CONNEAUT SCHOOL DISTRICT
DISTRICT ADMINISTRATION OFFICE

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SUPERINTENDENT'S REGULATION

POLICY 625
Effective November 10, 2017

PROCUREMENT CARD PROCEDURE
ADMINISTRATIVE GUIDELINES
FOR DISTRIBUTION AND USE OF PROCUREMENT CARDS

Employees, who are responsible to make timely or frequent purchases for school-related activities, may be granted the ability to utilize a School District Procurement Card.

Procurement cards will be temporarily issued to employees on an as-needed basis.

The card issuer (EasyProcure) will not accept requests for cards from anyone except the Business Manager. He/she will assign a monthly credit limit for purchases based on budgetary guidelines, anticipated monthly purchases, and expected frequency of use.

Procurement cards will not allow an option for cash advances to be issued under any circumstances.

Procurement cards, tax-exempt cards/certificates, and District accounts may not be used for personal purchases, regardless of the intent to reimburse the District for the purchase. The District reserves the right to revoke procurement card use and/or general purchasing power from any employee who uses these resources for personal and/or unauthorized purchases.

When the employee must make a District-related purchase, the following procedure shall be used:

- Present the card to the vendor in the same manner as any credit card purchase.
- Inform the vendor that this is a tax exempt purchase; the sales tax number is listed on the card. If a tax exempt certificate is required by the merchant, the contact name, address and phone number shall be forwarded to the Secretary to the Business Manager for processing. **The District should never be charged sales tax on a purchase. Any sales tax charged shall be the responsibility of the purchaser and the District will invoice the cardholder to recoup this amount.**
- The cardholder should confirm that adequate budget dollars are available in the proper account to cover the purchase before it is made. A requisition shall be entered into the fund accounting software within one business day of the purchase in order to commit the funds for the purchase.
- The employee (cardholder) must obtain a receipt which lists the items purchased, quantity, unit price, and total price. Receipts must be provided for each purchase.
- The cardholder and the cardholder's supervisor must sign a "Purchasing Card Receipt Return" form to attest that all items have been received and were invoiced at the correct amount. This form will serve as authorization for Accounts Payable to pay the purchasing card bill on a monthly basis.
- The Business Manager will review the monthly invoice, with itemized receipts attached, to verify that purchases are limited to appropriate school district expenses. However, the supervisor and cardholder are responsible to ensure that purchases are within budgetary limits.

Employees, supervisors, and Accounts Payable personnel shall report any irregularities, including lost receipts, questionable purchases, etc. to the Business Manager immediately.

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To avoid the appearance of impropriety, procurement cards shall not be used for travel arrangements, hotels, or meals, except for travel arrangements made by district personnel to travel for district purposes that have already been approved by the Board.

Procurement cards may not be used for purchases that exceed the quote limit of $10,700. See policy 611.

Monthly purchasing activity will be periodically evaluated by the Business Manager to ensure that credit limits are appropriate.

All employees who are issued a procurement card must be given a copy of the attached memo and must sign the "Agreement to Use Business Procurement Card" prior to issuance. Once an agreement is on file, a new one is not required for subsequent sign-outs.

The Business Manager has the authority to revoke procurement card usage as appropriate. He/she is also, in cooperation with appropriate supervisors, to monitor use and take disciplinary action if misuse of cards occurs.

Dollar limits for district procurement cards are as follows:

- Single transaction limit is $500
    - Overrides can be authorized by the Business Manager for individual purchases when the purchase amount is over $500. Authorization from the Business Manager must be received before purchase is made.
- The daily total limit is $2,000
    - Overrides can be authorized by the Business Manager for individual purchases when the daily amount is over$2,000. Authorization from the Business Manager must be received before purchase is made.

The procedure for obtaining use of a procurement card is as follows:

- Employee submits request to appropriate Building Secretary, who confirms if card is already in use, available in-house, or requires a formal request
- If the procurement card is not available in-house, the Building Secretary submits a formal request via email to the Coordinator of Financial & Student Accounting, who issues the card to the employee via interoffice mail through the use of a locking bag
    - The deadline to submit a procurement card request to the Coordinator of Financial & Student Accounting is 12:00 p.m. the day before the interoffice mail run it would need included in
    - Administrators and Secretaries may also obtain procurement cards through pickup at Central Office (all cards signed out in-person must be returned in-person)
- The procurement card, original itemized receipt(s), and return form must be sent to the Business Office immediately following the purchase

Additionally:

Each time a procurement card is used or changes hands, the Building Secretary must contact the Coordinator of Financial & Student Accounting to ensure the P-Card Log is updated accurately and chronologically

When not in use, procurement cards must be returned to the Business Office; they may not be held at buildings under any circumstance