



PURCHASING CARD RULES AND PROCEDURES
PURCHASING DEPARTMENT

Revised May 12, 2008

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SECTION I PURCHASING CARD RULES AND PROCEDURES

A. PURPOSE AND SCOPE. These procedures exist to establish standards for the proper use of the Alachua County Public Schools (hereinafter “Board”) purchasing card program. These procedures apply to all Board employees participating in the program. The goals of the purchasing card program include:

1. Providing an efficient and cost effective method of purchasing and paying for goods and services required by schools and departments.
2. Reducing the use of Blanket Purchase Orders;
3. Ensuring that purchasing card purchases are in accordance with Board policies, Florida Statutes, and Florida Administrative Code;
4. Reducing the time and money spent processing low dollar transactions;
5. Ensuring that the Board bears no legal liability from inappropriate use of purchasing cards; and
6. Providing for disciplinary action if the purchasing cards are misused.

B. CONTACT INFORMATION**Bank:****Client Services Group (Customer Service, Lost P-Cards, Statement Questions)**

- Available Monday – Friday 7am – 5pm CST
 - Toll Free Number: 1-888-934-1087
 - Email: clientservicesgroup@Regions.com
 - Fax: 205-560-5193

Dispute Process

- Available Monday – Friday 8am – 5pm CST
 - Contact: Jessica Russell
 - Toll Free Number: 1-866-444-8621
 - Email: jessica.russell@certegy.com
 - Fax: 727-556-0224

SBAC

Primary P-Card Administrator – Wayne Hackett, 955.7582 – new cards, card use, transaction limits, vendors, etc.

Secondary Purchasing Card Administrator/Finance - Scott Ward, 955.7583 - Resolve questions, expense reconciliation, statements

- C. **BACKGROUND.** These procedures have been developed to simplify the purchasing process for obtaining supplies, materials, services, travel, and equipment by making available to certain District employees the authority to make purchases using the purchasing card.
1. In order to account for all purchases made using the purchasing card, authorized employees shall use the **Solvit** on-line software system from **Resolve**. This web based system provides the ability to enter purchased items by account code and review and report on information from Purchase Card transactions. Authorized employees are able to review purchasing activity on demand. Transactions are uploaded to **Resolve** from the Bank on a nightly basis via **Solvit**; these transactions will be loaded into BiTech within two days of the Card Manager's approval. This assures that outstanding purchases are charged against available budgets on a regular basis. Authorized employees will utilize **Solvit** as an approval, reconciling, and reporting tool. Training on this system will be provided to all users.
 2. The District will have three types of Purchasing Cards that are suitable for our various staff and management functions. The Type I card is a **general operating card** to be used by schools and departments to purchase operating supplies, equipment, materials, and business travel (**excluding food and gas**). **Type I cards include School Purchasing Cards, which are issued in the name of the school only.** In addition to Type I card uses, the Type II card will be used by selected departments for **larger purchases** made in accordance with board awarded contracts or bids, and to purchase capital equipment (including computers, software, furniture and other items) the cost of which exceeds \$1000 per item. The Type III card will be managed by the Finance Department to pay certain recurring charges such as **utilities, phone bills, etc.**
 3. Purchasing cards have unique controls that do not exist for traditional credit cards. These controls ensure that cards are used only for specific purchases and within specific dollar limits. Certification by each cardholder and authorization from the Principal/Cost Center Administrator is required for all purchases.
- D. **CARD DESCRIPTION.** The face of the Purchasing Card includes the Alachua County Public Schools' logo, name of the cardholder and the cardholder's center name (school) or title, an account number, sales tax exemption number, and an expiration date. The cards have been uniquely designed to avoid confusion with personal credit cards. **School Purchasing Cards are issued in the name of the School only.**
- E. **PURCHASING CARD PROCEDURES.** The card type determines the applicable expenditure limitations and appropriate card uses, which are as follow:
1. **TYPE I (general operating card):** Cards will be issued to School District employees who frequently purchase goods or services. The Type I card monthly limit shall be \$5,000.00, unless a higher limit is approved by the PCA. Purchases may include multiple items, but may not exceed the monthly limit. No single card transaction or total daily purchases, whether for one or multiple items, may exceed \$2500 unless it is pre-approved by the PCA. Type I cards shall not be used to purchase **capital equipment (\$1000 or greater), electrical/mechanical equipment (\$400 or greater), furniture (\$400 or greater), computers, software, or audio-visual equipment (\$400 or more) more unless the purchase is pre-approved.** Repairs/Maintenance may be purchased from vendors within Alachua County, but only if the cost is less than **\$400**. Gas may be purchased for SBAC-

