OFFICE OF THE CHIEF AUDITOR

INTERNAL AUDIT REPORT

PURCHASING CARD AUDIT – BCPS CABINET AND SCHOOL BOARD MEMBERS

Established 1915
BROWARD
County Public Schools

To be presented to the:

Audit Committee
on November 19, 2026

The School Board of Broward County, Florida
on January 20, 2027



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TRANSMITTAL LETTER

November 12, 2026

Members of the School Board of Broward County, Florida
Members of the School Board Audit Committee
Dr. Howard Hepburn, Superintendent of Schools

In accordance with the School Board of Broward County, Florida ("SBBC" or "District") Audit Plan for the 2026-2027 school/fiscal year, the Office of the Chief Auditor ("OCA") conducted a compliance audit of Purchasing Cards issued to Broward County Public Schools ("BCPS") Cabinet Members and School Board Members for the period from April 2025 through April 2026 to assess compliance with applicable District policies, procedures, and internal control requirements. The audit identified five (5) findings and four (4) observations concerning accounting allocations, travel requirements, potential personal rewards, sales tax recovery, reconciliation timeliness, documentation, and cardholder identification.

Our report is organized into the following sections:

Executive Summary	Brief description of the audit subject area, audit scope and methodology, scope limitations, and results
Objectives	Purpose of the audit and specific audit objectives
Background	Summary of the audit subject area, its significance to District operations, and the roles and responsibilities of District personnel
Scope and Methodology	Audit scope and approach, significant procedures, and the OCA's and District Management's responsibilities
Findings & Observations	Findings and observations noted during the audit and recommendations for improvement related to the audited subject areas
Appendices	Supplemental documents

The OCA appreciates the cooperation and assistance provided by the Procurement and Logistics Operations Department and other District management and staff during this audit.

Respectfully submitted,

Mark Magli
Chief Auditor
Office of the Chief Auditor

EXECUTIVE SUMMARY

The OCA conducted an audit of Purchasing Cards ("P-Cards") issued to BCPS Cabinet level staff ("Cabinet") and School Board members. The audit assessed whether P-Cards issued to BCPS Cabinet and School Board Members were used solely for authorized District business and complied with applicable District policies, procedures, and established internal control requirements[1].

The audit covered April 2025 through April 2026 and examined all 46 P-Cards within the defined scope, 970 transactions representing $252,236 in net expenditures, and 192 monthly statement reconciliations. Procedures included document reviews, interviews, a process walkthrough, and testing of compliance and internal controls.

The audit identified five (5) findings and four (4) observations concerning accounting allocations, travel requirements, potential personal rewards, sales tax recovery, reconciliation timeliness, documentation, and cardholder identification. Overall, internal controls over the P-Card program were in place and, in several areas, operated as intended. However, weaknesses in the design and inconsistent execution of review and approval controls reduced assurance.

The weaknesses centered on independent approver review, administrative monitoring, and program guidance. Specifically, 17% of transactions were allocated to incorrect GL accounts, 9% of reconciliations were completed late, and sales tax was not consistently recovered. In addition, the policy and the P-Card Manual, in effect during the audit period, contained inconsistent or missing requirements, including reconciliation submission deadlines, documentation of pre-approval and receipt of goods or services, premium travel, and personal rewards. The P-Card Manual also did not require training for P-Card Approvers. These gaps limited consistency and made compliance harder to demonstrate. The July 2026 revision of the P-Card Manual, which occurred outside the audit period and therefore was not tested, strengthened training controls but did not extend the training requirement to P-Card Approvers. The revision also introduced P-Card suspension after a 60-day reconciliation delinquency but did not resolve inconsistent submission deadline requirements.

The audit did not determine whether personal rewards were earned, did not quantify the incremental cost of premium travel , and found that documentation gaps did not establish that pre-approval or receipt validation had not occurred. Apart from $266.07 in unrecovered sales tax, the audit did not establish a financial loss to the District or identify misuse beyond the reimbursed personal purchases.

The findings and observations are summarized in Table 1 on the following page. The "Findings & Observations" section of this report (page 13) presents each audit finding's criteria, condition, cause, effect, recommendation, and management response, followed by a detailed description of each audit observation.

[1] Applicable requirements are referenced in the Background section on page 8

EXECUTIVE SUMMARY – Continued

Table 1. Summary of Audit Results

	Findings	Risk	Details	Responsible Party
1	**Incorrect GL Account Allocations**	Medium	169 of 970 transactions (17%), totaling $37,528.78, were allocated to incorrect GL accounts, including 54 out-of-state travel transactions totaling $18,601.84 posted to the Travel Out-of-County account.	Cardholders, P-Card Approvers, P-Card Administrator
2	**Premium Travel Exceptions**	Low	6 of 222 travel transactions (3%), totaling $2,061.24, involved premium-class or business-class airfare or rail fare without documented justification. The cost difference between premium and standard fares was not quantified.	Cardholders, P-Card Approvers, P-Card Administrator
3	**Personal Loyalty Accounts Linked to District Travel**	Medium	Personal membership or loyalty account information was linked to 54 of 222 travel transactions (24%), totaling $15,834.78. Whether personal rewards were earned could not be determined.	Cardholders, P-Card Approvers, P-Card Administrator
4	**Unrecovered Florida Sales Tax**	Low	Sales tax totaling $266.07 was charged on 18 of 970 transactions and was not refunded or credited.	Cardholders, P-Card Approvers, P-Card Administrator
5	**Reconciliation and Approval Delays**	Medium	17 of 192 reconciliations (9%), covering $18,969.20, were completed one to 12 months after the latest deadline in the manual. The policy and manual contain inconsistent submission deadlines.	Cardholders, P-Card Approvers, P-Card Administrator
	Observations	**Risk**	**Details**	**Responsible Party**
1	**Purchase Pre-Approval Documentation**	N/A	Pre-approval of purchases was not consistently documented. The policy and manual do not specify whether pre-approval must be documented.	P-Card Administrator
2	**Personal Purchases Reimbursed by Cardholders**	N/A	17 personal purchases totaling $256.75 were charged to P-Cards. The District was fully reimbursed for all 17 purchases.	Cardholders
3	**Inconsistent Documentation of Receipt of Goods or Services**	N/A	228 of 970 transactions (24%) lacked separate written confirmation that goods or services were received, although all had receipts or invoices and signed statements. The manual does not require confirmation of receipt to be documented or specify how.	P-Card Administrator
4	**P-Card Cardholder Identification**	N/A	5 of 46 P-Cards reviewed did not display individual cardholder names; 3 were closed, and 2 require reissuance.	P-Card Administrator

EXECUTIVE SUMMARY – Continued

The OCA assesses the risk of findings primarily based on the likelihood of occurrence and the potential impact of negative events in the audited area. The preliminary assessment is further adjusted using professional judgment, including consideration of control criticality, the presence of compensating controls, and whether the deficiency involves regulatory requirements or data integrity. Figure 1 below provides a description of the risk ratings used to determine the overall rating for each finding.

Figure 1. Risk Ratings

Rating	Description
High	Findings indicate a high likelihood of occurrence and/or significant impact, including potential violations of laws, regulations, or policies; inaccuracies in reporting; or failures of key controls. These issues may be systemic or pervasive and require immediate management attention to mitigate significant risk exposure.
Medium	Findings indicate a moderate likelihood and/or impact and may result in noncompliance, operational inefficiencies, or inconsistent execution of controls. These issues represent control weaknesses that could escalate if not addressed as soon as possible.
Low	Findings indicate a low likelihood and limited impact, typically involving isolated or minor control deficiencies. These issues can generally be addressed through routine process improvements and are unlikely to result in significant adverse outcomes.

Tables 2 and 3 on the following pages present audit results by P-Card: Table 2 summarizes the five findings, and Table 3 presents the two observations quantified at the transaction level. The other two observations are discussed in the Findings & Observations section. Both tables repeat the same cardholder and P-Card information for reference, including cardholder and P-Card Approver titles held during the audit period and the number and value of transactions reviewed for each card. Together, the tables cover the same 41 P-Cards with transaction activity and the same 970 transactions totaling $252,236; these totals are not additive. Some positions were held by more than one individual during the audit period, and some cardholders held more than one P-Card, each dedicated to a specific type of expense. Each P-Card is reported separately, and cards marked “Former” were held by individuals who left the position during the audit period. As a result, a title may appear more than once, and the number of P-Cards exceeds the number of positions and individual cardholders.

Table 2. Summary of Audit Findings per Cardholder

Last Four Digits	Cardholder's Title	Cardholder Status	BCPS Member	Card Embossed Line 2	Approver's Title	Total # of Transactions Reviewed	Total Expenditures Reviewed	FINDINGS					
								Incorrect GL Account Allocations	Premium Travel Exceptions	Personal Loyalty Accounts Linked to District Travel	Unrecovered Florida Sales Tax	Reconciliation and Approval Delays	Total Findings per P-Card
8378	School Board Member District 3	Current	Board	BROWARD CO. SCHOOLS3	Superintendent	13	$ 4,027.22	2	0	3	1	0	**6**
4314	School Board Member District 5	Current	Board	BROWARD DISTRICT 5	Superintendent	5	$ 1,352.29	0	0	3	0	0	**3**
5475	School Board Member District 1	Current	Board	BOARD OFFICE	Superintendent	3	$ 805.00	0	0	1	0	0	**1**
3465	School Board Member District 2	Current	Board	BOARD OFFICE	Superintendent	3	$ 825.00	3	0	2	0	0	**5**
3446	School Board Member District 4	Current	Board	FL BROWARD CO SCHOOL	Superintendent	3	$ 112.37	0	0	0	0	0	**0**
0400	School Board Member District 6	Current	Board	BOARD OFFICE	Superintendent	2	$ -	0	0	0	0	0	**0**
5193	School Board Member District 7	Current	Board	FL BROWARD CO SCHOOL	Superintendent	15	$ 1,751.53	0	0	7	2	0	**9**
7210	School Board Member District 8	Current	Board	BROWARD DISTRICT 8	Superintendent	12	$ 2,425.57	6	2	5	1	1	**15**
5084	School Board Member District 9	Current	Board	BROWARD COUNTY SCHLS9	Superintendent	4	$ 743.00	0	0	1	0	0	**1**
7744	School Board Member District 6	Former	Board	BROWARD DISTRICT 6	Superintendent	8	$ 690.38	0	0	1	0	1	**2**
3899	Superintendent	Current	Cabinet	SUPERINTENDENT	School Board Member District 3	21	$ 5,371.06	10	0	4	0	1	**15**
8109	Deputy Superintendent	Current	Cabinet	BROWARD CO SCHOOLS	Superintendent	27	$ 4,885.86	10	3	4	1	2	**20**
0710	Chief Academic Officer	Current	Cabinet	CHIEF ACADEMIC OFFICE	Deputy Superintendent	3	$ 503.58	3	0	0	0	1	**4**
3961	TA, Chief Safety & Security Officer	Former	Cabinet	LABOR RELATION	Chief People Officer	17	$ 3,556.34	0	0	0	0	0	**0**
7361	Chief Information Officer	Former	Cabinet	CIO	Superintendent	8	$ 3,355.81	1	0	0	0	3	**4**
7827	Chief Operations Officer	Former	Cabinet	OPERATIONS&FACILITIES	Superintendent	6	$ 1,703.05	4	0	1	0	0	**5**
6912	Chief of Staff & Communications	Current	Cabinet	LEGISLATIVE AFFAIRS	Superintendent	110	$ 24,100.28	56	1	16	3	4	**80**
2238	Chief of Staff & Communications	Current	Cabinet	COMMUNICATIONS	Superintendent	205	$ 31,402.15	40	0	0	0	1	**41**
3768	General Counsel	Former	Cabinet	GENERAL COUNSEL 5514	School Board Member District 9	3	$ 1,087.20	2	0	0	0	0	**2**
3811	General Counsel	Former	Cabinet	GENERAL COUNSEL 5333	School Board Member District 9	14	$ 2,584.08	0	0	3	0	0	**3**
0811	General Counsel	Former	Cabinet	GENERAL COUNSEL 5733	School Board Member District 9	17	$ 4,068.00	0	0	0	0	1	**1**
3350	General Counsel	Former	Cabinet	GEN. COUNSEL 5511	School Board Member District 9	8	$ 838.72	0	0	0	0	0	**0**
6182	General Counsel	Former	Cabinet	GEN. COUNSEL 5397	School Board Member District 9	27	$ 49,936.92	0	0	0	0	0	**0**
8453	General Counsel	Former	Cabinet	GEN COUNSEL 5371	School Board Member District 9	5	$ 202.99	0	0	0	0	0	**0**
8629	General Counsel	Former	Cabinet	GENERAL COUNSEL 5333	School Board Member District 9	12	$ 2,899.04	0	0	2	2	1	**5**
6560	General Counsel	Former	Cabinet	GEN. COUNSEL 5318	School Board Member District 9	3	$ 869.24	0	0	0	0	0	**0**
9113	General Counsel	Current	Cabinet	GEN COUNSEL 5333	School Board Member District 3	2	$ 1,104.60	0	0	1	2	0	**3**
4501	General Counsel	Current	Cabinet	GEN COUNSEL 5371	School Board Member District 3	2	$ 53.05	0	0	0	0	0	**0**
3948	General Counsel	Current	Cabinet	GEN COUNSEL 5397	School Board Member District 3	8	$ 13,444.68	0	0	0	0	0	**0**
4431	General Counsel	Current	Cabinet	GEN COUNSEL 5511	School Board Member District 3	8	$ 617.71	0	0	0	0	0	**0**
7416	General Counsel	Current	Cabinet	GENERAL COUNSEL 5733	School Board Member District 3	1	$ 35.14	1	0	0	0	0	**1**
5926	Executive Assistant	Current	Secretary	TEACHING & LEARNING	Deputy Superintendent	27	$ 2,517.61	13	0	0	0	0	**13**
9396	Executive Secretary	Current	Secretary	SAFETY & SECURITY	Chief Safety & Security Officer	9	$ 4,958.23	2	0	0	0	0	**2**
0848	Executive Secretary	Current	Secretary	OFFICE OF CFO	Chief Financial Officer	17	$ 1,227.48	5	0	0	0	1	**6**
5901	Executive Secretary	Current	Secretary	AUDITORS OFFICE	Chief Auditor	5	$ 276.24	0	0	0	0	0	**0**
1594	Clerk Specialist B	Current	Org Unit	AUDITOR OFFICE	Chief Auditor	86	$ 23,094.32	0	0	0	0	0	**0**
5230	Budget Support Specialist	Current	Org Unit	SCHOOL TRANSFORMATION	Assistant Superintendent	40	$ 8,312.70	9	0	0	6	0	**15**
7394	Budget Support Specialist	Current	Org Unit	SOUTH REGIONAL OFFICE	Regional Superintendent	78	$ 3,881.47	0	0	0	0	0	**0**
1479	Department Secretary	Current	Org Unit	CENTRAL AREA SUPT	Regional Superintendent	63	$ 18,427.90	0	0	0	0	0	**0**
7358	Clerk Specialist B	Current	Org Unit	NORTH REGIONAL OFFICE	Regional Superintendent	3	$ 1,414.51	0	0	0	0	0	**0**
5190	Budget Support Specialist	Former	Org Unit	NORTH REGIONAL OFFICE	Regional Superintendent	67	$ 22,773.68	2	0	0	0	0	**2**
41						**970**	**$ 252,236.00**	**169**	**6**	**54**	**18**	**17**	**264**

Table 3. Summary of Audit Observations per Cardholder

Last Four Digits	Cardholder's Title	Cardholder Status	BCPS Member	Card Embossed Line 2	Approver's Title	Total # of Transactions Reviewed	Total Expenditures Reviewed	OBSERVATIONS		Total Observations per P-Card
								Personal Purchases Reimbursed by Cardholders	Inconsistent Documentation of Receipt of Goods/Services	
8378	School Board Member District 3	Current	Board	BROWARD CO. SCHOOLS3	Superintendent	13	$ 4,027.22	1	0	1
4314	School Board Member District 5	Current	Board	BROWARD DISTRICT 5	Superintendent	5	$ 1,352.29	0	0	0
5475	School Board Member District 1	Current	Board	BOARD OFFICE	Superintendent	3	$ 805.00	0	0	0
3465	School Board Member District 2	Current	Board	BOARD OFFICE	Superintendent	3	$ 825.00	0	0	0
3446	School Board Member District 4	Current	Board	FL BROWARD CO SCHOOL	Superintendent	3	$ 112.37	0	0	0
0400	School Board Member District 6	Current	Board	BOARD OFFICE	Superintendent	2	$ -	0	0	0
5193	School Board Member District 7	Current	Board	FL BROWARD CO SCHOOL	Superintendent	15	$ 1,751.53	0	0	0
7210	School Board Member District 8	Current	Board	BROWARD DISTRICT 8	Superintendent	12	$ 2,425.57	0	0	0
5084	School Board Member District 9	Current	Board	BROWARD COUNTY SCHLS9	Superintendent	4	$ 743.00	0	0	0
7744	School Board Member District 6	Former	Board	BROWARD DISTRICT 6	Superintendent	8	$ 690.38	0	0	0
3899	Superintendent	Current	Cabinet	SUPERINTENDENT	School Board Member District 3	21	$ 5,371.06	0	0	0
8109	Deputy Superintendent	Current	Cabinet	BROWARD CO SCHOOLS	Superintendent	27	$ 4,885.86	0	2	2
0710	Chief Academic Officer	Current	Cabinet	CHIEF ACADEMIC OFFICE	Deputy Superintendent	3	$ 503.58	0	0	0
3961	TA, Chief Safety & Security Officer	Former	Cabinet	LABOR RELATION	Chief People Officer	17	$ 3,556.34	0	12	12
7361	Chief Information Officer	Former	Cabinet	CIO	Superintendent	8	$ 3,355.81	0	0	0
7827	Chief Operations Officer	Former	Cabinet	OPERATIONS&FACILITIES	Superintendent	6	$ 1,703.05	0	0	0
6912	Chief of Staff & Communications	Current	Cabinet	LEGISLATIVE AFFAIRS	Superintendent	110	$ 24,100.28	16	2	18
2238	Chief of Staff & Communications	Current	Cabinet	COMMUNICATIONS	Superintendent	205	$ 31,402.15	0	81	81
3768	General Counsel	Former	Cabinet	GENERAL COUNSEL 5514	School Board Member District 9	3	$ 1,087.20	0	2	2
3811	General Counsel	Former	Cabinet	GENERAL COUNSEL 5333	School Board Member District 9	14	$ 2,584.08	0	0	0
0811	General Counsel	Former	Cabinet	GENERAL COUNSEL 5733	School Board Member District 9	17	$ 4,068.00	0	0	0
3350	General Counsel	Former	Cabinet	GEN. COUNSEL 5511	School Board Member District 9	8	$ 838.72	0	0	0
6182	General Counsel	Former	Cabinet	GEN. COUNSEL 5397	School Board Member District 9	27	$ 49,936.92	0	0	0
8453	General Counsel	Former	Cabinet	GEN COUNSEL 5371	School Board Member District 9	5	$ 202.99	0	0	0
8629	General Counsel	Former	Cabinet	GENERAL COUNSEL 5333	School Board Member District 9	12	$ 2,899.04	0	0	0
6560	General Counsel	Former	Cabinet	GEN. COUNSEL 5318	School Board Member District 9	3	$ 869.24	0	0	0
9113	General Counsel	Current	Cabinet	GEN COUNSEL 5333	School Board Member District 3	2	$ 1,104.60	0	0	0
4501	General Counsel	Current	Cabinet	GEN COUNSEL 5371	School Board Member District 3	2	$ 53.05	0	0	0
3948	General Counsel	Current	Cabinet	GEN COUNSEL 5397	School Board Member District 3	8	$ 13,444.68	0	0	0
4431	General Counsel	Current	Cabinet	GEN COUNSEL 5511	School Board Member District 3	8	$ 617.71	0	0	0
7416	General Counsel	Current	Cabinet	GENERAL COUNSEL 5733	School Board Member District 3	1	$ 35.14	0	0	0
5926	Executive Assistant	Current	Secretary	TEACHING & LEARNING	Deputy Superintendent	27	$ 2,517.61	0	11	11
9396	Executive Secretary	Current	Secretary	SAFETY & SECURITY	Chief Safety & Security Officer	9	$ 4,968.23	0	0	0
0848	Executive Secretary	Current	Secretary	OFFICE OF CFO	Chief Financial Officer	17	$ 1,227.48	0	0	0
5901	Executive Secretary	Current	Secretary	AUDITORS OFFICE	Chief Auditor	5	$ 276.24	0	0	0
1594	Clerk Specialist B	Current	Org Unit	AUDITOR OFFICE	Chief Auditor	86	$ 23,094.32	0	0	0
5230	Budget Support Specialist	Current	Org Unit	SCHOOL TRANSFORMATION	Assistant Superintendent	40	$ 8,312.70	0	18	18
7394	Budget Support Specialist	Current	Org Unit	SOUTH REGIONAL OFFICE	Regional Superintendent	78	$ 3,881.47	0	44	44
1479	Department Secretary	Current	Org Unit	CENTRAL AREA SUPT	Regional Superintendent	63	$ 18,427.90	0	56	56
7358	Clerk Specialist B	Current	Org Unit	NORTH REGIONAL OFFICE	Regional Superintendent	3	$ 1,414.51	0	0	0
5190	Budget Support Specialist	Former	Org Unit	NORTH REGIONAL OFFICE	Regional Superintendent	67	$ 22,773.68	0	0	0
41						**970**	**$ 252,236.00**	**17**	**228**	**245**

OBJECTIVES

The purpose of this audit was to evaluate whether purchasing card transactions associated with Cabinet level staff, School Board members, and related support personnel were for authorized District business and complied with applicable Board policies, P-Card procedures, and travel requirements. The audit also assessed the effectiveness of the internal controls over card issuance, spending authority, purchase transaction documentation and funding classification, reconciliation, independent approval, and administrative oversight to safeguard District resources that support accountability and transparency.

