liaison.
- ✓ I am responsible for knowing which goods and services cannot be purchased with the Procurement Card.
- ✓ I am responsible for making sure all my purchases comply with Charleston County School District policies.
- ✓ I have 60 days from the date of purchase to dispute a transaction. After 60 days the purchase can no longer be disputed and my department is obligated for the charge.

It is a violation of Procurement Card policy to:

- ✓ Purchase items for personal use
- ✓ Lend or share your card
- ✓ Buy restricted items
- ✓ Split a purchase over the purchase threshold
- ✓ Not provide the required documentation to your Department Liaison

By signing you acknowledge:

- ✓ Understanding of the regulations for the use and protection of the Procurement Card.
- ✓ Understanding and acceptance of the consequences for Procurement Card violations. Consequences of violating these policies are outlined in the Cardholder Agreement, which you have previously signed.

Cardholder Signature: \_\_\_\_\_ Date: \_\_\_\_\_

**P-Card Food Documentation Form**

Please complete this form and have it approved by the department head and upload in Works portal along with any P-Card receipt documentation. This form is to be used as documentation for all non-travel food/group meal purchases.

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

What is food being purchased for (please justify why food purchase is necessary)?

\_\_\_\_\_

Location of Event: \_\_\_\_\_

Date of event: \_\_\_\_\_ Start Time: \_\_\_\_\_ End Time: \_\_\_\_\_

Who will be at this function and how many?

Students # \_\_\_\_\_

Volunteers # \_\_\_\_\_

Non-Employees # \_\_\_\_\_

Employees (Attach sign in sheets in Works) # \_\_\_\_\_

Other: \_\_\_\_\_ # \_\_\_\_\_

Estimated Cost: \_\_\_\_\_ (Please provide a quote if you have it)

Funding Account (Org Number/Object Code/Project Number): \_\_\_\_\_  
(Adult food should use object code 417, Student food should use object code 410)

**NOTE: The funding account number approved on this form MUST be entered in Works for food purchases and must have budget available to cover this food purchase. Not using the approved account will result in a 20-point violation.**

Ensure the following:

1. Food receipts contain line-item details to show what was purchased.
2. No alcohol is included. Payments for alcohol are prohibited.
3. A sign-in sheet or roster verifying staff attendance is attached in the Works portal along with the receipt and this approved form (required for staff only).

Department Head Approval:  \_\_\_\_\_ Date: \_\_\_\_\_

**Purchasing Card Missing Receipt Affidavit**

This form is to be used as documentation ONLY if the actual receipt, invoice or Internet ordering screen print is unavailable for a transaction made on Purchasing Card. It will be allowed only as a rare circumstance. It must be filled out completely and signed by a supervisor.

Cardholder Name: \_\_\_\_\_ Cardholder Employee ID: \_\_\_\_\_  
 Work Phone Number: \_\_\_\_\_ Card Last 4 Digits: \_\_\_\_\_

Why is the original receipt, invoice, or other appropriate substitute missing?

\_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_

What attempts have been made to request a duplicate from the vendor? Include names, dates, phone numbers or emails used in requesting documentation from the vendor.

\_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_

Supplier Name: \_\_\_\_\_ Purchase Date: \_\_\_\_\_  
 City and State of Supplier: \_\_\_\_\_ Phone number: \_\_\_\_\_  
 Bank of America Transaction Number: \_\_\_\_\_

Item Description	Qty	Unit Price	Amount

I certify that the amounts shown above were purchased and received for Charleston County School District purposes. I understand that habitual use of this form (more than three (3) times in one fiscal year) instead of submitting actual receipts or invoices will result in suspension/termination of P-card privileges and/or disciplinary action.