owned equipment (mowers, lawn care equipment, fleet vehicles). The Type I School Purchasing Card single transaction and daily transaction limits are \$999. The monthly limit for School Purchasing Cards is \$5000. The number of card transactions per day is limited to 10.

Type I cards may also be used for purchases from internal funds and such purchases shall be in strict accordance with the Policies and Procedures for Internal Accounts, Page 21, sections 3(c)-(f) and 3(h)-(j). Principals will be solely responsible for compliance with all internal funds expenditure rules. They may establish additional controls specific to their school.

Purchases may not be split or staggered to stay within the aggregate purchase limit. Splitting or staggering charges will be considered abuse of the Purchasing Card Program.

2. **TYPE II:** In addition to Type I uses, this card type will be used for larger purchases made in accordance with board awarded contracts or bids, and to purchase capital equipment (including computers, software, furniture and other items) equal to or greater than \$1000. Purchase limits for Type II cards shall be established by the Primary and Secondary PCAs on an annual basis. A Type II cardholder shall report the purchase of any capitalized asset to the District's Property Management Department and post them to the Solvit system. The Property Management Department will have the responsibility for ensuring that all purchases made using these cards are recorded in the District's fixed asset system.
3. **TYPE III:** Cards will be issued to the Finance Department and will be used to pay certain recurring charges such as utilities and phone bills. Limits on these cards will be established by the Primary and Secondary PCAs. Type III purchasing cards will be used for payment of the above type services and/or other specifically authorized recurring payment obligations.

F. IMPORTANT DEFINITIONS

1. *Bank* - The financial institution, which has entered into an agreement with the Board to provide the purchasing card (currently Regions Bank).
2. *Billing Cycle* - The monthly billing period that begins on a set date of each month and ends on the same date the following month.
3. *Capital Equipment* - Assets with a cost of \$1000 or more per item and having a useful life of one year or more, including but not limited to furniture, equipment, vehicles, computer hardware, and software.
4. *Cardholder* - The authorized employee responsible for making purchases for a school or cost center using the purchasing card.
5. *Cardholder Acceptance Form* - The terms and conditions of the card issue that define Cardholder use of the purchasing card.
6. *Card User* - an employee authorized by the School Principal to use the School Purchasing Card to make purchases. A Card User is not a Card Manager or Card Holder.
7. *Merchant Category Code (MCC) Limit* - A method to control allowable spending. All merchants are assigned an industry-specific MCC code, which the School District can use to restrict Purchasing Card use. Once an MCC code is blocked, attempted purchases from all merchants within that category will be declined.

8. *Monthly Limit* - The maximum dollar value of all transaction charges a Cardholder is authorized to make during the billing cycle.
9. *Principal/Cost Center Administrator* – The school Principal or Department Head/Administrator responsible for the cost center budget.
10. *Resolve's Solvit System* – A software system that will be used by the cardholder for the purpose of recording the details of purchases and credits made using the purchasing card. Information to be entered into the system includes, but is not limited to, the account number, the reference or order number; date of original transaction; amount of transaction, date of credit transaction; purchase description; and dollar amount of the credit.
11. *Purchasing Card Administrator (PCA)* - The Director of Purchasing or designee, who will be responsible for the administration of the Purchasing Card Program.
12. *Secondary Purchasing Card Administrator (SPCA)* – The Chief Financial Officer or designee, who will service as the back up to the PCA.
13. *Card Manager (Bookkeeper, Secretary)* - Employee(s) designated by the Principal/Cost Center Administrator to be responsible for the reconciliation, documentation, operation of the Solvit software system, and coding of purchasing card transactions for a specified Cardholder. The Card Manager will also oversee purchasing card use at their site.
14. *Single Transaction Limit* - The maximum value of charges a Cardholder is authorized to make during a single transaction.
15. *Type I School Purchasing Card* – A Type I card issued in the name of the school, which may be used by authorized staff to make purchases. The card is controlled by the school's Card Manager and its use is authorized via the School Purchasing Card Requisition Form, which is completed and signed by the card user, Card Manager, and Principal.