The specific objectives of this audit were to:

- Determine whether P-Card transactions associated with cardholders within the audit scope were allowable, necessary, and for authorized District business and a valid public purpose.
- Assess compliance with applicable School Board policies and P-Card procedures in effect during the audit period.
- Evaluate the effectiveness of internal controls over card issuance and cancellation, spending authority and limits, transaction documentation and account allocations, timely reconciliation, as well as the independent review and approval of P-Card purchases.
- Assess whether P-Card guidance and administrative oversight support consistent compliance, accountability, transparency, and the timely identification and resolution of exceptions or errors.

BACKGROUND

At the Special Board Meeting on April 28, 2026, the School Board approved a motion to "direct the Chief Auditor to conduct an audit of the P-Card use in the District from April 28, 2025 to April 28, 2026 for school board members, Cabinet and above."

The District's Purchasing Card ("P-Card") program provides authorized District employees with a method of purchasing allowable goods and services for official District business. The program is intended to streamline the small purchase process by allowing direct purchases from suppliers without a requisition or purchase order, subject to applicable purchasing requirements and P-Card restrictions. Program requirements establish controls over card issuance, spending limits, transaction approval, supporting documentation, reconciliation, and monitoring.

During the audit period, the program was governed by School Board Policy 3810, *Purchasing Card Program* (adopted November 13, 2024); Policy 3800, *Purchasing Policy* (amended May 21, 2024); and the November 2024 and June 2025 versions of the *Purchasing Card Manual* ("P-Card Manual"). Additional requirements for travel-related purchases are established in SBBC Policy 3400, *Per Diem and Traveling Expenses for Board Members, Board Employees and Other Authorized Individuals*; Policy 3401, *Professional Travel Funds – Internal Accounts*; and Business Practice Bulletin A-435, *Travel Reimbursement Procedure*. The *Purchasing Card Program Annual Cardholder Training (FY25/26)* presentation provided additional guidance regarding cardholder responsibilities.

After the audit period, Policy 3810, *Purchasing Card Program*, was amended, renumbered and retitled as Policy 6423, *Purchasing Cards*, and adopted September 15, 2026. References to Policy 3810 in this report reflect the policy applicable during the audit period. The OCA compared the November 2024 and June 2025 versions of the P-Card Manual and identified differences in two areas: purchase pre-approval and cardholder responsibility for verifying receipt of goods and services (see Observations 1 and 3). The June 2025 update otherwise clarified certain provisions and reorganized others without making substantive changes to the program requirements applicable to the P-Cards in this audit.[2]

The P-Card Manual was subsequently revised in July 2026, after the audit period. The OCA noted three major control changes: (1) authorized P-Card use was expanded to designated secretarial and office personnel using a supervisor's card; (2) training controls were strengthened, including specified delivery of initial training and automatic card cancellation for failure to complete training, although training was not extended to P-Card Approvers; and (3) timely reconciliation is now formally enforced, with card suspension after a 60-day reconciliation delinquency. The remaining revisions consist predominantly of organizational terminology, updated forms and resources, grammatical corrections, and clarifications rather than changes to the underlying P-Card process.

[2] The manual's procedures for Internal Funds, which do not apply to P-Cards issued to School Board members and Cabinet-level staff, were outside the scope of this audit

BACKGROUND – Continued

Roles and Responsibilities

Procurement & Warehousing Services ("PWS"), now known as Procurement and Logistics Operations, administers the P-Card program. The governing documents refer to the program's administrative role as the P-Card Coordinator or P-Card Administrator. PWS coordinates the program with Bank of America, which issues the cards and provides account-management and transaction-processing services through its Global Card Access ("GCA") and Works platforms.

The P-Card Administrator supports the administration of purchasing and P-Card requirements, coordinates training, tracks statement submissions, and follows up on exceptions. Cardholders are responsible for obtaining purchase authorization, using cards for allowable District business, retaining supporting purchase documentation, verifying receipt of goods and services, maintaining accurate transaction allocations, and completing monthly reconciliations. P-Card Approvers independently review transactions and allocations, validate receipt of goods and services, and document their approval of monthly statements before submitting reconciled statements and supporting documentation to the P-Card Administrator for processing.

Process Overview

The governing documents establish the following process for card issuance, purchasing, reconciliation, approval, and payment. A permanent District employee seeking a P-Card must complete annual training and submit a *Purchasing Card (P-Card) Application & Cardholder/Approver Acknowledgment* form approved by the appropriate principal, director, department head, or next-level supervisor. PWS reviews the approved application, establishes the cardholder's profile including the credit limit, single-transaction limit, merchant-category restrictions, and funding source, and coordinates card issuance with Bank of America.

Before making a purchase, the cardholder confirms the business need, obtains required authorization from the P-Card Approver, verifies available funding, and determines whether the purchase complies with applicable policies and P-Card restrictions. The cardholder then completes the purchase using only the card assigned to them, communicates the District's tax-exempt status, obtains an itemized receipt, and verifies that the goods or services were received.

At the end of each monthly billing cycle, the cardholder reconciles the Bank of America statement to receipts and other supporting documentation, verifies transaction amounts and accounting allocations, resolves discrepancies, and signs the statement. The P-Card approver reviews and signs the reconciliation package before its submission to PWS. PWS logs the submission, performs compliance monitoring, transmits transaction data for posting, and follows up on exceptions. The Accounting and Financial Reporting Department posts the expenditures, and Accounts Payable processes the consolidated payment to Bank of America.

SCOPE AND METHODOLOGY

The audit covered P-Card activity associated with individuals who served at any time during the audit period from April 2025 through April 2026. The list of individuals included School Board members, the Superintendent, and Cabinet-level employees ("Cabinet"), together with their respective administrative support staff. For purposes of this audit, Cabinet-level employees included the Deputy Superintendent, Chiefs, Assistant Superintendent, Regional Superintendents, Chief Auditor, and General Counsel. Although the Chief Auditor and General Counsel reported directly to the Board, they were included in the list of Cabinet-level employees for the purpose of this review.

To establish an audit population, the OCA requested P-Card records for all individuals in the groups identified above. When a Cabinet member was not assigned a P-Card in their own name, the budgetkeeper responsible for that department's budget was included in the audit scope analysis, if the Cabinet member was the approver of P-Card purchases. P-Cards issued to executive directors and directors were not included to maintain alignment with the School Board's request to evaluate School Board and Cabinet members' P-Card use rather than broader departmental activity.

The OCA reviewed cardholder and account records for all 46 P-Cards within the audit scope, including active and inactive cards. Of these, 41 had transaction activity during the audit period and five had none. The transaction review covered the full population within the defined scope: 970 transactions, including credits, refunds, and reversals, representing net expenditures totaling $252,236. This population included 222 travel-related transactions totaling $60,628.22. The OCA tested every transaction against each applicable audit attribute. The OCA also examined 192 monthly statement reconciliations, representing all applicable statements for months with cardholder activity during the audit period.

The OCA established that the cardholder listing and transaction data were complete and sufficiently reliable for the audit objectives by reconciling information among the Bank of America Works transaction download, bank statements, and P-Card statement tracking worksheets the P-Card Administrator provided.

To address the audit objectives, the OCA reviewed the policies, procedures, and manual versions (2024 and 2025) identified in the Background Section along with supporting records, including cardholder and training records, card profiles, Bank of America Works and SAP transaction records, receipts, travel authorizations, and signed statements. The OCA assessed compliance with applicable requirements and controls over card administration, transaction processing, supporting documentation, accounting allocations, reconciliation, independent approval, and administrative oversight. The July 2026 revision of the P-Card Manual was outside the audit period and was not tested for compliance.

The OCA performed the following procedures, as applicable to the records and transactions reviewed:

- Reviewed the P-Card policy, P-Card Manual, a P-Card Training presentation, and applicable travel policies and procedures to identify program requirements and changes during the audit period.
- Interviewed District personnel responsible for P-Card administration.
- Conducted a walkthrough of the P-Card process with a cardholder.

SCOPE AND METHODOLOGY – Continued

Obtained the listing of cardholders within the audit scope and reviewed eligibility, annual application and acknowledgement forms, required training records, and personnel-change documentation for inactive cards.

- Reviewed card account profiles and evaluated approval arrangements for independence, including whether they prevented self-approval and circular approvals.
- Obtained P-Card transaction data, bank statements, receipts, and other supporting records for examination.
- Analyzed transactions by vendor, date, and amount for indicators of split purchases and compared combined amounts with applicable single-transaction limits.
- Examined receipts and other supporting records for completeness and agreement with statement charges. Reviewed shipping addresses for compliance with District-location requirements in the P-Card Manual and determined whether receipt of goods or services was documented.
- Examined available documentation for evidence of purchase pre-approval, a clear business purpose, and benefit to the District. Reviewed transactions for indicators of use by individuals other than the named cardholder and purchases prohibited by the P-Card policy and P-Card Manual, including personal items, gifts, alcohol, and capital assets.
- Assessed whether transactions were allocated to the appropriate funds, functional areas, business areas, and general ledger accounts.
- Identified travel-related transactions and examined Temporary Duty Authorizations and supporting records for required pre-approval and compliance with allowable-cost requirements. Compared actual expenditures with approved estimates and assessed meals, fare upgrades, and companion costs for compliance with applicable requirements in the travel policies, Bulletin A-435, and P-Card Manual.
- Inspected travel receipts for personal membership or loyalty account information, assessed available evidence against requirements in the P-Card policy and P-Card Manual prohibiting personal gain from rewards, and evaluated whether the documentation established that personal rewards appeared to be earned from District-funded purchases.
- Identified sales tax charged on purchases subject to the District's Florida exemption; verified whether refunds or credits were obtained and documented; reviewed recurring exceptions by cardholder or vendor; and evaluated administrative follow-up and enforcement actions.
- Examined monthly statement reconciliations for timely completion, independent approver review, and required approval signatures. Because the P-Card policy and P-Card Manual contained inconsistent submission deadlines, used the later deadline—the last day of the month following the applicable billing cycle—to identify reporting delays.
- Evaluated opportunities to improve procedures and established practices and developed recommendations for District management.

SCOPE AND METHODOLOGY – Continued

The review was subject to support documentation and quantification limitations. Except for travel-related transactions, the OCA could not verify pre-approval for some transactions because documentation was not explicitly required and was unavailable for most transactions reviewed. Missing documentation did not establish that pre-approval had not occurred or that goods or services had not been received. The OCA also could not determine whether personal rewards were earned, quantify their value, or quantify the incremental cost of premium travel over standard-class fares.

The audit was conducted in accordance with Generally Accepted Government Auditing Standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives. The OCA is responsible for providing recommendations to improve operations, strengthen internal controls, and comply with the requirements of laws, rules, and regulations in matters selected for review. The District's management is responsible for implementing corrective actions and complying with applicable laws, regulations, and School Board policies and procedures.

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FINDINGS & OBSERVATIONS

Audit Findings

Medium | **Finding 1** | **Incorrect GL Account Allocations**

Criteria

Policy 3810, *Purchasing Card Program*, Section VII, and the *Purchasing Card Manual* (2024, page 5; 2025, page 7) state that P-Card Approvers must "ensure that allocations for each P-Card transaction are appropriate and accurate, including but not limited to fund, general ledger (GL) accounts, functional areas, business areas, storage location, and any other criteria required for proper allocations in the school district's Enterprise Resource Planning system(s)." The manual (2024, page 12; 2025, page 8) further states that cardholders are to "maintain and properly update transactions in Bank of America 'Works' platform with the appropriate allocations and contract information within the designated columns. Any errors in allocations must be fixed by the Cardholder or by the respective P-Card Approver."

Condition

The OCA found that 169 of the 970 transactions reviewed (17%) were allocated to incorrect GL accounts. These transactions were made on 17 of the 41 active P-Cards (41%) and totaled $37,528.78, or approximately 15% of the $252,236 in net expenditures reviewed. Of the 169 transactions, 54 were out-of-state travel expenses totaling $18,601.84 that were recorded in GL account 53330000 (Travel Out-of-County) rather than GL account 53370000 (Travel Out-of-State), the account designated for out-of-state travel. The incorrect GL account allocations for all 169 transactions had not been corrected in SAP, the District's financial system.

Except for one transaction that was also one of the 17 personal purchases reported in Observation 2 and fully reimbursed, the OCA did not identify indications that any of the 169 transactions were for unauthorized purposes. The remaining errors affected the classification of expenditures in SAP rather than the purpose of the underlying purchases.

The P-Card Manual, as in effect during the audit period,[3] required annual training for cardholders but did not establish a training requirement for P-Card Approvers, despite their responsibility for verifying the accuracy of transaction allocations.

Cause

Cardholders and P-Card Approvers did not consistently verify and correct GL account allocations in the Bank of America Works platform before purchase transactions were processed and posted to the District's financial system.

[3] The July 2026 revision of the P-Card Manual, which was outside the audit period and was not tested, strengthened training controls, including specified delivery of initial training and automatic card cancellation for failure to complete training. However, the revision did not extend training to P-Card Approvers.

Medium	Finding 1	Incorrect GL Account Allocations (continued)

Effect

Incorrect GL account allocations reduce the accuracy and reliability of financial reporting, may misstate categorical expenditures, and limit management's ability to effectively monitor and analyze spending.

Recommendation

The OCA recommends that cardholders verify that purchase transactions are assigned to the appropriate GL accounts and that P-Card Approvers review allocations for accuracy and ensure identified errors are corrected before transactions are processed and posted to SAP, the District's financial system. When assistance is needed, cardholders and P-Card Approvers should consult their department's budgetkeeper.

The OCA recommends that the P-Card Administrator revise the P-Card Manual to extend the existing annual training requirement for cardholders to P-Card Approvers. Annual training for both groups should reinforce their respective responsibilities for ensuring accurate GL account allocations.

Management Response

Management concurs. Accurate accounting classification is a basic control requirement, and management will strengthen transaction coding and secondary review.

This finding concerns expenditures allocated to incorrect general ledger accounts. These are classification errors, not expenditures for unauthorized purposes. Of the 169 transactions, 54 transactions totaling $18,601.84, roughly half of the dollar value of the finding, were legitimate out-of-state travel costs recorded to the Travel Out-of-County account instead of the Travel Out-of-State account. The audit did not establish that any misclassified amount represented misappropriated funds, and management requests that the final report continue to make that clear.

Corrective Action: Management will (1) coordinate with Finance to correct the 169 identified allocations in SAP; (2) extend the existing annual P-Card training requirement to P-Card Approvers, as recommended, and revise the Purchase Card Manual accordingly; and (3) require cardholders and approvers to verify GL allocations, consulting their department budgetkeeper when needed, before transactions are posted to SAP.

Low	Finding 2	Premium Travel Exceptions

Criteria

Policy 3810, *Purchasing Card Program*, Section III, and the *Purchasing Card Manual* (2025, page 16)[4] permit P-Card use for travel-related expenses in accordance with Policy 3400, *Per Diem and Traveling Expenses for Board Members, Board Employees and Other Authorized Individuals*; Policy 3401, *Professional Travel Funds – Internal Accounts*; and Business Practice Bulletin ("BPB") A-435, *Travel Reimbursement Procedure*.

Policy 3400 requires travelers to use "the most economical method of travel" for each trip while allowing consideration of the nature of the business and the most efficient and economical means of travel, including the traveler's time, transportation costs, and required per diem or subsistence, as shown in the excerpt below.

Figure 2. Policy 3400 Excerpt — Conditions for Selecting the Most Economical Method of Travel ("All Travel," Section 3b)

> The individual approving the request to travel shall designate the most economical method of travel for each trip, keeping in mind the following conditions:
>
> (1) The nature of the business.
>
> (2) The most efficient and economical means of travel (considering time of the traveler, cost of transportation, and per diem or subsistence required).
>
> (3) The number of individuals making the trip.

The procedures in the BPB A-435 and the *Purchasing Card Manual* establish categorical ticket-purchase restrictions. BPB A-435, Section D.12.d (page 5) states, "The traveler must purchase the lowest priced ticket available (even if nonrefundable)." For airfare, the *Purchasing Card Manual* (2025, page 16) states, "Airfare is restricted to coach airfare." These procedural restrictions in the BPB A-435 and the *Purchasing Card Manual* should be distinguished from the policy's broader efficient and economical considerations.

[4] Because all six exceptions occurred after the June 2025 version of the manual took effect, this finding cites only that version.

Low	Finding 2	Premium Travel Exceptions (continued)

Condition

The OCA found that 6 of the 222 travel-related purchase transactions reviewed (3%) involved upgraded travel. These transactions totaled $2,061.24 out of $60,628.22 in travel expenditures reviewed. A School Board member and two Cabinet members purchased premium-class or business-class airfare; one of those Cabinet members also purchased premium rail fare.

The OCA could not determine whether lower-priced fares were available for the required travel because the supporting records included only receipts for the actual expenditures. The OCA reviewed the websites of the airline and rail companies identified on the invoices and determined that they offer lower-priced fare categories. However, the existence of a lower-priced rail fare category did not establish that a lower-priced ticket was available for the trip; therefore, the OCA could not determine whether the rail purchase violated BPB A-435's lowest-priced-available-ticket requirement. The $2,061.24 represents the total value of the affected transactions, not the incremental cost of upgrading. Quantifying the price difference was outside the scope of the review.

The expenditures did not exceed the amounts pre-approved on the Temporary Duty Authorizations ("TDAs")[5]. The upgraded airfare purchases did not comply with the manual's coach-airfare restriction. However, the available documentation did not establish whether lower-priced fares were available for the required travel or whether the selected fares represented the most efficient and economical option under Policy 3400.

Documented circumstances, such as the unavailability of lower-priced fares that would permit attendance at the required business activity, could support an assessment under the policy's broader considerations, but would not, by themselves, resolve noncompliance with the procedural restriction.

Cause

The OCA could not determine why supporting documentation did not explain the basis for the upgraded travel selections or demonstrate their consistency with Policy 3400's economy-and-efficiency considerations.

Effect

The absence of documented justification limits assurance that the selected fares represented the most efficient and economical means of accomplishing District business and prevents a clear assessment of the selections against Policy 3400's broader considerations. The upgraded airfare purchases also did not comply with the manual's coach-airfare restriction.

[5] The TDA for the School Board member was presented and approved at a regular School Board meeting, as required by BPB A-435.

Low	Finding 2	Premium Travel Exceptions (continued)

Effect (continued)

$2,061.24 represents the total value of the six affected transactions, not the additional cost of premium-class or business-class fares over standard-class fare. The incremental cost difference relative to standard-class fares was not quantified. Accordingly, this amount does not represent an established financial loss to the District.

Recommendation

The OCA recommends that the P-Card Administrator coordinate with the appropriate policy and procedure owners to clarify how the categorical ticket-purchase restrictions apply when Policy 3400's efficient and economical considerations may support a different travel selection. Any permitted exceptions, approval authority, and documentation requirements should be expressly established through the appropriate approval processes. Cardholders should document the business necessity, available fare options, and relevant time and total-cost considerations before purchasing upgraded travel. Designated P-Card Approvers should verify that the documentation demonstrates compliance with applicable travel requirements before approving the related TDA or transaction.

The OCA recommends that the P-Card Administrator reinforce these requirements during existing annual cardholder training and include them in annual training for P-Card Approvers once the training requirement recommended in Finding 1 is established.

Management Response

Management concurs that travel selections and any permitted exceptions must be supported by clear documentation of business necessity, proper approval, and consistency with applicable travel requirements.

The audit identified six travel transactions, approximately 3 percent of the travel transactions reviewed. The report expressly acknowledges that none exceeded the amount approved on the applicable Temporary Duty Authorization (TDA) form. The audit did not establish that lower-cost fares were available for the specific travel arrangements, did not quantify any incremental cost of the selected fares, and did not establish a financial loss to the District.

As the report itself states, the $2,061.24 represents the total value of the six transactions, not the incremental cost of upgraded airfares, and does not represent an established financial loss to the District. Management requests that this amount not be characterized anywhere in the final report or its presentation as questioned cost, waste, excessive spending, or a financial loss to the District.

