

Monroe County School District



Procurement Card Procedures Manual

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SECTION I - INTRODUCTION

The School District of Monroe County's Procurement Card Program is designed to improve efficiency in processing low dollar purchases by allowing approved District employees to purchase approved commodities and services directly from a vendor using the Procurement Card as the procurement and payment vehicle. The Procurement Card is issued to a named employee and the School District of Monroe County is clearly shown on the card as the Governmental buyer of goods and services.

The Procurement Card shall only be used for District authorized purchases, and **may not** be used for any type of personal use. Any personal use will require immediate reimbursement and may result in disciplinary action in accordance with School Board Policies.

The Purchasing Department monitors the performance of the program. Any questions or concerns should be directed to: the Procurement Card Program Administrator.

A. PURPOSE - POLICIES AND PROCEDURES:

1. To accomplish the missions of the District, the requirements for small value, procurements can sometimes be best fulfilled by the District employees working closer to the need. This program is designed to empower approved District employees to make purchases with a total value equal to or less than nine-hundred-ninety-nine dollars (\$999.99) in accordance with good procurement practices, School Board Policy and Procurement Procedures.
2. The Procurement Card shall only be used for small purchases, unless authorized by the Director of Internal Services.
3. These procedures are intended to:
 - ensure Procurement Card purchases are in accordance with School Board Policies and procedures.
 - enhance productivity by reducing the amount of paperwork and time spent processing small dollar transactions and ultimately lowering the small dollar transaction costs.
 - improve controls and ensure that the appropriate internal controls for Procurement Card usage are in place.
 - offer timely and accurate management reports which detail and summarize Procurement Card activity and expenditure patterns.
 - provide prompt payment to vendors in order to achieve savings and/or rebates based on expenditure levels.
 - ensure that the District bears no legal liability from inappropriate use of Procurement Cards.
4. These Procurement Card Procedures are the minimum standards for school principals and/or department heads. School principals and/or department heads may establish additional, more stringent procedures for their areas.
5. The Director of Internal Services shall have the authority to empower specific District employees to make purchases with a total value greater than nine-hundred-ninety-nine dollars (\$999.99) in accordance with good procurement practices, School Board Policy and the Procurement Card Procedures Manual.
6. The Director of Internal Services shall have the authority to issue Emergency Procurement Cards for purchases during events declared an Emergency by the Superintendent.
7. The Director of Internal Services shall have the authority to approve customized profiles when appropriate for payments of monthly invoices and utilities as needed.

B. DEFINITIONS:

For the purposes of this Procurement Card Procedures Manual, the following terms, phrases, words and their derivations shall have the meaning given herein. When inconsistent with the content, present tense includes the future, plural includes singular, masculine includes feminine and vice versa.

Accountant A District employee located in the Finance Department responsible for validating account codes for approved transactions and processing for final payment.

Accountholder The District employee who has been authorized in writing to utilize a Procurement Card to make purchases in accordance with District policies and procedures. The Accountholder is responsible for all transactions made on the assigned card account and is responsible to input the transactions into WORKS software and balance the charge slips against the monthly statement unless otherwise delegated.

Appropriateness The purchase of goods or services shall clearly serve a District function.

Approver Department Head or School Principal or person delegated by said positions giving them the responsibility of reviewing Accountholder transactions to ensure the appropriateness of the expenditure.

Billing Cycle The Bank's monthly billing period for the Procurement Card statement.

Accountholder Profile The description of the Accountholder's transaction and monthly limits, included or blocked MCCs, default accounting code, reporting hierarchy, and physical address.

Cash Advance Prohibited on the Procurement Card.

Credit Charged amount removed from total amount owed by District.

Delegation of Authority The Program Administrator's assignment of responsibility or authority to an employee to receive and utilize a Procurement Card through execution of appropriate paperwork.

Delivery Address The complete address including the Accountholder's name, building and room number.

Department Head/School Principal Department Director/Supervisor/Manager or Principal of a Monroe County School.

Dispute The action taken by a Accountholder when a vendor will not replace item(s) or credit a refund for item(s) purchased and received that are found to be defective, faulty or otherwise not suitable .

District Administrator District employee who are authorized to sign contracts as defined in School Board Policies.

Fuel Prohibited use of the Procurement Card. This is an unauthorized activity. (Exception: District employee on approved District travel with rental car).

Issuing Bank The bank that provides VISA cards in the District's name and to whom the District pays the monthly charges. The issuing bank is Bank of America.

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

Meals Prohibited use of the Procurement Card. This is an unauthorized activity.

Merchant Any retailer or wholesaler that sells goods and services; the same as vendor or supplier.

Monthly Limit A maximum dollar value of charges and/or number of transactions that may be applied to a Accountholder's purchasing authority during a month.

Non-personnel Service A service that does not utilize personnel that are employed by the District.

Official Use Necessary goods and services purchased for District use only.

Procurement The acquisition of goods and services for an outside source.

Purchasing Same as Procurement.

Procurement Card Is a credit card issued by Bank of America for the District's use for small purchases and approved District travel.

Procurement Card Company Same as Issuing Bank.

Profile Accountholder's name, email address login information, transaction and monthly limits, included or blocked MCC's, default accounting code, reporting hierarchy, and physical address.

Program Administrator The individual appointed by the Director of Internal Services to support the administrative functions of the Procurement Card Program within the District.

Proxy Reconciler An employee appointed by the Department Director/Supervisor/Manager or School Principal that will have permission to review and reconcile transactions on behalf of any user in a group. This includes scanning and uploading receipts, verify coding, and balancing the receipts against the monthly statement(s) in WORKS. Forwarding the verified and complete monthly statement(s) to the Approver for processing.

Pyramiding Subdivision of an order/purchase to circumvent the Single Transaction Limit or Monthly Limit authorized for an Accountholder in accordance with District Purchasing Policies and Procedures. This is an unauthorized activity.

Receipt An itemized/detailed list of goods and/or non-personnel services purchased.

Reconciliation Balancing charges against the bank card statement including matching receipts, invoices and or charge slips to the charges listed on the monthly statement.

Services Non-personnel, temporary work.

Single Transaction Limit Each Accountholder shall be limited to a maximum transaction limit of \$999.99 on any single purchase or as determined by the Procurement Card Program Administrator.

Small Purchase An acquisition of goods and/or non-personnel services in the amount of \$999.99 or less.

Statement A monthly itemized record/document provided by Bank of America of charges and credits.

Supervisor The individual who supervises a Accountholder and has been delegated the responsibility of reviewing transactions to ensure the appropriateness of the activity and timely processing of charges and/or credits.

Supplier Any retailer or wholesaler that sells goods and services; the same as vendor or merchant.

Tax Exemption All District purchases shall be exempt from state and local taxes, in accordance with State law.

Transaction A purchase made using the Procurement Card.

User Any District employee who assigned a login name and a password in WORKS.

Vendor Any retailer or wholesaler that sells goods and services; the same as merchant or supplier.

WORKS The Bank of America web-based application that offers real-time administration for procurement cards that adheres to the District's internal purchasing policies. WORKS provides a complete set of features to automate the process for purchasing goods, post purchase reconciliation and making payments.