G. PROCESS OVERVIEW:

1. The Purchasing Card Administrator or designee will authorize the issuance of a Purchasing Card to an employee and will coordinate issuance of a Purchasing Card to an employee.
2. A Cardholder will execute the ALACHUA COUNTY PUBLIC SCHOOLS CARDHOLDER ACCEPTANCE FORM; read, understand, and abide by these Purchasing Card Procedures; attend scheduled training and refresher training, as necessary, on the use of the purchasing cards and how to reconcile purchasing card transactions to the Solvit System.
3. A Cardholder orders goods or services for purchase from a vendor who accepts Visa. For over-the-counter transactions, Cardholder will present the purchasing card and School/Department ID badge or driver's license at the point of sale.
4. The vendor processes the card information to obtain authorization for the purchase.
5. The Bank verifies the account number and spending control limits on the card.
6. The Cardholder receives the merchandise and a copy of the receipt.
7. The Cardholder delivers the receipt to the Card Manager, who maintains it for monthly reconciliation with the statement.
8. The District receives the transaction information electronically from the bank through Solvit on a nightly basis.
9. The Card Manager enters the purchase information into the Solvit system by fax or file upload of the receipt no more than 72-hours after the purchase is in the Solvit system.
10. The vendor receives payment for the merchandise within 3 days.
11. The Card Manager receives a monthly memo statement from the Bank.
12. The Cardholder/Card Manager reconciles all purchases and credit activity to the memo statement and with the Solvit system reconciliation program.

13. During the first week of each month, the Card Manager prints a signature page from the Solvit system using a date range of the prior month for each Cardholder for their school or department. The signature page will contain a list of all transactions for the prior month. A statement for each p-card is then printed from Regions' web site (<http://www.inetracer.com/>). The totals on these two reports should match. If they do not, Finance is to be notified immediately. When the totals agree, the signature page is to be signed by the Card Manager and the Principal or Department Head.

The signature page is then faxed along with the Regions' Bank statement(s) to the number on the signature page. These documents will then be stored in the Solvit system. The Card Manager then files these forms with all associated vendor receipts, which were previously faxed or downloaded into Solvit, at their site, along with other county budget files, for three (3) years.

14. Finance balances the combined Regions' Bank statement to a BiTech CDD report for account #2498. After these are reconciled, an AP process is completed to post the payment that will be directly debited from the credit card checking account.

H. RESPONSIBILITIES:

1. Cardholder is responsible for the following:
 - a. Ensuring the sufficient budget is available for before a purchase is made;
 - b. Buying supplies and services;
 - c. Informing vendor of tax-exempt status prior swiping the card;
 - d. Collecting and then submitting receipts to the Card Manager within one business day;
 - e. Writing the account number, or narrative description of the account/project to be charged, on the back of each receipt;
 - f. Receiving and promptly inspecting all ordered materials and services;
 - g. Reporting discrepancies to vendor;
 - h. Reporting lost, stolen, or compromised cards to the Purchasing Card Administrator and Bank **within 24 hours**;
 - i. Identifying and handling disputed charges (see below);
 - j. Reviewing/verifying charges with the Card Manager;
 - k. Complying with School District rules and procedures.

