



## **Purchasing Card**

### **Procedures and Training Manual**

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## **Introduction**

Weber School District uses the U.S. Bank Visa Purchasing Card Program to facilitate the purchase and payment of low-cost goods and services. The main purpose of this program is to establish a more efficient, cost-effective method of purchasing small dollar items for district programs and activities.

The Weber School District Purchasing Card is a Visa card similar to any other Visa card, except that it includes controls which ensure the card can be used only for specific commodity types and within specific dollar limits.

### ***Benefits***

#### **The Purchasing Card benefits cardholders by ...**

- Saving time
- Faster order placement
- Faster receipt of goods
- Reducing paperwork (requisitions, purchase orders, and checks)

#### **The Purchasing Card benefits suppliers by ...**

- Automating payments
- Paying suppliers within 72 hours
- Eliminating invoicing and tracking

#### **The Purchasing Card benefits the District by ...**

- Streamlining the purchasing process by eliminating paperwork
- Invoices are consolidated, reporting and tracking systems are improved
- Purchasing can be delegated without sacrificing control
- Spending controls can be adjusted to fit employees' needs
- Fewer checks generated by Accounts Payable
- Reduced processing cost
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## **Overview**

The purpose of the Weber School District Purchasing Card Program is to ensure a more efficient cost-effective method of purchasing and payment for small-dollar transactions. The program is designed to replace a variety of processes including petty cash, local check writing, low-value authorizations, small PO's and other small dollar purchases.

All cards are issued per the State Procurement Code and District Policies and Procedures. Card usage may be audited and/or rescinded at any time.

This booklet provides the guidelines under which you may utilize your Purchasing Card. Please read it carefully. You will receive your Purchasing Card upon receipt of the signed Weber School District Purchasing Card Application and Cardholder Agreement, and you may begin using it immediately upon receipt. As you use the card, please contact the District Purchasing Manager if you have questions.

**Record-keeping will be essential to ensure the success of this program. This is not an extraordinary requirement—District Finance and Purchasing Policies require retention of receipts, competitive price quotations, etc. As with any credit card, you must retain receipts for your protection and the District's protection.**

### **A P-Card is an EARNED privilege**

Purchasing cards must only be issued to employees who have the recurrent need to make purchases, and have a history of complying with all purchasing and financial policies. The approval of the site supervisor, site administrator, or the department director is required for the issue of any card.

Monthly reporting in IFAS is required for cardholders that have made charges during the billing cycle. A batch is to be created and original receipts must be submitted with your P-Card log to accounts payable by the 5<sup>th</sup> of each month.

The employee must read the Purchasing Card Procedure Training Manual and be willing to abide by all of the purchasing card procedures.

Remember you are committing district funds each time you use the U.S. Bank Purchasing Card. This is a responsibility that cannot be taken lightly!

# **Procurement Card Organization**

## ***District Team Members***

### **District Purchasing Card Program Administrator – Dax Teuscher**

Responsible for overall Purchasing Card program administration  
Determines appropriate spending codes and ranges  
Handles unauthorized use, card loss, misplacement or theft  
Develops Reports from Bank Access Program  
Performs periodic audits on all charge cards  
Works with Auditor on charge cards during annual audit

### **District Purchasing Card Program Managers – Jamie Henrie, Nicole Lewis, Mandy Mortensen & Dawn Paul**

Handles training  
Works with department coordinators, site coordinators and directors in reconciling errors and billing disputes if they can't be handled at the site  
Audits for misuse and reports to Program Administrator  
Works as a liaison between credit card holders and departments

### **Accounts Payable Processing and Records Retention – Theresa Craynor & Tamara Russell**

Makes sure that all logs and receipts are received by the 5th of the month and processes charges in IFAS  
Maintains a file of all credit card records for auditors

### **Site Coordinators - (Can be a cardholder)**

Individuals in each department or site who verify, accumulate and reconcile monthly reconciliation statements and related information for cardholders.

### **Site Managers**

May include directors, supervisors, etc.  
Provide on-site support to cardholders  
Approves who will receive cards

### **Cardholders**

District employees who are issued U.S. Bank Visa Purchasing Cards

# **Acceptable and Unacceptable Purchasing Card Uses**

## ***Acceptable Uses***

- Subscriptions, seminars, dues
- Catering or small dining services for in-service or other meetings (*indicate number of persons and a per person charge*)
- Electrical and safety supplies
- School Supplies, books, video tapes
- Building maintenance supplies
- Office supplies, forms
- Computer software and supplies
- Small tools under \$100.00
- Postage
- Travel as authorized—airline tickets, rental cars, hotels, restaurants (not per diem), gas (for rental cars only)
- Conference Registrations

## ***Unacceptable uses***

- Computer hardware (Fixed Asset)
- Furniture and Capital Equipment (Fixed Asset)
- Any item exceeding your budget or card limit (you are personally responsible for overages)
- Any merchant, product or service normally considered to be inappropriate use of district funds
- Cash advances
- Personal use
- 1099 expenditures
- Meals (per diem) while traveling

You are responsible for the security of your card(s) and the transactions made with the card(s). The card is issued in your name and it will be assumed that any purchases made with the card will have been made by you. Continued failure to comply with the guidelines established for this program will include revocation of card and may result in corrective actions.