Low	Finding 2	Premium Travel Exceptions (continued)

Management Response (continued)

Corrective Action: Management will reinforce fare restrictions, business-necessity documentation, and approval expectations, and will work with the appropriate policy and procedure owners to clarify approval authority, allowable exceptions, and documentation standards for future travel. Until that clarification is adopted, any non-coach fare will require documented business necessity, a comparison of available fares, and written approval before purchase.

Medium | Finding 3 | Personal Loyalty Accounts Linked to District Travel

Criteria

Policy 3810, *Purchasing Card Program*, Section III, prohibits personal gain from credit card rewards, including bonus points, frequent flyer miles, and other loyalty or affinity program rewards. This prohibition provides the basis for assessing potential personal rewards associated with District-funded travel; the presence of personal account information on a receipt does not, by itself, establish that prohibited personal gain occurred.

Condition

The OCA found that personal membership or loyalty account information, such as frequent flyer account number, hotel membership number, or frequent traveler number, appeared on supporting receipts for 54 of the 222 travel-related purchase transactions reviewed (24%), including airfare, hotel accommodations, and car rentals. These transactions totaled $15,834.78.

The association of personal loyalty accounts with District-funded travel creates an appearance that individuals could receive personal rewards from public expenditures. However, the presence of account information on receipts does not establish that rewards were earned or received. The OCA could not determine whether rewards, such as airline miles or hotel points, were credited to these accounts or quantify the value of any such rewards.

Cause

The OCA could not determine why personal membership or loyalty account information was associated with the District-funded travel transactions or how the potential accrual of personal rewards was addressed.

Effect

The association of personal membership or loyalty accounts with District-funded travel creates an appearance of potential personal benefit from public expenditures and a risk that personal rewards could accrue contrary to P-Card requirements. The OCA did not establish that rewards were earned or received, quantify any related benefit, or establish a financial loss to the District.

Medium	Finding 3	Personal Loyalty Accounts Linked to District Travel (continued)

Recommendation

The OCA recommends that the P-Card Administrator clarify guidance for cardholders relating to the prohibition against personal gain from rewards applied to personal memberships or loyalty accounts resulting from District-funded travel. Cardholders and P-Card approvers should follow this guidance, including documenting how any rewards identified were handled. The P-Card Administrator should also reinforce this guidance during existing annual cardholder training and include it in annual training for P-Card Approvers once the training requirement recommended in Finding 1 is established.

Management Response

Management concurs in part. Management agrees that public funds must never be used for personal gain, and that District-funded travel must avoid both actual personal benefit and the appearance of personal benefit.

However, the presence of a traveler's loyalty or membership number on an airline, hotel, or rental-car receipt does not, by itself, establish that a personal benefit was received. The audit did not determine that rewards were earned, received, used, or converted to personal benefit, and it did not establish a financial loss to the District.

An account number on a receipt is not proof of a prohibited personal benefit, as the report itself recognizes. Management therefore requests that these transactions not be characterized as personal enrichment or misuse of public funds.

Management also notes that membership in travel loyalty programs can provide operational benefits to the District. The use of loyalty accounts also benefits the District. These benefits include, but are not limited to, lower rates, the ability to modify reservations without penalty, and complimentary Wi-Fi and breakfast, each of which reduces the District's travel costs. Recognizing these benefits, the Board has updated its Purchasing Card Policy accordingly.

Corrective Action: Management will reinforce the prohibition against impermissible personal benefits, clarify expectations for the use of loyalty accounts in connection with District-funded travel, and provide guidance on the documentation and handling of any rewards associated with such travel, as the report recommends. This guidance will be included in annual training for cardholders and P-Card Approvers.

Low | Finding 4 | Unrecovered Florida Sales Tax

Criteria

Policy 3810, *Purchasing Card Program*, Section V, states, "The school district is exempt from the payment of sales tax on all purchases within the State of Florida." The policy further states, "Each P-Card is imprinted with the school district's sales tax exemption number. It is the P-Cardholder's responsibility to inform a vendor that a transaction will be tax exempt prior to the vendor processing the sale."

The *Purchasing Card Manual* (2024, page 9; 2025, page 7) states that P-Card approvers must ensure that sales tax is not charged, but if it is charged, the cardholder must seek reimbursement of the taxed amount. The manual (2024, page 20; 2025, page 21) further states, "The Cardholder is responsible for obtaining credits for all taxes charged for any transactions for each statement period. P-Card Administrators are responsible for tracking and reporting sales taxes charged to Cardholders and Cardholder approvers."

Condition

The OCA found that sales tax totaling $266.07 was charged on 18 of 970 transactions and was not refunded or credited. The identified sales tax represented approximately 0.11% of the $252,236 in net expenditures reviewed. The OCA also did not identify evidence that the P-Card Administrator took action regarding these transactions.

Cause

Cardholders and P-Card Approvers did not consistently ensure that sales tax was excluded from applicable purchases or that refunds or credits were obtained when sales tax was charged. In addition, the P-Card Administrator did not consistently document follow-up and enforcement actions for unrecovered sales tax.

Effect

Failure to prevent or recover sales tax results in avoidable costs to the District and weakens accountability for compliance with the District's tax-exempt status and P-Card requirements.

Recommendation

The OCA recommends that cardholders notify vendors of the District's tax-exempt status before making purchases. If sales tax is charged in error, the cardholder should promptly obtain a refund or credit from the vendor.

Low	Finding 4	Unrecovered Florida Sales Tax (continued)

Recommendation (continued)

P-Card Approvers should verify that sales tax was not charged and ensure that any sales tax identified is recovered. The P-Card Administrator should track unrecovered sales tax and document follow-up actions, consistent with the Purchasing Card Manual.

The P-Card Administrator should also reinforce sales tax exemption and recovery requirements during existing annual cardholder training and include them in annual training for P-Card Approvers once the training requirement recommended in Finding 1 is established.

Management Response

Management concurs that cardholders must notify vendors of the District's tax-exempt status and seek a refund or credit when sales tax is charged in error.

The audit identified $266.07 in unrecovered sales tax across 18 transactions, approximately 0.11 percent of the expenditures reviewed, and classified this finding as low risk. Every public dollar matters. However, the final report should state the amount and risk rating plainly so that this finding is not presented in proportion to its fiscal significance.

Corrective Action: Management will reinforce tax-exemption procedures, improve tracking and follow-up documentation, and pursue recovery of the identified amounts where administratively practical.

Medium | **Finding 5** | **Reconciliation and Approval Delays**

Criteria

Policy 3810, *Purchasing Card Program*, Section VII, requires P-Card Approvers to "Review, reconcile, and approve the monthly P-cardholder's statement and submit a copy of the statement to the Card P-Coordinator by the 15th of each month". The *Purchasing Card Manual* (2024, pages 11 and 19; 2025, pages 9 and 20), however, contains two different deadlines.

Page 9 requires cardholders to submit signed statements and supporting receipts to the P-Card Administrator within "15 days after the billing cycle" (see Figure 3 below). Because the manual (page 19) defines the billing cycle as running "from the 1st of the month to the last day of the month," this deadline falls on approximately the 15th of the following month. Page 20, by contrast, allows reconciled and approved statements to be submitted to the P-Card Administrator "by the last day of the subsequent month following a billing cycle cut (last day of the month)," (see Figure 4 below) approximately two weeks later. As a result, the policy and manual establish inconsistent submission deadlines.

Figure 3. Purchasing Card Manual (2025) Excerpt — Reconciliation Submission Deadline on Page 9

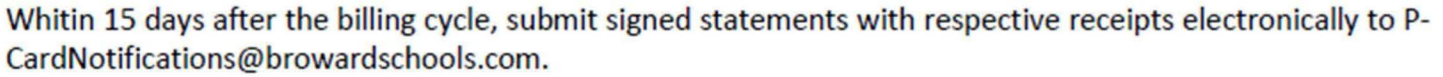
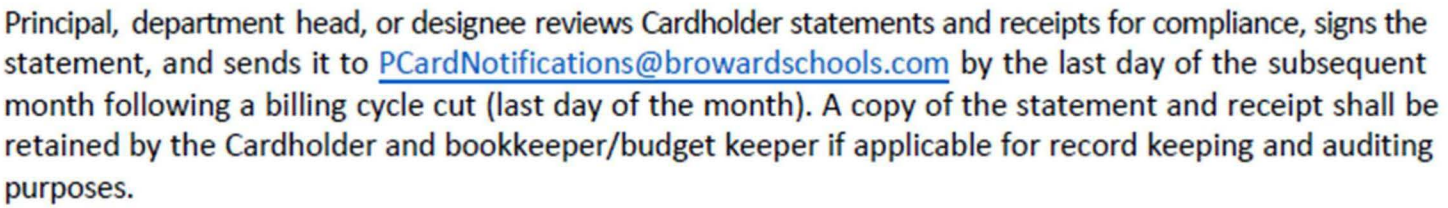

Whitin 15 days after the billing cycle, submit signed statements with respective receipts electronically to P-CardNotifications@browardschools.com.

Figure 4. Purchasing Card Manual (2025) Excerpt — Reconciliation Submission Deadline on Page 20


Principal, department head, or designee reviews Cardholder statements and receipts for compliance, signs the statement, and sends it to PCardNotifications@browardschools.com by the last day of the subsequent month following a billing cycle cut (last day of the month). A copy of the statement and receipt shall be retained by the Cardholder and bookkeeper/budget keeper if applicable for record keeping and auditing purposes.

Condition

The OCA reviewed 192 bank statement reconciliations for months with cardholder activity and found that 17 (9%) were completed after the last day of the month following the applicable billing cycle, exceeding even the later deadline stated in the manual. The late reconciliations covered expenditures totaling $18,969.20, representing approximately 8% of the $252,236 in expenditures reviewed.

Medium | **Finding 5** | **Reconciliation and Approval Delays (continued)**

Condition (continued)

Of the 17 reconciliations included in the approval-delay breakdown, 12 were approved one month late, one was approved two months late, two were approved three months late, one was approved seven months late, and one was approved 12 months late.

Cause

Policy 3810, and *Purchasing Card Manual* contain inconsistent statements regarding submission deadlines, which could contribute to uncertainty regarding required billing cycle time frames for processing. Documentation explaining the reason for the delay was available for only one of the 17 late reconciliations. As a result, the OCA could not determine why the remaining 16 reconciliations were late.

Effect

Late reconciliations delay the identification and correction of unauthorized charges, billing errors, and missing supporting documentation, increasing the risk that inappropriate expenditures are not detected in a timely manner. In addition, because the policy and manual establish different submission deadlines, it is more difficult for the P-Card Administrator to monitor compliance consistently and to hold cardholders and P-Card Approvers accountable to a single standard.

The July 2026 revision of the P-Card Manual, which was outside the audit period and was not tested for compliance, introduced suspension of a P-Card after a 60-day reconciliation delinquency. The revision did not resolve the inconsistent submission deadlines; therefore, the difficulty of monitoring compliance against a single standard, described above, remains.

Recommendation

The OCA recommends that the P-Card Administrator coordinate revisions to the policy and manual through the appropriate approval processes to establish a single submission deadline and clearly communicate the applicable requirements. Cardholders must complete reconciliations and submit signed statements with supporting receipts within the required time frame. P-Card Approvers must document their review and approval and ensure timely submission to the P-Card Administrator for processing.

The OCA recommends that the P-Card Administrator strengthen procedures for tracking statement submissions and reinforce reconciliation, approval, and submission requirements during existing annual cardholder training. These requirements should also be included in annual training for P-Card Approvers once the training requirement recommended in Finding 1 is established.

Medium	Finding 5	Reconciliation and Approval Delays (continued)

Management Response

Management concurs that timely reconciliation and independent review of purchasing card transactions are essential controls.

The audit identified 17 late reconciliations out of 192 reviewed. The remaining 175 reconciliations, approximately 91 percent, were not identified as late under the audit's stated criteria. Of the 17 late reconciliations, 12 were approved one month late. Management does not consider the longer delays identified acceptable and will address them directly with the responsible cardholders and approvers.

The report also identifies conflicting reconciliation deadlines between the applicable policy and the Purchasing Card Manual. Management appreciated that the OCA measured compliance against the later of the two deadlines. The inconsistency nonetheless contributed to uncertainty for cardholders and approvers, as the report's own cause analysis recognizes and management will eliminate it.

Corrective Action: Management will work with the responsible departments to establish a single, consistent deadline, strengthen monitoring procedures, and reinforce accountability for timely submission and approval.

FINDINGS & OBSERVATIONS – Continued

Audit Observations

Observation 1 | Purchase Pre-Approval Documentation

Policy 3810, *Purchasing Card Program*, Section VI, the *Purchasing Card Manual* (2025, page 8)[6], and the *Purchasing Card Program Annual Cardholder Training (FY25/26)* presentation (slide 15) state that cardholders are to "request authorization from the P-Card Approver prior to making purchases." None of these sources specifies whether this pre-approval must be documented.

The OCA noted that e-mails were used to document pre-approval in some instances, but this practice was not applied consistently across all transactions. As a result, the OCA could not verify that pre-approval occurred for all transactions reviewed, except for travel-related transactions.

The P-Card Administrator should consider updating the manual to state whether pre-approval must be documented and, if so, which forms of documentation are acceptable.

Management Response

Management agrees that purchase pre-approval should be documented consistently and in a form that can be verified. Policy 3810, the Purchasing Card Manual, and the annual cardholder training each required cardholders to obtain authorization from the P-Card Approver before making purchases, but none specified whether or how that authorization was to be documented. The report confirms that pre-approval was verified for all travel-related transactions through approved Temporary Duty Authorizations, that e-mail approvals were used in other instances, and that the absence of documentation did not establish that pre-approval had not occurred. The condition reflects a gap in written guidance, and the report does not conclude that any business purchase was made without authorization.

Corrective Action: Management will (1) implement a uniform P-Card pre-approval form, which may be completed electronically, that cardholders will submit to the P-Card Approver before making any non-travel purchase; travel purchases will continue to be pre-approved through the Temporary Duty Authorization (TDA) form; (2) revise the Purchasing Card Manual to define the pre-approval form as the required method of documentation and to require that it be retained with the monthly reconciliation package; (3) direct P-Card Approvers to confirm that documented pre-approval is on file for each transaction before approving the monthly statement; and (4) incorporate these requirements into annual training for cardholders and P-Card Approvers. These enhancements formalize the documentation of an authorization practice already required by Policy 3810; they are not an indication that purchases were made without approval.

[6] The 2024 version of the manual did not state this requirement in its main text. Its Frequently Asked Questions section (page 22) stated only that "Principals and Department Heads may wish to control P-Card purchases by requiring pre-approval of transactions before the Cardholder makes the purchase."

Observation 2 | Personal Purchases Reimbursed by Cardholders

Policy 3810, *Purchasing Card Program*, Section III, states, "The P-Card shall never be used for personal items or services."

The OCA identified 17 personal purchases totaling $256.75, consisting of one $150.00 political event related payment made on a School Board member's P-Card by a member of the Board member's support staff (see Observation 4)[7] and 16 Uber rides a Cabinet member made totaling $106.75. The 16 Uber transactions occurred within a single billing cycle. No additional Uber purchase transactions were identified during the period reviewed. All 17 personal purchases were identified during reconciliation, and the District was fully reimbursed $256.75.

Although these purchases did not comply with the prohibition against personal P-Card use, the reconciliation and reimbursement controls operated effectively to detect and resolve these transactions.

Management Response

Management agrees that a District P-Card must never be used for personal items or services, even when the charge is promptly identified and repaid.

The report identified 17 personal purchases totaling $256.75, approximately 0.1 percent of the expenditures reviewed, involving two cardholders. All 17 purchases were identified during the reconciliation process, and the District was fully reimbursed. As the report states, the reconciliation and reimbursement controls operated effectively for these transactions.

Corrective Action: Management will (1) reinforce in annual training that cardholders must not store a District P-Card as a payment method in personal accounts or mobile applications, such as ride-share, retail, or digital-wallet accounts, where it can be charged inadvertently; (2) require that any personal charge be reported to the P-Card Approver and the P-Card Administrator as soon as it is identified, with proof of reimbursement retained in the reconciliation package; and (3) direct the P-Card Administrator to track personal charges by cardholder and to address any repeat occurrence under the disciplinary and card-suspension provisions of the Purchasing Card Manual.

[7] The July 2026 revision of the P-Card Manual, which was outside the audit period and was not tested, expanded authorized P-Card use to designated secretarial and office personnel using a supervisor's card. See Observation 4.

Observation 3 | Inconsistent Documentation of Receipt of Goods or Services

The *Purchasing Card Manual* (2024, page 7; 2025, page 6) states that P-Card Approvers are responsible for "validating that the school or department received the commodities or contractual services." The 2025 version of the manual (page 8) also states that cardholders are to "receive and inspect all commodities received and verify all services rendered," a responsibility not included in the 2024 version. However, the manual does not specifically require cardholders or P-Card Approvers to document that the goods or services were received, nor does it establish how such confirmation should be documented.

As a result, documentation practices varied among cardholders. Some cardholders attached packing slips, while others noted on the receipt or invoice that the goods or services were received.

All 970 purchase records reviewed included a receipt or invoice, and the associated monthly bank statements contained the cardholder's and approver's signatures approving the charges. However, 228 of the 970 transactions reviewed (24%) did not include separate written confirmation that the goods or services were received. The absence of such documentation does not indicate that the goods or services were not received or that the supporting receipt or invoice was not reviewed or verified.

To promote consistency, the P-Card Administrator should consider updating the manual to specify whether confirmation of receipt must be documented and, if so, establish acceptable methods for documenting that goods or services were received.

Management Response

Management agrees that validation of the receipt of goods and services should be documented in a consistent and verifiable way. For the 228 transactions noted, totaling $40,716.04, purchase receipts or invoices were available; what varied was the method used to document that the goods or services had been received. The Purchasing Card Manual required cardholders and approvers to validate receipt but did not specify how that validation was to be documented, and the report states that the documentation gap did not establish that validation had not occurred or that goods or services had not been received. The condition was also concentrated: all 228 transactions occurred on 9 of the 41 active P-Cards, and four department cards accounted for 199 of them (87 percent), which allows corrective training to be directed where it is most needed.

Corrective Action: Management will implement a certification confirming that all goods and services were received, in addition to the cardholder signature already provided on each monthly statement and will revise the Purchasing Card Manual to define acceptable methods of documenting receipt, such as a signed packing slip, a signed or initialed invoice, or an electronic confirmation of service delivery. P-Card Approvers will confirm that the certification is complete before approving each statement, and targeted training will be provided to the administrative staff who reconcile the highest-volume department cards. These enhancements formalize the documentation of controls already in practice; they are not an indication that goods or services were not received.

Observation 4 | P-Card Cardholder Identification

Policy 3810, *Purchasing Card Program*, states, "The only person entitled to use the P-Card is the person whose name appears on the face of the card." The OCA found that 5 of the 46 P-Cards reviewed did not display an individual cardholder's name. Instead, both embossed name lines on each of these five cards displayed variations of "BROWARD CO. SCHOOLS" (see Figure 5 below). Although Bank of America Works account records linked each card to a designated individual cardholder through the cardholder's employee ID, the cards themselves did not identify the individual authorized to use them.

Figure 5. Card Embossed Lines 1 and 2 — P-Cards Without Individual Cardholder Names

Card Embossed Line 1	Card Embossed Line 2
BROWARD CO. SCHOOLS	BROWARD CO. SCHOOLS3
BROWARD COUNTY SCHLS4	FL BROWARD CO SCHOOL
BROWARD COUNTY SCHLS7	FL BROWARD CO SCHOOL
BROWARD COUNTY SCHLS7	FL BROWARD CO SCHOOL
BROWARD CO. SCHOOLS	BROWARD COUNTY SCHLS9

For one of the five cards, a member of the designated cardholder's support staff used the card to make a prohibited personal expense payment of $150.00. The purchase was identified during the monthly reconciliation, and the card was subsequently closed due to misuse. This purchase is also reported in Observation 2. For the remaining four cards, supporting documentation did not indicate use by anyone other than the designated cardholder; however, the absence of such indicators does not establish that the cards were used only by the designated cardholder. As of the date of this report, three of the five cards, including the card noted above, had been closed, and two remained active.

The July 2026 revision of the P-Card Manual, which was outside the audit period and was not tested for compliance, expanded authorized P-Card use to designated secretarial and office personnel using a supervisor's card. This provision differs from the requirement in Policy 3810, applicable during the audit period, that only the person whose name appears on the card may use it.

The P-Card Administrator should coordinate with the issuing bank to reissue the two active cards with each designated cardholder's name and ensure that future P-Cards are issued in the individual cardholder's name, consistent with applicable policy requirements.

Management Response

Management agrees that every P-Card issued to an individual should display that individual's name, as the policy requires.

Observation 4	P-Card Cardholder Identification (continued)

Management Response (continued)

Five of the 46 P-Cards reviewed displayed variations of "Broward Co. Schools" on both embossed name lines rather than an individual cardholder's name. Three of those cards have since been closed. The report does not indicate that any of these cards were used by someone other than the assigned cardholder; the condition concerns the information embossed on the face of the card.