1A. Card User is responsible for the following:

- a. Informing the Card Manager of the nature of their purchase;
- b. Reading, completing, and signing the School Purchasing Card Requisition Form;
- c. Checking the School Purchasing Card out and in the same business day;
- d. Buying the supplies noted on the School Purchasing Card Requisition Form;
- e. Informing vendor of tax-exempt status prior to scanning/keying any items by cashier;
- f. Collecting and then submitting receipts to the Card Manager;
- g. Writing the account number, or a narrative description of the account/project to be charged, on the back of each receipt;
- h. Receiving and promptly inspecting all ordered materials and services;
- i. Reporting discrepancies to vendor;
- j. Report lost, stolen, or compromised cards immediately to the Card Manager;
- k. Identifying and handling disputed charges;

1. Reviewing/verifying charges with the Card Manager.
2. Card Manager is responsible for the following:
 - a. Holding and securing all Purchasing Cards and card numbers;
 - b. Reviewing the monthly Cardholder/Card User statement with Cardholder/Card User;
 - c. Matching receipts with the monthly statement;
 - d. Assisting in the handling of disputed items;
 - e. Entering all purchase and credit information into the Solvit system on the day of purchase/credit or as soon as possible (no later than 72-hours) after the purchase/credit is made.
 - f. Printing Signature page from Solvit and reconciling to Regions' bank statement for each Cardholder ;
 - g. Faxing signed Signature page and Regions' statement to Solvit.
3. Principal/Cost Center Administrator is responsible for the following:
 - a. Designating Card Manager and communicating same to the Purchasing Card Administrator (PCA);
 - b. Reviewing all purchases entered into the Solvit software system;
 - c. Requesting purchasing cards and appropriate limits;
 - d. Assisting the PCA in evaluating the need to cancel or reissue cards;
 - e. Collecting revoked cards from Cardholders or collecting cards from terminated or transferred Cardholders, and remitting to the PCA.
 - f. Signing Signature pages.
4. Purchasing Card Administrator (PCA) is responsible for the following:
 - a. Training Cardholders;
 - b. Organizing the issuance and cancellation of cards;
 - c. Reviewing and communicating to the Bank all Purchasing Card requests and changes to card limits;
 - d. Maintaining program policy and procedures, Cardholder guides and/or manuals and all Cardholder Application Forms, and a list of current Card Managers;
 - e. Pursuing supplier discount opportunities;
 - f. Evaluating Purchasing Card feedback from suppliers;
 - g. Coordinating program policy issues;
 - h. Ensuring compliance with all School District policies and procedures and recommending disciplinary action to appropriate Administrators.
 - i. Approving and communicating MCC changes to the bank.
5. Finance Department is responsible for the following:
 - a. Training Cardholders
 - b. Developing and maintaining internal controls;
 - c. Assisting in ongoing program reviews;
 - d. Monitoring the program's aggregate monthly spending relative to the aggregate established credit limit with the Bank for potential required increases.
 - e. Paying monthly charges from the consolidated statement;
 - f. Participating in resolving billing disputes;
 - g. Filing monthly statements and supporting documentation;

- h. Administering 1099 reporting.
 - i. Recommending improvements in Internal Funds program policy and procedures, Cardholder guides and/or manuals and all Internal Funds Cardholder Application Forms;
 - j. Recommending improvements in internal funds use controls;
 - k. Ensuring compliance with all School District policies and procedures and recommending disciplinary action to appropriate Administrators.
 - l. Conducting periodic audits and reporting findings.
6. Bank is responsible for the following:
- a. Activating and deactivating purchasing cards at the request of the PCA;
 - b. Paying suppliers;
 - c. Provide electronic access to account information;
 - d. Controlling pre-defined Cardholder limits;
 - e. Providing monthly statements and reporting information;
 - f. Providing duplicate copies of sales receipts in case of disputed charges;
 - g. Providing customer service.

