CHAPTER 24

PURCHASING CARD PROCEDURES

24-1 INTRODUCTION

The School Board of Palm Beach County, Florida has authorized the use of a Purchasing Card to expedite small dollar purchases for materials, supplies, and other items needed for daily operations or for authorized travel. The Purchasing Card represents another step-in simplifying District financial transactions and saving on administrative costs while offering schools/departments broad choices in card-based services. Purchasing Cards are issued to school and department staff as an alternative method for making purchases.

This Purchasing Card Program is designed to empower selected school and department employees to make purchases equal to or less than $2,500 per vendor, per day in accordance with District Purchasing Policies, Procedures, and Guidelines. PeopleSoft Special Request Purchase Orders will not be processed for orders under $1,000.00. Employee reimbursements with receipts is another means of handling low dollar purchases. The School District no longer utilizes the Direct Pay Process. The goals of this program include the following:

- Allow a convenient and expedient method of purchasing small items and approved travel expenses.
- Offer an efficient, low-cost procurement and payment mechanism which significantly shortens the time between need and acquisition while providing management with monthly reports.
- Streamline payment process and reduce administrative costs for acquisitions of certain supplies.
- Provide flexibility to schools and departments to obtain authorized materials and supplies.

The District P-Card Administrator issues all Purchasing Cards and is responsible for establishing the card profiles that dictate card controls. All cardholders are associated with a card profile with limits that are pre-defined and enforced at the point of purchase by Bank of America. Limitations have been established for single (per vendor per day) and monthly transaction credit limits and the types of vendors from whom purchases can be made.

Principals/Directors; 1) shall appoint a P-Card Site Admin to manage the Purchasing Card Program at the school or department level, 2) have the flexibility to designate the employees assigned Purchasing Cards, and 3) accept responsibility that card purchases comply with District Purchasing Policies, Procedures and Guidelines as well as State Statues when approving the cardholder's statement.

Although ultimately up to the Principal/Director, the cardholder is given inherent authority to spend funds when the Principal/Director approves an employee for cardholder privileges. **When a cardholder agrees to the Cardholder Acceptance Guidelines and Contract *(signed electronically in eLearning Management: P-Card Mandatory Training)*, the employee accepts responsibility for all purchases charged against the card and any liability from abuse or violation of the terms of the agreement.** The authorized cardholder, whose name appears on the face of the Purchasing Card, should purchase materials and supplies with the Purchasing Card assigned to them.

24-2 PURPOSE

- Establish a set of procedures for Purchasing Card usage.
- Ensure Purchasing Card purchases are in accordance with District Policies, Procedures, and Guidelines.
- Provide guidelines for corrective action if the Purchasing Card is misused.
- Ensure the District bears no legal liability from inappropriate Purchasing Card usage.

24-3 DEFINITIONS

For the purposes of this Purchasing Card Procedure Manual, the following terms, phrases, and words shall have the meaning given herein.

Assets - Capital assets are items that have a useful life of at least one reporting period and a value of $5,000 or more. All computers are considered capital assets regardless of whether or not they meet the $5,000 threshold requirement, as such; all computers are tagged for inventory purposes and tracked by the Asset Management Module.

Cardholder - The District employee issued a purchasing card that is responsible for all transactions made on the card.

Cardholder Profile - The description of the cardholder's single and monthly transaction limits, blocked Merchant Category Codes (MCCs), default G/L Account Strip, reporting hierarchy, physical address, and associated P-Card Site Admin.

Single Transaction Credit Limit - Restricts the dollar amount of the cardholder's individual purchase established by the type of card profile.

Director - Responsible for overseeing the Purchasing Card Program in their department which includes: 1) appointing the P-Card Site Admin, 2) designating the employees assigned Purchasing Cards, and 3) reviewing and approving purchases made by Cardholders. The term Director also includes Chiefs, Superintendents, and any other administrative position lateral or above a Director.

District P-Card Administrator - The individual appointed by the Director of Purchasing to support the administrative functions of the Purchasing Card Program within the District.

Issuing Bank - The bank that issues the Purchasing Cards (VISA cards) in the District's name and to whom the District pays the monthly charges. Currently the issuing bank is Bank of America.

MCC - Merchant Category Code, a code established by VISA that describes the merchant's primary business.

Merchant - Any organization that sells commodities, services, equipment, or construction to the District. Same as Supplier or Vendor.

Monthly Credit Limit - Restricts the dollar amount of the cardholder's cumulative purchases for each billing period established by the type of card profile.

P-Card - The chip and PIN VISA card issued by the District to use in place of District Direct Pays for purchases less than$2,500.

PIN - Personal Identification Number. This is a series of digits used to verify the identity of the holder of a card. The PIN is a kind of password and may be required when making purchases in person with your p-card.

Principal - Responsible for overseeing the Purchasing Card Program in their school which includes: 1) appointing the P-Card Site Admin, 2) designating the employees assigned Purchasing Cards, and 3) reviewing and approving purchases made by Cardholders.

Procurement - Includes purchasing, buying, renting, leasing or otherwise acquiring any commodity, service, or equipment.

Procurement Card - Same as a Purchasing Card.

P-Card Site Administrator (Admin) - The individual appointed by the Principal/Director to support the Purchasing Card administrative functions within the school or department.

PM - Purchasing Manual.

Purchasing - Same as Procurement.

Purchasing Card - The chip and PIN VISA card issued by the District to use in place of District Direct Pays for purchases less than$2,500.

Purchasing Card Company - Same as Issuing Bank.

Purchasing Card Site Coordinator - Same as P-Card Site Admin.

Purchasing Manual - PM.

Pyramiding - When a cardholder subdivides an order to circumvent the Purchasing Policies, Procedures, and Guidelines, such as splitting a payment to stay within the single purchase limit. This is not allowed.

Supplier - Same as Merchant.

Vendor - Same as Merchant.

24-4 PURCHASING CARD TRANSACTION FLOW

- Cardholder places an order by phone, mail, Internet, or over-the-counter. This is the transaction date.
- Merchant receives authorization for the purchase.
- Cardholder receives goods or services with an itemized invoice/receipt.
- The transaction is posted to the issuing bank, currently Bank of America. This is referred to as the posting date.
- An electronic transaction file is received daily from Bank of America with all of the previous day's posted transactions and downloaded into the PeopleSoft financial system.
- The Purchasing Card transactions should be reclassified to the correct funding and approved on a daily or weekly basis to ensure that the budget is kept current.
- In order to pay the monthly Bank of America statement, all transactions not reviewed and approved by posted force post- date will automatically be posted to each card's default funding. If this occurs, a Force Post report will be generated and emailed to the P-Card Site Admin. A Force Post schedule is provided each year and is posted on the Purchasing P-Card website.
- Bank of America provides the District with a combined monthly bank statement for all District Purchasing Cards. The statement covers the period of the 28th of the previous month through the 27th of the current month. Payment is made by the District office electronically and made within 10 calendar days.
- At the end of each monthly cycle, each cardholder's purchase receipts must be reconciled against his/her individual monthly Bank of America statement. The monthly cardholder's reconciliation process should be completed and scanned by the 20th of the following month.

24-5 WHO TO CALL FOR WHAT?

Purchasing, Accounting, and the P-Card Site Admin monitor program performance.