C. HOW THE PROCUREMENT CARD PROGRAM WORKS

The Procurement Card system simplifies the procurement/disbursement process. Procurement responsibility and accountability are delegated to the Department Heads and School Principals who enable authorized Accountholders to place orders directly with vendors and to pay for the purchase using the Procurement Card.

When a purchase authorization is requested by the vendor at the point-of-sale, the Visa Procurement Card system checks the transaction against preset limits and MCC codes established by the District. Transactions are approved or declined (electronically) based on the Procurement Card authorization criteria established. The authorization criteria may be adjusted periodically as needed and may include, but is not limited to, the following:

- Single purchase limit
- Monthly spending limit
- Approved Merchant Category Codes

The authorization process occurs through WORKS, the electronic system that supports the Procurement Card processing services under the School District of Monroe County's agreement with the issuing bank.

D. PROCUREMENT CARD PROGRAM RESPONSIBILITIES

The following are the minimum responsibilities of the individuals and organizations involved in the Procurement Card program.

1. Accountholder shall:

- Abide by the School Board Policies and Purchasing Procedures for all purchases;
- Hold and keep secure the Procurement Card and card number;
- Know and adhere to the prohibited uses outlined in Section II - Procedures, paragraph B.8 Prohibited Uses of Procurement Cards in this manual;
- Know and adhere to single purchase and monthly limits outlined in Section II - Procedures, paragraph B.3 Spending Limits in this manual;
- Order only materials and services that are needed and required by the Department/School;
- Obtain a receipt for all transactions;
- **Clearly sign and date the receipt** on the day received or purchased;
- Receipt must clearly state the description of the item(s); if not; clearly write the description on the receipt.
- **Clearly write District purpose on the receipt**; if the receipt does not have enough room to state

- District purpose attach a separate piece of paper;
- Electronic signatures are acceptable but they must contain all the elements required; signature, date, District purpose and Board approval date for travel receipts.
- Scan all completed receipts and supporting documentation into the designated Department/Accountholder folder in PCard share drive (K:).
- All receipts and supporting uploaded into the PCard share drive (K:) and WORKS must be labeled in the following manner: cardholder (last name first initial)-vendor-dollar amount; e.g.: "SmithJ-Office Depot-29.05";
- All Travel receipts must have the Out of County Travel page from the Board Agenda uploaded into WORKS with the receipt;
- At Sign-Off in WORKS the Comments box must be contain the District purpose or use; e.g.: "WO#12345-KWHS".
- For District approved travel the Comments box must contain the traveler's last name first initial, District purpose as stated on the Out of County Travel page from the Board Agenda, and the Board Approved date. In the following format, e.g.: "JonesA-FASBO Conference-BD APVD 03-10-2015"
- Key all accounting information, upload receipts and supporting documentation into WORKS within five (5) working days of the purchase/receiving date;
- Reconcile the monthly statement for approval by following Section II - Procedures, paragraph C - Reconciliation Process in this manual;
- If a Proxy Reconciler will reconcile the Accountholder's monthly statement and forward to approval; the Accountholder shall deliver all receipts to the Proxy Reconciler within one (1) working day of the purchase/receiving date;
- Coordinate with the Proxy Reconciler to:
 - Review monthly statements for validity of all transactions;
 - Match receipts with monthly statement;
 - Approve monthly statements certifying charges;
- At the time of purchase Accountholders in the field can use their handheld device to photograph and email the completed receipts to the Proxy Reconciler;
- Identify and resolve disputed charges; per Section II - Procedures, paragraph D - Disputes in this manual;
- Abide by the School District's Travel Policies and Procedures when Procurement Card is used for approved District travel and follow Section III - Travel in this manual.

2. Proxy Reconciler (e.g.: Department/School Bookkeeper, Office Manager) shall:

- Collect receipts from each Accountholder within one (1) working day of the purchase/receiving date;
- Review all receipts to verify Accountholder signature, purchase/receiving date, item description and District purpose is completed to allow proper accounting of charge, proof of authorized purchase, and account number(s) charged;
- Scan all completed receipts and supporting documentation into the designated Department/Accountholder folder in PCard share drive (K:).
- All receipts and supporting uploaded into the PCard share drive (K:) and WORKS must be labeled in the following manner: accountholder (last name first initial)-vendor-dollar amount; e.g.: "JonesA-Office Depot-29.05";
- All Travel receipts must have the Out of County Travel page from the Board Agenda uploaded into WORKS with the receipt;
- At Sign-Off in WORKS the Comments box must be contain the District purpose or use; e.g.: "WO#12345-KWHS".

- For District approved travel the Comments box must contain the traveler's last name first initial, District purpose as stated on the Out of County Travel page from the Board Agenda and the Board Approved date. In the following format, e.g.: "JonesA-FASBO Conference-BD APVD 03-10-2015"
- To process for approval, key all accounting information, upload receipts and supporting documentation into WORKS within five (5) working days of the purchase/receiving date;
- Reconcile the monthly statement for approval by following Section II - Procedures, paragraph C - Reconciliation Process in this manual;
- Report undocumented and apparent inappropriate charges to the Approver for review immediately upon discovery;
- Assist Accountholder in resolution of disputed charges;
- Perform regular inspection of card possession by Accountholders;
- As directed by the Approver, submit a completed Procurement Card Request Form to the Purchasing Department for employees that require a Procurement Card;
- Maintain files on Procurement Card transactions for one (1) fiscal year after the close of the current fiscal year in the Department's/School's office;
- Immediately collect the Procurement Card from any Accountholder who resigns, retires, or is terminated;
- Immediately notify the Procurement Card Administrator of Accountholders that will be absent from the office for any period of time greater than 4 weeks; a temporary hold will be placed on the card;

NOTE: If applicable, supervisors may assign an Accountholder as a Proxy Reconciler.

3. Approver (e.g.: Dept Manager/Supervisor/Director or School Principal) shall:

- Promptly review receipts/invoices and monthly statement(s);
- Review and approve charges in WORKS within three (3) working days to ensure the purchase is appropriate and approved for District purposes;
- Approve the monthly submittal(s) authorizing charges in WORKS;
- Regularly review the statements for authorized usage and/or trends of usage that may dictate a need for Purchasing Department or Finance Department intervention;
- Immediately report to the Department Head and Director of Internal Services any misuse of the Procurement Card - including any inappropriate purchase or personal use of the Procurement Card;
- Evaluate the need to cancel or reissue a Procurement Card when an employee no longer works within the Department/School;
- Annually evaluate each Accountholder within the Department/School and determine if there continues to be need for a Procurement Card;
- Annually evaluate each Accountholder within the Department/School and determine if transaction and monthly limits are appropriate;
- Determine if the Accountholder will key all data into WORKS or designate a Proxy Reconciler; empower that individual with sufficient authority to responsibly input all data into WORKS.

NOTE (1): An Accountholder cannot be his/her own Approver and cannot be the Approver for a superior or supervisor. The Superintendent will have the Executive Director of Finance and Performance assigned as Approver.

NOTE (2): In the event that you will be unable to approve due for more than five business days the Procurement Card Administrator must be notified so that an alternate approver can be set up.