Corrective Action: Management will (1) confirm the designated cardholder for the two active cards and have them reissued by the issuing bank with the individual cardholder's name; (2) direct the P-Card Administrator to review all active District P-Cards and correct any others that do not display an individual cardholder's name; (3) require the card-issuance process to verify the embossed name before a card is released; and (4) reconcile the Purchasing Card Manual provision allowing executive secretaries, secretaries, and office managers to use their supervisor's P-Card with the policy requirement that only the person named on the card may use it, either by issuing those staff their own cards or by establishing the exception expressly in Policy 6423.

Established 1915
BROWARD
County Public Schools

OFFICE OF THE SUPERINTENDENT
DR. HOWARD HEPBURN
SUPERINTENDENT OF SCHOOLS

PHONE: 754-321-2600 **FAX:** 754-321-2701 **EMAIL:** superintendent@browardschools.com

Signature on File

November 6, 2026

TO: Mark Magli
Chief Auditor, Office of the Chief Auditor

FROM: Dr. Howard Hepburn
Superintendent of Schools

SUBJECT: **PURCHASING CARD AUDIT—BCPS CABINET AND SCHOOL BOARD MEMBERS**

This letter provides management's response to the five findings and four observations in the Office of the Chief Auditor's DRAFT report, **Purchasing Card Audit—BCPS Cabinet and School Board Members**. The District values independent oversight and recognizes the role internal auditing plays in promoting accountability, transparency, and responsible stewardship of public resources.

As Superintendent, I take seriously our responsibility to safeguard taxpayer dollars, maintain sound financial controls, and comply with applicable policies and procedures.

The audit examined 970 transactions totaling $252,236 across 46 purchasing cards from April 2025 through April 2026. Four findings were rated medium risk, and one was rated low risk; none was rated high risk. The findings concern account coding, travel procedures, documentation, and reconciliation timeliness. The audit did not identify fraud or establish a financial loss to the District, and the 17 personal purchases it noted were identified during reconciliation and fully reimbursed.

Management agrees with the intent of all five recommendations and has committed to the corrective actions described below. Where management disagrees with how a finding is characterized, this response says so. The DRAF report itself states that the audit did not confirm any personal rewards, did not measure any added cost from premium travel, and did not find that missing paperwork meant goods or services were not received. Management asks that these statements remain just as visible in the final report, including the Executive Summary and Table 1, and in any presentation to the Audit Committee and the School Board. This will ensure that each finding is presented fairly, in proportion to its actual impact, and that administrative errors are not mistaken for financial misconduct.

Response to Finding 1: Incorrect GL Account Allocations

Management concurs. Accurate accounting classification is a basic control requirement, and management will strengthen transaction coding and secondary review.

This finding concerns expenditures allocated to incorrect general ledger accounts. These are classification errors, not expenditures for unauthorized purposes. Of the 169 transactions, 54 transactions totaling $18,601.84, roughly half of the dollar value of the finding, were legitimate out-of-state travel costs recorded to the Travel Out-of-County account instead of the Travel Out-of-State account. The audit did not establish that any misclassified amount represented misappropriated funds, and management requests that the final report continue to make that clear.

Corrective Action: Management will (1) coordinate with Finance to correct the 169 identified allocations in SAP; (2) extend the existing annual P-Card training requirement to P-Card Approvers, as recommended, and revise the Purchase Card Manual accordingly; and (3) require cardholders and approvers to verify GL allocations, consulting their department budgetkeeper when needed, before transactions are posted to SAP.

Response to Finding 2: Premium Travel Exceptions

Management concurs that travel selections and any permitted exceptions must be supported by clear documentation of business necessity, proper approval, and consistency with applicable travel requirements.
The audit identified six travel transactions, approximately 3 percent of the travel transactions reviewed. The report expressly acknowledges that none exceeded the amount approved on the applicable Temporary Duty Authorization (TDA) form. The audit did not establish that lower-cost fares were available for the specific travel arrangements, did not quantify any incremental cost of the selected fares, and did not establish a financial loss to the District.

As the report itself states, the $2,061.24 represents the total value of the six transactions, not the incremental cost of upgraded airfares, and does not represent an established financial loss to the District. Management requests that this amount not be characterized anywhere in the final report or its presentation as questioned cost, waste, excessive spending, or a financial loss to the District.

Corrective Action: Management will reinforce fare restrictions, business-necessity documentation, and approval expectations, and will work with the appropriate policy and procedure owners to clarify approval authority, allowable exceptions, and documentation standards for future travel. Until that clarification is adopted, any non-coach fare will require documented business necessity, a comparison of available fares, and written approval before purchase.

Response to Finding 3: Personal Loyalty Accounts Linked to District Travel

Management concurs in part. Management agrees that public funds must never be used for personal gain, and that District-funded travel must avoid both actual personal benefit and the appearance of personal benefit.

However, the presence of a traveler's loyalty or membership number on an airline, hotel, or rental-car receipt does not, by itself, establish that a personal benefit was received. The audit did not determine that rewards were earned, received, used, or converted to personal benefit, and it did not establish a financial loss to the District.

An account number on a receipt is not proof of a prohibited personal benefit, as the report itself recognizes. Management therefore requests that these transactions not be characterized as personal enrichment or misuse of public funds.

Management also notes that membership in travel loyalty programs can provide operational benefits to the District. The use of loyalty accounts also benefits the District. These benefits include, but are not limited to, lower rates, the ability to modify reservations without penalty, and complimentary Wi-Fi and breakfast, each of which reduces the District's travel costs. Recognizing these benefits, the Board has updated its Purchasing Card Policy accordingly.

Corrective Action: Management will reinforce the prohibition against impermissible personal benefits, clarify expectations for the use of loyalty accounts in connection with District-funded travel, and provide guidance on the documentation and handling of any rewards associated with such travel, as the report recommends. This guidance will be included in annual training for cardholders and P-Card Approvers.

Response to Finding 4: Unrecovered Florida Sales Tax

Management concurs that cardholders must notify vendors of the District's tax-exempt status and seek a refund or credit when sales tax is charged in error.

The audit identified $266.07 in unrecovered sales tax across 18 transactions, approximately 0.11 percent of the expenditures reviewed, and classified this finding as low risk. Every public dollar matters. However, the final report should state the amount and risk rating plainly so that this finding is not presented in proportion to its fiscal significance.

Corrective Action: Management will reinforce tax-exemption procedures, improve tracking and follow-up documentation, and pursue recovery of the identified amounts where administratively practical.

Response to Finding 5: Reconciliation and Approval Delays

Management concurs that timely reconciliation and independent review of purchasing card transactions are essential controls.

The audit identified 17 late reconciliations out of 192 reviewed. The remaining 175 reconciliations, approximately 91 percent, were not identified as late under the audit's stated criteria. Of the 17 late reconciliations, 12 were approved one month late. Management does not consider the longer delays identified acceptable and will address them directly with the responsible cardholders and approvers.

The report also identifies conflicting reconciliation deadlines between the applicable policy and the Purchasing Card Manual. Management appreciated that the OCA measured compliance against the later of the two deadlines. The inconsistency nonetheless contributed to uncertainty for cardholders and approvers, as the report's own cause analysis recognizes and management will eliminate it.

Corrective Action: Management will work with the responsible departments to establish a single, consistent deadline, strengthen monitoring procedures, and reinforce accountability for timely submission and approval.

Additional Observations
Although management does not typically respond to audit observations, a response is warranted here to ensure the record is complete and accurate. Observations are not findings, and the OCA did not assign them a risk rating.

Response to Observation 1: Purchase Pre-Approval Documentation

Management agrees that purchase pre-approval should be documented consistently and in a form that can be verified.

Policy 3810, the Purchasing Card Manual, and the annual cardholder training each required cardholders to obtain authorization from the P-Card Approver before making purchases, but none specified whether or how that authorization was to be documented. The report confirms that pre-approval was verified for all travel-related transactions through

approved Temporary Duty Authorizations, that e-mail approvals were used in other instances, and that the absence of documentation did not establish that pre-approval had not occurred. The condition reflects a gap in written guidance, and the report does not conclude that any business purchase was made without authorization.

Corrective Action: Management will (1) implement a uniform P-Card pre-approval form, which may be completed electronically, that cardholders will submit to the P-Card Approver before making any non-travel purchase; travel purchases will continue to be pre-approved through the Temporary Duty Authorization (TDA) form; (2) revise the Purchasing Card Manual to define the pre-approval form as the required method of documentation and to require that it be retained with the monthly reconciliation package; (3) direct P-Card Approvers to confirm that documented pre-approval is on file for each transaction before approving the monthly statement; and (4) incorporate these requirements into annual training for cardholders and P-Card Approvers. These enhancements formalize the documentation of an authorization practice already required by Policy 3810; they are not an indication that purchases were made without approval.

Response to Observation 2: Personal Purchases Reimbursed by Cardholders

Management agrees that a District P-Card must never be used for personal items or services, even when the charge is promptly identified and repaid.

The report identified 17 personal purchases totaling $256.75, approximately 0.1 percent of the expenditures reviewed, involving two cardholders. All 17 purchases were identified during the reconciliation process, and the District was fully reimbursed. As the report states, the reconciliation and reimbursement controls operated effectively for these transactions.

Corrective Action: Management will (1) reinforce in annual training that cardholders must not store a District P-Card as a payment method in personal accounts or mobile applications, such as ride-share, retail, or digital-wallet accounts, where it can be charged inadvertently; (2) require that any personal charge be reported to the P-Card Approver and the P-Card Administrator as soon as it is identified, with proof of reimbursement retained in the reconciliation package; and (3) direct the P-Card Administrator to track personal charges by cardholder and to address any repeat occurrence under the disciplinary and card-suspension provisions of the Purchasing Card Manual.

Response to Observation 3: Documentation of Receipt Validation for Goods and Services

Management agrees that validation of the receipt of goods and services should be documented in a consistent and verifiable way.

For the 228 transactions noted, totaling $40,716.04, purchase receipts or invoices were available; what varied was the method used to document that the goods or services had been received. The Purchasing Card Manual required cardholders and approvers to validate receipt but did not specify how that validation was to be documented, and the report states that the documentation gap did not establish that validation had not occurred or that goods or services had not been received. The condition was also concentrated: all 228 transactions occurred on 9 of the 41 active P-Cards, and four department cards accounted for 199 of them (87 percent), which allows corrective training to be directed where it is most needed.

Corrective Action: Management will implement a certification confirming that all goods and services were received, in addition to the cardholder signature already provided on each monthly statement and will revise the Purchasing Card Manual to define acceptable methods of documenting receipt, such as a signed packing slip, a signed or initialed invoice, or an electronic confirmation of service delivery. P-Card Approvers will confirm that the certification is complete before

approving each statement, and targeted training will be provided to the administrative staff who reconcile the highest-volume department cards. These enhancements formalize the documentation of controls already in practice; they are not an indication that goods or services were not received.

Response to Observation 4: P-Card Cardholder Identification

Management agrees that every P-Card issued to an individual should display that individual's name, as the policy requires.

Five of the 46 P-Cards reviewed displayed variations of "Broward Co. Schools" on both embossed name lines rather than an individual cardholder's name. Three of those cards have since been closed. The report does not indicate that any of these cards were used by someone other than the assigned cardholder; the condition concerns the information embossed on the face of the card.

Corrective Action: Management will (1) confirm the designated cardholder for the two active cards and have them reissued by the issuing bank with the individual cardholder's name; (2) direct the P-Card Administrator to review all active District P-Cards and correct any others that do not display an individual cardholder's name; (3) require the card-issuance process to verify the embossed name before a card is released; and (4) reconcile the Purchasing Card Manual provision allowing executive secretaries, secretaries, and office managers to use their supervisor's P-Card with the policy requirement that only the person named on the card may use it, either by issuing those staff their own cards or by establishing the exception expressly in Policy 6423.

Closing

The District will use the results of this audit to strengthen procedures, clarify expectations, and improve consistency across purchasing card operations, building on the revised Purchasing Card Manual issued in July 2026.

Management accepts the audit as an opportunity to improve clarity, consistency, documentation, training, and monitoring. Management also asks that the final report accurately reflect the limited nature and actual impact of the exceptions identified. The audit found no high-risk conditions, did not establish fraud or an unrecovered loss arising from personal purchases, and documented that the reconciliation and reimbursement controls operated effectively for the personal purchases identified. Accurate and proportionate reporting serves the Board, the public, and the integrity of the audit process alike.

The District remains committed to responsible stewardship of public funds and continuous improvement. I appreciate the cooperation of the Office of the Chief Auditor and the professionalism of District employees and School Board staff who supported this review. Management will implement the corrective actions described above and expects the audit results to be communicated accurately, fairly, and in context.

HH:kf

c: Dr. Angela R. Fulton, Deputy Superintendent
John Sullivan, Chief of Staff

POLICY NO. 3810

PURCHASING CARD PROGRAM

The School Board of Broward County, Florida's Purchasing Card ("P-Card") Program is designed to support efficiency in processing small dollar purchases in alignment with best business practices and in accordance with the procedures for control and use as outlined in the Purchasing Card Manual issued by the school district administration. The Purchasing Card shall not be used to circumvent the general purchasing procedures established by state law, Florida Board of Education rules, and School Board policy. The only person entitled to use the P-Card is the person whose name appears on the face of the card. The P-Card may not be lent to another person for any reason. Misuse of the P-Card shall result in disciplinary actions up to and including, without limitation, P-Card revocation, employee termination, employee suspension, criminal charges, and legal prosecution.

Use of the P-Card does not relieve the P-Cardholder from complying with federal, state, and local laws, rules, regulations, or School Board policies and procedures as prescribed in Policy 3800, Purchasing Policy.

Each P-Card has a declining balance and is allocated a specific amount of funds based on the budget as prescribed by School Board Policy 3203 and assigned by school district and school-based management. Each P-Card's balance decreases with each purchase until all allocated funds have been utilized at which point the P-card will not process additional transactions unless a request for an additional allocation of funds has been submitted and approved.

Cardholders are encouraged to utilized District certified, local vendors for purchasing items not on an existing bid. A directory of certified businesses is available on the Economic Development and Diversity Compliance website.

RULES

I. Eligibility for P-Card Issuance

A purchasing cardholder must be a permanent employee of The School Board of Broward County, Florida. The P-Cardholder must annually complete and submit the P-Card cardholder application. The P-Cardholder's supervisor at the principal, director, or department head level ("P-Card Approver") must annually approve the P-Cardholder's application; and the approved P-Cardholder must annually complete P-Card training.

II. Spending Controls

All cardholder profiles are assigned appropriate spending control limits, and the following are designed to minimize risk:

1. Declining balance;
2. Credit limit as assigned;
3. Single transaction limit as assigned;
4. Cash withdrawal prohibited; and
5. Prohibited personal use of p-card

III. Allowable Purchases

The P-Card shall never be used for personal items or services, nor for the personal gain of credit card rewards such as bonus points, frequent flyer miles, or any other loyalty or affinity program rewards permitted under any circumstances. A detailed list of allowable purchases and prohibited purchases will be specified by the school district administration in the Purchasing Card Manual. Misuse of the P-Card shall be subject to the immediate payment of all improper charges by the P-Cardholder and revocation of P-Card privileges.

The P-Card may be used to purchase goods at the supplier's site, by telephone, fax, or a secured internet website. The P-Card can be used for travel related expenses once preapproved by the P-Card Approver and be accompanied by an approved Temporary Duty Authorization (TDA) and in accordance with Policy 3400, Per Diem and Traveling Expenses for Board Members, Board Employees and Other Authorized Individuals, Policy 3401, Professional Travel Funds – Internal Accounts and Business Practice Bulletin A-435, Travel Reimbursement Procedure. Only the following purchases are authorized utilizing the P-Card for travel:

1. Registration – Attendee registration fees for conferences, workshops, seminars, conventions, etc.
2. Airfare – Airfare is restricted to coach airfare and only for school district business related purposes.
3. Standard hotel rooms – Upgrades and additional charges are prohibited.
4. Rental cars are generally restricted to an appropriate size.

IV. Lost or Stolen P-Cards

If a P-Card is lost or stolen, the P-Cardholder must immediately report the loss or theft to the P-Card Coordinator via email and complete a P-Card Personnel Change Form to document the incident. The P-Cardholder must immediately notify the P-Card Approver regarding any lost or stolen P-Card.

V. State Sales Tax on Purchases

The school district is exempt from the payment of sales tax on all purchases within the State of Florida. Each P-card is imprinted with the school district's sales tax exemption number. It is the P-Cardholder's responsibility to inform a vendor that a transaction will

be tax exempt prior to the vendor processing the sale.

VI. P-Card Users

A school district employee, with the approval of the P-Card Approver, may be assigned a P-Card after completing the relevant training and application procedures including appropriate-use P-Card standards. By signing the cardholder application, each P-Cardholder shall acknowledge the employee's obligation to reimburse The School Board for any misuse of the P-Card and that violating those P-Card standards and procedures shall result in a loss of P-Card privileges, disciplinary action, up to and including the employee's termination, personal responsibility for any and all inappropriate charges, including, without limitation, any finance charges and interest assessed in connection with the purchase, and/or the employee's possible referral to law enforcement authorities for prosecution. Allowing someone other than the named P-Cardholder to use the P-Card is strictly prohibited. The P-Cardholder will:

- Safeguard the P-card and its purchasing card number;
- Immediately report any lost, stolen, or compromised P-Card (1) to the issuing bank, (2) to the P-Card Approver, and (3) to the P-Card Coordinator. The P-Cardholder will complete a Personnel Change Form to document the incident.
- Request authorization from the P-Card Approver prior to making purchases.
- Ensure with the P-Cardholder's supervisor at the principal or department head level that the P-Card has sufficient allocated funds for any proposed purchases, or the transaction will be declined.
- Inform the vendor of tax-exempt status prior to processing a transaction and supply the vendor with a tax-exempt certificate if one is required for the transaction.
- Receive and inspect all commodities received and verify all services rendered.
- Ensure that commodities are only shipped to a school site or school district department address.
- Report any transaction discrepancies or disputes to the P-Card Approver and to the P-Card Coordinator within sixty (60) calendar days from the date of purchase.
- Review and verify all charges on a monthly basis and submit receipts along with the reconciled statement to the P-Card Approver.

VII. P-Card Approvers

Each P-Card cardholder application must be approved by the applicant's principal, director, or department head. P-Card applications of a principal, director, or department head must be approved by their supervisor. In the case of the Superintendent, the Chair of The School Board will serve as the approver of a cardholder application, and in the case of the School Board Members, the Superintendent will serve as the approver of a cardholder application. The P-Card Approvers will:

- Ensure that each transaction is for an allowable school district need;

- Maintain original receipts and monthly statements as required by the Purchasing Card Manual;
- Verify P-Card budget allocation availability and submit any appropriate requests for increases in funds allocated to a particular P-Card;
- Review, reconcile, and approve the monthly P-cardholder's statement and submit a copy of the statement to the Card P-Coordinator by the 15th of each month;
- Notify the issuing bank and the P-Card Coordinator of any lost or stolen P-card, or any fraudulent or disputed P-Card account activity;
- Evaluate whether circumstances warrant the cancellation of a P-card.
- Promptly inform the P-Card Coordinator in writing of any personnel changes or incidents;
- Ensure that allocations for each P-Card transaction are appropriate and accurate, including but not limited to fund, general ledger (GL) accounts, functional areas, business areas, storage location, and any other criteria required for proper allocations in the school district's Enterprise Resource Planning system(s).
- Document all disputed transactions via email and phone call to the bank and to the Procurement & Warehousing Services department.
- Assist in handling disputed transactions that are not in compliance with P-Card standards and procedures and require the P-Cardholder to either promptly obtain a refund or reimburse the school district for any noncompliant expenditure of funds.
- Promptly report instances of P-Card misuse and/or abuse to the P-Card Coordinator.

A P-Cardholder's failure to promptly report P-Card misuse and/or abuse will result in disciplinary action against the employee, as specified in applicable School Board policies. In addition, the P-Card Approver shall have personal responsibility for any and all inappropriate P-Card charges that were made with the P-Card Approver's prior knowledge, including, without limitation, any finance charges and interest assessed in connection with the inappropriate P-Card purchase.

VIII. Purchasing Limits

Purchases of commodities or services in excess of fifty thousand dollars ($50,000.00) require a competitive solicitation or an exceptional purchase through an exemption from competitive solicitation under Section 6A-1.012, Florida Administrative Code, and School Board Policy 3800, and shall not be made using a P-Card. A P-Card's credit limit must not exceed the purchasing authority of the P-Card Approver per School Board Policy 3800. P-Card transactions that reduce a single purchase into several small purchases to circumvent applicable purchasing rules will be considered as P-Card misuse and subject the P-Cardholder to discipline.

IX. Exceptions to Single Transaction Purchasing Limits

Exceptions to the single transaction limit can be adjusted to make the P-Card available for use in emergency situations only if the Superintendent declares an emergency in writing. Other exceptions include utilities as overseen by the Environmental Health Safety Department and field trips not utilizing funds from the general fund and in

compliance with applicable school district policies.