Card Lost or Stolen

Contact	Phone	Email
Bank of America	1.888.449.2273	n/a
Your P-Card Site Admin	Your Location	
District P-Card Administrator	434.8410 357.7567	Purchasingcards@palmbeachschools.org

PIN Access or Questions

Contact	Phone	Email / Link
Global Card Access Website	n/a	bofaml.com/Globalcardaccess
Bank of America	1.888.449.2273	n/a

Purchasing Procedures

Contact	Phone	Email / Link
Bid Awarded Vendor list	n/a	http://www2.palmbeachschools.org/purchasing/All-In-One/
Purchasing Manual	n/a	Purchasing Manual
Job Aids	n/a	https://employeehub.palmbeachschools.org/all-employees/purchasing/purchasing-cards-p-cards/p-card-help-center
Your P-Card Site Admin	Your Location	
District P-Card Administrators	434.8410 357.7567	Purchasingcards@palmbeachschools.org

Reconciliation & Posting Questions

Contact	Phone	Email / Link
Purchasing Manual	n/a	Purchasing Manual
District P-Card Administrators	434.8410 357.7567	Purchasingcards@palmbeachschools.org
Job Aids		https://employeehub.palmbeachschools.org/all-employees/purchasing/purchasing-cards-p-cards/p-card-help-center
Bank of America P-Card Statement	n/a	www.baml.com/globalcardaccess

PeopleSoft Issues Relating to P-Cards

Contact	Phone	Email
District P-Card Administrators	434.8410 357.7567	Purchasingcards@palmbeachschools.org

Funding Questions

Contact	Phone	Email / Link
Internal Accounts Manual		https://employeehub.palmbeachschools.org/all-employees/frequently-visited/financial-management/school-internal-accounts/internal-accounts-manual
Operating Funds – Assigned Budget Analyst	434.8837	
Grant Funds – Assigned Grant Manager	n/a	https://www.palmbeachschools.org/departments/budget
Capital Funds –Loretha McIntyre	434.8198	loretha.mcintyre@palmbeachschools.org

24-6 DUTIES AND RESPONSIBILITIES

A. Cardholder Duties and Responsibilities:

Cardholders hold a public trust and must meet the highest ethical standards. Cardholders shall:

Daily or Ongoing

- Hold and safeguard Purchasing Card, account number, and PIN at all times.
- Ensure Purchasing Card is used for official District purposes only. No personal use is permitted.
- **Ensure purchased item falls within the cardholder's authorized purchasing limits and available budgeted funds.**
- **Purchase items according to District Policies, Procedures, and Guidelines.**
- **Confirm sales tax is not paid.** Educational purchases made in Florida and for use in Florida, are exempt from Florida sales tax. Although the tax-exempt identification number is printed on the face of the purchasing card, cardholders are also given a Consumer's Certificate of Exemption to use if additional documentation is needed. *(Note: Your Consumer's Certificate of Exemption is to be used solely by your organization and applies only to purchases your organization makes. Under no circumstances should this certificate be used for the personal benefit of any individual.).* Purchases made in other states are subject to that state's sales tax. The cardholder must be diligent when dealing with the merchant regarding taxes. If the merchant cannot deduct the sales tax because of pre-set controls within their computer systems or will not honor the exemption, the cardholder may continue with the purchase but must note the refusal on the receipt. If purchases are taxable, such as fundraising items, it is permissible to pay tax with the Purchasing Card. The cardholder cannot dispute taxes with Bank of America. If tax was charged and should not have been, please work with the vendor to receive the tax back. If the vendor is not able to or refuses to refund the tax, please note the steps taken to recoup the taxes, who you spoke with, and the outcome. Attach the notes to the receipt and include in your p-card month end package.
- Not receive any cash back for refunds or exchanges; refunds or exchanges must be credited back to the Purchasing Card.
- Attempt to resolve discrepancies with vendors and formally dispute transactions when necessary.
- Report lost, stolen, or missing cards immediately to:

Contact	Phone	Email
Bank of America	1.888.449.2273	n/a
District P-Card Administrator	434.8410 357.7567	Purchasingcards@palmbeachschools.org

- Cardholders need to contact the bank and complete required documentation as requested by the Bank.
- When leaving school or department the card needs to be closed.

Contact	Phone	Email
District P-Card Administrator	434.8410 357.7567	Purchasingcards@palmbeachschools.org

- Turn your card into your P-Card Site Admin to be shredded

Monthly Cardholder Reconciliation

Cardholder reconciliation is the process of the cardholder gathering, reviewing, and providing documentation to support that each purchase transaction appearing on the cardholder's billing statement is an appropriate, legitimate District purchase. The cardholder should:

- Provide receipts and back-up documentation to P-Card Site Admin in a timely manner (as transactions occur).
  Examples of required back-up documentation are:
  Travel – Approved TDE
  Field Trip – Approved Field Trip Form (Summer, Winter, Spring Camps excluded from having to include in the monthly p-card package due to the governance by Extended Learning Department
  Adult Food – Attendee list, Agenda if meeting, or reason for purchase if other
  Gift Cards / Gifts – List of who received what card and why. Gift cards for students only.
  SAC – Minutes approving purchase
  Purchase over $2,500: approval e-mail

- Complete the End-of-Cycle Checklist for Cardholder *(PBSD 2095)*. Make sure both pages are completed. If the packet has "No Activity," only the first page needs to be completed.

- Review Monthly Bank of America Statement.

  - Match each original receipt with each statement line item and identify any unauthorized purchases.

  - Attach itemized receipts and back-up documentation to statement. If the receipt/invoice is not itemized or missing and attempts to get copy of the receipt from vendor failed:

    - Complete Missing Receipt Form *(PBSD 2094)*.
    - Include copy of the Missing Receipt Form in Reconciliation package.

- Check for any pending discrepancies or disputes.

  - Review last month's End-of-Cycle Checklist for discrepancies and disputes, if:
    - None, continue to next step.
    - Resolved, put check mark by item.
    - Unresolved, circle item and carry forward.
    - Attach credit slip when credit is processed

  - Identify any current discrepancies or disputed items by making a notation on the Monthly Bank of America Statement and track on Cardholder's End-of-Cycle Checklist *(PBSD 2095)*.

  - Ensure all discrepancies are filed as disputes, if applicable.

- Sign Monthly Bank of America Statement certifying receipt of goods, approving all purchases, and verifying they balance.

- Deliver the following to the P-Card Site Admin in a timely fashion so it may be scanned to the District by the 20th:
  - Cardholder's End-of-Cycle Checklist.
  - Cardholder Monthly Bank of America Statement with receipts, invoices and any other required backup documentation.

Scans: Missing Items, Inappropriate Items, and Taxes Paid

Random scan audits are completed by the p-card department to determine if any documentation is missing, inappropriate purchases have been made, and/or if taxes were paid. If any discrepancies are noted, an e-mail will be sent to the cardholder, Site Admin, and Principal outlining the missing items, taxes paid, and/or inappropriate purchases. If the items are not corrected, it may constitute an audit finding.