I. PROCEDURES FOR OBTAINING AND USING THE PURCHASE CARD:

1. Requesting a Purchasing Card

- a. All requests for Purchasing Cards must be submitted by the Principal/Cost Center Administrator to the PCA.
- b. At the time of the request, the Principal/Cost Center Administrator must decide the account/center coding(s) under which the cardholder is authorized to expend. This coding will be established in the Solvit System. All purchased items will be charged to this group of accounts.
- c. The PCA will review the application and, if approved, coordinate the issuance of the Purchasing Card with the Bank, and notify the Principal/Cost Center Administrator of the next available Purchasing Card training session.
- d. The Cardholder will attend a mandatory Purchasing Card Program training session, sign the Cardholder Acceptance form, and receive a "Purchasing Card Handbook" and a waterproof envelope for storing receipts throughout the month.
- e. The Bank issues the Purchasing Card and mails it to the PCA. The PCA presents it to the Cardholder. Before using the card, the Cardholder will, in the signature space on the back of the card, write "SEE I.D."
- f. The Cardholder Acceptance form will be retained in Purchasing.

2. Modifying Purchasing Card Limits

- a. All requests for modifications to Cardholder limits must be submitted by the Principal/Cost Center Administrator to the PCA. Revisions to the PCA's own card limits must be reviewed and approved by the Assistant Superintendent.
- b. The PCA reviews the modification request and, if approved, submits it to the Bank for processing.

3. Using the Purchasing Card – General Information

- a. **Placing Orders:** The Cardholder/User may pick up supplies, or place an order for these electronically- internet purchases must be made over a secured transmission.
- b. **Back Orders:** The Cardholder/User must confirm that the vendor will charge the Purchasing Card only when shipment is made, so that receipt of the supplies may be certified on the monthly statement (this is also a requirement of the vendor's contract with Visa). The supplies or services must be immediately available for pick up, shipment, or delivery within the monthly billing cycle. The order should not be placed without this assurance. No **back ordering** is allowed.
- c. **Prohibited Purchases:** The Purchasing Card is to be used for School District authorized purchases only. Purchases for Federally funded projects are prohibited unless specifically approved by the Grant Coordinator. The Purchasing Card cannot be used for any personal use. The Cardholder/User is the only person authorized to use the assigned Purchasing Visa Card. The following supplies and services **shall not be purchased** with the Purchasing Card:

- | | |
|---|---|
| <ul style="list-style-type: none"> 1. Any item exceeding the Cardholders purchasing card's Single Transaction Limit 2. Personal Items 3. Massage parlors, alcoholic beverages, escort services, tobacco 4. Entertainment 5. Jewelry 6. Gift cards 7. Cash Advances 8. Gas and Oil Products (unless purchased for a District owned vehicle) 9. Personal telephone calls | <ul style="list-style-type: none"> 10. Warehouse Items 11. Meals - unless specifically allowed in grants or associated with out-of-county travel and pre approved by PCA. 12. Capital Building Repairs under contract with type I cards 13. Capital Equipment with Type I card 14. Medical Services, 15. Legal Services with type I or II cards 16. Guns or Ammunition |
|---|---|

All other supplies or services that may be prohibited by the Principal/CostCenter Administrator, PCA, School Board Policy, State Board Rule, State Statute, or Federal Law.

