

The School District of Osceola County, Florida

Purchasing Card Manual



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Kissimmee, Florida 34744
407-870-4600

Student Achievement-Our Number One Priority
An Equal Opportunity Agency

**UPDATED
JANUARY 14, 2019
THIS PROCEDURES MANUAL
REPLACES AND SUPERSEDES ALL PREVIOUS REVISIONS.**

Index	Page
Section I - Introduction	3
A. Purpose - Policies and Procedure	3
B. Definitions	4
C. How the Purchasing Card Program Works	7
D. Purchasing Card Program Responsibilities.....	7
Cardholder	7
Departments/Schools Purchasing Card Reconciler	8
Departments/Schools Purchasing Card Manager	8
Department Head/School Principal.....	8
Purchasing Card Administrator	9
Accounting.....	10
Director of Contract Services	10
Internal Auditor	10
Chief Business and Finance Officer.....	10
Superintendent.....	10
Section II - Procedures.....	10
A. Assignment and Control of the Purchasing Card	10
1. Request for and Issuance of Purchasing Card.....	10
2. Lost or Stolen Purchasing Cards or Card Numbers	11
3. Termination, Extended Leave or Transfer of Cardholder	12
B. Cardholder Use of Purchasing Card	13
1. Cardholder Use Only	13
2. District Purchases Only.....	13
3. Prohibited Uses of Purchasing Card	13
4. Sales Tax	14
5. Spending Limits	15
6. Other Conditions.....	16
7. Documentation Requirements	17
C. Reconciliation Process	19
D. Disputes	20
1. Dispute Procedures	20
2. Dispute Guide.....	22
E. Review of Purchases by Department Heads/School Principals.....	25
F. Self-Audit.....	26
Section III - Travel Cards.....	26
Section IV - Emergency Cards	28
Appendix - Sample Purchasing Card Forms	29

SECTION I - INTRODUCTION

The School District of Osceola County's Purchasing 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 purchasing card as the contracting and payment vehicle. The purchasing card is issued to a named individual and the School District of Osceola County is clearly shown on the card as the Governmental buyer of goods and services.

The purchasing card shall only be used for District authorized purchases, and may not be used for any personal use. Any personal use will require immediate reimbursement and may result in disciplinary action in accordance with School Board Rules.

The Purchasing Department and the Finance Department monitor the performance of the program. Any questions or concerns should be directed to:

Purchasing Policies and Procedures and Purchasing Card Operations related:
Cheryl Hood, Supervisor of Purchasing 407.870.4627
Payment related:
Cindy Stevens, Accounts Payable Supervisor 407.870.4807

A. PURPOSE - POLICIES AND PROCEDURES:

1. To accomplish the missions of the District, the requirements for small value, recurring and non-recurring 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 (\$999.00) in accordance with good procurement practices, School Board Rules and the Purchasing Procedures Manual.
2. The Purchasing Card shall only be used for small purchases, unless authorized by the Director of Contract Services.
3. These procedures are intended to:
 - ensure purchasing card purchases are in accordance with School Board Rules 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 purchasing card usage are in place.
 - offer timely and accurate management reports which detail and summarize purchasing 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 purchasing cards.
4. These Purchasing 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 Contract Services shall have the authority to empower specific District employees to make purchases with a total value greater than nine-hundred-ninety-nine dollars (\$999.00) in accordance with good procurement practices, School Board Rules and the Purchasing Procedures Manual.
6. The Director of Contract Services shall have the authority to issue Emergency Purchasing Cards for purchases during events declared an Emergency by the Superintendent.
7. The Chief Business and Finance Officer is authorized to approve customized profiles when appropriate for payments of monthly invoices and utilities as needed.

B. DEFINITIONS:

For the purposes of this Purchasing Card Procedure Manual, the following terms, phrases, words and their derivations shall have the meaning given herein. When not inconsistent with the content, present tense includes the future, plural includes singular, masculine includes feminine and vice versa.