NOTE (3): The Department Head/School Principal may delegate Approver responsibilities to the next lowest level of Management; and designate at least one Approver for each Department/School that has Procurement Cards. The Department Head/School Principal will empower the individual with sufficient authority to be responsible for review of all transactions, for approving transaction charges, reporting

problems, and submittal of statements to Finance. The Department Head/School Principal may delegate any or all of the responsibilities to the next lowest level of management, but will still be responsible for all activities in their Department/School;

4. Program Administrator shall:

- Perform daily maintenance on Procurement Card profiles;
- Maintain MCC Code Database for annual review and approval by Procurement Card Committee;
- Submit in writing all requests for Procurement Card issuance, cancellation and credit line changes to Director of Internal Services for approval;
- Apply approved credit line changes into WORKS the bank card system;
- Participate in resolving billing disputes;
- Notify the Department Head/School Principal when receipts are not received on time; notify Director of Internal Services for disciplinary action;
- Review finalized Accountholder statements;
- Review procedural/policy issues and propose resolutions to Director of Internal Services;
- Maintain Procurement Card Procedures Manual;
- Train Accountholders and Approvers; provide refresher training as needed;
- Prepare and distribute reports as required to support the Department Heads and School Principals;
- Review Procurement Card activities on a District wide basis, evaluate for trends, initiate corrective actions as required, and/or establish competitively awarded contracts for repetitively purchased commodities and services;
- Work with Department Heads/School Principals to assist them in the effective and efficient use the Procurement Card process to accomplish their respective missions.

5. Accountant (Finance) shall:

- Review and update GENERAL LEDGER (GL) Code Database in WORKS;
- Upload WORKS file and import into the District financial software;
- Receive consolidated statement from issuing bank and pay monthly charges;
- File and store consolidated statements.

6. Director of Internal Services shall:

- Approve/deny each request for new Procurement Cards or changes in profile (credit limit increases/decreases, change in MCC coding, etc.);
- Provide final resolution of supplier disputes;
- Approve monthly account profile changes;
- Approve recommendations for additions/deletion of MCC codes.
- Perform periodic review of the Procurement Card Procedures and make recommendations to the Procurement Card Committee;
- Monitor Procurement Card Program Administrator duty roles;
- Run and review monthly audit reports indicating all changes to account profiles;
- Review disciplinary issues with regard to cardholder's adherence to policy;
- Take monthly Procurement Card transactions to the board for approval.

7. Procurement Card Committee shall:

- Approve monthly Procurement Card transactions;
- Approve recommendations for change with regard to Procurement Cards procedures or Procurement Card provider;

- Make recommendations to Superintendent regarding situations involving improper usage of Procurement Cards or failure to follow Procurement Card procedures.

8. Superintendent:

- Approve/Deny Procurement Card Committee disciplinary recommendations.

SECTION II - PROCEDURES

A. ASSIGNMENT AND CONTROL OF THE PROCUREMENT CARD

1. Request for and Issuance of Procurement Card

- a. Each request for a new Procurement Card shall be made by the Department Head/School Principal. These requests are made by submitting a completed **Procurement Card Request Form** to the Procurement Card Administrator and approved by the Director of Internal Services.
- b. Each request for a change to a current accountholder's profile shall be made by submitting a completed **Procurement Card Change Request Form** to the Procurement Card Administrator approved by the Director of Internal Services.
- c. Procurement Cards will be issued to full-time permanent District employees. A volunteer cannot be issued a Procurement Card. A temporary employee cannot be issued a Procurement Card.
- d. All Procurement Card requests shall have an original or electronic signature by the Department Head/School Principal.
- e. Procurement Cards may be issued to individual employees who frequently purchase goods and services, or who frequently travel on official District business.
- f. The Procurement Card will have the employee's name, the District name, and the expiration date embossed on the face of the card. The District's Florida sales tax exemption number is preprinted on the Procurement Card. The Procurement Card issuing bank will not have individual Accountholder information other than the Accountholder's work address. No credit records, social security numbers, etc., of the Accountholder are maintained by the issuing company.
- g. When the Procurement Card Program Administrator receives a Procurement Card from the issuing bank, the Accountholder will be required to personally attend and complete Accountholder training. The potential Accountholder will be given a current copy of the Procurement Card Procedures Manual and an oral review of the program. The Individual will be required to sign the **Procurement Card Acceptance Agreement** stating that he/she understands the Procurement Card Procedures, understands and accepts the responsibilities, and agrees to the penalties that may result from non-compliance of the card. The Accountholder will also sign and date the top of the **Bank Card Issuance Form** to acknowledge that they received the card attached to the form. Each card must be activated by the Procurement Card Administrator after the Accountholder has attended the training and received his/her card.

2. Lost or Stolen Procurement Cards or Card Numbers

- a. If a Procurement Card is lost, stolen, or misplaced, or if the Accountholder thinks that the number has been used without his or her authorization, the Accountholder shall immediately notify the at **Bank of America, 1-888-449-2273** and the Program Administrator of the loss.
- b. The Accountholder is responsible for reporting all information necessary and completing all forms

required to minimize any potential liability to the District for a lost or stolen card or card number, and to work with the Issuing Bank card services and law enforcement in prosecuting theft.

3. Termination, Extended Leave, or Transfer of Accountholder

a. When an Accountholder is terminated or suspended the Department Head/School Principal must notify the Procurement Card Administrator within one (1) business day. The Department Head/School Principal must collect the Procurement Card, cut the card in half, and submit the card to the Procurement Card Administrator. The Procurement Card Change Request Form must be completed, signed and forwarded to the Procurement Card Administrator within 5 working days. The Procurement Card Administrator shall ensure that the card is cancelled and that the appropriate paperwork is received, fully executed and filed in the employee's file.

b. When an Accountholder resigns or retires the Department Head/School Principal must notify the Procurement Card Administrator. The Department Head/School Principal must collect the Procurement Card, cut the card in half, and submit the card to the Procurement Card Administrator. The Procurement Card Change Request Form must be completed, signed and forwarded to the Procurement Card Administrator within 5 working days. The Procurement Card Administrator shall ensure that the card is cancelled and that the appropriate paperwork is received, fully executed and filed in the employee's file.

c. When an Accountholder goes on any type of extended leave greater than 4 weeks including but not limited to Family Leave, Military Leave, Leave of Absence, or Workers Compensation Leave, the Department Head/School Principal shall collect the Procurement Card and submit the card to the Procurement Card Administrator. The Procurement Card Change Request Form must be completed, signed and forwarded to the Procurement Card Administrator within 5 working days. The Procurement Card Administrator shall ensure that the card is suspended and that the appropriate paperwork is received, fully executed and filed in the employee's file.

d. When an Accountholder is transferred or promoted to another Department/School, the Department Head/School Principal shall be responsible for immediately notifying the Procurement Card Administrator of the transfer/promotion. The Procurement Card Administrator will immediately suspend the employee's Procurement Card. The new Department Head/School Principal will be notified to approving a Procurement Card if that position is already approved for a Procurement Card. The Procurement Card Change Request Form must be completed, signed and forwarded to the Procurement Card Administrator within 5 working days. The Procurement Card Administrator shall ensure that the Procurement Card is cancelled or transferred and that the appropriate paperwork is received, fully executed and filed in the employee's file.

e. When a Accountholder is transferred or promoted within the same Department/School, the Department Head/School Principal has two options: cancel the employee's Procurement Card, or change the reporting hierarchy including default accounting code on the existing card. A Procurement Card Change Request Form must be completed, signed and submitted to the Procurement Card Administrator for either action taken. The Procurement Card Administrator shall ensure that the appropriate paperwork is received, fully executed and filed in the employee's file.

f. If the Department Head/School Principal is unable to collect the Procurement Card from the employee, the Department Head/School Principal is responsible to immediately call and advise the Procurement Card Program Administrator of the situation so the Procurement Card can be immediately suspended or cancelled.