- d. **Security and Storage:** All p-cards will be kept in a secure location by the Card Manager when not in use. The Card Manager will sign cards in and out using a log sheet (time-out, time-in, Cardholder signature; **or completed School Purchasing Card Requisition Form by Card User**). A good time to ask the Cardholder/User for receipts is when the p-card is checked-in. The log sheet will be made available to the auditors on request. When in possession of a p-card, Cardholders/Users should always treat it with at least the same level of care as their own personal credit cards. The card account number should be carefully guarded. The only person entitled to use the card is the person whose name appears on the face of the card or the User as authorized by the Principal. The card may not be lent to another person for any reason.
- e. **Dollar Limits:** A purchase may consist of multiple items, but the total (including shipping) cannot exceed the Cardholders single transaction limit. The single transaction limit on Type I cards is \$2500 (**\$999 for School Purchasing Cards**). Charges exceeding the Type I card single transaction limit must be pre-approved. The single transaction limit for type II and III cards is the Board approved contract or available budget limit. Any single purchase on a Type II and III card that exceeds \$12,499 shall be pre-approved by the PCA. Charges for purchases shall not be split or staggered to stay within the single transaction limit. Splitting or staggering charges will be considered abuse of the Purchasing Card Program.
- f. **Sales & Use Tax:** The School District is exempt from paying any State of Florida sales and/or use tax. The School District sales tax exemption number is printed on the face of the purchasing card. **It is the responsibility of the Cardholder or Card User to make the vendor aware that the transaction will be tax exempt prior to processing the sale.** If the vendor charges sales tax, the Cardholder or **Card User** must contact the vendor and obtain a credit equal to the amount of the sales tax. **It is not permitted under these procedures for a vendor to issue cash to settle a sales tax error.** If you have a problem with any vendor about sales or any other tax, please contact the PCA.
- g. **Documentation:** For all transactions, the Cardholder **or Card User** must retain the original customer's copy of the summary charge slip, along with the detail receipt, which identifies every item purchased and the corresponding item cost. For telephone or internet orders, the Cardholder must retain the receipt and/or packing slip. Do not process any charges over the phone unless an itemized receipt can be emailed or faxed by the vendor immediately. The Cardholder **or Card User** must also write the account number, or a narrative description of the account/project to be charged, on the back of each receipt and ensure that this information is entered in the on-line Solvit System as soon as possible after the purchase is made. **Receipts for all travel related purchase must be accompanied by an approved Leave Form, which shall be attached to the receipt.**
- h. **Missing Documentation:** Where supporting documentation is missing, the Cardholder must contact the vendor and request a duplicate receipt. If the Cardholder **or Card User** is still unable to obtain documentation the Cardholder **or Card User** must contact the Finance Department. Failure to provide adequate documentation may result in disciplinary action, including payment of the unsupported charges by the Cardholder or **Card User**.
- i. **Credits:** When items are returned a receipt must be obtained to verify credit is received. The Cardholder or **Card user** must ensure that all credit transactions are entered into the Solvit System.

- j. **Denied Purchase:** The Cardholder or Card User shall report a denied point of sale or other rejected purchases to the PCA. Information to be provided includes Cardholder name and account number, vendor and date of declined sale. The PCA shall inquire into the denied sale, take appropriate action, and then report back to the Cardholder or Card User.
 - k. **Modification of Merchant Category Codes, (MCC's):** The Cardholder should report purchases denied due to blocked MCC to the PCA at once. Upon review of the denial and blocked code, the PCA may, in its discretion, request that the bank make a temporary or permanent change to the blocked MCC in question.
 - l. **Funding:** A Cardholder or Card User must follow the school/department's administrative funding procedures to ensure that sufficient funds are available **prior** to making a purchase.
 - m. **Compliance:** Use of the Purchasing Card does not relieve the Cardholder or Card User from complying with Federal, State, and Local laws, as well as all applicable ordinances, regulations, and School Board policies and procedures, including Purchasing Policies and Procedures. A Cardholder or Card User may be required to substantiate the necessity or official use of a transaction. Misuse of the Purchasing Card shall be subject to the immediate payment of all improper charges by the Cardholder or Card User and revocation of Purchasing Card privileges. Resolution of situations involving improper use of the Purchasing Card will be handled by the appropriate authority in accordance with School District Policies and Procedures. Misuse may result in penalties up to and including termination.
 - n. **Questions:** Questions regarding Purchasing Card procedures should be directed to the PCA or the Internal Auditor when funding is through internal accounts.
- 4. Reconciling Monthly Statements**
- a. **The Bank** will provide the Cardholders with monthly memo statements, via <http://www.inetracer.com/>, for verification of charges and reconciliation approximately 1-2 days after the end of each billing cycle, which is the month end.
 - b. **The Cardholder/Card Manager** must verify receipt of goods or services for all purchases on the monthly memo statement and match transactions to corresponding supporting documentation (such as invoices, charge slips, receipts and packing slips) and verify that all credit transactions were processed to the statement.
 - c. **The Cardholder/Card Manager** must verify that all purchases and credits were correctly entered into the Solvit System and that the Solvit System is reconciled to the statement.
- 5. Payment**
- a. The vendor is paid by the Purchasing Card provider within 3 days of the receipt of goods or services.
 - b. Finance will pay the consolidated billing statements within 15 days from the receipt of the statement. The school District retains the right to dispute a charge up to 60 days after the statement date in which the transaction occurred.