B. P-Card Site Admin Duties and Responsibilities:

Daily or Ongoing

- Receive receipts, invoices, and/or packing slips from cardholders as transactions occur.
- When a transaction appears in PeopleSoft, confirm the funding is correct and approve. This procedure is recommended on a daily basis, but at a minimum weekly.
- To avoid any duplicate payments, check Missing Receipt forms received in the last 60 days.
- Confirm sales tax was not charged. If sales tax is found and should not have been paid, inform cardholder to request Purchasing Card credit adjustment from vendor. If tax was charged and should not have been, cardholder should work with the vendor to receive the tax back. If the vendor is not able to or refuses to refund the tax, cardholder should note the steps taken to recoup the taxes, who they spoke with, and the outcome. Attach the notes to the receipt and include in your p-card month end package.
- Supply cardholder with Verification ID # needed to activate card, set-up and register for PIN
- Assist in handling disputed charges identified by the cardholder. Verify a Commercial Card Claims Statement of Disputed Item form is filed with Bank of America for any unresolved items over 45 days.
- Assist in Purchasing Card application process, PBSD 2076.
- Serve as liaison between cardholder and District's Procurement Card Administrator
- Call BOA then Email the District P-Card Administrator and Principal/Director if a card is lost/stolen or needs to be closed.
- On, or after, the first of each month, print the Bank of America p-card bank statement and deliver to each cardholder. See Payment Center Job Aid on p-card website.

Monthly Reconciliation

- Confirm the cardholder has provided their month end reconciliation package which includes the Cardholder End of Cycle Checklist (form 2095), monthly Bank of America statement, all receipts, and invoices with any additional required documentation, such as email confirmations, TDE's, etc.
- Ensure discrepancies and disputed items (credits due) are listed on Cardholder's End-of-Cycle Checklist *(PBSD 2095)*.
- Verify cardholder signed the monthly Bank of America statement.
- Review PeopleSoft Monthly Transaction Statement
    - Verify PeopleSoft transaction total agrees to the monthly Bank of America statement.
    - Check each transaction funding strip for accuracy.

- Review PeopleSoft Monthly Transaction Statement and month-end Force Post report and request journal entries* to move transaction funding if required.

- Optional: Complete End-of-Cycle Checklist for P-Card Site Admin *(PBSD 2095)*.

- Deliver the following to the Principal/Director for final approval.

  - Cardholder's End-of-Cycle Checklist.
  - Monthly Bank of America Statement
  - PeopleSoft Monthly Transaction Statement
  - Receipts and invoices with any additional required documentation, such as email confirmations, approved TDE's, etc.

- Once Principal/Director signoff is received, scan completed packages on the copier to your desktop folder. Complete PBSD 2343 and attached scanned packages and submit to District. This should be completed by the 20th of the following month. File original reconciliations at school/department for 5 years.

  *Journal entry requests for:
  - **Internal** accounts, complete PBSD 2242 and send to finact@palmbeachschools.org
  - **Operating** funds, provide a copy of the PeopleSoft Monthly Transaction Statement with corrected funding, receipts, and back-up documentation to finact@palmbeachschools.org.
  - **Grant** funds, provide a copy of the PeopleSoft Monthly Transaction Statement with corrected funding, receipts, and back-up documentation to Stefanie Johnson or your school's Title I Specialist, if a Title I grant.
  - **Capital** funds, provide a copy of the PeopleSoft Monthly Transaction Statement with corrected funding, receipts, and back-up documentation to the Treasury Department.

Copies of all journal entry requests should be kept with the month end reconciliation package.

C. Principal/Director Duties and Responsibilities:

Daily or Ongoing

- Responsible for overseeing the Purchasing Card Program in school/department

- Exercise judgment and restraint in issuing Purchasing Cards to staff. Cards should only be issued to employees with a legitimate need to have a card.

- **Ensure the cardholder follows all required District Policies, Procedures, and Guidelines when making purchases using the Card.**

- Notify the District's Procurement Card Administrator when adding, removing, or transferring cardholders.

- Requesting spending control changes. An email outlining the additional limits and time frames should be forwarded to Purchasing Card Administrator via e-mail to purchasingcards@palmbeachschools.org.

- Affirm the continuing need for each of their staff to have a card and related transaction credit limit.

- Inform the District's Procurement Card Administrator prior to leaving school or department.

- Retain the original cardholder's monthly reconciliation package and supporting receipts for a period of 5 years.

Monthly Reconciliation

- Ensure each cardholder appropriately completes the monthly reconciliation in a timely fashion to allow scanning to the District by the 20th of the following month.

- Review cardholder's monthly reconciliation package. Confirm the month end reconciliation package includes the Cardholder End of Cycle Checklist, monthly Bank of America statement, PeopleSoft Monthly Transaction Statement and all receipts and invoices with any additional required back-up documentation, such as email confirmations, approved TDE's, etc.

- Optional: Complete End-of-Cycle Checklist for Principal/Department Head *(PBSD 2095)*.

- Approve and sign monthly Bank of America statements, accepting responsibility that the purchases are appropriate legitimate District purchases and comply with District polices.

- Principals must sign their BOA Statement as cardholder. The P-Card Site Administrator must then route the complete packet via eForms to the appropriate Regional Superintendent for review and signature approval.

- Directors must sign their BOA Statement as cardholder then send their P-Card packets to their respective Chiefs (physically or through Adobe) for review and signature approval. The BOA statement and any other documentation containing the full p- card number must be redacted before sending via Adobe.

- Chiefs must sign their BOA Statement as cardholder then send their packets to the Superintendent for review and signature approval (physically or through Adobe). The BOA statement and any other documentation containing the full p-card number must be redacted before sending via Adobe.

- Provide signed monthly reconciliation packages back to P-card Site Admin for scanning and retention.

24-7 PURCHASING GUIDELINES FOR CARDHOLDERS

Authorized cardholders can purchase materials and supplies of $2,500 or less with the Purchasing Card assigned to them. *Bid awarded vendors must be used where available*. The cardholder should verify funds are available prior to purchasing items; if funds are **not** available, do **not** make purchase. If guidance is needed when choosing an item, contact the appropriate Purchasing Agent. If special circumstance requires the need to purchase over the $2,500 daily vendor limit email "purchasing card system" for guidance and / or approval review.

- P-Card cardholders are responsible for reviewing the accuracy of charges, confirming compliance with bid terms and conditions, and verifying the delivery of goods.

- P-Card cardholders must retain detailed vendor receipts/invoices for the monthly account reconciliation. At the close of each billing period, the p-card site administrator will supply a Bank of America p-card statement to each cardholder and they will review it for accuracy, attach the invoices and back-up documentation to the bank statement, sign the bank statement, and forward it to the Purchasing Card Site Coordinator for review, processing, and records retention.

A. TYPES OF PURCHASES

Regular Purchases. Catalogs from bid awarded vendors should be used to obtain item descriptions and pricing. Whenever possible, purchases should be made from bid awarded vendors. For a listing of bid-awarded vendors and other helpful purchasing information, check under Ordering Info > All-In-One Webpage on the Purchasing website.

Summer Camp - Each year the Aftercare Department will send an approved list of Summer Camp transactions to each Aftercare Site Director with a Summer Camp location. This same approved list is to be sent by each respective Aftercare Site Director to purchasingcards@palmbeachschools.org for approval. This one time approval for each summer session serves as backup documentation for all Summer Camp transactions requiring daily increases or overrides. This will eliminate the individual email approval for each Summer Camp transaction. Along with this approval, the Purchasing Department will send a Google Form to each Aftercare Site Director with a Summer Camp location to enter each increase/override for Summer Camp transactions that was approved for their locations. If any Summer Camp transactions are added after the list was originally sent to the Purchasing Department for approval, then an individual email will need to be sent to purchasingcards@palmbeachschools.org from the Aftercare Site Director for each Summer Camp transaction increase or override request which will be required for backup documentation.