B. ACCOUNTHOLDER USE OF PROCUREMENT CARD

1. Accountholder Use Only

- a. The Procurement Card shall be used only by the employee whose name is embossed on the card to make purchases for his/her Department/School (this includes travel arrangements for individuals in the Department).
- b. The Accountholder is responsible and accountable for all transactions that occur on his or her card until the card is reported to VISA and Procurement Card Administrator as lost or stolen. The Accountholder shall be personally responsible for any costs incurred by the District for non-compliance of his/her Procurement Card.
- c. The Accountholder cannot give anyone else his/her card or to make a transaction using his/her card or card number. A violation of the Accountholder's Procurement Card or Procurement Card number will result in disciplinary action against the Accountholder. See Section II, paragraph B.9 Disciplinary Actions, b. Unauthorized Purchases.
- d. Upon receipt of the Procurement Card, the Program Administrator shall write on the back of the card in indelible ink: See Photo ID.
- e. See Section III – Travel for authorized procurements for District approved Travel.

2. District Purchases Only

- a. The Procurement Card shall be used only for District authorized purchases within the Accountholder's area of responsibility unless prior written approval is obtained from outside area supervisor and submitted with the receipt.
- b. The Procurement Card shall not be used for personal purchases .
- c. All purchases shall be made in accordance with School Board Policies and Procedures, Purchasing Manual and Procurement Card Procedures Manual.
- d. A violation will result in disciplinary action against the Accountholder. See Section VI.

3. Spending Limits

- a. The Department Head/School Principal shall request a standard profile for the Single Transaction Limit and the Monthly Limit for each authorized Accountholder.
- b. The standard maximum Single Transaction Limit for the Procurement Card is limited to \$999.99 in order to ensure that Property Record Items of \$1,000 or more are purchased with an official School District Purchase Order and entered into the District's Property Record Inventory System. The Single Transaction Limit of \$999.99 shall include the total cost of the product or service and all shipping and handling charges, etc. Higher Single Transaction Limits may be requested by the Department Head/School Principal. Justification as to the reason for the increased Single Transaction Limit must be submitted, along with the card request (or change) to the Director of Internal Services.
- c. All transactions under \$999.99 should be made via procurement card. Scheduled purchases greater than \$1,000 should be processed via Purchase Order. Those cardholders with single transaction limits greater than \$1,000 can make emergency purchases up to their single transaction limit as long as those transactions do not include the purchase of any capital items (single item with value of \$1,000 or more to include shipping and installation). Anything outside these parameters requires pre-approval from the Director of Internal Services.

NOTE: It is the bookkeeper/cardholder's responsibility to maintain adequate credit limit on their card for

unforeseen circumstances and therefore use of the card for transactions above \$1,000 should be kept to a minimum.

d. The maximum Monthly Limit shall be set between \$3,000 - \$15,000. A request for a Monthly Limit greater than \$3,000 shall be justified in writing from the Department Head/School Principal forwarded to the Director of Internal Services for approval. There must be a direct correlation between the individual's job requirements and the Monthly Limit.

e. Requests for spending limit changes shall be initiated by sending a completed Procurement Card Change Request Form signed by the Department Head/School Principal and forwarded to the Procurement Card Administrator. However, the spending limit change will not go into effect until the Department Head/School Principal receives the approved Procurement Card Change Request Form.

f. A purchase may be made for multiple items, but the receipt total cannot exceed the Accountholder's Single Transaction Limit. Charges for a single item shall not be split to stay within the Single Transaction Limit. Making multiple charges (pyramiding) to circumvent the Single Transaction Limit will be considered a violation of Procurement Card/Purchasing Procedures and will result in disciplinary action against the Accountholder. See Section VI for Non-compliance, b. Unauthorized Purchases in this manual.

g. See Section III – Travel for authorized procurements for District approved Travel.

4. Sales Tax

a. The District is exempt from Florida State sales tax, local option sales tax and local tourism-related taxes. When making any purchase with the Procurement Card with a Florida vendor, the Accountholder shall inform the vendor that the purchase is for official School District of Monroe County, Florida business purposes, and therefore is not subject to any State of Florida, or any city sales or use tax. If the vendor refuses to grant the sales tax exemption, it is at the discretion of the Accountholder to continue with the order and work with the vendor to have the tax credited, or NOT place the order. Regardless, tax shall not be paid on tax exempt products and services. Notify the Procurement Card Program Administrator if this is an issue and Purchasing will work with the vendor on the tax exemption, or suggest to the Accountholder alternate sources of supply.

b. Purchases made from vendors in other states may not automatically accept the Florida Consumer's Certificate of Exemption. If a purchase is made from a vendor outside the State of Florida, the Accountholder shall inform the vendor that the purchase is for official School District of Monroe County, Florida business purposes, and shall request an exemption to any state, local or use taxes. If the vendor refuses, the Accountholder may proceed with the transaction ONLY IF the total cost, including tax is within the Accountholder's Single Transaction Limit and the purchase is a good value. The Accountholder must document the conversation to include the person's name, telephone number and reason the tax exemption was refused. This documentation must be attached to the receipt and submitted with the monthly statement for reconciliation.

c. The School District of Monroe County Sale Tax Exemption Number is printed on the face of the Procurement Card. If you have a problem with any vendor about sales or any other taxes, please contact the Procurement Card Administrator. A wallet size copy of the Tax Exception Certificate will be provided to each Accountholder.

d. Accountholders who pay Florida sales tax without explanation and coordination with the Program Administrator will be required to reimburse the Monroe County School District (MCSD).

5. IT Purchases

Prior to purchase with the Procurement Card, the following items must have written approval from the IT Department to ensure compatibility with MCSD technology. The confirmation email from the IT Department must be scanned with the receipt for reconciliation.

- a. Computers, including desktops, laptops, notebooks, iPads, and any other similar devices.
- b. Printers, LCD and/or LED projectors, and any other similar devices .
- c. Software.