6. Resolving Returns and Credits, Disputes and Erroneous Charges

- a. The Cardholder or **Card User** must attempt to resolve problems directly with the vendor. The vendor must issue a credit for billing errors, sales tax, defective supplies or unacceptable services, returned supplies or canceled orders. This credit should appear on the Cardholder's statement within 60 days. Under no circumstances can the employee accept cash to settle a disputed amount.
- b. If the Cardholder or **Card User** is unable to resolve the issue with the vendor, or Cardholder's credit does not appear on the monthly statement within 60 days, Cardholder or **Card User** (with assistance from the Card Manager) should contact the Bank's Commercial Card Customer Service Group at 1-866-444-8621 to resolve the matter. This group will require the Cardholder to fax an Account Holder Dispute Form. The form is available on-line at http://www.regions.com/virtualDocuments/Disputed_Items_Form.pdf. A copy of the Dispute Form must also be sent to the PCA and Finance.
- c. When an account is in a dispute status, the disputed amount will still be included in calculating the available money for authorizations (monthly limit). However, disputed items are removed from all finance charges, late charges, over-limit fees, past due amounts and payment calculations. Disputes must be brought to the Bank's attention promptly to avoid payment of finance charges or payment of improper unauthorized or erroneous amounts.
- d. After the item has been entered as a dispute, the Bank must determine who is responsible by researching the transaction including requesting a copy of the sales draft when necessary.
- e. If the problem is resolved between the merchant and the Cardholder or **Card User** while the item is in dispute, the Cardholder should write the solution agreed upon on the bottom of the *Dispute Form* that was previously faxed to the Bank, and fax it to the Bank again as soon as possible. A copy must also be sent to Finance.
- f. If it is ultimately determined that the Cardholder or **Card User** is actually responsible for the transaction, then the questioned amount will be added to the next monthly statement. If the Cardholder or **Card User** is not responsible for the transaction, the dispute is settled for the Cardholder or **Card User** and the charge-back process will be initiated against the merchant by the Bank.
- g. If there continues to be problems with a particular merchant, the Cardholder or **Card User** should notify the PCA.

7. Reporting a Lost or Stolen or **Tardy Purchasing Card**

If a card is lost or stolen, the Cardholder must immediately notify the Bank's customer service (at 1-888-934-1087) and the PCA. The Cardholder must provide the Bank with the purchasing card's 16-digit account number. Access to the card will be immediately blocked, and the Cardholder shall not be responsible for any charges after the card is reported lost or stolen. The Bank will also require the Cardholder to submit written confirmation by fax or by mail of the card cancellation request reported verbally. A replacement card will be issued by the Bank and delivered to the PCA.

If a Card User's School Purchasing Card is lost or stolen, the Card User shall immediately notify the Card Manager, who will then call the Bank to report the lost or stolen card. Access to the card will be immediately blocked. The Card Manager will then notify the PCA. The District is liable for any charges made against School

Purchasing Cards that are lost or stolen before the card is reported to the Bank. If the Card User fails to check the card in the same day it was checked out, the Card Manager will immediately contact the PCA, who will then lower the card's \$ limit to \$0.

8. Purchasing Card Termination

- a. **Employees leaving District Employment:** The Principal/Cost Center Administrator will immediately notify the PCA and Card Manager of terminated employees who hold purchasing cards. The PCA is required to notify the Bank to cancel the card of an ex-employee within 24 hours of such termination.
- b. **Exit Interview:** During the exit interview, the Principal/Cost Center Administrator will obtain the Purchasing Card from the terminated employee. The Principal/Cost Center Administrator must notify the PCA when purchasing cards belonging to terminated employees are not returned.
- c. **Card Returned:** The Principal/Cost Center Administrator must destroy returned purchasing cards by cutting the cards in two and must deliver them to the PCA. The PCA must remit destroyed cards to the Bank.