Policy Custodian: Procurement and Warehousing Services

Policy Status: *Adopted*

Authority: Sections 120.52(6), 120.54, 120.81(1)(a), 215.322, 1001.32(2), 1001.41 (1) and (2), 1001.42(29), 1001.43(2), and 1010.04(2), Florida Statutes; Section 6A-1.012, FARC.

History Adopted 11/13/24

APPENDIX III

PURCHASING CARD MANUAL

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Purchasing Card Program Overview

Welcome to the Broward County Public Schools (BCPS) Purchasing Card Program.

The School Board of Broward County, Florida's Purchasing Card ("P-Card") Program is designed to support efficiency in processing small dollar purchases in alignment with best business practices and in accordance with the procedures for control and use as outlined in the Purchasing Card Manual issued by the school district administration.

The BCPS Purchasing Card Program Manual was established in accordance with Purchasing Policy 3800 and Purchasing Card Program Policy 3810. The P-Card Program shall include the establishment, communication, and maintenance procedures for the control and use of BCPS P-Cards. This manual establishes the guidelines for the use and control of P-Cards assigned to and utilized by designated employees to make purchases on behalf of BCPS.

Pursuant to Purchasing Policy 3800 II(c)(h) the Procurement and Warehousing Services Department shall coordinate the P-Card Program.

P-Card Program Administrator Contact Information

Primary Contact Method:

Email: PCardNotifications@browardschools.com

Address: Procurement & Warehousing Services
Purchasing Card Program
7720 West Oakland Park Blvd – Suite 323
Sunrise, FL 33351

Definitions

Purchasing Card	The Purchasing Card ("P-Card") is a credit card issued by Bank of America through the Procurement & Warehousing Services Purchasing Card Program.
Purchasing Card Program	The Purchasing Card Program ("P-Card Program"), is administered through Procurement & Warehousing Services (PWS) and encompasses all associated policies and procedures, as well as Program Participants.
P-Card Administrators	Designated Procurement and Warehousing Services staff responsible for the administration of the P-Card program.
Cardholder	A permanent BCPS employee who has acknowledged all P-Card Program requirements and has been approved by their Principal/Department Head, or next level supervisor if the Cardholder is a Principal/Department Head, to have a P-Card assigned to them to be used for the purchase of allowable products on behalf of BCPS.
Cardholder Approver	A BCPS employee, typically a Principal/Department Head, who is responsible and accountable for reviewing and approving P-Card Applications, acknowledgment forms, and Monthly P-Card Statements for Cardholders in their school/department.
General Fund	This fund serves as the district's primary operating fund. All general tax revenues and other receipts that are not allocated by law or by contractual agreement to another fund are accounted for in this fund. P-Cards funded with General Funds are assigned Visa credit cards.
Internal Funds	Funds for student activities that do not come from General Funds. Funds derived from these activities must be recorded in the school's Internal Accounts and may not be commingled with an Independent Organization's funds." P-Cards funded with internal funds are assigned MasterCard credit cards and are only available to schools utilizing the Business Support Center.
Cardholder Profile	Each Cardholder is assigned a profile that establishes preset limits and restrictions. Default Cardholder profiles are assigned by PWS unless a specific need is demonstrated and approved by the Cardholder Approver.
P-Card Program Supplier	Any vendor the Cardholder makes a purchase from.
Single Transaction Limit	The dollar amount threshold that a single transaction cannot exceed.
Credit Limit	The dollar amount threshold that cannot exceed the assigned Cardholder profile limit.
Budget/Available Spend	The dollar amount funded by the school/department general or internal fund. Documentation of the available budget is required for P-Card Administrators to apply the funds to an assigned P-Card.
Merchant Category Code	Also referred to as **MCC**, is a four-digit number used to classify the business by the type of goods or services it provides. An MCC is assigned to a merchant by the card company when the business first starts accepting cards as a form of payment.
WORKS	The Bank of America Web-based card payment management system used by the P-Card Administrator to manage the P-Card Program.
Global Card Access (GCA)	The Global Card Access is the online card management tool that gives the Cardholder easy access to the P-Card information at any time. (Download Monthly Statement, Credit Limit, Balance, Available Credit, Recent Card Activity, Change PIN).

P-Card Program – General Guidelines

The information below applies to all Cardholders and Cardholder approvers, regardless of location, funding, support structure, or any other potential variables.

Purchasing Card Program

The P-Card Program follow the requirements as established in the Policy 3810 – Purchasing Card Program, Policy 3800 – Purchasing Policy, and any other applicable policy, statutes, laws, rules and regulations.

The Superintendent has delegated his authority to the Director of Procurement & Warehousing Services or other designees, as established in writing by the Superintendent, to administer a purchasing card program and to establish relevant procedures. The program shall include the establishment, communication, and maintenance procedures for controlling and using such cards, including internal controls to monitor compliance with said program.

Except for such forms that are required to be adopted through a School Board policy by Section 120.52(16), Florida Statutes, the Superintendent's designees are authorized to prepare and distribute any forms that are necessary to carry out the provisions of this policy and such forms are official components of the school district's purchasing procedures. The purchasing card procedures shall establish guidelines for the use and control of purchasing cards, which will be assigned to and utilized by designated employees to procure commodities and contractual services on behalf of The School Board or when authorized by this policy.

Purchasing cards are a method of payment that can be used to make purchases for the District as needed for operations. and shall only be used for expenses concerning Board-approved or school-related activities that benefit the District and serve a valid and proper public purpose.

The Purchasing Card shall not be used to circumvent the general purchasing procedures established by state law, Florida Board of Education rules, and School Board policy. The only person entitled to use the P-Card is the person whose name appears on the face of the card. The P-Card may not be lent to another person for any reason. Misuse of the P-Card shall result in disciplinary actions up to and including, without limitation, P-Card revocation, employee termination, employee suspension, criminal charges, and legal prosecution.

Personal, inappropriate, or illegal use of the purchasing card and/or failure to strictly comply with the limitations and requirements outlined in the administrative procedures of the District may result in a loss of purchasing card privileges, disciplinary action, up to and including termination, personal responsibility for any and all inappropriate charges, including finance charges and interest assessed in connection with the purchase, and/or possible referral to law enforcement authorities for prosecution.

Eligibility

The criteria to receive a Purchasing Card are as follows:

1. The Cardholder must be a permanent employee of the School Board of Broward County
2. The Cardholder and the Cardholder Approver must annually fill out, initial, and sign the Cardholder's P-Card Application
3. The Cardholder's Supervisor at the principal, director, or department head level must annually approve the Cardholder's application
4. The Cardholder must complete P-Card Training in LAB each fiscal year

Cardholder Application

All prospective Cardholders are required to complete and submit a P-Card Application & Cardholder/Approver Acknowledgement Form (Forms) to PWS P-Card Administrators every fiscal year. All required fields must be completed, including the acknowledgment, which includes the Cardholder and approver's initials and signatures. The application requires two signatures: the Cardholder and the Cardholder Approver. See Definitions for additional details on Cardholders and Cardholder Approvers.

Cardholder Liability

The Purchasing Card is a corporate credit card, which will not affect the Cardholder's personal credit. However, it is the Cardholder's responsibility to ensure that the card is used within the stated guidelines of the P-Card Procedures Manual. Failure to comply with program guidelines and terms and conditions may result in notification to supervisors, suspension of the P-Card, permanent revocation of the P-Card, and/or further disciplinary measures up to and including termination.

Use of the P-Card does not relieve the Cardholder from complying with federal, state, and local laws, rules, regulations, or School Board policies and procedures as prescribed in Policy 3800, Purchasing Policy.

Purchasing Card Types

There are tree (3) types of cards assigned within the P-Card Program: Visa, MasterCard, and Emergency Card. The type of card assigned to an approved Cardholder is dependent upon the funding source. Accounts funded through General Funds are assigned Visa credit cards. Accounts funded through Internal Funds are assigned MasterCard credit cards. Emergency cards are used for Declared Emergencies.

Due to district procedures of internal funds reconciliation and payment requirements, only locations supported by the Business Support Center may be assigned a MasterCard funded with Internal Funds.

Emergency Cards

Emergency purchasing cards are available for use only in emergency situations, and is subject to a formal declaration of emergency, usually issued via memo by the Superintendent. For example, in the case of a hurricane, the emergency P-Card can be used for emergency purchases that have to be made immediately. In emergency situations that involve FEMA, the use of the emergency P-Card must be in accordance with FEMA regulations.

The Director of Procurement & Warehousing Services or the Chief Financial Officer, subject to an emergency declaration, can authorize the opening of emergency P-Cards for the requesting departments, always in alignment with the Chief Financial Officer. The P-Card Coordinator will process the emergency P-Card requests and will always maintain communication with the users. The schools or departments that request emergency P-Cards must provide a line of coding to the P-Card Administrator, indicating the requested funds are available.

Standard P-Card Format

Each P-Card issued will be imprinted with "School Board of Broward County, Florida," the BCPS Logo, the Tax-Exempt number, the Account Number, the Card Expiration Date, the Cardholder Name, and the Cardholder Department. P- Cards are chip and PIN enabled.

Security and Storage

Cardholders should always treat their Purchasing Card with at least the same level of care as their own personal credit cards. The P-Card should be stored in a secure and safe location, and the account number should not be shared.

Control and Usage

If the P-Card is issued to an individual, the only person entitled to use the card is the person whose name appears on the face of the card. The card may not be lent to another person for any reason. Cardholders are responsible for controlling the usage of their assigned P-Card(s). Cardholders may not share their card with other individuals. Issues of unauthorized purchases must be reviewed every month and reported to the P-Card Administration program at Procurement and Warehousing Services.

Lost, Misplaced, or Stolen Purchasing Cards

Cardholders are required to immediately report any lost or stolen Purchasing Card to the Purchasing Card Coordinator (PCardnotifications@browardschools.com and/or 754-321-0526) and subsequently complete a P-Card Personnel Change Form for compliance purposes to document the incident. The Cardholder must also immediately notify his/her Principal, department head, or designee about the lost or stolen card at the first opportunity during normal business hours.

Roles & Responsibilities

Purchasing Card Approvers

Each P-Card Cardholder application must be approved by the applicant's principal, director, or department head. P-Card applications of a principal, director, or department head must be approved by their supervisor. In the case of the Superintendent, the Chair of The School Board will serve as the approver of a Cardholder application, and in the case of the School Board Members, the Superintendent will serve as the approver of a Cardholder application.

All requests for commodities or services will originate at the school/department level. As a result, the school principal or department director is responsible and accountable for ensuring that all commodities and services address the business needs of the school or department and that the use of the commodities or services complies with all applicable laws, rules, and School Board policies.

Purchasing Card Approvers Responsibilities

The Purchasing Card Approver is responsible for:

- Ensure the P-Card(s) is used for legitimate business purposes only, and each transaction is for an allowable school district need, complying with this P-Card Procedures Manual and other applicable Policies.
- Maintain and storage of backup documentation, including but not limited to original receipts, monthly statements, vendor invoices, packaging slips, good receipts, as required by this Purchasing Card Manual.
- Verify P-Card budget allocation availability and submit any appropriate requests for increases in funds allocated to a particular P-Card.
- Validating that the school or department received the commodities or contractual services for which it was charged for.
- Review, reconcile, and approve (sign) the monthly Cardholder's statement and receipts, and submit a copy of the statement to the Card P-Coordinator by the 15th of each month, acknowledging transactions comply with the P-Card Manual
- Ensure sales tax are not charged, and in case it is changed, seek for reimbursement of the sales tax.
- Notify the issuing bank and the P-Card Coordinator of any lost or stolen P-Card, or any fraudulent or disputed P-Card account activity.
- Evaluate whether circumstances warrant the cancellation of a P-Card.
- Promptly inform the P-Card Coordinator in writing of any personnel changes or incidents.

- Ensure that allocations for each P-Card transaction are appropriate and accurate, including but not limited to fund, general ledger (GL) accounts, functional areas, business areas, storage location, and any other criteria required for proper allocations in the school district's Enterprise Resource Planning system(s).
- Document all disputed transactions via email and phone call to the bank and to the Procurement & Warehousing Services department.
- Assist in handling disputed transactions that are not in compliance with P-Card standards and procedures and require the Cardholder to either promptly obtain a refund or reimburse the school district for any noncompliant expenditure of funds.
- Promptly report instances of P-Card misuse and/or abuse to the P-Card Coordinator.
- The purchasing card approver must manage the location where the purchasing card funds will be allocated.
- In the case of Purchasing Cards assigned to staff that conduct purchases on behalf of other locations, schools, and departments, the transactions must be approved by the Director who is receiving the allocations.
- Inform the Program Administrator if the Cardholder violates policies and procedures as documented in this manual, which will also subject the Cardholder to disciplinary action.
- Collect and destroy cards and notify P-Card Administrators when a Cardholder is terminated, transferred, or no longer needs the card assigned
- Notify and return Purchasing Cards to the Program Administrator for Cardholders (i) who have been transferred; (ii) no longer need the P-Card; (iii) or have left the location.
- The handling and management of any price discrepancies for goods received or services are between the ordering school/department and the vendor.

The P-Card Program recommends that the P-Card Approver pre-approve certain transactions that may be identified as potential changes to the budget.

A Cardholder's failure to promptly report P-Card misuse and/or abuse will result in disciplinary action against the employee, as specified in applicable School Board policies. In addition, **the P-Card Approver shall have personal responsibility for all inappropriate P-Card charges that were made with the P-Card Approver's prior knowledge, including, without limitation, any finance charges and interest assessed in connection with the inappropriate P-Card purchase.**

Purchasing Card Users

A school district employee, with the approval of the P-Card Approver, may be assigned a P-Card after completing the relevant training and application procedures including appropriate-use P-Card standards.

By signing the Cardholder application, each Cardholder shall acknowledge the employee's obligation to reimburse The School Board for any misuse of the P-Card and that violating those P-Card standards and procedures shall result in a loss of P-Card privileges, disciplinary action, up to and including the employee's termination, personal responsibility for any and all inappropriate charges, including, without limitation, any finance charges and interest assessed in connection with the purchase, and/or the employee's possible referral to law enforcement authorities for prosecution. **Allowing someone other than the named Cardholder to use the P-Card is strictly prohibited.**

Cardholders are encouraged to utilized District certified, local vendors for purchasing items not on an existing bid. A directory of certified businesses is available on the Economic Development and Diversity Compliance website.

Purchasing Card User Responsibilities

- Ensure the P-Card is used for legitimate school district business purposes, and purchases are in compliance with this P-Card Procedures Manual and applicable policies.
- Safeguard the P-Card and its purchasing card number and always maintain the P-Card in a secure location.

- Adhere to the purchase limits and restrictions of the P-Card and ensure the total transaction amount of any single transaction does not exceed the department/school spending parameters
- Obtain receipts from merchants for all transactions performed.
- Immediately report (at the first opportunity during normal business hours) any lost, stolen, or compromised P-Card (1) to the issuing bank, (2) to the P-Card Approver, and (3) to the P-Card Coordinator. The P-Cardholder must complete a Personnel Change Form to document the incident.
- Request authorization from the P-Card Approver prior to making purchases.
- Ensure with the Cardholder's supervisor at the principal or department head level that the P-Card has sufficient allocated funds for any proposed purchases, or the transaction will be declined.
- Convey and confirm tax-exempt status with supplier prior to processing a transaction and supply the vendor with a tax-exempt certificate if one is required for the transaction.
- Ensure that in case tax is charged, a refund is obtained from merchants.
- Receive and inspect all commodities received and verify all services rendered.
- Ensure that commodities are only shipped to a school site or school district department address.
- Report any transaction discrepancies or disputes to the P-Card Approver and to the P-Card Coordinator within sixty (60) calendar days from the date of purchase.
- Reconcile each transaction on statements with receipts and/or packing slips each month, reviewing all charges on a monthly basis and submit receipts along with the reconciled statement to the P-Card Approver.
- Sign statements confirming the review of statements for reconciliation and compliance with P-Card
- Procedures.
- Whitin 15 days after the billing cycle, submit signed statements with respective receipts electronically to P-CardNotifications@browardschools.com.
- Attempt to resolve billing disputes directly with the supplier. Ensuring that an appropriate credit for the reported disputed item or billing error appears on a subsequent Cardholder statement.
- Not accept cash in lieu of a credit to the Purchasing Card account.
- Return the Purchasing Card to the Principal, department head, or designee upon terminating employment with BCPS, retiring or transferring to other Schools or Departments within, and submitting a Personnel Change form.
- Report erroneous declines or fraudulent charges to the Principal, department head or designee, and the Program Administrator during normal business hours.
- Allocate transactions to the proper General Ledger account.
- Submit and maintain the documentation of the Statement of Financial Interest sent to the FL Commission of Ethics.
- Maintain and properly update transactions in Bank of America "Works" platform with the appropriate allocations and contract information within the designated columns. Any errors in allocations must be fixed by the Cardholder or by the respective P-Card Approver.

Note: Departments shall not solicit vendors to render commodities or services without a Purchasing Card with available funds or budget. Each requisition, transaction, or contract shall be adequately financed, budgeted, and encumbered prior to soliciting the vendor and using the Purchasing Card.

Cardholder Account Closure

The Cardholder and/or Approver is required to notify the Program Administrators when a Cardholder: (a) transfers to a different location, (b) moves to a new job, (c) terminates employment, (d) retires, or (e) for any of the following reasons:

- The Purchasing Card is used for personal or unauthorized purposes.
- The Purchasing Card is used to purchase alcoholic beverages or any substance, material, or service that violates BCPS policy, law, or regulation pertaining to BCPS.
- The Cardholder allows the card to be used by another individual.
- The Cardholder uses another Cardholder's card.
- The Cardholder splits a purchase to circumvent the limitations of the Purchasing Card.
- The Cardholder fails to provide receipts for all transactions.
- The Cardholder fails to provide when requested, information about any specific purchase.
- The Cardholder accepts a cash refund in lieu of credit to the Purchasing Card account. Bank of America has set up the BCPS account as a no-cash account.
- The Cardholder does not adhere to BCPS's P-Card Procedures Manual.

Contract Administrator

Unless otherwise specified in the contract, the Director or principal of the location using the contract, or the Principal/Director's designee, will serve as Contract Administrator and will monitor compliance by the School District and the vendor with all material terms and conditions of the contract. The Contract Administrator must maintain a written record of performance for each contract, including vendor performance evaluations.

Cardholder Employment Termination, Retirement Abandonment or Death

Five (5) school calendar days before the Cardholder termination or retirement date with Broward County Public Schools, the Cardholder and/or the Cardholder Approver are responsible for notifying the P-Card Administrators. The Cardholder and the Cardholder Approver shall ensure the proper documentation and reconciliation is provided as defined hereto. The cardholder or the cardholder approver must destroy the PCard.

Within three (3) days after the employee abandonment is noted by the principal, director, or department head, it shall formally inform to the P-Card Administrator (using the form PCard Personnel Change Form – see link at the end) and take immediate action calling the P-Card issuer (Bank of America) to block the P-Card. The P-Card Administrator shall immediately remove any funds and block the P-Card. The same rule applies for cases where an active employee passes away or abandoned his/her job.

In no instances the Procurement & Warehousing Services department and/or the P-Card Administrator will be responsible for any transactions or documentation regarding charges covered under this section.

P-Card Program Administrator Responsibilities

The P-Card Program Administrators serve as the main contact for all P-Card Program Participants. A Program Administrator acts as the liaison for BCPS and Bank of America and maintains responsibility for coordinating all Cardholder maintenance activities (Cardholder profiles, increases, changes, and closures) with Bank of America. The Program Administrator also coordinates bill payments and monitors the program's overall performance against qualitative and quantitative goals.

The P-Card Program Administrator is responsible for:

- Act as a liaison with Bank of America
- Implement, train, monitor, and manage the P-Card Program
- Review approved Cardholder applications and acknowledgment forms
- Inform Cardholders and Cardholder Approvers if the Statement of Financial Interest Form for the credit limits requested
- Process Cardholder applications, change requests, and account closures
- Facilitate issuance of P-Cards to approved Cardholders
- Maintain Cardholder Profiles

- Conduct training for P-Card Program Participants annually or upon request
- Retain signed Applications and Acknowledgements in a secure location
- Maintain P-Card procedures manual
- Coordinate and maintain P-Card Program controls
- Administer program procedures
- Participate in ongoing P-Card Program reviews
- Recommend blocked merchant codes
- Evaluate Cardholder and supplier feedback regarding the P-Card Program
- Assist in resolving billing disputes, erroneous declines, lost/stolen cards, and fraudulent charges
- Ensure that lost or stolen cards have been blocked by BCPS and the P-Card Issuer (Bank of America)
- Establish and monitor benchmarking objectives
- Utilize available reports to ensure compliance with P-Card Program requirements
- Receive and review monthly Bank of America Statements
- Track submittal of statements/receipts from Cardholders each statement period
- Assist Finance with payment process files
- Furnish The School Board with an annual report of school district P-Card transactions a month after the end of Fiscal Year.