6. Other Conditions

- a. Back-orders: All items ordered (either over-the-counter at the vendor's location, or via telephone or Internet) must be immediately available before a charge can be authorized or completed by the Accountholder. VISA regulations prohibit vendors from posting a charge to the card account prior to shipping the order or completing the service. An item may be back-ordered, but the vendor cannot charge the Accountholder's card until the item is picked up or shipped to the Accountholder.
- b. If a purchase is to be made over the Internet, before typing your card number into the system, ensure that the transaction is occurring in secure mode, web address must start with "https". If you cannot confirm a secure mode, then do not type your card number into the system. Call the vendor to complete your order.
- c. Some mail order/Internet vendors compare the requested shipping address to the Procurement Card account address. All of the District's Procurement Cards account addresses are listed as MCSD Attn: Procurement Card Administrator, 241 Trumbo Road, Key West, Florida 33040. If you have a problem completing an order due to this issue, please contact the Procurement Card Administrator for assistance.
- d. Accountholders securing services with the Procurement Card are responsible for ensuring that necessary contracts, licenses, insurance and fingerprinting are executed and copies must be maintained with transaction documentation. If you have any questions, please contact the Director of Internal Services.
- e. Construction building/facility maintenance or remodeling work is prohibited except by Maintenance personnel. Any construction, building/facility maintenance or remodeling work shall be submitted on a work order to the Maintenance Department.
- f. Refunds shall be made by a credit issued to the original Accountholder's Procurement Card. Some vendors do not process credits as quickly as purchases and this may affect a Accountholder's Monthly Limit. Accountholders shall not request or accept a refund by cash or check.
- g. Food Purchases are specifically prohibited without prior approval from Director of Internal Services with exception to those programs where food is a supply listing in their funding (ie: Food Service, Head Start, Grants.) Even with the exception, the expense must be for the program and not staff working for the program.
- h. See Section III – Travel for authorized procurements for District approved travel expenses such as hotels, car rental and airline tickets.

7. Documentation Requirements

- a. When an over-the-counter purchase is made, the Accountholder shall sign the merchant's receipt and obtain the customer's copy of the receipt. If there is separate documentation, this shall be attached with the receipt. The receipt will be retained by the Accountholder until it is turned over to the Approver

for reconciliation. If thermal receipt tape is used, a copy should be made to insure the information is preserved as backup. Supervisor or Supervisor's designee for review and approval.

b. When placing a telephone or Internet order, the Accountholder must confirm that the vendor will charge the Procurement Card only when shipment is made so that receipt of the supplies will be certified on the monthly Statement of Account. This is also a requirement of the vendor's contract with VISA.

c. For items such as registrations, where a receipt or packing slip is not normally generated by the merchant, a copy of the ordering document may be used as the accountable document as long as it contains a vendor name, description and price of the purchase.

d. If the charge slip does not clearly identify what was bought, the Accountholder shall write the description on the charge slip and sign.

e. If a vendor ships an order with only a packing slip. The Accountholder shall call the vendor and request that a written receipt be faxed or scanned and e-mailed immediately to the Accountholder.

f. Procurement Card original documentation for all items listed on the statement shall be retained by the Approver in the Department's/School's office for one (1) complete fiscal year after the close of the current fiscal year.

g. If for some reason the Accountholder does not have documentation of the transaction, the Accountholder shall attach a written description of the purchase along with a signed certification that the purchase was made in accordance with the District's Procedures, and that the purchase was required for District operations and it must be signed by the Department Director/Principal of that site. If the Accountholder fails to promptly provide such certification, then the Accountholder may be personally responsible for the charge amount as well as face loss of card privileges see Section VI Disciplinary Action for Non-Compliance.

8. Prohibited Uses of Procurement Cards

a. The following types of items may not be purchased with a Procurement Card, regardless of the dollar amount:

- 1) EBay or any vendor where condition of the item is unknown.
- 2) Vehicle repairs- except Transportation & Maintenance Departments;
- 3) Purchase of gasoline or fuel within the County. Gasoline, fuel, or oil may be purchased IF the Accountholder is on approved District travel;
- 4) Temporary help and legal fees;
- 5) Subdivision of an order or purchases to circumvent the Single Purchase Limit, Daily Limit or Monthly Limit authorized for an Accountholder. Also known as "pyramiding";
- 6) Construction, construction repairs, including emergency repairs or any building/facility maintenance, painting, carpeting, or any other remodeling work. This type of work must be coordinated with the Facilities and Maintenance Department;
- 7) Deposits for advance payments for good or services with exception of District approved travel, see Section III – Travel;
- 8) Telephone, telecommunication, or internet services charges, with the exception of the IT Department or district staff on approved travel.

C. RECONCILIATION PROCESS

1. Five days after the transaction, purchases made by each Accountholder must be entered into

WORKS. Each Procurement Card transaction must be charged to the appropriate general ledger account number.

2. The Accountholder shall review all transactions with the Proxy Reconciler and/or Approver to identify what was purchased and what account number should be charged. The Accountholder shall also turn over all documentation (charge slips, invoices, packing slips, disputes, etc.) to the Procurement Proxy Reconciler.

3. Charges are available in WORKS via the Internet at www.payments2.works.com daily for reconciliation. Proxy Reconcilers may reconcile transactions as soon as they have received the invoice from their Accountholders. All charges MUST be reconciled no later than 5 days after the transaction date. These charges then must be reviewed and approved within 3 days by the Approvers and approved for transmission to Finance.

4. The Proxy Reconciler shall review all transactions with each of the Accountholders in their area of responsibility. The Approver shall verify that documentation has been presented by the Accountholder for each transaction and that the documentation is legible and clearly identifies what was bought. It is the Proxy Reconciler's responsibility to ensure that the Accountholder provides the required documentation, or to report to the Department Head/School Principal the Accountholder's failure to follow the Procurement Card Procedures.

5. The Approver shall review each transaction to ensure that it is appropriate and for a valid District purpose. If the Approver cannot verify that a transaction is appropriate and for a valid District purpose, he/she shall report such to the Department Head/School Principal. All charges MUST be account coded and transmitted to Finance no later than seven (7) days after the end of the monthly period, even those in question for appropriateness or in a dispute status.

6. The issuing bank will provide a comprehensive monthly statement for each Accountholder. The Program Administrator will forward the monthly statement to the Accountholder or Proxy Reconciler. The Accountholder or Proxy Reconciler must upload the statement into the PCard share drive (K:) and verify that all corresponding receipts are uploaded into a folder labeled in the following format e.g. "May-June 2015".

7. The issuing bank will provide a comprehensive monthly statement to the Finance Department for payment.

8. Charges to other agencies' District Budget account numbers: Certain agencies perform services for other agencies that might require an Accountholder to make a purchase on behalf of the other Departments/Schools. The Accountholder should have a written authorization from the other Departments/Schools prior to making the purchase. Failure to document prior approval will result in the Accountholder's Departments/Schools having to pay for the purchase. This documentation shall be kept with the Accountholder's monthly statement and added to the on-line transaction using the comment field.

D. DISPUTES

Accountholder should first contact the vendor to try to resolve the issue. If the vendor is unwilling to resolve the issue or Accountholder is unable to contact the vendor the transaction must be placed in dispute. A transaction can be disputed with Bank of America within 60 days of the billing close date, the date of the billing statement in which the transaction first appears.

- A dispute occurs when an Accountholder questions a transaction that has been charged to his/her account. The dispute process is a legal process based in Federal law.