Cardholder Signature: \_\_\_\_\_ Date: \_\_\_\_\_

Approving Official Signature: \_\_\_\_\_ Date: \_\_\_\_\_

**REQUEST CHANGE TO PURCHASING CARD**

Cardholder Name: \_\_\_\_\_ Date of Request: \_\_\_\_\_  
Phone Number: \_\_\_\_\_ Last 4 Digits on Card: \_\_\_\_\_

Type of Change [Check the appropriate action]

- Temporary Monthly Increase:
  - Current Monthly Limit: \_\_\_\_\_ New Monthly Limit: \_\_\_\_\_
- Permanent Monthly Increase:
  - Current Monthly Limit: \_\_\_\_\_ New Monthly Limit: \_\_\_\_\_
- Single Transaction Limit increase
  - What is being purchased? \_\_\_\_\_
  - Vendor Name: \_\_\_\_\_
  - How much is the transaction (including taxes/shipping, etc)? \_\_\_\_\_
- Deactivate Card Reason: \_\_\_\_\_
- Suspend Card Reason: \_\_\_\_\_
- Reactivate Card Reason: \_\_\_\_\_
- Other (explain): \_\_\_\_\_

Principal/Dept. Director Name: \_\_\_\_\_  
Principal/Dept. Director Signature: \_\_\_\_\_

Return form to:  
Claire Florio, P-Card Administrator  
Email: [Claire\\_Florio@charleston.k12.sc.us](mailto:Claire_Florio@charleston.k12.sc.us)  
Phone: 843-566-8136

<b>Procurement Official Use Only</b>
Request Approved by: _____
Request Completed by: _____
Date Completed: _____

DESTRUCTION OF PROCUREMENT CARD

DATE:

Cardholder Name:

Last 4 Digits of Card:

THIS CARD WAS DESTROYED BECAUSE:

REPLACEMENT CARD

NO LONGER NEEDED

BY THE CARDHOLDER, OR

CARDHOLDER SIGNATURE:

PROCUREMENT STAFF:

### USER REQUEST

Employee request for access to P-Card Portal

Employee Name:	
Employee ID No:	
Department Name:	
Department Address:	
Department Number:	
Telephone Number:	
E-mail Address:	
Title:	
Default Account # (cost center & object code)	

Return form to:

P-Card Administration  
 Procurement Services  
 3999 Bridge View Drive  
 N Charleston SC 29405  
 Claire\_florio@charleston.k12.sc.us  
 Phone: 843-566-8136 Fax 843-566-1972

Approving Supervisor:

	Date:	
--	-------	--

<b>Procurement Official Use Only</b>	
Request Completed:	
Procurement Official Signature:	



**PROCUREMENT CARD TRANSACTION DETAIL**

\*\*\*\*NOTE: This form is to be used when the vendor does not generate an itemized document at the point-of-sale. The total of this form should equal the total on the charge receipt.

Cardholder's Name: \_\_\_\_\_ (printed)

\_\_\_\_\_  
 (Signature)

Card #: \_\_\_\_\_

Date Form Completed \_\_\_\_\_

Transaction Date: \_\_\_\_\_ Vendor Name: \_\_\_\_\_

<u>Item #</u>	<u>Quantity</u>	<u>Item Description</u>	<u>Total Price</u>
			\$
			\$
			\$
			\$
			\$
			\$
			\$
			\$
			\$
			\$
			\$
			\$
			\$
			\$
			\$
			\$
			\$
			\$
			\$
			\$
			\$
			\$
			\$
			\$
			\$

TOTAL OF ALL ITEMS CHARGED \$ 0.00

# Procurement Card Purchase

## Receipt Information

---

*(Please attach each individual receipt to this form)*

<i>Purchase Date:</i>	<input type="text"/>
<i>Vendor:</i>	<input type="text"/>
<i>Total Amount: \$</i>	<input type="text"/>
<i>Allocation:</i>	<input type="text"/>
<i>Comment:</i>	<input type="text"/>

PROCUREMENT CARD VIOLATION NOTIFICATION

CARDHOLDER INFORMATION

Cardholder Name: \_\_\_\_\_ Today's Date: \_\_\_\_\_  
 School/Department: \_\_\_\_\_ Reported by: \_\_\_\_\_