Asset Purchases. Assets are not allowed to be purchased on the P-Card.

Technology Purchases. If purchasing computer peripheral equipment, printers, etc., purchase through the Marketplace or contact the applicable purchasing agent for District recommendations. Only approved TCC software may be purchased.

Purchases of "all" computers are prohibited with the Purchasing Card

Travel Purchases. The District Policies, Procedures, and Guidelines regarding travel apply to all Purchasing Card travel related transactions. See ***Florida Statutes*** *112.061 (13), (12), (3)(e);* ***School Board Policy*** *6.01 and 6.14(2) (d) &(e)(* *http://www.boarddocs.com/fl/palmbeach/Board.nsf/Public* *).* When using a Purchasing Card for travel:

- **If the total cost for any travel purchase is over $2,500 then you must contact the District Purchasing Card Administrator and request authority to have your card temporarily increased above the $2,500 single transaction limit. Please email requests to "Purchasing Card System".**

- All travel for employees or other authorized persons must be approved by the Superintendent or designee prior to the incurrences of expenses and departure. If the traveler is using funding from another department a TDE approved through the Chief in charge of the funding will be considered as prior written authorization.

- If travel is allowed on card, the card can be used as a room guarantee when making a hotel reservation. If the room(s) is no longer required, it is the cardholder's responsibility to cancel the reservation prior to the hotel's cancellation deadline.

- If Principal/Director/Asst. Superintendent/Chief's Purchasing Card was used to reserve a room, often the hotel has a standard form for the cardholder to complete, sign and email back which allows the room to be charged without the cardholder's presence. This is an acceptable practice.

- Rental Cars – Avis is the District's preferred vendor for car rentals, and Budget is the District's preferred vendor for box and moving trucks. Please contact Accounting at 561.434.8096 to obtain rental instructions. If Avis or Budget is not available, then your P-Card may be used at an alternate source with prior approval from accounting. Please make sure to solicit the best rates for the rental.

- Gas purchases are allowed for rental vehicles and custodial equipment only. Gas is not allowed to be purchased on the P-Card when using a personal or District owned vehicle. Please note the reason for purchase on receipt.

- Summer Camp - Each year the Aftercare Department will send an approved list of Summer Camp day trips for students to each Aftercare Site Director with a Summer Camp location. This same approved list is to be sent by each respective Aftercare Site Director to

purchasingcards@palmbeachschools.org for approval. This one-time approval for each summer session serves as backup documentation for all Summer Camp day trips listed requiring daily increases or overrides. This will eliminate the individual email approval for each Summer Camp day trip for students. Along with this approval, the Purchasing Department will send a Google Form to each Aftercare Site Director with a Summer Camp location to enter each increase/override for Summer Camp day trips for students that was approved for their locations. If any Summer Camp day trip for students are added after the list was originally sent to the Purchasing Department for approval, then an individual email will need to be sent to purchasingcards@palmbeachschools.org from the Aftercare Site Director for each Summer Camp day trip for students increase or override request which will be required for backup documentation.

Registration/Conference Fees. All registration/conference fees should be paid using your P-card. If the dollar amount exceeds the daily vendor limit of$2,500, email 'Purchasing Card System' and request a temporary increase. Indicate if you have the fully approved TDE(s). In some cases, the TDE(s) will have to be sent to Purchasing prior to approval. Board Policy 6.01 states approval must be granted before expenses are incurred. If the entity does not accept p-cards then enter a special request requisition in PeopleSoft. NOTE: Conferences held on school district property can only be considered registration if the public is invited to attend. Otherwise, they should be handled as a consultant using Form 1420 and may not be paid with a p-card.

Placing personal charges on the purchasing card and then later having the amount deducted from the travel reimbursement form is not allowed.

B. CARD LIMITATIONS AND RESTRICTIONS

When using the card, reasonableness, common sense and discretion should prevail. Purchases should be made within the District's Policies, Procedures, and Guidelines as well as any grant constraints.

Use bid awarded vendors where available. Refer to the All-In-One Webpage on the Purchasing website for bid awarded vendor information.

C. CARDHOLDER USE ONLY

The Purchasing Card shall only be used by the employee whose name is embossed on the card. No other person is authorized to use the card. The cardholder is responsible and accountable for all transactions that occur on his/her card.

District Purchases Only
The Purchasing Card may be used by the cardholder for District authorized purchases only and not for personal use. Expenditures on the p-card for personal use will require **immediate** reimbursement and may result in disciplinary action which may include dismissal and/or criminal prosecution.

Dollar Limitations
The general limits are as follows; however the Principal/Director may choose lower general limits and/or request temporary increases as needed.

General employee limits are:

Travel expenditures – not allowed

Per vendor per day - $2,500

Monthly limit - $5,000

Principal /Director/Chief/Superintendent limits are:

Travel expenditures - allowed

(Must notify p-card department in advance if travel transaction is over $2,500 or it will be denied)

Per vendor per day - $2,500

Monthly limit - $7,500

Board Member limits are:

Travel expenditures - allowed

(Must notify p-card department in advance if travel transaction is over $2,500 or it will be denied)

Per vendor per day - $2,500

Monthly limit - $7,500

Pyramiding

A purchase may be made for multiple items, but the total invoice may not exceed the $2,500 per day, per vendor limit. Splitting an invoice totaling more than $2,500 is considered pyramiding and is not allowed. Payment for purchases shall not be split to stay within the single purchase limit. A requisition in PeopleSoft should be created for orders over$2,500.00.

Budget Limitations

The cardholder must ensure funds are available to cover the amount of any purchases made and the funds allow for the type of purchase being made.

Prohibited Expenses

Although not inclusive, the following expenditures are not authorized Purchasing Card purchases: For a complete list click here - P-Card Allowed and Prohibited List

- Apple apps – must purchase vouchers in the Marketplace
- Apple hardware including iPads, laptops, desktops and charging carts. Excludes covers, charges, and other peripheral equipment
- Assets
- Bleach – including wipes
- Carpets – purchase only in the Marketplace due to flammability requirements*
- Cell Phone Service*
- Chemicals and custodial supplies such as floor wax, floor stripper, bleach, or cleaners. Hand, dish, and laundry detergent, baby wipes
- Chromebooks
- Concierge shopping services – including memberships, goods and/or services.
    - Examples include, but are not limited to – Shipt, Instacart, Delivery Dudes, Uber Eats, Grubhub, etc.…
- Consultants and temporary help
- Door Stops
- Drugs and/or alcohol
- E-Bay and online auction items
- Etsy.com
- Gas, except for rental vehicles, District golf carts, and custodial equipment
- Insecticides, pesticides, ant killer, etc.
- Insurance
- Lighter Fluid
- Meals for adults while traveling
- Methanol based hand sanitizers
- Nail Polish
- Personal use, cash advances
- Purchases >$2,500, except travel with proper approvals
- Purchases that are not funded or allowable with funding source
- Rental cars – contact the Accounting Credential Assistant at 561-434-8096 for instructions

- Salary, Monetary Awards, Money Orders, Gift Cards/Gift Certificates for adults (See Bulletin #P14050-S/CFO)
- Taxes (if exempt), late penalties/fees, and interest charges
- TeachersPayTeachers and Teachable.com
- Utilities