- If items purchased with the Procurement Card are defective, the Accountholder must promptly return the item(s) to the vendor for replacement or credit.
- If the service paid for with a Procurement Card is faulty, the vendor must be promptly notified and required to correct the situation or provide a credit. If the vendor refuses to replace or correct the faulty item or service, the purchase will be considered in dispute.
- If the quantity of items received is less than the invoice and charge billing, then the transaction must be disputed.
- If the amount listed on the Accountholder's statement does not agree with the Accountholder's documentation, then the transaction must be disputed.
- If there is a charge on the Accountholder's statement that he/she does not think is his/her responsibility, it must be disputed.
- It is essential that the time frames and documentation requirements established by the issuing bank be followed to protect the Accountholder's rights in dispute.
- In accordance with the District's contract with the issuing bank, disputed amounts are paid when the statement is paid. It is solely the responsibility of the Accountholder to resolve any disputes as soon as possible. A resolved dispute will generally appear as a credit on the next month's statement.

1. Dispute Procedures

The dispute process must be initiated within 60 days of the billing close date, the date of the billing statement in which the transaction first appears. The following steps shall be taken to ensure prompt settlement:

- a. The Accountholder contacts the Vendor about the transaction and supplies the necessary information to begin the resolution process.
- b. If the problem is resolved between the vendor and the Accountholder, the Accountholder shall document the solution agreed upon including a confirmation number for a credit. This documentation will be submitted with the receipt for the reconciliation process then filed with the original receipt and statement.
- c. If the vendor overcharged the Accountholder, the Accountholder shall request that the vendor issue an immediate credit and send a copy of the credit memo to the Accountholder for his/her documentation file. The Accountholder shall proceed with the reconciliation process. Since the District pays disputed items, the Accountholder shall proceed with the reconciliation process as if the total charge is appropriate. The Accountholder shall ensure that the credit is properly posted on his/her next month's statement. If the credit does not appear, the Accountholder shall begin the formal dispute process.
- d. If an agreement cannot be reached on the disputed transaction between the Accountholder and the vendor, the following steps shall be completed:
 - 1) The Accountholder shall dispute a transaction online in WORKS. The bank will then place the transaction into a disputed status.
 - 2) See the attached tables for Dispute Tips and how to complete a **Dispute in WORKS**.
 - 3) When an account is in a dispute status, the disputed amount is still included in calculating the available money for authorizations (monthly limit). At the time the item is placed in dispute, it is removed from all finance charge, late charge, over limit fee, past due amount and calculations.
 4. The Accountholder and/or Approver shall notify the Procurement Card Administrator if there continues to be problems with the same vendor.

2. Dispute Guide “Tips for Timely Dispute Resolution”

√ The fastest way to resolve a problem with a purchase or transaction is to work directly with the merchant.

√ If you can't resolve the issue with the merchant, you must initiate a dispute with Bank of America within 60 days of the close of the billing cycle in which the transaction occurred.

√ To file a dispute, use the online dispute feature in WORKS.

Note: You must initiate a dispute from the Pending Sign Off or Flagged queues.

1. Click **Expenses > Transactions > Accountholder**. The Transactions screen with Pending Sign Off transactions displays.
2. Click the Flagged tab (queue) if the desired transaction has been flagged.
3. Click **Document** on the desired transaction. The single-action menu displays.
4. Select **Dispute**. The Dispute Transaction form displays.
5. Edit the following fields, if desired:
 - **Phone**
 - **Dispute Amount**
6. Select an option from the **Reason for Dispute** drop-down menu. Additional fields may display and require information or comments.
7. Complete additional information, if requested.
8. Enter comments in the **Comments** text box, if desired.
9. Select the check box to confirm the dispute statement.
10. Click **OK**. A confirmation message displays.

√ Bank of America has 30 days to process a dispute.

√ Accountholders may call Commercial Claims at 866-601-9490 to check on the status of a dispute or with questions regarding a dispute.

√ Merchants have 45 days to respond to the dispute. The merchant may request more information during that time, or may protest the dispute. You will then have another opportunity to restate your case and the merchant has another opportunity to respond.

√ If you disagree with the resolution of a dispute, you may contact Commercial Claims for more detail 866-601-9490. If you are not satisfied with the resolution (e.g., you received a letter that stated the dispute was not filed within the allotted time, but you have confirmation that it was submitted in time), you may request the assistance of a Claims Supervisor. If the problem is not resolved to your satisfaction, please contact the Procurement Card Administrator who will work with a Bank of America.

E. REVIEW OF PURCHASES BY DEPARTMENT HEADS AND SCHOOL PRINCIPALS

1. It is the Department Head's/School Principal's responsibility to ensure that the Procurement Card program is properly administered within his/her Departments/Schools. This includes prompt thorough review of all purchases made by each employee of the Departments/Schools.
2. Each Department Head/School Principal or designee/Approver shall review each Procurement Card expenditure (item purchased, amount, and vendor) to ensure the goods or services were necessary, and for official use. The Approver shall certify in writing that all of the purchases on statements he/she submits to Finance are appropriate and comply with these Procurement Card Procedures.
3. If the Approver does not have the knowledge, skills, authority, or time to promptly and properly complete the duties of the Approver, the Department Head/School Principal is responsible to ensure an appropriate person is promptly placed in this position.
4. When purchases are questioned, the Department Head/School Principal will be responsible for resolving the issue with the Accountholder. If the Department Head/School Principal is not satisfied that the purchase was necessary and for official use, the Accountholder shall either provide a credit voucher proving the item(s) were returned for credit; or provide a personal check or money order made payable to the School District of Monroe County for the full amount of the purchase plus applicable sales tax within two (2) weeks.
5. An Approver cannot approve charges to his/her own Procurement Card. The next higher Department/School administrator shall approve all charges made by an Approver.
6. If a cardholder uses their Procurement Card to purchase travel, membership fees, or registration fees specifically for their Approver, then, in addition to the cardholder signature, the next higher Department/School administrator shall sign the receipt showing approval of the charge.
7. An Approver cannot review or approve charges of his/her supervisor's Procurement Card or charges, with exception of the Superintendent who is approved by the Executive Director of Finance and Performance.
8. Repeated inappropriate uses of the Procurement Card or failure by the Department Head/School Principal to manage and administer the Procurement Card program within his/her Departments/Schools may result in the revocation of all of the Procurement Cards within the Departments/Schools and Performance.
9. To help the Departments/Schools in their reviews, various reports are available using the WORKS <https://payment2.works.com> program and found by choosing Reports, then Template Library. Several report options may be found there and managers are able to set ranges to help them in reviewing purchasing data for their areas of responsibilities. Upon request, the Procurement Card Administrator or Director of Internal Services will work with any Approver to create a report(s) from data available in the WORKS software.

F. SELF-AUDITS

1. Departments/Schools shall be responsible for performing random self-audits as necessary. Timing and frequency will be determined by the amount of P-Card activity and at the discretion of the Department Head/School Principal.
2. Department Heads/School Principals may delegate the audits to their subordinate Approvers but will remain responsible for all activities.