## **To Obtain a Card**

You must read the Procedures and Training Manual in its entirety before requesting your Weber School District Purchasing Card. This section provides a variety of information about the process, the types of purchases that can and cannot be made, who will accept the card, records that must be maintained and reconciled monthly and miscellaneous information about the program.

Your Director or Supervisor must indicate approval by signing the form. All requests will be processed through the District Purchasing Card Program Administrator.

Read carefully and sign the Agreement to Accept the Purchasing Card (signature required). Your manager must sign the agreement as well and present it with your Purchasing Card Account Information Record to the Purchasing Department to be processed.

### ***General Information***

- The program helps to eliminate the use of small dollar purchases, petty cash, requests for checks, personal funds reimbursed by expense requisitions.
- The program is NOT intended to avoid or bypass appropriate purchasing or payment procedures. Rather, the program complements the existing processes available.
- The card is not to be used for personal use.
- The program can be used for in-store and online or web purchases as well as mail, e-mail, telephone and fax orders.
- The Purchasing Card may be used for payment with all suppliers who accept the Visa card throughout the United States.
- We encourage suppliers to become involved in the Weber School District Purchasing Card Program so that cardholders can use the program most effectively. Suppliers may contact their local bank or financial institution to become Visa capable, or they may contact the provider of the Purchasing Card Program, U.S. Bank, Minneapolis, MN for assistance. These institutions can implement the processing of charge card transactions by suppliers.
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# **Cardholder Responsibilities**

## ***Taking Care of the Card***

If you are issued a card in your own name, sign the back immediately and always keep it in a secure place! Even though the card is issued in your name, it is the property of Weber School District, and is only to be used for authorized district purchases.

## ***Transfer, Termination or Relocation***

If you transfer to a different department, you must contact the Purchasing Card Administrator so vendor codes and purchasing limits can be reviewed for your new position by the administrator and your new supervisor. If you terminate employment, your card must be returned to your purchasing card supervisor to return it to the Purchasing Card Administrator.

## ***Lost/Stolen Cards***

Immediately notify U.S. Bank Customer Service AND the District Purchasing Card Administrator (Dax Teuscher @ 801-476-7832) if your card is lost or stolen. Customer Service representatives are available at U.S. Bank 24 hours a day, 365 days a year at **1-800-344-5696**.

## ***Card Renewal***

A renewal card will automatically be mailed to cardholders two years from the issue date, and every two years thereafter, for the term of the program.

## ***Disputes/Unauthorized Charges***

You should be aware of dispute procedures. Instances that may prompt a dispute are: goods lost in transit, charges posted incorrectly, merchandise returned, damaged merchandise, incorrect item received, incorrect quantity, or sales tax when a charge should be tax exempt.

You can dispute an unauthorized charge that is posted on your monthly billing statement. If you disagree with a charge and have not been able to **resolve it with the supplier**, Visa regulations require that you notify U.S. Bank, in writing, within **60 days** after the statement date. A sample Purchasing Card Dispute Form, with address and fax number, is included in this Training Manual. A copy of the dispute form should also be attached to the billing statement and the item on the billing should be highlighted. Disputes will then be resolved by U.S. Bank within 90 days. If a dispute is not identified in writing to U.S. Bank within 60 days of the statement date, the issue must be resolved between the school/department and the supplier.

## ***Manual Authorization***

If your card is denied, call U.S. Bank Customer Service while still at the supplier. If the denial is due to a blocked code or a charge exceeding the single transaction limit or the monthly limit, contact the District Purchasing Card Manager or Administrator. With proper approval, U.S. Bank can authorize the transaction.



### ***Sales Tax Exemption***

As a government entity, we are tax exempt within the State of Utah. Most online vendors also honor our tax exempt status. Individual cardholders are responsible to insure that purchases made using their P-Card are tax exempt. Our tax exempt number is printed on the face of each card. Some vendors may require a copy of our Tax Exempt Certificate. Please contact purchasing or finance if you need a form.

### ***Purchase Documentation***

You are responsible for obtaining an invoice or itemized receipt when using the purchasing card. You must ensure the invoice or receipt describes the item(s) purchased and **excludes sales tax**. When you make a purchase over the telephone or by mail you must direct the merchant to include the following information on the shipping label and packing list:

- Your name, department and telephone number
- Complete delivery address
- The merchant's order number

This will help ensure that you receive the merchandise.