May be allowed with prior written (e-mail) approval: ***Always include approval in P-Card Package***

	Commodity	Prior Approval Required by:
⚠	Aerosol paint	Purchasing Dept. - PCard Department – see All-In-One
⚠	Air Purifiers & Air Cleaners	Director of Environmental & Conservation Services
⚠	Automatic Payments	Purchasing Dept. - Purchasing Management approval
⚠	Beautification/Decorative items for campus	Purchasing Dept. - Item, vendor, reason, & amount required
⚠	Cell Phones (Hardware Only - NO service)	Must have approved PBSD 2317 form on file
⚠	Mulch or Soil (by truckload)	Must be inspected and approved by GardenCollaborationTeam@palmbeachschools.org
⚠	Network, server, or Infrastructure hardware	Must be on TCC approved list. No assets.
⚠	Outdoor Furniture	Facilities Area Manager
⚠	Paint *	Facilities Area Manager
⚠	Plants, fertilizer, seeds, trees, sod	Be in accordance with School Garden Development Guide or approval from GardenCollaborationTeam@palmbeachschools.org
⚠	Rentals	Purchasing Dept. NO consultants! No carnival equipment or rides
⚠	Rental Cars	Contact Maria Telfair at 561-434-8096
⚠	Services	Purchasing Dept. NO consultants! Must be a corporation – no individuals
⚠	Software, software licenses, and technology	Must be on TCC Approved list
⚠	Storage units, off-site	Must have approval by Director/Principal (Example: Stor-It)

*These items are currently on bid. Check the All-In-One website for tabulation.
https://www2.palmbeachschools.org/purchasing/All-In-One/

Please refer to the current P-Card Allowed / Prohibited List posted on the Purchasing Card website for the current comprehensive listing of prohibitive items.

24-8 PLACING AN ORDER WITH A VENDOR

Each card has been established with spending controls, including single and monthly credit limits and the types of vendors from whom purchases can be made.

If your purchase is denied, contact your P-Card Site Admin or District P-Card Administration.

Contact	Phone	Email
District P-Card Administrator	434.8410 357.7567	Purchasingcards@palmbeachschools.orgp

Purchasing Card orders can be placed by one of the following ways:

A. Telephone, Email, and internet

- Request from vendor:
    - Any documentation from the vendor should be sent to cardholder's school or department.
    - Notify vendor the District is tax exempt. If the vendor requires a tax-exempt form, a copy of the tax exempt certificate is provided with each card or a form can be obtained from the Purchasing Department's Website https://www.palmbeachschools.org/Page/2154

- When the item is received:
    - Verify you have received an itemized receipt.
    - Submit the documentation to the P-Card Site Admin in a timely manner so that the transactions may be funded correctly.

B. Online

- Purchases made online are allowed only on secured websites.
- Notify vendor the District is tax exempt. If the vendor requires a tax-exempt form, a copy of the tax exempt certificate is provided with each card or a form can be obtained from the Purchasing Department's Website: https://www.palmbeachschools.org/Page/2154
- Print the email order confirmation in order to show paid receipt. If not printed and/or lost, use the packing slip as a substitute receipt if it is itemized with prices.
- When the item is received:
    - Verify you have received an itemized receipt.
    - Submit the documentation to the P-Card Site Admin in a timely manner so that the transactions can be funded correctly.

C. In-Person

- Notify vendor the District is tax exempt. If the vendor requires a tax-exempt form, a copy of the tax exempt certificate is provided with each card or a form can be obtained from the Purchasing Department's website: https://www.palmbeachschools.org/Page/2154
- Many vendors now request the cardholder to enter a PIN. This number should be safeguarded by the cardholder and entered when requested.
    - PIN may be accessed by registering at www.bofaml.com/globalcardaccess
- Obtain paid itemized receipt, charge slip, and any other supporting documentation when appropriate.
- If the items purchased are not specifically identified, request an itemized receipt. If the vendor cannot supply one, complete a P-Card Missing Receipts Report (PBSD 2094)
- Submit the documentation to the P-Card Site Admin in a timely manner so that the transactions can be funded correctly.

24-9 CREDITS DUE

A. RETURNS

All returns of merchandise for which credit is given should be listed on the Cardholder's End-of-Cycle Checklist until the credit appears on the monthly Bank of America statement. The cardholder must check subsequent billing statements for credit and attach the credit slip to the statement when it appears. If a credit slip was not obtained, attach other documentation explaining the return.
If a credit does not appear within 45 days, it is the cardholder's responsibility to immediately file a dispute with Bank of America and notify the District P-Card Administrator.

B. DUPLICATE CHARGES

These transactions represent a multiple billing to your account when only one charge from the merchant has been authorized.

- When this takes place, request a credit on your Purchasing Card from vendor and track on End-of-Cycle Checklist.

C. ITEMS NOT RECEIVED

Occasionally, an item charged during the previous billing cycle may not be received by the time the cardholder performs the monthly reconciliation process. If this occurs, track the item as a credit due on the Cardholder's End-of-Cycle Checklist until resolved.

24-10 FUNDING TRANSACTIONS (P-Card Site Admin)

- Log into PeopleSoft, Financials. Go to Purchasing > Procurement Card > Reconcile Statement.

- Choose from dropdown menus for 1) Role Name (P-card Site Admin); Click on Search button. P-card transactions for all card holders will be listed.

- To review or change funding, click on the Distribution icon. The account distribution page will appear and funding can be changed. If funding is correct, then click the cancel button to return to the Reconciliation Statement page. Approve using the dropdown or by checking the box to the left of the transaction and clicking the Approve button. Remember to click the save button.

  - If funding is not correct, change to the correct funding and click ok to save the changes and return to the Reconciliation Statement page. Budget Status will reflect Not Checked. Budget check the transactions by placing a check in the box next to each transaction that is in Not Checked status and click on the Validate Budget button. When budget checking is completed and both the Budget status and Chartfield Status are **valid**. Approve using the dropdown or by checking the box to the left of the transaction and clicking the Approve button. Remember to click the save button.

  - If budget status is in error, click on the error link. A new budget exception window will open and provide the exception reason. Close budget exception window by clicking on the red x to return to Reconciliation Statement page. Refer to budget guide for instructions on how to correct budget errors. When budget error is corrected, validate, approve and save as described above.

24-11 MONTHLY PROCESS

A. MONTHLY CYCLE

All transactions must be funded and approved by the P-card Site Admin by the force post scheduled date listed on the P-Card webpage. After this date, transactions will be force posted, which is undesirable, but necessary in order to pay the monthly Bank of America statement. When a transaction is force posted, it will most likely either put the school or department in an over budget status or be charged to the card's default account. It is the responsibility of the P-card Site Admin to review the Monthly PeopleSoft Transaction Report and month-end Force Post report for funding accuracy and request journal entries or initiate a budget amendment to correct transactions funded incorrectly.

B. BILLING CYCLE

The Purchasing Card monthly billing cycle is from the 28th of the previous month through the 27th of the current month.

C. MONTH-END RECONCILIATION

Based on Duties and Responsibilities described above for:

1) Cardholder
2) P-Card Site Admin
3) Principal/Director

24-12 YEAR-END PROCESS

The year-end process is the same as the month-end process; the only difference is that the cardholder needs to allow enough time for transactions to **post on or before the 27th of June**. Transactions posted by June 27th (not the transaction date) will be charged to the current fiscal year; all transactions ***posted after June 27th will be charged to the next fiscal year***, even if the transaction date is before June 27.