SECTION III – TRAVEL

- A. The School District of Monroe County Travel Procedures applies to all travel related transactions. These are in addition to the Procurement Card requirements.
- B. All out of county travel requiring district reimbursement must be Board approved for staff. All out of state travel must be approved for students.**
- C. A Procurement Card can only be used to purchase travel related services such as registration, airline tickets, hotel reservations, car rental and fuel purchased out of the county. MEALS CANNOT BE PURCHASED.
- D. The original charge receipt(s) shall be scanned and **attached as back up listing purpose for travel and attaching the board approved TDE page showing travel for that individual and purpose being approved. If someone is sent in lieu of the person on the TDE or if a TBD listing (to be determined) went to the board then the sheet should be notated with the person who actually traveled.**
- E. Advance payments made payable to a hotel or professional association for registration or lodging charges is allowable. No advance payments will be made payable to the employee. A hotel may charge one (1) night's deposit to guarantee a hotel reservation. Airlines may charge the total amount of the ticket as soon as the ticket is confirmed, even if the ticket is for future travel. **NOTE: The \$1,000.00 Single Transaction Limit still applies, if the amount exceeds \$1,000.00 a PO/check would need to be cut for payment.**
- F. If a purchase is to be made over the Internet, before typing your card number into the system, ensure that the transaction is occurring in secure mode, web address must start with "https:". If you cannot confirm a secure mode, then do not type your card number into the system. Call the vendor to complete your order.
- G. Some Internet vendors compare the requested mailing address for the individual placing the order to the Procurement Card account address. All District Procurement Card's account address is listed as Accounts Payable. If you have a problem completing an order due to this issue, please contact the Procurement Card Administrator for assistance.
- H. Any approved travel related expenses that are incurred on the staff member's personal card should be submitted for reimbursement on a Travel Reimbursement Form. Go to district web page under Staff/Forms for travel voucher form and procedures.
- I. Auto Rental Insurance:
- 1) BEFORE leaving on a trip that will involve a car rental, the traveler shall call Risk Management to obtain a Certificate of Insurance. This certificate will be used to cover any damages or loss of use to the rental vehicle.
 - 2) Put the rental agreement in the name of School District of Monroe County followed by the name of the driver(s) (e.g., School District of Monroe County/John Doe).
 - 3) Purchase liability insurance for up to one million dollars (\$1,000,000.00), when out of the State of Florida. Do not purchase any insurance or coverage for damage to the rental vehicle; this will be covered by the District's self-insurance program.
 - 4) If there will be more than one (1) authorized driver, pay the appropriate fee (no fee if renting on

State Contract) for the additional driver(s).

- 5) Personal items are not covered by the District's self-insurance program. Upon return of the rental vehicle, request written verification that the car has not been damaged.
- 6) When utilizing the State Contract for vehicle rental some of these items are included.

SECTION IV – EMERGENCY CARDS / CREDIT LINE INCREASES

The Director of Internal Services shall have the authority to issue Emergency Procurement Cards or when an emergency is declared by the School Board Superintendent or Designee. Emergency Credit Line Increases can be authorized for specific situations.

- A.** Emergency Cards will be issued to the key personnel list determined by the Superintendent for distribution in the event of an emergency. Emergency Cards have a \$25,000 limit. These cards will be coded to a specific project number to ensure all expenses are captured for insurance purposes. All Procurement Card procedures apply to Emergency Procurement Cards (review, approval, reconciliation, etc.). The employee who has been issued an Emergency Procurement Card shall comply with all applicable Procurement Card procedures and requirements as outlined in this manual.
- B.** If an employee requires an Emergency Credit Limit Increase, an email can be sent to the Procurement Card Administrator by the Department Head/School Principal explaining the urgent nature of the request. The Director of Internal Services can approve an immediate increase to secure the purchase and reset the limits. The Procurement Card Change Form must be completed and sent to the Procurement Card Administrator within one (1) business day.

All approved Emergency Credit Line Increases or Emergency Card Request will be submitted to the Procurement Card Committee once a month for approval.

SECTION V – FUEL

Accountholders are not allowed to charge fuel unless they are out of County and on approved District travel.

SECTION VI – DISCIPLINARY ACTION

DISCIPLINARY ACTION FOR NON-COMPLIANCE

- A. Non-Compliance with Procurement Card Procedures** including but not limited to:

Procurement Card procedures are not followed (failure to turn in receipts) the following disciplinary actions will be administered:

- First Offense – Written Warning (becomes part of your permanent procurement card record), The individual may be required to reimburse the District with his/her own personal funds (personal check or money order) within two (2) weeks for the entire transaction amount.
- Second Offense – 3 month card suspension. (Documented in writing and becomes part of your permanent procurement card record), the individual may be required to reimburse the District with his/her own personal funds (personal check or money order) within two (2) weeks for the entire transaction amount.
- Third Offense – Card Deactivation. (Documented in writing and becomes part of your

permanent procurement card record) The individual may be required to reimburse the District with his/her own personal funds (personal check or money order) within two (2) weeks for the entire transaction amount. The individual's Procurement Card privilege will be terminated for at least one year up to and including permanent disabling of the card, depending on the situation.

B. Unauthorized Purchases

If any district employee is found to have made district purchases without prior approval, the following disciplinary steps will be administered:

- First Offense –3 month suspension of card (Documented in writing and becomes part of your permanent procurement card record). The individual may be required to reimburse the District with his/her own personal funds (personal check or money order) within two (2) weeks for the entire transaction amount.
- Second Offense – Card Deactivation (Documented in writing and becomes part of your permanent procurement card record). The individual may be required to reimburse the District with his/her own personal funds (personal check or money order) within two (2) weeks for the entire transaction amount. Procurement Card privilege will be terminated for at least one year up to and including permanent disabling of the card, depending on the situation.

C. Fraudulent Activity

Use of a district card to obtain any financial instrument (cash, cash advances, traveler's checks, money orders, etc.), use of the card for non-district purchases or any cardholder that accepts a credit card refund by cash or check payable to the cardholder. (Documented in writing and becomes part of your permanent procurement card record.)

- **First Offense: - In order to retain the \$100,000 of insurance provided by the issuing bank, the Monroe County School District must agree to terminate any employee who uses a procurement card to knowingly defraud the school district. Such action would be recommended by the Procurement Card Committee to the Superintendent with final approval resting with the School Board.** Card Deactivation. (Documented in writing and becomes part of your permanent procurement card record). The individual will be required to reimburse the District with his/her own personal funds (personal check or money order) within two (2) weeks for the entire transaction amount or the purchase will be deducted from their next payroll check.

MONROE COUNTY SCHOOL DISTRICT

**PROCUREMENT CARD REQUEST FORM
(E-Mail to Procurement Card Administrator)**

Employee Name:	Department/ School:
Position:	Center:
Justification for Card:	

Check the limits being requested.

√	Limits	Per Trans	Per Month
	User – Tier I – Normal User	\$999.99	\$3,000
	User – Tier II – User Group	\$5,000*	\$7,500
	User – Tier III	\$5,000*	\$15,000

*Any purchase over \$1,000 must be pre-approved and identified as cap/non-cap for inventory purposes.
Failure to do so will result in reduction of limits to Tier I levels.