Billing statements must be reconciled monthly. Failure to submit the required monthly reconciliation may result in suspension of the use of your card. Periodically your purchasing card activity will be audited.

### ***Purchasing Card Log***

The Purchasing Card Log is an ongoing record of your purchasing card activity. Who maintains the log is at the discretion of the department. A sample Purchasing Card Log is included in this training manual.

### ***Special Approvals***

You are responsible for ensuring all required approvals are obtained before the purchase is made. The approvals must be attached to the invoice.

### ***Built-in Card Restrictions***

- **Vendor Types** - Some supplier's Merchant Category Codes (MCC's) have been "blocked" from usage in the program. If you present your card to any of these suppliers, the transaction will be denied. If you are denied and feel the denial should not have occurred, call the 800 number on your card (press the star on your telephone after the recorded message begins to go directly to a customer service representative). U.S. Bank Customer Service will determine if you were denied because of merchant blocking or exceeding the monthly credit limit or single purchase limit imposed on your card. If the card is denied because the supplier's MCC is blocked and you feel they should be a valid vendor, please notify the Purchasing Card Administrator of the denial to enable us to re-evaluate the MCC code blocking.
- **Cardholder Monthly Spending Limit** – This limit is the maximum dollar amount authorized for a cardholder within a 30-day period. It is replenished automatically the day after the billing date. This amount can be set lower or higher with approval of your site

supervisor.

- **Cardholder Single Purchase Limit** – This limit restricts the amount of any single purchase. It can be comprised of single or multiple items purchased at one time from a single supplier. The default amount for Weber School District is \$3,000. This amount can be set lower or higher with the approval of the District Administrator.
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### ***Monthly Reconciliation***

Receipts and/or invoices must be reconciled monthly with the billing statement. You are responsible for resolving all discrepancies. After the billing statement has been reviewed and any adjustments made it should be sent, along with all documentation, to your supervisor for his or her signature.

P-Card logs and receipts **must be received** by the 5<sup>th</sup> of each month to allow for processing in IFAS to be completed in a timely manner.

See IFAS manual for help.

## **AccessOnline**

You may bring up AccessOnline at <https://access.usbank.com>. This flexible, easy to use tool is designed to help you manage your account.

Upon receiving your card, it will be necessary for you to set up your own account with a password. Passwords must be 8 to 20 characters in length, with at least one alpha and one numeric character. For security purposes, US Bank requires password changes every 90 days. The same password cannot be re-used within a 12-month period.

### ***Technical Support***

There may be situations where you need a little extra support. US Bank provides extensive ongoing support for cardholders by calling their help desk at **877-887-9260**, which is staffed 24 hours per day, 365 days per year including all holidays!

Please do not hesitate to contact the Purchasing Department if you have any questions.

## **Summary of Cardholder Duties**

- Maintain card security to prevent unauthorized use.
- Obtain an itemized receipt at the point of purchase and verify it for accuracy. Retain receipts and Visa charge slips.
- Call U.S. Bank Customer Service immediately regarding lost or stolen card.
- Notify U.S. Bank Customer Service of any billing discrepancies that cannot be resolved with the supplier. U.S. Bank will place these charges in dispute.
- Notify the site supervisor of name, address, and school/department changes.
- Use the Purchasing Card in accordance with school and district policies and procedures.
- Ensure all required approvals are obtained before the purchase is made.
- Submit a billing statement with invoices, receipts, approvals and other documentation to site supervisor after reconciliation.

## **Audit**

Periodically, purchasing card activity will be audited. Each department or location must have billing statements, with attached documentation for all cardholders in their operating unit, on file. The auditor will review card usage to ensure proper controls and procedures are followed. The unauthorized use or careless use and control of purchasing cards may cause the purchasing card privilege to be revoked.

## **Help**

- Dax Teuscher, Ext. 7832 [dteuscher@wsd.net](mailto:dteuscher@wsd.net)
- Jamie Henrie, Ext. 7905, [jahenrie@wsd.net](mailto:jahenrie@wsd.net)
- Nicole Lewis, Ext. 7880, [nilewis@wsd.net](mailto:nilewis@wsd.net)
- Mandy Mortensen, Ext.7887, [mamortensen@wsd.net](mailto:mamortensen@wsd.net)
- Dawn Paul, Ext 7980, [dapaul@wsd.net](mailto:dapaul@wsd.net)
- U.S. Bank Customer Service
  - 1-800-344-5696 Toll-free, 24-hours/day, 7 days/week (Press the star (\*) on your telephone after the recorded message begins to go directly to a customer service representative.)