The P-Card Program Administrator and PWS are **NOT** responsible for the following:

- Ensuring department allocations is correct, if the Cardholder made a purchase charged to a different allocation than what was included in the application.
- Maintaining the documentation and backup documentation required by Locations, Cardholders, and Cardholder Approvers
- Allocating transactions to the appropriate Our Reference (bid) in Works.
- Ensuring that P-Card purchases are for allowable purchases, that is a determination and responsibility of District's leadership
- Ensuring that the location used the services purchased, is the role of the contract administrator.

Card Issuer Responsibilities

The Card Issuer, Bank of America, issues Purchasing Cards to approved BCPS employees via the PWS P-Card Administrators, provides electronic transaction authorization, and bills BCPS for all purchases made on BCPS's Purchasing Cards.

P-Card Program Supplier

Suppliers are required to:

- Provide a receipt for all transactions reflecting the exact amount charged.
- The product delivered is the product ordered.
- Ensuring taxes are excluded from any charges to the P-Cards.

Accounts Payable

Accounts Payable provides a service to the P-Card Program through monthly payment processing of the consolidated statement based on the file produced by the Bank of America Works System. Accounts Payable is responsible for the timely processing of payment for each statement received.

Audit Assistance

Per policy 3810 the location of the Cardholder is responsible for maintaining documentation and all other justifications and source documentation. The Program Administrator may serve as a liaison to assist but cannot be held responsible for maintaining the documentation required by the rules of the P-Card program.

Purchasing Limits & Spending Controls

Purchasing Limits

The Purchasing Card credit limit must not exceed the purchasing authority of the Cardholder's Approver per policy 3810. In addition, purchases over $5,000 must not be made unless the purchase is for a commodity or service that is under contract with the School Board with available spending authority and the location has the available budget to make the purchase.

Purchases over $5,000 for commodities or services outside of a School Board Approved contract must have documentation of the exception that allows the extended credit limit to be approved and signed off by the Cardholder's Approver and the Approver's Supervisor. Exceptions to the Credit Limits will be granted at the Purchasing Card Administrator's discretion.

Purchases of commodities or services more than fifty thousand dollars ($50,000.00) require a competitive solicitation or an exceptional purchase through an exemption from competitive solicitation under Section 6A-1.012, Florida Administrative Code, and School Board Policy 3800, **and shall not be made using a P-Card.**

P-Card transactions that reduce a single purchase into several small purchases to circumvent applicable purchasing rules will be considered as P-Card misuse and subject the Cardholder to discipline.

Exceptions to Single Transaction Purchasing Limits

Exceptions to the single transaction limit can be adjusted to make the P-Card available for use in emergency situations only if the Superintendent declares an emergency in writing. Other exceptions include utilities as overseen by the Environmental Health Safety Department and field trips not utilizing funds from the general fund and in compliance with applicable school district policies.

Sales Tax

The School Board of Broward County, Florida (BCPS) does not pay Federal Excise and State taxes on direct purchases of tangible personal property. The school district is exempt from the payment of sales tax on all purchases within the State of Florida. Each P-Card is imprinted with the school district's sales tax exemption number.

The Cardholder has the responsibility to inform a vendor that a transaction will be tax exempt prior to the vendor processing the sale. P-Cards will be re-issued periodically to reflect exemption number changes. If, for any reason, a copy of the actual tax-exempt certificate is required, please contact the P-Card Administrator.

The Cardholder is responsible for obtaining credits for all taxes charged for any transactions for each statement period. P-Card Administrators identify transactions that contain sales tax erroneously charged, and the Cardholders are accountable for ensuring that sales tax is refunded.

The P-Card Administrators will suspend P-Card accounts for Cardholders who do not take the appropriate steps of credit or reimbursement to the District within the allotted time frame. Also, see the Reconciliation and Approval section.

Spending Controls – Cardholder Profile Limits

BCPS's Purchasing Policy 3810 governs all purchases. All Cardholder Profiles are assigned appropriate spending controls through the use of credit limits, transaction limits, MCC restrictions, and sometimes monthly volume limits.

The default Cardholder Profile consists of the following limits and restrictions:

- Declining Balance
- Credit Limit as assigned
- Single Transaction Limit as assigned
- Cash Prohibited
- Restricted Travel-Related MCC (See Allowable Purchases Section for Travel)

Spending Controls – Statement of Financial Interests

Cardholder Accounts with a Single Transaction Limit exceeding thirty-five thousand dollars ($35,000) are required to submit a Statement of Financial Interest Form 1 by July 1st of each year. It is the personal responsibility of the applicable Cardholders to file on a timely basis or they may be subject to fines from the Florida Commission of Ethics.

Upon leaving employment, a Statement of Financial Interest Form 1F is required. For more information, visit http://www.ethics.state.fl.us/Documents/Forms/Form1.html#form_1:

See Table 1 below for additional details on when and where to file when assigned new or ongoing profiles that exceed the established limits.

Table 1

WHO FILES	WHEN FILED	WHERE FILED
Local Officers as defined in Section 112.3145(1)(a), Florida Statutes.	Within 30 days of appointment or employment and then annually by July 1 of each year.	Supervisor of Elections in the county where the local officer permanently resides.
Specified State Employees as defined in Section 112.3145(1)(b), Florida Statutes.	Within 30 days of appointment or employment and then annually by July 1 of each year.	Florida Commission on Ethics P. O. Drawer 15709 Tallahassee, Florida 32317 OR 325 John Knox Road, Bldg. E, Ste 200 Tallahassee, Florida 32303
State Officer (other than those required to file CE Form 6) as defined in Section 112.3145(1)(c), Florida Statutes.	Within 30 days of appointment or employment and then annually by July 1 of each year.	Florida Commission on Ethics P. O. Drawer 15709 Tallahassee, Florida 32317 OR 325 John Knox Road, Bldg. E, Ste 200 Tallahassee, Florida 32303
Candidates for local elective office (other than those required to file CE Form 6).	At the same time, qualifying papers are filed.	With the officer before whom they qualify.

See Table 2 below for additional details on when and where to file when leaving employment if previously submitted a Statement of Financial Interest Form 1.

Table 2

WHO FILES	WHEN FILED	WHERE FILED
Local Officers as defined in Section 112.3145(1)(a), Florida Statutes, and candidates for such office.	Within 60 days after leaving employment, unless taking another position that requires financial disclosure (Form 1 or Form 6).	Supervisor of Elections in the county where the local officer permanently resides.

Specified State Employees as defined in Section 112.3145(1)(b), Florida Statutes.	Within 60 days after leaving employment, unless taking another position that requires financial disclosure (Form 1 or Form 6).	Florida Commission on Ethics P. O. Drawer 15709 Tallahassee, Florida 32317 OR 325 John Knox Road, Bldg E, Ste 200 Tallahassee, Florida 32303
State Officer (other than those required to file CE Form 6) as defined in Section 112.3145(1)(c), Florida Statutes.	Within 60 days after leaving employment, unless taking another position that requires financial disclosure (Form 1 or Form 6).	Florida Commission on Ethics P. O. Drawer 15709 Tallahassee, Florida 32317 OR 325 John Knox Road, Bldg. E, Ste 200 Tallahassee, Florida 32303

Erroneous Declines

If the Cardholder feels that the Purchasing Card has been erroneously declined by a merchant, a P-Card Administrator should be contacted for assistance. The P-Card Administrator will review the transaction on their card management system and, if necessary, contact Bank of America (BOA) to determine the reason for the decline and will make appropriate changes to the Cardholder profile, if necessary and approved.
If a purchase is being made outside of normal BCPS business hours, the employee must find an alternate payment method or cancel the purchase and contact the Program Administrator during normal business hours.

Declining Balance Cards

Each P-Card has a declining balance and is allocated a specific amount of funds based on the budget as prescribed by School Board Policy 3203 and assigned by school district and school-based management. Each P-Card's balance decreases with each purchase until all allocated funds have been utilized at which point the P-Card will not process additional transactions unless a request for an additional allocation of funds has been submitted and approved.

A Bank of America declining balance purchasing card is a P-Card that has a specific amount of funds assigned to it. With the use of the card, the balance will decrease until the funds have been spent, and the card will not process any more transactions. This is the lowest risk for the Card Profile Type. Funds will not be replenished unless a new budget transfer is submitted and validated. Depending on whether a Cardholder's location is supported by BSC or not, the funding is general funds or internal funds (only available for BSC Supported Locations), or if the Cardholder's card is for After Care Programs.

Also see Spending Controls Cardholder Profile Limits. For all declining balance cards:

- A P-Card Application is required
- Budget Transfers are required (See Table Below)
  After funds are transferred by Budget and verified by P-Card Administrators, the amount of the approved funds is transferred and loaded onto the P-Card as the available balance.
- Declining Balance Amounts are available in any approved increment, but the standard is up to $10,000 with a Single Transaction Limit of $4,999. Exceptions based on need and job functions are available.
- Should the school ever have a $0 balance and want to continue to use the purchasing card, they would have to request another budget transfer from the Budget Office
- At the end of each statement period, Cardholders will go online to download a statement or receive a statement from Bank of America, and the charges on the statement will be matched to the purchase receipts.
- The Cardholder will sign the statement, and the Cardholder Approver will approve it.
- Necessary copies of documentation should be made and securely stored by each Cardholder location
- The Cardholder then must scan and send the completed reconciled P-Card statement to the mailbox P-CardNotifications@browardschools.com locations, then send the original statement and receipts to the PWS P-Card Administrators

- When the fiscal year ends, all available funds for declining cards will be deleted and temporarily suspended until new budgets are approved and the new fiscal year application and training are completed.
- At the beginning of the next fiscal year, Cardholders can request a new budget transfer from Fund 1000 to Fund 1005, and the card will be opened again for the new fiscal year. Card re-opening is also contingent on the completion of the annual application and P-training.

Declining Balance Variables

Use Table 3 below as a general guideline for any unique process requirements based on location, funding, or intended use of the assigned P-Card.

Table 3

Activity	BSC Location General Funds	BSC Location Internal Funds	Non-BSC Location	After Care Program
Completing the P- Card Application	BSC Budget Support Specialist	BSC Budget Support Specialist	Location Cardholder	Location Cardholder
Creating & Submitting Budget Transfer Requests	BSC Budget Support Specialist	BSC Budget Support Specialist	Location Bookkeeper	Location Bookkeeper
Transferring Funds FROM	1000	Specific School Internal Account	1000	1025
Transferring Funds TO	1005	Designated Fund	1005	1045
Accepting Delivery of and Securely Storing of assigned P-Card	BSC Budget Support Specialist Location	BSC Budget Support Specialist Location	Location Cardholder	Location Cardholder
Attend Required Training for P-Card	BSC Budget Support Specialist	BSC Budget Support Specialist	Location Cardholder	Location Cardholder
Receive and Reconcile Monthly Statement	BSC Budget Support Specialist	BSC Budget Support Specialist	Location Cardholder	Location Cardholder
Approval of Reconciled Statement	BSC Business Analyst	Cardholder Approver	Cardholder Approver	Cardholder Approver
Submittal of Reconciled and Signed Statements to P-Card Admin	BSC Budget Support Specialist	BSC Budget Support Specialist	Location Cardholder	Location Cardholder

MCC Blocking and Suppliers

Transactions may be blocked based on MCC restrictions at the point of sale for unauthorized merchants in specific general merchant category codes such as travel, drug stores, and pharmacies, just to name a few. Changes to the blocking list for specific merchant categories can be made when a business need is identified. A Cardholder must obtain approval from the Cardholder Approver prior to submitting requests to P-Card Administrators for changes to MCC restriction. P-Card Administrators may require a PWS Director or additional levels of approval depending on the nature of the request. By default, all suppliers assigned travel related MCCs are restricted.

Unresolved Disputes and Billing Errors

The Cardholder is responsible for contacting the merchant to resolve any disputed charges or billing errors within 30 days of receiving a statement. If the matter is not resolved with the merchant, the Cardholder should:

1. Contact the P-Card Administrator for assistance if an acceptable resolution is not obtained. A Transaction

can be disputed with Bank of America Merrill Lynch within 60 days of the billing close date, the date of the billing statement in which the Transaction first appears.

2. If the dispute is resolved in the Cardholder's favor, a credit in the amount of the disputed transaction will appear on a subsequent Cardholder statement.
3. Disputes must be completed immediately as they may affect the Cardholder's credit limit.

Also, see the Reconciliation and Approval section.

Credits

Merchants should issue all credits for returned merchandise or services to the individual Purchasing Card account for any item they have agreed to accept for return. UNDER NO CIRCUMSTANCES SHOULD A CARDHOLDER ACCEPT CASH IN LIEU OF A CREDIT TO THE PURCHASING CARD ACCOUNT.
Also, see the Reconciliation and Approval section.

Auto-Replenish P-Cards

Table 3

For Cardholders with a demonstrated business need, where a declining balance card is insufficient to support the intended and approved use of the P-Card. If deemed appropriate, an Auto-Replenish P-Card may be assigned. This type of card has a monthly credit limit approved by, at minimum, the Cardholder Approver. Additional review and approval may be required depending on the requested amount and/or justification provided by the P-Card Applicant and Cardholder Approver. As opposed to a declining balance card, which has a starting value that declines with each purchase over time, the Auto-Replenish P-Cards have a credit limit that is restored each month based on the assigned Cardholder Profile. This limit varies per location and need. Cards of this nature are typically assigned a default Fund 1000 instead of Fund 1005.

P-Card Utilization - Allowed & Prohibited Transactions

Allowable Purchases – All Cardholders

The Policy 3810 provides the guidelines of allowable purchases. Misuse of the P-Card shall be subject to the immediate payment of all improper charges by the Cardholder and revocation of P-Card privileges.

Principals, Directors, and Department Heads determine the business need and appropriateness of purchases and must ensure that all purchases comply with all applicable Federal and State Statues and Rules, and any applicable School Board Policies. The Cardholder must ensure with their leadership what these purchases entail and in the case of any audit or inquiries, Principals, Directors, and Department Heads must document and provide any applicable justification of the purchases made under their authority. Allowable purchases of any kind are only allowed to be made by the Cardholder and are not allowable by any other individual who is not named on the assigned P-Card. Whenever available, BCPS contracts must be used as the primary source of supply.

The P-Card may be used to purchase goods at the supplier's site, by telephone, fax, or a secured internet website.

The list below includes examples of allowable purchases (but is not all-inclusive):

- Consumable supplies from any BCPS awarded contract where the vendor accepts P-Cards
- Subscriptions
- Books (classroom library and reference books)
- Printed Library Cards
- Printed Materials
- Stamps
- Instructional Videos & Film Strips
- Disc or tape recordings

- Office Supplies
- Classroom Supplies, including Art, Athletics, etc.
- Athletic Supplies
- Film Processing
- Gasoline (Drivers Education, grounds maintenance, and any other functional area that has an approved use)
- Technology accessories only (covers, ink, USB ports, small chargers, batteries)
- Supermarket food for students and classes, i.e., Publix, Costco, Sam's Club (Aftercare and Internal Funds P-Cards ONLY)
- Internal Funds (only for schools in the Business Support Center)
- Training (Including required certifications) Note: preferred method of payment is Purchase Requisition
- Events Registration (Note: preferred method of payment is Purchase Requisition)
- Travel (see below for details regarding allowable travel)

Travel: The P-Card can be used for travel related expenses **once preapproved by the P-Card Approver** and be **accompanied by an approved Temporary Duty Authorization (TDA)** and in accordance with Policy 3400, **Per Diem and Traveling Expenses for Board Members, Board Employees and Other Authorized Individuals**, Policy 3401, **Professional Travel Funds – Internal Accounts and Business Practice Bulletin A-435, Travel Reimbursement Procedure**.

Only the following purchases are authorized utilizing the P-Card for travel:

1. Registration – Attendee registration fees for conferences, workshops, seminars, conventions, etc.
2. Airfare – Airfare is restricted to coach airfare and only for school district business related purposes.
3. Standard hotel rooms – Upgrades and additional charges are prohibited.
4. Rental cars are generally restricted to an appropriate size.

Prohibited Purchases – All Cardholders Using General Funds

The use of a P-Card by someone other than the individual named on and assigned the P-Card is prohibited. This list in not intended to be all-inclusive and may change based on direction from written correspondence from Senior Leadership. In addition, some items on this list may receive approval through Senior Leadership in which case the documentation of the approval must be maintained.

The P-Card shall never be used for personal items or services, nor for the personal gain of any credit card rewards such as bonus points, frequent flyer miles, or any other loyalty or affinity program rewards permitted under any circumstances.

Do not use the purchasing card to purchase the following items:

- Capital Asset Items – equipment over $5,000
- Grant Funded Purchases – federal, state, or otherwise
- Personal transactions of any kind
- Money orders
- Gift Cards
- Educational Tests (Exceptions may apply with prior approval if a Purchase Requisition is not accepted as a form of payment)
- Alcoholic beverages or any substance, material, or service that violates BCPS policy, law, or regulation
- Chemicals of any kind, unless written authorization is received from the Safety Department
- Food-related purchases outside of those indicated in Allowable Purchases
- Purchases that circumvent Federal rules and regulations, State Statues and Administrative Code, Local Ordinances, and or School Board policies and procedures

Additional Prohibited Purchases – Designated Areas

- Warehousing Services – Supporting Physical Plant Operations and District Maintenance
  In addition to the Prohibited Purchases for all Cardholders using the General Fund, the Stockroom Warehouse supporting maintenance inventory is prohibited from purchasing the following:
  - Books except for training manuals
  - Stockroom Inventory
  - Office Machines, Office Supplies
  - And any other specific item the Warehouse Manager seems deemed to be restricted and not used to support the PPO maintenance department.

The Program Administrators are required to close an account upon receipt of such notifications or discovery of Cardholder misuse of the assigned P-Card. The list provided is not limited and may be subject to additional fraudulent use of the card.

The Cardholder Approver will notify the Program Administrator within two (2) weeks so the card can be closed for any employee who has transferred, retired, or is no longer with the District. The Program Administrator will close the account within five (5) business days of notification receipt.

Bank of America - Global Card Access (GCA) Portal

Global Card Access gives Cardholders visibility, convenience, and controls to all Cardholders, who can manage their commercial cards whenever and wherever they want — through mobile and desktop. Whether activating a new card, checking a balance, or viewing a PIN, Global Card Access offers the tools a Cardholder needs to make business easier. These instructions are up to date as of the writing of this document but may have changed in BOA. Please see the website below for the most up to date instructions.

How to access the GCA Portal

1. To register for GCA Access, go to: https://http//www.bankofamerica.com/gca
2. Select "Register a card"
3. In the **New User Registration** screen:
   a) Enter a 16-digit P-Card card number
   b) Select "I am a Cardholder. This is my corporate card."
   c) Click **Continue**
4. Enter card information (All fields are required)
5. Select the Verification Method (email is easiest)
   a) If E-mails are selected, Press the Send Code button (code is emailed to your BCPS email)
   b) Enter the code in the registration screen
   c) Click Continue
6. Follow the prompts to create login credentials**. Step 1**: Enter username and password, select security questions, and provide answers
   a) **Step 2**: Provide full name, P#, and email address
   b) **Step 3**: Click **Accept** for Terms and Conditions
   ***Remember to make a note of all login credentials
7. A registration confirmation will show at the top of the screen
8. Try logging in with new credentials

Designated Support Areas

Within the P-Card Program, there are two main designated support areas: the Business Support Center (BSC) and Procurement & Warehousing Services (PWS).

Business Support Center (BSC)

The Business Support Center provides centralized business services to BCPS Schools/Departments. Within the P-Card program, BSC may have unique requirements, as noted in the "Designated Support Areas - Statement Reconciliation Process" section of this manual.

Warehousing Services supporting District Maintenance and Physical Plant Operations

Designated Warehousing Services employees have assigned P-Cards to support District Maintenance and Physical Plant Operations purchases. The Cardholder Approver for the employees within this Designated Support Area is not eligible to become a Cardholder of this area.

Internal Funds

The Business Support Center (BSC) oversees the purchasing cards (P-CARDs) funded by the school's Internal Funds. The accounting system used to manage the internal funds accounts is the Great Plains Accounting system. The BSC requests the PWS P-CARD Administrator to issue P-CARDs from Bank of America (BOA), separate from the General Funded cards. At the time of the request, PWS mandates that BSC provide proof in writing of such available funds in the Great Plains Accounting system prior to releasing a purchasing card for internal funds used only by the BSC.

PWS issues P-Cards and oversees the requests for the cards but not the use, control, repository, and/or reconciliation of cards. The management of P-Card administration for internal funds is the BSC's responsibility, and they are only required to submit monthly signed statements.

All P- Cards requested for Internal Funds must follow the same application protocols to ensure compliance with issuance in general and as stated in this P- Card Administration manual. PWS works in collaboration with Auditors to support any inquiries or requests made to ensure controls are in place and that BSC is holding Cardholders accountable for adhering to all P-CARD Program requirements. See the "Designated Support Areas - Statement Reconciliation Process" section of this manual for additional details.

Reconciliation and Approval Overview

P-Card Administrators must receive signed and reconciled statements by the due date for each statement period from each Cardholder at each location where there are transactions made using an assigned P-Card.