24-13 PURCHASING CARD ASSIGNMENT AND CONTROL

A. CARD SECURITY

Each cardholder is responsible for the security of their Purchasing Card and PIN; all precautions should be used to maintain confidentiality of all related information, such as cardholder account number and expiration date. The bank does not maintain the individual cardholder information such as personal credit records and social security numbers, only the cardholder's work address. The listed phone number for all cards is 561-434-8410. The card should be treated in the same manner as you would treat your own personal credit card.

All cardholders should register for PIN access at www.bofaml.com/globalcardaccess. The Site Admin will be able to help you obtain your Verification ID that will be needed to choose PIN and register PIN.

All Purchasing Cards will have the School District's name, logo, tax exemption number, and the card's expiration date on the face of the card. Each card is associated to a profile with limits that are pre-defined and enforced at the point of purchase. Controls are established for single transaction limits, monthly transaction limits, and types of vendors from whom purchases can be made.

B. CARDHOLDER APPLICATION

The Cardholder Application is currently available through the employee portal page, eForms Desktop tile, form PBSD 2076.

1) Procedures for Requesting a Purchasing Card

- **Principal/Director:**
  - Appoint a P-Card Site Admin to manage the Purchasing Card Program at the school or department level (usually the school's treasurer or department's secretary).
  - View the required on-line training session on proper card usage in eLearning Management, complete all activities in order to receive a Purchasing Card. Purchasing Cards will not be issued without viewing the P-card Training Video, Cardholder Acceptance Guidelines and Contract, and required evaluation. This training must be completed each fiscal year by the end of the first week in December.
  - Consider the following factors when choosing a cardholder and appropriate card profile:
    - Decide which employee(s) should have a Purchasing Card; only School District employees may be issued a Purchasing Card.
    - Assess whether the person is trustworthy and fiscally responsible with District funds.
    - Consider the employee's need for the card; Purchasing Cards may be issued to individual employees who frequently purchase goods and / or services.

- Each card must have a designated default fund strip used for Purchasing Card expenditure coding; this default strip should be the one used most often by the cardholder.

- Approve and electronically sign Purchasing Card Application (PBSD 2076).

- Route to Pcard_New_Apps for processing

- **P-Card Site Admin:**

  - Assist those applying for new cards as needed.

  - Assist with the Purchasing Card Application form funding information.

  - After cardholder is assigned a card, verify access to cardholder in PeopleSoft.

  - View the required on-line training session on proper card usage in eLearning Management, complete all activities in order to receive a Purchasing Card. Purchasing Cards will not be issued without viewing the P-card Training Video, Cardholder Acceptance Guidelines and Contract, and required evaluation. This training must be completed each fiscal year by The end of the first week in December.

- **Cardholder:**

  - Complete Purchasing Card Application (*PBSD 2076)* through eForms Desktop tile by following the instructions with the application

  - Electronically sign and forward to Principal / Director / Chief for approval.

  - View the required on-line training session on proper card usage in eLearning Management, complete all activities in order to receive a Purchasing Card. Purchasing Cards will not be issued without viewing the P-card Training Video, Cardholder Acceptance Guidelines and Contract, and required evaluation. This training must be completed each fiscal year by The end of the first week in December.

  - Activate the card and choose PIN by following standard security activation procedures included with your card.

  - Use Purchasing Card according to District Policies, Procedures, and Guidelines.

C. ACCOUNT CHANGES

Cardholder's Principal/Director Leaves
When the cardholder's approving Principal/Director transfers to another school/department or leaves the District:

- The Principal/Director leaving should inform the District P-Card Administrator of the event.

- The new Principal/Director should obtain a listing of current cardholders at his/her new location from the District P-Card Administrator and confirm all cardholders still require cards.

Cardholder Transferred or Promoted Within Same Location
If a cardholder is transferred or promoted within the same school/department, the Principal/Director has the choice to cancel the employee's purchasing card(s), or request a change regarding the card profile and/or default funding. All requests must be made in writing to the District P-Card Administrator via email to 'Purchasing Card System'.

C. ACCOUNT TERMINATION

Purchasing Card is lost, stolen or missing:

If a Purchasing Card is lost, stolen, or missing during non-business hours, the cardholder must immediately notify Bank of America at 1-888-449-2273. Cardholder must notify P-Card Site Admin as soon as possible during normal business hours. The P-Card Site Admin will notify the District P-Card Admin.

If during normal business hours:

Cardholder should notify the P-Card Site Admin, and if not available, the Principal/Director.

P-Card Site Admin (or the Principal) should immediately notify the District P-Card Administrator at (561) 434-8410, (561) 357-7567 or via email at Purchasing Card System.

Card Lost or Stolen

Contact	Phone	Email
Bank of America	1.888.449.2273	n/a
Your P-Card Site Admin	Your Location	
District P-Card Administrator	434.8410 357.7567	Purchasingcards@palmbeachschools.org

Cardholder Leaving the School District

To ensure the timely closing of the P-Card, cardholders must notify the District P-Card Administrator in writing to purchasingcards@palmbeachschools.org and surrender their card to the Principal/Director or P-Card Site Administrator at least one week (five business days) prior to their final day of employment with the district. In cases where a one-week notice is not possible, notification must occur immediately upon the cardholder becoming aware of their departure date.

Cardholder Transferred to a different Location

If a cardholder is transferred or promoted to a different school/department, the Principal/Director or P-Card Site Administrator should notify the District P-Card Administrator in writing via (Purchasing Card System)purchasingcards@palmbeachschools.org to close the card. The request should include the cardholder's name only.

Fraudulent Activity or Data Breach

If a cardholder detects a fraudulent charge, the P-Card Site Admin should be notified immediately. The P-Card Site Admin will contact the District P-Card Administrator so the fraud can be reported to the bank. The card will be closed and a new card will be issued.

If the bank detects fraud, the bank will contact the District P-Card Administrator to verify charges. The District P-Card Administrator will contact the P-Card Site Admin to verify if charges are valid. If charges are fraudulent, the card will be closed and a new card will be issued.

If the card has been compromised due to a data breach, the bank will send out a new card. The current card will still be active until the new card is received. The District P-Card Administrator will verbally notify the P-Card Site Admin or cardholder. When the replacement card arrives, it should be activated and the old card should be destroyed.

Credit card numbers and Bank Statements should never be sent via e-mail.

E. RIGHT TO CANCEL OR INACTIVATE A CARD

The District reserves the right to cancel or to temporarily inactivate any purchasing card at the discretion of the District P-Card Administrator or any District Official.

The cardholder may terminate his/her account at any time by calling Bank of America at 1-888-449-2273 and by notifying the P-Card Site Admin. P-Card Site Admin should notify the District P-Card Administrator.

A Principal/Director may request his/her employee's Purchasing Card closed at any time. Cancellation can be accomplished by notifying the District P-Card Administrator, in writing via (Purchasing Card System) purchasingcards@palmbeachschools.org.

When cancelling a Purchasing Card, the P-Card Site Admin should request card closed via email to the District P-Card Administrator (Purchasing Card System). purchasingcards@palmbeachschools.org, with the cardholder's name only.

P-card administration runs a daily report of open p-cards issued to employees no longer with the District. These cards will be closed by p-card administration without e-mail verification.