9. Revocation of Card

Purchasing Card privileges may be revoked upon the Cardholder or Card User's failure to follow School District policy and procedures. The Principal/Cost Center Administrator, the PCA and the Card Manager will coordinate the revocation of Purchasing Cards. The PCA will immediately notify the bank to cancel any such cards.

- a. The Principal/Cost Center Administrator will obtain the revoked Purchasing Card from the employee.
- b. The Principal/Cost Center Administrator must destroy the returned Purchasing Card by cutting it in two and must deliver it to the PCA. The PCA must remit destroyed cards to the Bank.

10. Violations

Unauthorized purchases will result in disciplinary action up to and including termination and the employee will be required to make payment for any such transaction. When purchases are questioned, the Card Manager is responsible for resolving the issue with the Cardholder or Card User. If the Purchasing Card Administrator is not satisfied that the purchase was necessary and for official use, the Cardholder or Card User must provide either a credit voucher proving the item(s) were returned for credit or a personal check made payable to the Bank or Internal Accounts, for the full amount of the purchase, plus applicable sales tax. Checks must be sent along with the statement to Finance, with an explanation of why the violation occurred.

The following actions are prohibited:

- a. Purchases of prohibited items;
- b. Splitting or staggering of purchases.
- c. Purchases that exceed the Purchasing Card limits;
- d. Not reporting lost or stolen cards;
- e. Purchases from vendors that create a conflict of interest (i.e., purchases from companies owned or operated by School District employee(s), or from a company

- with which the School Board employee has an employment relationship, and/or their relatives, etc.);
- f. Inadequate record keeping and/or documentation of purchases;
 - g. Acceptance of cash in lieu of a credit to the statement;
 - f. **Failing to return a School Purchasing Card on the same day it was checked out.**

Failure to comply with this policy may result in employee being removed from the Purchasing Card Program and other disciplinary action as appropriate in accordance with District disciplinary procedures.

SCHOOL BOARD OF ALACHUA COUNTY, FL CARDHOLDER ACCEPTANCE FORM

I AGREE TO THE FOLLOWING REGARDING THE USE OF THE ALACHUA COUNTY PUBLIC SCHOOLS PURCHASING CARD ASSIGNED TO ME FOR OFFICIAL ALACHUA COUNTY PUBLIC SCHOOLS BUSINESS ONLY.

I am a Cardholder **or** **I am a Card Manager**

1. I understand that I am being entrusted with a powerful and valuable tool and will be making financial commitments on behalf of the School Board of Alachua County, FL and will strive to obtain the best value for the organization.
2. I understand that under no circumstances will I use the Purchasing Card to make personal purchases, either for myself or others. Willful intent to use the Purchasing Card for personal gain or unauthorized use may result in disciplinary actions up to and including termination of employment and prosecution to the extent permitted by law.
3. I will follow purchasing policies of the School Board of Alachua County, FL, and the established guidelines for using the Purchasing Card. Failure to do so may result in either revocation of my card privileges or other disciplinary action.
4. I have been provided a copy of the Purchasing Card Policy and Procedures and attended training on _____, and understand the Purchasing Card Program. I have been given an opportunity to ask any questions to clarify my understanding of the Purchasing Card Program.
5. I agree to review and reconcile transactions within 72 hours and will maintain all applicable information and receipts.
6. I understand that I am responsible for all charges made against the card.
7. I understand that a lost or stolen card must be reported immediately by telephone to Regions Bank . A report of the lost or stolen card must also be made to the Purchasing Card Administrator by the beginning of the next business day.
8. I understand that I must surrender my card upon termination of employment or transfer and no further use of the card is authorized.
9. I agree that, should I violate the terms of the Agreement, I will be subject to disciplinary action up to and including termination of employment and that I will reimburse the School Board of Alachua County, FL for all unauthorized charges and any costs related to the collection of such charges.

_____	_____
Cardholder Name (Print)	Cardholder Signature

_____	_____
Cardholder School/Department Name	Date