Statement Cycle

The current billing cycle for all BCPS Bank of America Cardholders is from the 1st of the month to the last day of the month. At the close of the monthly billing cycle, Bank of America will send a consolidated statement of all Cardholder activity to each BCPS Cardholder, who will also be able to access their statement electronically through GCA (Global Card Access). If a Cardholder does not have any purchasing activity during a billing cycle, no reconciliation activities are required. If a Cardholder is not able to retrieve their statement through GCA, they should contact P-P-Card administrators to request a copy of the statement. P-Card Administrators will obtain a copy from Bank of America and provide it to the Cardholder for processing, if applicable.

Statement Reconciliation Activities

Each Cardholder is responsible for ensuring all required reconciliation activities are completed for each billing cycle.

- Cardholder reconciles the statement against accumulated receipts/packing slips or other supporting documentation and forwards it to the Principal, department head, or designee for review.

- Sales Tax should not appear on any Cardholder statements or receipts.
- Receipts must be legible, itemized, and contain the merchant name and transaction date.
- Receipts must specifically indicate what was purchased. Consolidated expenditures are not accepted.
- Principal, department head, or designee reviews Cardholder transactions and ensures the following;
    - The Cardholder submitted a statement supported by receipts for all listed transactions
    - Each purchase is in compliance with the P-Card Program
    - Each receipt matches the transaction amount/vendor on the statement
- Principal, department head, or designee reviews Cardholder statements and receipts for compliance, signs the statement, and sends it to PCardNotifications@browardschools.com by the last day of the subsequent month following a billing cycle cut (last day of the month). A copy of the statement and receipt shall be retained by the Cardholder and bookkeeper/budget keeper if applicable for record keeping and auditing purposes.
- If purchases are made on the P-Card by a Principal or Department Director, the statement must be approved by their immediate supervisor. All statements must be sent to PCardNotifications@browardschools.com, which is the P-Card Team general mailbox, with two signatures (Cardholder and immediate Supervisor) as well as supporting receipts.
- If there are disputed charges or credits due to disputed charges, this should also be reported to P-Card Administrators and monitored until credits are properly issued. See Sales Tax, Unresolved Disputes and Billing Errors, and Credits for additional information.
- All statements and receipts, unless otherwise noted in the "Designated Support Areas - Statement Reconciliation Process" section of this manual, are due to PWS Administrators via the P-CardNotifications@browardschools.com mailbox on or before the subsequent month following a billing cycle cut (last day of the month).

P-Card Administrator – Statement/Receipt Tracking Activities

Each Cardholder and Cardholder Approver is responsible for ensuring statements and receipts (unless otherwise noted in the "Designated Support Areas - Statement Reconciliation Process" section of this manual) are submitted to PWS P-Card Administrators by the last day of the subsequent month following a billing cycle cut. P-Card Administrator logs receipt of signed statements and receipts from each Cardholder. P-Card Administrator performs a statistical audit of statements and receipts to monitor compliance with Program requirements.

- P-Card Administrator downloads transactions for each statement period from the Bank of America WORKS system.
- The file is sent to Accounting and Financial Reporting, which uploads to SAP.
- Funds must be available for all transactions to post to the default location and general ledger number associated with the P-Card.
- Payment is made to Bank of America within seven calendar days after the close of the billing cycle of the previous month. Weekends and School Board holidays are excluded.

Designated Support Areas - Statement Reconciliation Process

Business Support Center – Internal Funds

In accordance with the Cardholder reconciliation process outlined in the "Reconciliation and Approval Overview" section of this manual, all statements for all transactions must be reviewed, signed, and submitted to PWS P-Card Administrators prior to the last day of the month. All standard reconciliation activities are required for BSC Internal Funds with the exception of receipts for Internal Funds transactions. Instead of attaching receipts for transactions placed on P-Cards funded by Internal Funds, the receipts are stored at the Business Support Center.

Receipts must be provided to P-Card Administrators immediately upon request. Copies of receipts for Internal Funds P-Card purchases, along with monthly credit card statements, should be retained in schools' Internal Funds records as support for disbursements reimbursing the Business Support Center for use of Internal Funds P-Cards.

Warehousing Services – Supporting Physical Plant Operations and District Maintenance

In accordance with the Cardholder reconciliation process outlined in the "Reconciliation and Approval Overview" section of this manual, all statements for all transactions must be reviewed, signed, and submitted to PWS P-Card Administrators prior to the last day of the month. All standard reconciliation activities are required for Cardholders supporting Physical Plant Operations and District Maintenance, with the exception of receipts. Instead of attaching receipts for transactions placed on P-Cards assigned to Warehousing Services Staff in support of Physical Plant Operations and District Maintenance, the receipts are stored at the Cardholder location in Warehousing Services. Receipts must be provided to P-Card Administrators immediately upon request.

Sales Tax

The School Board of Broward County, Florida (BCPS) does not pay Federal Excise and State taxes on direct purchases of tangible personal property. The applicable tax exemption number is shown on the Procurement Card. Cards will be re-issued periodically to reflect exemption number changes. The Cardholder is responsible for obtaining credits for all taxes charged for any transactions for each statement period. P-Card Administrators are responsible for tracking and reporting sales taxes charged to Cardholders and Cardholder approvers. P-Card Administrators may recommend Card Account Suspension for any Cardholders who repeatedly fail to ensure suppliers are informed of BCPS Tax Exempt status. Cardholders may obtain a copy of the tax-exempt certificate if needed by contacting a P-Card Administrator.

Unresolved Disputes and Billing Errors

All original receipts and statements must be carefully reviewed for any billing errors, unauthorized transactions, or erroneous credits. Disputed items may result from defective or incorrect merchandise, shipping errors or failure, order errors, incorrect charges or credits, or charges for transactions that were not entered by the Cardholder.

The Cardholder is responsible for contacting the supplier to resolve any disputed charges or billing errors within the same statement billing cycle on which the disputed charge appears. It is the Cardholder's responsibility to contact the vendor and attempt to resolve any issues. If the matter is not resolved with the supplier, the Cardholder should:

1. Contact the P-Card Administrator for assistance if an acceptable resolution is not obtained.
2. If the dispute is resolved in the Cardholder's favor, a credit in the amount of the disputed transaction will appear on a subsequent Cardholder statement.

Credits

Suppliers should issue all credits for returned merchandise or services to the individual Purchasing Card account for any item they have agreed to accept for return. UNDER NO CIRCUMSTANCES SHOULD A CARDHOLDER ACCEPT CASH IN LIEU OF A CREDIT TO THE PURCHASING CARD ACCOUNT.

Form Links and Additional Resources:

For additional information and supporting documents, please select the appropriate link below.

- School Board Policy 3800, Purchasing Policy
  https://browardcountyschools.sharepoint.com/:b:/r/sites/Procurement/Training%20Documents/PCard%20Program/Policy%203800%20Purchasing.pdf?csf=1&web=1

- School Board Policy 3810, PCard Program
  https://browardcountyschools.sharepoint.com/:b:/r/sites/Procurement/Training%20Documents/PCard%20Program/POLICY%203810%20PCARD%20PROGRAM.pdf?csf=1&web=1

- Florida Commission on Ethics (Statement of Financial Interest)
  http://www.ethics.state.fl.us/financialdisclosure/downloadaform.aspx

- P-Card Application
  PWS_P-Card_Application.pdf

- P-Card Notification of Personnel Changes
  PWS_P-Card Personnel Change Form.pdf

- Affidavit
  Affidavit Form

Frequently Asked Questions

Q: What are the single transaction and credit limits?
See Definitions for details on limits. The limit for each single transaction and credit limits may vary per location.

Q: How will the budget be managed since the budget is not affected until the bill is paid?
Budgets should be managed the same way they are currently managed. Budgeted funds must be verified prior to making a P-Card transaction. It is important to keep track of receipts to ensure funds are available, including transactions that have not yet been posted. If the purchase transaction is for any account not set as the default coding on the card, the Cardholder must request that a P-Card Administrator reallocate the coding in the Bank of America Works Program before the third day of the month in advance of the monthly posting. In the event a Cardholder has access to the Works platform, they may perform the reallocation.

Q: How will the P-Card be used in relation to how purchase orders are currently used and encumbered?
P-Card transactions do not encumber funds. The budget balance may be calculated by using the available balance reflected in your budget minus the amounts for any transactions pending posting. At the close of each statement period, the amount for all transactions will be posted and reflected in your balance. Caution must be given to ensure expenditures between statement postings do not exceed the available budget. Think of this like a checking account. You may write a check, but your account balance does not change until the check is posted to your account. P-Card expenditures do not affect your budget until the month after the bill is posted.

Q: Can a P-Card with the same account structure be issued to multiple users?
P-Cards with the same funding structure can be issued to multiple users. The name of the Cardholder must appear on the card. Only the named Cardholder may use his/her card, regardless if funding is shared.

Q: Will user locations receive multiple billing statements to reconcile P-Card transactions?
Cardholders will receive one statement per P-Card. If a location has multiple P-Cards, multiple statements will be issued. All statements must be reconciled, signed, and submitted to PWS P-Card Administrators by the due date each month.

Q: Can a journal entry be used at the end of the year to place expenditures in the correct account, thus eliminating the need to use multiple cards?
Schools/departments cannot make a journal entry at the end of the year when expenditures are placed into the proper accounts. P-Cards will be issued by location, and the appropriate account structure will be assigned to each card. As transactions are made, the transaction will automatically be charged and billed to the account structure listed on the card.

Q: Does the principal/department head approve each P-Card purchase transaction?
Approval requirements for P-Card transactions are the same as for conventional purchase transactions. However, it is advised that principals and department heads review the monthly transaction statements to ensure that all P-Card purchases comply with the Cardholder's spending authorization profile. Principals and Department Heads may wish to control P-Card purchases by requiring pre-approval of transactions before the Cardholder makes the purchase.

Q: How can a Cardholder's card be rejected by a merchant/supplier?

A Cardholder's card can be rejected by a supplier if any of the transaction authorization controls are violated. A BCPS card may be declined for the following reasons: the transaction amount may be greater than the authorized single transaction limit on the card, the transaction may push the Cardholder over their credit limit, or the Cardholder may be attempting a transaction at an unauthorized supplier or supplier type. However, if a Cardholder feels that they were erroneously declined, contact the Program Administrator for additional assistance or email PCardnotifications@browardschools.com.

Q: Why does a Cardholder need to relinquish a Purchasing Card when changing locations?

When a BCPS Cardholder moves from one location to another, the P-Card manual indicates that the Cardholder must relinquish their P-Card to their previous location, principal, department head, or designee. The policy exists for a number of reasons:

- A Cardholder's location information is "built-in" to the structure of the P-Card. Charges made to a card will be charged to a specific location. If a Cardholder moves to a new department and continues to use their old P-Card, the charges will not be posted to the correct location's budget.
- The Cardholder's responsibilities in the new location may not require the need for a P-Card.
- The Cardholder's new Principal, department head, or designee must authorize the use of a P-Card.
- If a Cardholder requires a P-Card at the new location, a new application is required.

Q: What are the consequences to a Cardholder for Purchasing Card misuse?

Improper use of the card will result in a BCPS Security investigation, which may lead to disciplinary action, up to and including criminal prosecution and termination of employment. Should the Cardholder fail to use the card properly and charges are unaccounted for, the Cardholder has authorized BCPS to deduct such amount from the Cardholder's salary equal to the total amount of unaccountable expenditures. The Cardholder also agrees to allow BCPS to collect any amounts owed by the Cardholder even if no longer employed by BCPS.

Q: Why is a Statement of Financial Interest Form required?

It is a requirement per Florida Statute that any employee who meets certain criteria related to having the ability to make purchases on behalf of the school district must submit this form. State and Internal Auditors have interpreted the statute to apply to Cardholders with the ability to enter into single transactions exceeding the designated amounts as noted at:
http://www.ethics.state.fl.us/Documents/Forms/Form1.html#form_1

APPENDIX IV

PURCHASING CARD MANUAL

Purchasing Card Approvers Responsibilities

The Purchasing Card Approver will be responsible for the following:

- that each of the transactions being signed off on is for an allowable District need
- that each of the transactions being signed off on is permissible under the fund that it is being allocated to
- that the purchase complies with all School Board policies, state and federal statutes and rules, and any other applicable local ordinances or grantee requirement
- that transaction allocations made are appropriate and accurate, including but not limited to fund, GL accounts, functional areas, business areas, storage location, and any other item required for proper allocations in the District's Enterprise Resource Planning system
- conduct the review and receipts/invoices of each transaction to ensure that the transaction was received and/or used by the requesting location. In the case of disputed transactions, documentation of the dispute must be sent via email or any other written means.
- dispute all transactions that are not in compliance and require the cardholder to get a refund or reimburse the district for the spent funds
- reporting cardholders to the Purchasing Card Administration of misuse and/or abuse of the purchasing card
- in the case of fund mismanagement from a cardholder, the cardholder approver shall receive disciplinary action, up to and including termination, personal responsibility for any and all inappropriate charges, including finance charges and interest assessed in connection with the purchase, and/or possible referral to law enforcement authorities for prosecution for not reporting the cardholders mismanagement of the Purchasing Card within 45 days, if the mismanagement could have been determined from a brief review of the cardholder's backup documentation (e.g., the item was sent to a different address, the item was purchased but never verified to be at the location, an illegal item was purchased)

Purchasing Card Users

District Staff, with the approval of their Supervisor at the Principal, Director, or Department Head level, may be assigned a purchasing card after completing the relevant training and application procedures containing the appropriate-use standards. By signing the applicant agreement, each user shall acknowledge that the user must reimburse The School Board for any misuse of the purchasing card and that violating those standards and procedures may result in a loss of purchasing card privileges, disciplinary action, up to and including termination, personal responsibility for any and all inappropriate charges, including finance charges and interest assessed in connection with the purchase, and/or possible referral to law enforcement authorities for prosecution.

Purchasing Limits

The Purchasing Card credit limit must not exceed the purchasing authority of the Cardholder's Approver per policy 3810. In addition, purchases over $5,000 must not be made unless the purchase is for a commodity or service that is under contract with the School Board with available spending authority and the location has the available budget to make the purchase.

Purchases over $5,000 for commodities or services outside of a School Board Approved contract must have documentation of the exception that allows the extended credit limit to be approved and signed off by the Cardholder's Approver and the Approver's Supervisor. Exceptions to the Credit Limits will be granted at the Purchasing Card Administrator's discretion.

Standard P-Card Format

Each P-Card issued will be imprinted with "School Board of Broward County, Florida," the BCPS Logo, the Tax-Exempt number, the Account Number, the Card Expiration Date, the Cardholder Name, and the Cardholder Department. P- Cards are chip and PIN enabled.

Security and Storage

Cardholders should always treat their Purchasing Card with at least the same level of care as their own personal. Credit cards. The card should be stored in a secure and safe location, and the account number should not be shared.

Control and Usage

If the credit card is issued to an individual, the only person entitled to use the card is the person whose name appears on the face of the card. The card may not be lent to another person for any reason. Cardholders are responsible for controlling the usage of their assigned P-Card(s). Cardholders may not share their card with other individuals. Issues of unauthorized purchases must be reviewed every month and reported to the P-Card Administration program at Procurement and Warehousing Services.

Principals and Department Heads or Directors:

All requests for commodities or services will originate at the school/department level. As a result, the school principal or department director is responsible and accountable for ensuring that all commodities and services address the business needs of the school or department and that the use of the commodities or services complies with all applicable laws, rules, and School Board policies. In addition, school principals and department directors or their designees are responsible for the storage of backup documentation, including but not limited to vendor invoices, packaging slips, good receipts, etc., and validating that the school or department received the commodities or contractual services for which they were billed. Discrepancies with prices for goods received or services rendered shall be handled between the ordering school/department and the vendor. However, the school or department may seek the advice and guidance of other departments in the event of a vendor dispute.

Contract Administrator:

Unless otherwise specified in the contract, the Director or principal of the location using the contract, or the Principal/Director's designee, will serve as Contract Administrator and will monitor compliance by the School District and the vendor with all material terms and conditions of the contract. The Contract Administrator must maintain a written record of performance for each contract, including vendor performance evaluations.

Spending Controls – Cardholder Profile Limits

BCPS's Purchasing Policy 3810 governs all purchases. All Cardholder Profiles are assigned appropriate spending controls through the use of credit limits, transaction limits, MCC restrictions, and sometimes monthly volume limits. The default Cardholder Profile consists of the following limits and restrictions:

- Declining Balance
- Credit Limit as assigned
- Single Transaction Limit as assigned
- Cash Prohibited
- Travel-Related MCC Restricted (Unless Approval is Documented)

MCC Blocking and Suppliers

Transactions may be blocked based on MCC restrictions at the point of sale for unauthorized merchants in specific general merchant category codes such as travel, drug stores, and pharmacies, just to name a few. Changes to the blocking list for specific merchant categories can be made when a business need is identified. A Cardholder must obtain approval from the Cardholder Approver prior to submitting requests to P-Card Administrators for changes to MCC restriction. P-Card Administrators may require a PWS Director or additional levels of approval depending on the nature of the request. By default, all suppliers assigned travel-related MCCs are restricted.

Erroneous Declines

If the Cardholder feels that the Purchasing Card has been erroneously declined by a merchant, a P-Card Administrator should be contacted for assistance. The P-Card Administrator will review the transaction on their card management system and, if necessary, contact Bank of America (BOA) to determine the reason for the decline and will make appropriate changes to the Cardholder profile, if necessary and approved.
If a purchase is being made outside of normal BCPS business hours, the employee must find an alternate payment method or cancel the purchase and contact the Program Administrator during normal business hours.

Sales Tax

The School Board of Broward County, Florida (BCPS) does not pay Federal Excise and State taxes on direct purchases of tangible personal property. The applicable tax exemption number is shown on the Procurement Card. Cards will be re-issued periodically to reflect exemption number changes. If, for any reason, a copy of the actual tax-exempt certificate is required, please contact your P-Card Administrators. The Cardholder is responsible for obtaining credits for all taxes charged for any transactions for each statement period. P-Card Administrators identify transactions that contain sales tax erroneously charged, and the Cardholders are accountable for ensuring that sales tax is refunded. P-Card Administrators will suspend Card accounts for Cardholders who do not take the appropriate steps of credit or reimbursement to the District within the allotted time frame.
Also, see the Reconciliation and Approval section.

Unresolved Disputes and Billing Errors

The Cardholder is responsible for contacting the merchant to resolve any disputed charges or billing errors within 30 days of receiving a statement. If the matter is not resolved with the merchant, the Cardholder should:

1. Contact the P-Card Administrator for assistance if an acceptable resolution is not obtained. A Transaction can be disputed with Bank of America Merrill Lynch within 60 days of the billing close date, the date of the billing statement in which the Transaction first appears.
2. If the dispute is resolved in the Cardholder's favor, a credit in the amount of the disputed transaction will appear on a subsequent Cardholder statement.
3. Disputes have to be completed immediately as they may affect the Cardholder's credit limit.

Also, see the Reconciliation and Approval section.

Credits

Merchants should issue all credits for returned merchandise or services to the individual Purchasing Card account for any item they have agreed to accept for return. UNDER NO CIRCUMSTANCES SHOULD A CARDHOLDER ACCEPT CASH IN LIEU OF A CREDIT TO THE PURCHASING CARD ACCOUNT.
Also, see the Reconciliation and Approval section.

Bank of America - Global Card Access (GCA) Portal

Global Card Access gives Cardholders visibility, convenience, and control. Users can manage their commercial cards whenever and wherever they want — through mobile and desktop. Whether activating a new card, checking a balance, or viewing a PIN, Global Card Access offers the tools a Cardholder needs to make business easier. These instructions are up to date as of the writing of this document but may have changed in BOA. Please see the website below for the most up to date instructions.

How to access the GCA Portal

1. To register for GCA Access, go to: https://http//www.bankofamerica.com/gca
2. Select "Register a card"
3. In the **New User Registration** screen:
    a) Enter a 16-digit P-Card card number
    b) Select "I am a Cardholder. This is my corporate card."
    c) Click **Continue**
4. Enter card information (All fields are required)
5. Select the Verification Method (email is easiest)
    a) If E-mails are selected, Press the Send Code button (code is emailed to your BCPS email)
    b) Enter the code in the registration screen
    c) Click Continue
6. Follow the prompts to create login credentials**. Step 1**: Enter username and password, select security questions, and provide answers
    a) **Step 2**: Provide full name, P#, and email address
    b) **Step 3**: Click **Accept** for Terms and Conditions
    ***Remember to make a note of all login credentials
7. A registration confirmation will show at the top of the screen
8. Try logging in with new credentials

Program Participant Roles & Responsibilities

Cardholder Responsibilities

A BCPS employee who is approved by his/her Principal, department head, or designee to use the Purchasing Card to execute purchase transactions on behalf of BCPS.