Credit card numbers and Bank Statements should never be sent via e-mail.

F. ABUSE / VIOLATIONS

Participation in the District's Purchasing Card Program is a convenience that carries responsibilities along with it. Purchasing Cards are the property of the School District of Palm Beach County and shall be used with good judgment. Cardholders are expected to comply with the District Purchasing Policies, Procedures and Guidelines in order to protect District assets. This includes keeping receipts, reconciling monthly statements, and following proper card security measures.

Improper use of the card can be considered misappropriation of District funds, which may result in disciplinary action up to and including termination and/or criminal prosecution. See *Disciplinary Action Guidelines, sections G* and H Acts of abuse, misuse, and violation, include but are not limited to:

- Purchase of items in excess of authorized amounts or budgeted funds.
- Purchase of unauthorized or prohibited goods/services.
- Making multiple transactions with the same vendor, on the same day, to circumvent single transaction limits (pyramiding).
- Not providing proper documentation, receipts, invoices, monthly statements, etc.
- Purchase of assets or capital project items that require a purchase order.
- Purchase from vendors which creates a conflict of interest, such as a relative.
- Purchase of personal goods/services.
- Failure to report a lost or stolen card in a timely manner.
- Not performing the cardholder monthly reconciliation in a timely manner.
- Shipping items directly to a personal home address or P.O. Box. The shipping address for all goods purchased with District funds MUST be shipped to the school or department's physical address unless otherwise approved in writing by the Director of Purchasing.

G. DISCIPLINARY ACTION GUIDELINES FOR PURCHASING CARD MISUSE & PYRAMIDING

The purpose of the Purchasing Card is to expedite small dollar purchases for materials, supplies, and other items needed for daily operations or for travel as authorized in accordance with Board Policy 6.01.

Although budget is ultimately the responsibility of the Principal/Director, the cardholder is given inherent authority to spend budgetary funds when the Principal/Director approves an employee for cardholder privileges. When a cardholder agrees to the Cardholder Acceptance Guidelines and Contract, the employee accepts responsibility for all purchases charged against the card and any liability from abuse or violation of the terms of the agreement, up to and including termination of employment. Disciplinary action will be determined based upon the severity of the non-compliance.

This Purchasing Card Program is designed to empower selected school and department employees to make purchases equal to or less than $2,500 per vendor, per day in accordance with District Purchasing Policies, Procedures, and Guidelines or to pay for approved travel expenses.

Pyramiding, or fragmenting, is making a purchase greater than $2,500 and paying for the item(s) in separate payments of less than $2,500 over an interval of time. Individual purchases to any merchant may not exceed $2,500 unless prior approval received from Purchasing Department. Intentional fragmenting of a purchase is not allowed based on District Purchasing Policies, Procedures and Guidelines. A purchase order must be issued for purchases for greater than $1,000 unless special approval for p-card payment has been granted from Purchasing.

Notification of Possible Procedure Non-Compliance

The following process has been established for notification of Purchasing Card non-compliance, except for scan violations which are addressed in section H:

- An e-mail will be sent to the cardholder with the 'Cardholder Notification of Possible P-Card Non-Compliance' Form 2093. This form will notify the cardholder of the possible procedure violation and the necessary documentation required.

- The cardholder will have 5 business days from the e-mail notification to sign and complete their response to the District P-Card Administration including an electronic signature from their Principal /Director. **If cardholder does not provide requested documentation within 5 business days from e-mail notification, their P-Card may be suspended.** P-Card suspension will be lifted when adequate documentation is received and/or, if determined necessary, cardholder attends re-training.

- Original documentation should be kept with the month end p-card reconciliation package.

- Determination of whether or not there is non-compliance will be made after receipt of adequate documentation.

- Upon the second occurrence, notification may be made to the cardholder's supervisor, Regional / Instructional Superintendent, appropriate Chief, or other appropriate personnel.

- On the third occurrence, the P-Card may be suspended for the remainder of the fiscal year or terminated indefinitely. Notification may be made to the Regional / Instructional Superintendent, appropriate Chief, or other appropriate personnel.

Note: If the purchase in question was for non-approved or questionable items, the appropriate Chief may be copied on the request for information, as well as the responses received and the action may be forwarded to Professional Standards for possible disciplinary action.

H. Disciplinary Action Guidelines for Non-Compliance of Monthly Scan Requirements

Receiving Scans:

Monthly p-card scan packages are due on the 20th of the month following the end date of the statement (Example: If the statement end date is September 27th, the scans are due no later than October 20th). The following process has been established for p-card scans not received by the deadline:

- A first e-mail notification will be sent to the P-Card Site Administrator, and Principal / Department Head asking for the monthly p-card packages. Valid justification is requested if scans cannot be received by a given extension date.

- If justification is valid, the P-Card administration may give an additional extension either verbally or in writing. No extensions will be given beyond 60 days without the approval of the Director of Purchasing.

- If the extension deadline was not met and a valid justification was not given, a second e-mail notification will be sent to the P-Card Site Administrator and the Principal / Department Head with notice that if a third e-mail notification needs to be sent, p-cards may be suspended.

    - The school is responsible for providing a back -up plan in the event the named P-Card Site Administrator is unable to perform the monthly p-card scan.

- If scans are still not received, p-cards may be suspended. A suspension notification e-mail will be sent to the Purchasing Director, General Manager of Purchasing, P-Card Site Administrator, Principal / Department Head and Regional / Instructional Superintendent and/or appropriate Chief.

Missing Scan Package Documentation:

- An e-mail notification will be sent to the Cardholder, P-Card Site Administrator, and Principal / Department Head asking for the missing documentation. If documentation is not received, it may constitute an audit finding.

24-14 DISCREPANCY AND DISPUTE PROCEDURES

A. DISCREPANCIES

A discrepancy is any billing difference with a vendor that is unresolved; the majority of discrepancies can be resolved amicably between the cardholder and vendor. *See Credits Due, section 24-9,.*

Tracking a Discrepancy

Cardholder should attempt to resolve the discrepancy with the vendor in a timely manner. Discrepancies should be tracked by listing the item on the Cardholder's End-of-Cycle Checklist until resolved. If there is no resolution with 45 days of the transaction date, then file a formal dispute.

B. DISPUTES

A dispute is any discrepancy that cannot be resolved between the cardholder and vendor. The District handles disputed transactions through a "pay and confirm" process. In this process, payment of invoice is made promptly, subject to follow-up verification of receipt and acceptance of goods. Bank of America will:

- Issue temporary credit from the balance due when a dispute is properly initiated and received.
- Resolve most disputes within 30 days and all disputes within 180 days.
- Notify the cardholder in writing of the dispute resolution.

Filing a Dispute

A formal dispute must be filed with Bank of America no later than 45 days of the billing close date.

Please contact BOA Fraud Department at 1-866-500-8262

C. COMMON CAUSES OF DISPUTES

Items Billed but Not Received. The most common reason for cardholder disputes involves transactions for items billed but not received. Sometimes the item that you charged may not be received until the next billing cycle. If the item does not arrive by the time the next billing statement is received, the transaction must be formally disputed with the bank. Cardholders are requested to wait 30 days prior to disputing non-receipt of billed items. This waiting period eliminates the requirement for cardholders to initiate a formal dispute for purchases that may be received during the next billing cycle.