Notes: _____

SIGNATURES REQUIRED:

ACCOUNTHOLDER'S SIGNATURE: _____ **DATE:** _____

Type/Print Name and Title: _____

SUPERVISOR/PRINCIPAL'S SIGNATURE: _____ **DATE:** _____

Type/Print Name and Title: _____

PROCUREMENT CARD ADMINISTRATOR: _____ **DATE:** _____

DIRECTOR OF INTERNAL SERVICES: _____ **DATE:** _____

Submitted to Bank/Works: By: _____ **DATE:** _____

THE MONROE COUNTY SCHOOL DISTRICT

Procurement Card Acceptance Agreement

Your participation in the School District of Monroe County Procurement Card Program is a valuable and convenient tool that carries responsibilities along with it. Although the card is issued in your name, it is District property and is to be used with good judgment to obtain the best value for the District. Your signature below verifies that you understand the program procedures, the guidelines outlined below, have received a copy of the Procurement Card Procedures Manual and agree to comply with them.

1. The Procurement Card is provided to employees based on their need to purchase business-related goods and services. A card may be revoked at any time based on change of assignment or location. The card is not an entitlement nor reflective of title or position.
2. The card is for District business-related purchases only. Under no circumstances will you be allowed to use the card to make personal purchases for yourself or others.
3. Any purchase made for a purpose other than for district use is subject to repayment. Employees have two weeks in which to repay otherwise the entire amount of the purchase will be pulled from your next payroll check.
4. You are the only person entitled to use the card. You are responsible for all charges made against the card.
5. The card carries dollar transaction limits. You are not allowed to "split transactions" on the procurement card in order to split a property record item of \$1,000 or more.
6. Non-compliance of the card can be considered misappropriation of District funds, which may result in disciplinary action, up to and including termination.
7. You are required to comply with internal control procedures in order to protect District assets. This includes keeping receipts, timely reconciliation of monthly statements, and following proper card security measures.
8. You are responsible for ensuring that budgeted funds are available before purchasing goods or services with your card, reconciling your card's monthly statement and resolving any discrepancies by contacting the vendor or the financial services provider.
9. A lost or stolen card must be reported immediately to the department Procurement Card Administrator. If the loss or theft is discovered outside regular business hours, it must be reported immediately to the financial services provider and then to the Procurement Card Administrator at the beginning of the next business day.
10. You must surrender your card upon termination of employment, transfer, or when requested to do so. Under any of those circumstances, no further use of the account is allowed.
11. Card holder has attended training of Procurement Card Procedures and Uses on _____.

NOTE: In order to retain the \$100,000 of insurance provided by the issuing bank, the Monroe County School District must agree to terminate any employee who uses a procurement card to knowingly defraud the school district. Such action would be recommended by the Procurement Card Committee to the Superintendent with final approval resting with the School Board.

Cardholder's Signature

Cardholder's Name (printed)

Card Number

Date

MONROE COUNTY SCHOOL DISTRICT
PROCUREMENT CARD CHANGE REQUEST FORM
E-Mail to Procurement Card Administrator

Accountholder Name (As appears on Card)	
Card # (last 4 digits)	
Department/School	

Check the item to be changed. Enter the current number or amount and the requested changed number or amount.

√	Change	From	To
	Monthly/Single Transaction Limit	Tier I, II, III	Tier I, II, III
Tier I - \$3,000/\$999.99, II - \$7,500/\$5,000*, III - \$15,000/\$5,000*			
	Transfer	From	To
	Department/School		
	Fund		
	SUSPEND CARD	Date:	XXXX
	REINSTATE CARD	Date:	XXXX
	CANCEL CARD	Date:	XXXX

*Any purchase over \$1,000 must be pre-approved and identified as cap/non-cap for inventory purposes.
Failure to do so will result in reduction of limits to Tier I levels.

Justification for Change: _____

SIGNATURES REQUIRED:

ACCOUNTHOLDER SIGNATURE: _____ **DATE:** _____

Type/Print Name and Title: _____

DEPARTMENT HEAD/SCHOOL PRINCIPAL SIGNATURE: _____ **DATE:** _____

Type/Print Name and Title: _____

PURCHASING CARD ADMINISTRATOR: _____ **DATE:** _____

DIRECTOR OF INTERNAL SERVICES: _____ **DATE:** _____

Submitted to Bank/Works: By: _____ **DATE:** _____

MONROE COUNTY SCHOOL DISTRICT

**PROCUREMENT CARD DISPUTE FORM
(INTERNAL PURPOSES ONLY)**

XXXX - XXXX - XXXX - _____

Account Number as printed on Card

Accountholder Name (As appears on Card)			
This Charge appeared on my statement, billing close date:			
Transaction Date:			
Reference Number:			
Merchant Name / Location			
Posted Amount		Disputed Amount	
Accountholder Signature		Date	
Business Phone Number		Fax	

Please Check Only One

1. **Unauthorized Transaction:** I did not authorize, nor did I authorize anyone else to engage in this transaction. No goods or services represented by the above charge were received by me or anyone I authorized. My Procurement card was in my possession at the time of the transaction.
2. **Charge Amount Does Not Agree With Order Authorizing the Charge:** The amount entered on the sales slip was increased from \$_____ to \$_____. I have enclosed a copy of the unaltered sales slip.
3. **Merchandise or Services Not Received:** I have not received the merchandise or services represented by the above transaction. The expected date of delivery of services was _____. (Please describe your efforts to resolve this matter with the merchant, the date(s) you contacted them and their response.)
4. **Defective or Wrong Merchandise:** I returned the merchandise on _____ because it was (check one): _____ defective; _____ wrong size; _____ wrong color; _____ wrong quantity. (Please describe your efforts to resolve this matter with the merchant, the date(s) you contacted them, their response and proof of the return of merchandise. Please provide a detailed description of the wrong or defective nature of the merchandise.)
5. **Credit appears as a Charge:** The enclosed Credit Voucher appeared as a charge on my Procurement Card account.
6. **Credit From Merchant Not Received:** I did not receive credit for the enclosed Credit Voucher within 30 calendar days from the date it was issued to me by the merchant shown above. (Please describe your efforts to resolve this matter with the merchant, the date(s) you contacted them and their response. Provide a detailed statement explaining your reason(s) for disputing this charge on a separate sheet of paper and submit with this form.)
7. **Hotel Reservation Canceled:** I made a reservation with the above hotel which I later canceled on _____ (date) at _____ (time). I received a cancellation number which is _____. (Please describe how the reservation was canceled, proof of cancellation and attempts to resolve this issue with the merchant. _____ I was not given a cancellation number. _____ I was not told at the time that I made the reservation that my account would be charged for a "No Show". _____ I was not informed of the cancellation policy.)
8. **Double or Multiple Charges:** My Procurement Card Account has been double charged. The valid charge appeared on _____ (date). The duplicate charge(s) appeared on _____.
9. **Do Not Recall the Transaction:** The statement has an inadequate description of the charge. Please supply supporting documentation.
10. **Other; Above Descriptions Do Not Apply:** Please attach a detailed letter explaining the reason for your dispute and your attempts to resolve this issue with the merchant and submit with this form.

Attach additional pages as required.