The Cardholder is responsible and accountable to:

- Ensure the P-Card is used for legitimate business purposes
- Ensure purchases are in compliance with the P-Card Procedures Manual
- Maintain the P-Card in a secure location at all times
- Not allow other individuals to use their P-Card
- Adhere to the purchase limits and restrictions of the P-Card and ensure the total transaction amount of any single transaction does not exceed the department/school spending parameters
- Convey and confirm tax exemption status with suppliers in case tax is charged, making sure to get a refund from merchants
- Obtain receipts for all transactions
- Reconcile each transaction on statements with receipts and/or packing slips each month
- Sign statements confirming the review of statements for reconciliation and compliance with P-Card procedures
- Submit signed statements with respective receipts electronically to PcardNotifications@browardschools.com 15 days after the billing cycle

- Attempt to resolve billing disputes directly with the supplier. Ensuring that an appropriate credit for the reported disputed item or billing error appears on a subsequent Cardholder statement
- Not accept cash in lieu of a credit to the Purchasing Card account
- Immediately notify the Program Administrator and your location's Principal, department head, or designee of a lost or stolen Purchasing Card at the first opportunity during normal business hours
- Return the Purchasing Card to the Principal, department head, or designee upon terminating employment with BCPS, retiring or transferring to other Schools or Departments within, and submitting a Personnel Change form
- Report erroneous declines or fraudulent charges to the Principal, department head or designee, and the Program Administrator during normal business hours
- Allocate transactions to the proper General Ledger account.
- Submit and maintain the documentation of the Statement of Financial Interest sent to the FL Commission of Ethics.
- Maintain and properly update transactions in BOA Works with the appropriate allocations and contract information within the designated columns. Any errors in allocations must be handled by the location.

P-Card Program Approvers - Principal, Department Head, or Designee Responsibilities

The Cardholder Approver, a BCPS Principal, department head, or designee cannot approve his/her own P- Card-related activities.

The P-Card Approver is responsible and accountable to:

- Review and approve (initial and sign) P-Card Applications and Cardholder Acknowledgements for their employees
- Designate a default location and default account assignment for P-Card(s) assigned to the employees
- Inform P-Card Administrators of a Cardholder a required profile change
- Ensure purchases comply with the P-Card Procedures Manual
- Ensure the P-Card is used for legitimate business purposes only
- Review statements and receipts
- Sign each statement, acknowledging transactions comply with the P-Card Manual
- Ensure submittal of statements by Cardholders under their supervision to P-Card Administrator
- Collect and destroy cards and notify P-Card Administrators when a Cardholder is terminated, transferred, or no longer needs the card assigned
- Inform the Program Administrator if the Cardholder violates policies and procedures as documented in this manual, which will also subject the Cardholder to disciplinary action.
- Return Purchasing Cards for Cardholders who have been transferred to the Program Administrator, no longer need the card, or have left the location and ensure that notification is sent to the P-Card team
- Reimbursement of sales tax

The P-Card Program recommends that the P-Card Approver pre-approve certain transactions that may be identified as potential changes to the budget.

P-Card Cardholder and Approver responsibilities in a Termination of Employment with BCPS

On or before the Cardholder termination date with Broward County Public Schools, the Cardholder and/or the Cardholder Approver are responsible for notifying the P-Card Administrators. P

P-Card Program Responsibilities

The P-Card Program Administrators serve as the main contact for all P-Card Program Participants. A Program Administrator acts as the liaison for BCPS and Bank of America and maintains responsibility for coordinating all Cardholder maintenance activities (Cardholder profiles, increases, changes, and closures) with Bank of America. The

America and provide it to the Cardholder for processing, if applicable.

Statement Reconciliation Activities

Each Cardholder is responsible for ensuring all required reconciliation activities are completed for each billing cycle.

- Cardholder reconciles the statement against accumulated receipts/packing slips or other supporting documentation and forwards it to the Principal, department head, or designee for review.
- Sales Tax should not appear on any Cardholder statements or receipts.
- Receipts must be legible, itemized, and contain the merchant name and transaction date.
- Receipts must specifically indicate what was purchased. Consolidated expenditures are not accepted.
- Principal, department head, or designee reviews Cardholder transactions and ensures the following;
    - The Cardholder submitted a statement supported by receipts for all listed transactions
    - Each purchase is in compliance with the P-Card Program
    - Each receipt matches the transaction amount/vendor on the statement
- Principal, department head, or designee reviews Cardholder statements and receipts for compliance, signs the statement, and sends it to PcardNotifications@browardschools.com by the last day of the subsequent month following a billing cycle cut (last day of the month). A copy of the statement and receipt shall be retained by the Cardholder and bookkeeper/budget keeper if applicable for record keeping and auditing purposes.
- If purchases are made on the P-Card by a Principal or Department Director, the statement must be approved by their immediate supervisor. All statements must be sent to PcardNotifications@browardschools.com, which is the P-Card Team general mailbox, with two signatures (Cardholder and immediate Supervisor) as well as supporting receipts.
- If there are disputed charges or credits due to disputed charges, this should also be reported to P-Card Administrators and monitored until credits are properly issued. See Sales Tax, Unresolved Disputes and Billing Errors, and Credits for additional information.
- All statements and receipts, unless otherwise noted in the "Designated Support Areas - Statement Reconciliation Process" section of this manual, are due to PWS Administrators via the PcardNotifications@browardschools.com mailbox on or before the subsequent month following a billing cycle cut (last day of the month).

P-Card Administrator – Statement/Receipt Tracking Activities

Each Cardholder and Cardholder Approver is responsible for ensuring statements and receipts (unless otherwise noted in the "Designated Support Areas - Statement Reconciliation Process" section of this manual) are submitted to PWS P-Card Administrators by the last day of the subsequent month following a billing cycle cut. P-Card Administrator logs receipt of signed statements and receipts from each Cardholder. P-Card Administrator performs a statistical audit of statements and receipts to monitor compliance with Program requirements.

- P-Card Administrator downloads transactions for each statement period from the Bank of America WORKS system.
- The file is sent to Accounting and Financial Reporting, which uploads to SAP.
- Funds must be available for all transactions to post to the default location and general ledger number associated with the P-Card.
- Payment is made to Bank of America within seven calendar days after the close of the billing cycle of the previous month. Weekends and School Board holidays are excluded.

Sales Tax

The School Board of Broward County, Florida (BCPS) does not pay Federal Excise and State taxes on direct purchases of tangible personal property. The applicable tax exemption number is shown on the Procurement Card. Cards will be re-issued periodically to reflect exemption number changes. The Cardholder is responsible for obtaining credits for all taxes charged for any transactions for each statement period. P-Card Administrators are responsible for tracking and reporting sales taxes charged to Cardholders and Cardholder approvers. P-Card Administrators may recommend Card Account Suspension for any Cardholders who repeatedly fail to ensure suppliers are informed of BCPS Tax Exempt status. Cardholders may obtain a copy of the tax-exempt certificate if needed by contacting a P-Card Administrator.

Unresolved Disputes and Billing Errors

All original receipts and statements must be carefully reviewed for any billing errors, unauthorized transactions, or erroneous credits. Disputed items may result from defective or incorrect merchandise, shipping errors or failure, order errors, incorrect charges or credits, or charges for transactions that were not entered by the Cardholder.

The Cardholder is responsible for contacting the supplier to resolve any disputed charges or billing errors within the same statement billing cycle on which the disputed charge appears. It is the Cardholder's responsibility to contact the vendor and attempt to resolve any issues. If the matter is not resolved with the supplier, the Cardholder should:

1. Contact the P-Card Administrator for assistance if an acceptable resolution is not obtained.
2. If the dispute is resolved in the Cardholder's favor, a credit in the amount of the disputed transaction will appear on a subsequent Cardholder statement.

Credits

Suppliers should issue all credits for returned merchandise or services to the individual Purchasing Card account for any item they have agreed to accept for return. UNDER NO CIRCUMSTANCES SHOULD A CARDHOLDER ACCEPT CASH IN LIEU OF A CREDIT TO THE PURCHASING CARD ACCOUNT.

Designated Support Areas - Statement Reconciliation Process

Business Support Center – Internal Funds

In accordance with the Cardholder reconciliation process outlined in the "Reconciliation and Approval Overview" section of this manual, all statements for all transactions must be reviewed, signed, and submitted to PWS P-Card Administrators prior to the last day of the month. All standard reconciliation activities are required for BSC Internal Funds with the exception of receipts for Internal Funds transactions. Instead of attaching receipts for transactions placed on P-Cards funded by Internal Funds, the receipts are stored at the Business Support Center. Receipts must be provided to P-Card Administrators immediately upon request. Copies of receipts for Internal Funds P-Card purchases, along with monthly credit card statements, should be retained in schools' Internal Funds records as support for disbursements reimbursing the Business Support Center for use of Internal Funds P-Cards.

Warehousing Services – Supporting Physical Plant Operations and District Maintenance

In accordance with the Cardholder reconciliation process outlined in the "Reconciliation and Approval Overview" section of this manual, all statements for all transactions must be reviewed, signed, and submitted to PWS P-Card Administrators prior to the last day of the month. All standard reconciliation activities are required for Cardholders supporting Physical Plant Operations and District Maintenance, with the exception of receipts. Instead of attaching receipts for transactions placed on P-Cards assigned to Warehousing Services Staff in support of Physical Plant Operations and District Maintenance, the receipts are stored at the Cardholder location in Warehousing Services. Receipts must be provided to P-Card Administrators immediately upon request.

Frequently Asked Questions

Q: What are the single transaction and credit limits?
See Definitions for details on limits. The limit for each single transaction and credit limits may vary per location.

Q: How will the budget be managed since the budget is not affected until the bill is paid?
Budgets should be managed the same way they are currently managed. Budgeted funds must be verified prior to making a P-Card transaction. It is important to keep track of receipts to ensure funds are available, including transactions that have not yet been posted. If the purchase transaction is for any account not set as the default coding on the card, the Cardholder must request that a P-Card Administrator reallocate the coding in the Bank of America Works Program before the third day of the month in advance of the monthly posting. In the event a Cardholder has access to the Works platform, they may perform the reallocation.

Q: How will the P-card be used in relation to how purchase orders are currently used and encumbered?
P-card transactions do not encumber funds. The budget balance may be calculated by using the available balance reflected in your budget minus the amounts for any transactions pending posting. At the close of each statement period, the amount for all transactions will be posted and reflected in your balance. Caution must be given to ensure expenditures between statement postings do not exceed the available budget. Think of this like a checking account. You may write a check, but your account balance does not change until the check is posted to your account. P-card expenditures do not affect your budget until the month after the bill is posted.

Q: Can a P-card with the same account structure be issued to multiple users?
P-cards with the same funding structure can be issued to multiple users. The name of the Cardholder must appear on the card. Only the named Cardholder may use his/her card, regardless if funding is shared.

Q: Will user locations receive multiple billing statements to reconcile P-card transactions?
Cardholders will receive one statement per P-card. If a location has multiple P-Cards, multiple statements will be issued. All statements must be reconciled, signed, and submitted to PWS P-Card Administrators by the due date each month.

Q: Can a journal entry be used at the end of the year to place expenditures in the correct account, thus eliminating the need to use multiple cards?
Schools/departments cannot make a journal entry at the end of the year when expenditures are placed into the proper accounts. P-cards will be issued by location, and the appropriate account structure will be assigned to each card. As transactions are made, the transaction will automatically be charged and billed to the account structure listed on the card.

Q: Does the principal/department head approve each P-card purchase transaction?
Approval requirements for P-card transactions are the same as for conventional purchase transactions. However, it is advised that principals and department heads review the monthly transaction statements to ensure that all P-card purchases comply with the Cardholder's spending authorization profile. Principals and Department Heads may wish to control P-Card purchases by requiring pre-approval of transactions before the Cardholder makes the purchase.

PER DIEM AND TRAVELING EXPENSES FOR BOARD MEMBERS, BOARD EMPLOYEES AND OTHER AUTHORIZED INDIVIDUALS

REIMBURSEMENT(S) FOR PER DIEM AND TRAVELING EXPENSES SHALL BE PAID AT RATES ESTABLISHED IN ACCORDANCE WITH FLORIDA STATUTES, STATE BOARD REGULATIONS AND BOARD POLICY, RULES AND REGULATIONS.

POLICY ADOPTED: 11/26/69; 9/5/74; 12/20/94 POLICY READOPTED: 01/20/04
AUTHORITY: LAWS OF FLORIDA, CHAPTER 2003-125

RULES

1. All travel, including per diem and/or traveling expenses when pertinent, must be approved by the appropriate individual(s). (See Policy 4007 prior to the beginning of the trip.)

2. In this Policy, Rules and Regulations, the words listed below shall be defined as follows:

   a. Travel Expense(s) - The usual ordinary and incidental expenses necessarily incurred by a traveler, such as transportation, lodging, meals, etc.

   b. Common Carrier(s) - A train, bus, commercial airline (operating scheduled flights), or rental car from an established firm.

   c. Travel Day - A period of twenty-four (24) hours, consisting of four (4) quarters of six (6) hours each.

   d. Travel Period - The period of time between the time of departure and time of return.

   e. Class A Travel - A continuous travel period of twenty-four (24) hours or more away from official headquarters.

   f. Class B Travel - A continuous travel period of less than twenty-four (24) hours which involves overnight absence from official headquarters.

   g. Class C Travel - A travel period involving short or day trips, but not involving an overnight trip away from official headquarters.

   h. Per Diem Rate for lodging, Per Diem Rate for meals and incidental expenses – A daily payment instead of reimbursement for actual expenses for lodging, meals and related incidental expenses (as defined in the Federal Travel Regulation contained in 41 Code of Federal Regulation (CFR) Chapter 300-3.1).

   i. Incidental Expenses – Examples of Incidental Expenses are fees and tips. Incidental Expenses are only payable as part of a Per Diem payment. (As defined in the Federal Travel Regulation contained in 41 Code of Federal Regulation (CFR) Chapter 300-3.1.)

3. Reimbursement for travel time shall be computed as follows:

   a. The Travel Day for Class A Travel shall be a calendar day (midnight to midnight).

   b. The Travel Day for Class B Travel shall begin at the time of departure.

   c. For Class A and Class B Travel, the traveler shall be reimbursed at one-fourth of the authorized per diem rate for meals only for each quarter or major fraction thereof of the Travel Day included within the travel period.

   d. A traveler shall not be reimbursed for lodging for Class C Travel, but shall receive an allowance for meals based on the following schedule:

      (1) Breakfast - When travel begins before 6 a.m. and extends beyond 8 a.m.
      (2) Lunch - When travel begins before 12 noon and extends beyond 2 p.m.
      (3) Dinner - When travel begins before 6 p.m. and extends beyond 8 p.m.

IN-STATE AND OUT-OF-STATE TRAVEL

1. Per diem and subsistence allowance rates for all travelers attending conventions, organized conferences or meetings in-state and/or out-of-state to conduct official business shall be computed by one of the following, whichever is greater:

   a. The Per Diem rate for lodging and the Per Diem rate for meals are the standard rates for travel within the continental United States as published in the Internal Revenue Service Publication 1542 'Per Diem Rates' (for travel within the continental United States) by using the regular Federal Per Diem rate method. The Treasurer's Office will issue a memorandum annually updating the current Per Diem rates.

   b. Actual expenses, for meals up to the amounts permitted by the Per Diem rate, plus actual expenses for lodging at a single occupancy rate, to be substantiated by paid bills, when approved by the appropriate administrator.

2. When lodging or meals are provided by an organization, the traveler is not eligible for the normal maximum allowances and may be reimbursed only for actual expenses of lodging or meals, not to exceed the normal maximum allowances.

ALL TRAVEL

1. For Class C Travel, all individuals on official business shall be reimbursed at the standard rate published in the Internal Revenue Service Publication 1542 'Per Diem Rates' (for travel within the continental United States) by using the regular Federal Per Diem rate method. The Treasurer's Office will issue a memorandum annually updating the current Per Diem rates.

2. Neither subsistence nor per diem shall be allowed for any class of travel in Broward County except for authorized business or workshops occurring before 6:00 a.m. or extending beyond 8:00 p.m.

3. Rules and regulations pertaining to travel and transportation expenses shall be as follows:

   a. All travel must be by acceptable routes.

   b. The individual approving the request to travel shall designate the most economical method of travel for each trip, keeping in mind the following conditions:

      (1) The nature of the business.

      (2) The most efficient and economical means of travel (considering time of the traveler, cost of transportation, and per diem or subsistence required).

      (3) The number of individuals making the trip.

BUSINESS PRACTICE BULLETIN

The School Board of Broward County, Florida

BULLETIN NO.: A-435
PAGE: 1 of 16
DATE: November 08, 2019

SUBJECT: TRAVEL REIMBURSEMENT PROCEDURE

APPROVED BY: DATE: 11/19/19

A. *TRAVEL - General*

- This bulletin provides a standard procedure for the pre-approval, recording, and reimbursement of travel and related expenses incurred when Board employees travel on authorized School Board business, as provided in ***School Board Policies 3400, 3401, 4007, and 1001.39, F.S.***
- For out-of-district travel, School Board members are required to place an item on a School Board agenda for approval at a publicly noticed meeting prior to commencement of travel, for all travel expense that exceeds $500 in compliance with ***Florida Statue 112.061.***
- For out-of-state travel by a School Board member, the agenda item must include an itemized list detailing all anticipated travel expenses: including, but not limited to, all means of travel, lodging, and subsistence ***(F.S. 112.061)***.
- The public must have the opportunity to speak about the specific travel agenda item.
- All travel by Board employees shall be governed by School Board Policy 3400, ***"Per diem and traveling Expenses for Board Members, Board Employees and other Authorized Individuals"***, and Policy 3401, ***"Professional Travel Funds-Internal Accounts"***.
- Each January the Treasurer's Office issues the **Annual Per Diem and Mileage Rates Memorandum** which reports the current IRS per diem and mileage rates. When referencing these rates, please refer to the memo, which correlates to the year of travel below.

B. *FORMS REQUIRED TO PROCESS TRAVEL*

1. **Temporary Duty Authorization (TDA-1) (Exhibit 1)** - form to be completed and presented for approval to the appropriate administrator for all travel PRIOR to an employee being on temporary duty.
2. **Travel Voucher (Exhibit 2)** - completed after travel is completed; for reimbursement of Class A and B expenses.
3. **Trip Report (Exhibit 3)** - completed after travel is completed with a summary explanation of the nature of the trip.
4. **Class C Meal Voucher (Exhibit 4)** - completed after travel is completed; for reimbursement of Class C meals and when there is no overnight stay.
5. **Expense Voucher (Exhibit 5)** - completed after travel is completed by an individual that is not an employee.
6. **Consultant Agreement (Exhibit 6)** - form to be completed before the travel takes place for reimbursement of an individual who is not an employee of the school board.

Supersedes:	Issued By:
A-435, 07/01/2019	Financial Reporting/Accounts Payable

SUBJECT: TRAVEL REIMBURSEMENT PROCEDURE

D. RULES CONCERNING THE TEMPORARY DUTY AUTHORIZATION (TDA-1) (continued)

11. The District School Board Members

    a. The School Board Members: See A. paragraphs 2, 3, and 4 on page 1.

12. Transportation and Hotel Criteria - If expenses are shared, to avoid payment delays all involved MUST submit for reimbursement at the same time.

    a. Travelers must use the most economical means of travel available.

    b. Cruise line travel is not permitted.

    c. Travelers should plan to fully utilize the available public transportation system.

    d. The traveler must purchase the lowest priced ticket available (even if non-refundable). If the trip is canceled, a complete explanation of the reason for cancellation must accompany the request for ticket payment.

    e. The use of rental cars must be justified as necessary to the performance of a public purpose and must be limited to situations where no other economical means of transportation is available. Car rental is not allowed when traveling out of state and staying at the hotel where the conference is being held.

    f. Hotel or per diem charges must be consistent with the length of the seminar or conference. Any deviation must be documented with a memo explaining why, for audit purposes.

    g. Airbnb accommodation is not acceptable.

12. Travel Advances

    a. If using a purchase order to pay a vendor directly (hotel, registration, etc.), then ensure this is completed timely to allow sufficient time for the payment to arrive prior to the date of travel. This method may not require Superintendent or designee approval.

    b. There will be no travel advances.

    c. Staff cannot use purchasing card (P-card) issued by the School Board for any travel arrangements. Board members, Superintendent and the Director of Legislative Affairs are exempt.



Procurement & Warehousing Services

APPENDIX VII

Purchasing Card Program

Annual Cardholder Training (FY25/26)





Established 1915
BROWARD
County Public Schools

P-Cardholders Responsibilities

P-Cardholders (…cont)

- Request authorization from the P-Card Approver prior to making purchases.
- Ensure with the P-Cardholder's supervisor at the principal or department head level that the P-Card has sufficient allocated funds for any proposed purchases, or the transaction will be declined.
- Inform the vendor of tax-exempt status prior to processing a transaction and supply the vendor with a tax-exempt certificate if one is required for the transaction.
- Receive and inspect all commodities received and verify all services rendered.
- Ensure that commodities are only shipped to a school site or school district department address.
- Report any transaction discrepancies or disputes to the P-Card Approver and to the P-Card Coordinator within sixty (60) calendar days from the date of purchase.
- Review and verify all charges on a monthly basis and submit receipts along with the reconciled statement to the P-Card Approver.