TRANSACTION INFORMATION

Transaction Date: \_\_\_\_\_ Transaction Amount: \_\_\_\_\_  
 Merchant Name: \_\_\_\_\_

TYPE OF VIOLATION




- Cardholder-Reported Personal Purchase – 50 points
- Personal Purchase Not Reported by Cardholder – 100 points
- Transaction over \$2500 that was not authorized – 100 points
- Split Transaction to circumvent \$2500 single transaction limit – 100 points
- Purchase by individual not named on card – 100 points
- Purchase of Restricted Item: \_\_\_\_\_ - 50 points
- Itemized Receipt/Line Item Detail is Missing – 10 points and Reimbursement
- Missing Receipt (Missing Receipt Affidavit must be completed) – 25 points
- Statement not received by the deadline – 1st Offense - 20 points, 2nd Offense - 30 points, 3rd Offense - 40 points, 4th Offense – Automatic 3 month P-Card suspension
- Justification for Food Purchase is missing – 10 points
- Improper Record Keeping - 20 points
- Other: \_\_\_\_\_

CARDHOLDER EXPLANATION

\_\_\_\_\_


ACKNOWLEDGEMENTS & CERTIFICATION SIGNATURES

I hereby acknowledge that the above transaction is in violation of Policies and that I have received a copy of this form.

	
Cardholder Signature	Date
	
Liaison Signature	Date
	
Approving Officials' Signature	Date

According to Procurement records, you have accumulated \_\_\_\_\_ points within a 12 month period. Therefore, in accordance with CCSD Procurement Card Policies, the following action is being taken:

- Warning
- Mandatory Re-Train on \_\_\_\_\_
- Card Suspension
- Card Revocation

	
Procurement Official Signature	Date


**Charleston** excellence is our standard  
**County SCHOOL DISTRICT**  
**PURCHASING CARD APPLICATION**

Action Requested     New Card     Update Information     Cancel Card

Cardholder Information    Hire Date: \_\_\_\_\_    Former Cardholder:  Yes     No

Name: (First, Middle Initial, Last)		Employee ID
Name on Card: (If different from above)		Title:
School/Department Name:	School/Department Number (4 digit Cost Center):	
School/Department Address:	School/Department City, State, Zip:	
Email Address:	Phone Number:	

Liaison Information    New Liaison:  Yes     No

Name: (First, Middle Initial, Last)		Employee ID:
Email Address:	Office Phone:	Title:


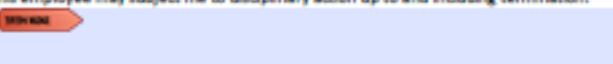
Approving Official Information    New Approver:  Yes     No

Name: (First, Middle Initial, Last)		Employee ID:
Email Address:	Office Phone:	Title:

**Card Information**

To be used for:	<input type="checkbox"/> Supplies Only	<input type="checkbox"/> Travel Only (air fare and/or lodging)	<input checked="" type="checkbox"/> Both (Supplies and Travel)		
Approved Monthly Spending Limit:	<input type="checkbox"/> \$5,000	<input type="checkbox"/> \$7,500	<input type="checkbox"/> \$10,000	<input type="checkbox"/> \$20,000	<input type="checkbox"/> Other _____
<input type="checkbox"/> Declining Balance Card – Amount to be Loaded on Card: _____					
Default Account Number: (Org/Object Code)	_____				

**Approval**

Cardholder Signature: 	Date: _____
Approving Official Signature: I agree to read the CCSD Cardholder Manual, at the end of each billing cycle review, make sure original receipts are attached, approve the monthly statement and be accountable for the proper use of the card according to the requirements of the manual. I understand that failure to properly monitor the appropriate use of the card by this employee may subject me to disciplinary action up to and including termination.	Date: _____
Procurement Staff Signature: 	Date Processed: _____