Erroneous Charges. If a cardholder receives a Monthly Billing Statement that lists an unauthorized or incorrect charge, the cardholder must try to resolve the charge with the vendor. After the cardholder makes a reasonable attempt to resolve the situation with the vendor and the situation cannot be

resolved, the transaction must be formally disputed with the bank. Suspected FRAUD is the only exception to this policy.

Merchandise Returned. Your account has been charged for the transaction, but you have documented evidence, such as a credit or refund slip, that the merchandise has since been returned.

Defective Items. If items purchased with the District's purchasing card are found to be defective, the cardholder must obtain replacement of the item or correction of the defect as soon as possible. If the merchant refuses to replace or correct the faulty item, then the purchase of the item must be formally disputed with the bank.

Duplicate Charge. The transaction represents a multiple billing to your account when only one charge from the merchant has been authorized.

24-15 REPORT PRINTING INSTRUCTIONS

Monthly PeopleSoft Transaction Reports and Force Post reports are generated and e-mailed to each P-Card Site Admin once District P-Card Administrators finish the end of month close process. If you are not receiving these reports, please contact the District P-Card Administrators via 'Purchasing Card System' e-mail.

Reports can also be generated on-demand: Purchasing>Procurement Cards>Reports. See job aid for detailed directions.

24-16 P-CARD REVIEWS

The District Purchasing card team will:

- Monitor that monthly reconciliation packages are scanned each month for each active P-Card. Send reminders and temporarily suspend P-Cards, if necessary, to ensure users do not become delinquent completing their monthly reconciliations.
- Spot check random monthly reconciliation packages for completeness.
- No less than once each year, ensure that any purchasing card limits above the standard amount are in line with usage.
- Cancel all P-Card access for cardholders who are terminated or transferred to a different position.

COMMONLY ASKED QUESTIONS & ANSWERS

For what types of purchases should I use the Purchasing Card?

The District's Purchasing Policies, Procedures, and Guidelines govern how you should use the Purchasing Card.

In what ways do I benefit from using the Purchasing Card?

When you use the Purchasing Card, you enjoy reduced paperwork, direct contact with suppliers, quick and efficient order processing, faster delivery, and reduced potential for errors and no out of pocket purchases.

How does the District benefit from the Purchasing Card Program?

When employees use the Purchasing Card, the District achieves greater productivity as a result of reduced paperwork, savings from one consolidated monthly statement with multiple vendor invoices, and greater control over spending.

What should I do if my Purchasing Card is lost, stolen, or missing?

If a Purchasing Card is lost, stolen, or missing during non-business hours, the cardholder must immediately notify Bank of America at 1-888-449-2273. Cardholder must notify P-Card Site Admin as soon as possible during normal business hours. The P-Card Site Admin will notify the District P-Card Admin.

If during normal business hours:
Cardholder should notify the P-Card Site Admin, and if not available, the Principal/Director.

P-Card Site Admin (or the Principal) should immediately notify the District P-Card Administrator at 561-434-8410/561-357-7567 or via email at Purchasing Card System.

How do I obtain a PIN?

When activating a new card, you will be prompted to select a PIN. You will need the following information:
Verification ID: Please see your Site Administrator for this number or insert in card envelope
Zip Code: Zip code of your school or department
Phone Number: 561-434-8410
Card Information: Front and back of card

What if I forget my PIN?

Cardholders should register for PIN access at bofaml.com/globalcardaccess. You will need your verification ID.

What do I do if a purchase is denied?

Your purchase may have exceeded the per vendor limit, monthly credit limit, or the District excluded that type of supplier or merchant. Contact Bank of America at 1-888-449-2273. If they cannot assist, then contact the District P-Card Administration or your Site Administrator to determine the reason.

How is the monthly credit limit on my card determined?

The monthly credit limit is based on the default spending profile identified on the P-Card Application. These limits are set when the card is established on the bank system. The P-Card limit set on the bank system does not change as the available money in your budget changes.

What should I do if I want to change my monthly credit limit?

Your Principal/Director will need to request an increase via e-mail to purchasingcards@palmbeachschools.org. The new limit amount, time frame for increase, and reason for increase should be included in the request. If an increase is needed for a Principal's card, e-mail approval from the Regional / Instructional Superintendent is required. Director's and higher are required to have their supervisor approve of the increased monthly limit.

What is the per vendor per day (single transaction) limit on my card?

General Employee, Principal, Director, Chief, Superintendent cards are set to $2,500 per vendor, per day limit. The P-card department must be contacted for any approved request over$2,500.
Board Member cards are set to $2,500 per vendor, per day limit. The P-card department must be contacted for any approved request over $2,500.

What do I do if my purchase is for over$2,500?

Create a requisition in PeopleSoft for any purchase from a single vendor over $1,000. Do not place order with the P-Card and have the vendor split the charges to the P-Card. This is considered pyramiding which is against P-Card procedures. If you have special circumstances requiring the need use the p-card for a purchase over the $2,500per vendor, per day limit, email "purchasingcards@palmbeachschools.org" for guidance.

How can I get travel added to my card?

Your Principal/Director will need to notify the District P-Card Administrators in writing to request that travel be added to your card for a specified time frame.

Can the P-Card be used to buy Gift Cards?

The P-Card can be used to buy gift cards for students only. If your total gift card purchase will exceed the $2,500 threshold, please e-mail purchasingcards@palmbeachschools.org for approval and so credit limits can be adjusted accordingly. Gift cards ***cannot*** be purchased for staff. Please reference Bulletin PD 18-002 CFO.

What is my default funding strip and how is it used?

A default funding strip is identified on the P-Card Application. This should be the funding that will be most frequently used for P-Card transactions. Every transaction that is loaded into PeopleSoft from the bank will post to your budget with the default funding. If the default funding is not appropriate for the transaction it can be changed under the Reconcile Statement page in PeopleSoft. Once funding is changed and budget validation process is run, the default fund will be credited and the new fund will be debited. Internal Accounts (Fund 1801) may not be used as a default fund.

How do I change my default funding strip?

Request that your P-Card Site Coordinator send an e-mail to 'Purchasing Card System' e-mail requesting that the change be made. Once the change is made, any new transactions loaded from the bank will reflect the new default funding.

What should I do if a supplier does not accept the Purchasing Card?

Create a requisition. Also, contact the P-Card Site Admin, who will in turn contact the District's P-Card Administrator if necessary. The District's Procurement Card Administrator may work with the bank to solicit the vendor to accept Visa cards.

Will use of the Purchasing Card affect my credit report?

No. The Purchasing Card is a corporate liability card, and carries no personal liability for cardholders that use the Purchasing Card according to Bank of America's policy.

Whom should I contact to resolve an error or dispute concerning my account?

You should first contact the vendor. Most exceptions or issues can be resolved between you and the vendor. If you cannot resolve an issue with the vendor, complete the dispute procedures outlined in section 24-14 B of this manual within 45 days. **At year-end, which fiscal year will the transaction be charged to?**

Transactions which the bank posts by June 27 (not the transaction date) will be charged to the current fiscal year; all transactions posted by the bank after June 27 will be charged to the new fiscal year, even if the transaction date is before June 27.

Where can I find job aids for anything p-card related?

Job aids and helpful information can be found on the Purchasing section of the Hub under the Purchasing Card (P-Cards) tab:

https://employeehub.palmbeachschools.org/all-employees/purchasing