<u>Appropriateness</u>	The purchase should clearly serve a District function.
<u>Approver</u>	A person delegated the responsibility of reviewing Cardholder transactions to ensure the appropriateness of the expenditure. (Same as Purchasing Card Manager.)
<u>Billing Cycle</u>	The Bank's monthly billing period for the purchasing card statement.
<u>Cardholder</u>	The District employee who has been authorized in writing to utilize a purchasing card to make purchases in accordance with District policies and procedures, and who is responsible for all transactions made on the assigned card account.
<u>Cardholder Profile</u>	The description of the cardholder's transaction and monthly limits, included or blocked MCCs, default accounting code, reporting hierarchy, and physical address.
<u>Card Manager</u>	Same as Purchasing Card Manager
<u>Card Reconciler</u>	The individual appointed by the Department/School to input the Purchasing Card transactions into TERMS and/or balance the charge slips against the bank statement
<u>Cash Advance</u>	<u>Prohibited</u> on the Purchasing Card and Travel Card.
<u>Charge Slip/ Documentation</u>	Itemized list of individual purchases on receipt.
<u>Contractor/Issuer</u>	Bank of America
<u>Credit</u>	Charged amount removed from total amount owed by District

<u>Cycle Limit</u>	A maximum dollar value of charges and/or number of transactions that may be applied to a Cardholder's purchasing authority for the billing cycle.
<u>Daily Limit</u>	A maximum dollar value of charges and/or number of transactions that may be applied to a cardholder's purchasing authority per day.
<u>Delegation of Authority</u>	The District Administrator's act of giving authority to a subordinate to receive and utilize a Purchasing Card, by signing the appropriate paperwork.
<u>Delivery Address</u>	The complete address including the cardholder's name, building and room number.
<u>Dispute</u>	The action taken by a Cardholder when item(s) purchased and received are found to be defective or faulty.
<u>District Administrator</u>	District employees who are authorized to sign contracts as defined in School Board Rules, such as: a Principal, Department Head, Chief Officer, Assistant Superintendent, Deputy Superintendent, Superintendent, Board Chair and Board Vice Chair.
<u>Issuing Bank</u>	The bank that issues the VISA cards in the District's name and to whom the District pays the monthly charges. The issuing bank is Bank of America.
<u>MCC</u>	Merchant Category Code, a code established by the merchant's bank that describes the merchant's primary business.
<u>Meals</u>	<u>Prohibited</u> on the Purchasing Card and the Travel Card.
<u>Merchant</u>	Same as Vendor.
<u>Monthly Limit</u>	A maximum dollar value of charges and/or number of transactions that may be applied to a Cardholder's purchasing authority during a month.
<u>Official Use</u>	Necessary merchandise purchased for the District's use.
<u>Payer</u>	An individual located in the Finance Department who is responsible for validating the payment of an approved transaction for one or more Cardholders. For example, ensuring that adequate or appropriate accounting codes are assigned or checking the available budget. Normally this will be the last level of review prior to routing a transaction through for payment but is not part of the approval levels.
<u>Procurement</u>	Includes purchasing, buying, renting, leasing or otherwise acquiring any commodity, service or equipment.

<u>Proxy Reconciler</u>	Same as Purchasing Card Keyer.
<u>Purchasing</u>	Same as Procurement.
<u>Purchasing Card</u>	The VISA card issued by the District for small purchases. It may mean either a purchasing only card or a travel only card depending on context that is used as an alternative payment method.
<u>Purchasing Card Administrator</u>	The individual(s) appointed by the Director of Contract Services to support the administrative functions of the Purchasing Card Program within the District.
<u>Purchasing Card Company</u>	Same as Issuing Bank
<u>Purchasing Card Manager</u>	The individual(s) within the Departments/Schools to support the administrative functions of the Purchasing Card Program within the Departments/Schools.
<u>Purchasing Card Keyer</u>	The individual appointed by the Department/School to input monthly/weekly card reconciliation data into the TERMS/Purchasing Card System, such as a Bookkeeper or Secretary.
<u>Pyramiding</u>	Subdivision of an order to circumvent the Purchasing Rules, Policies and Procedures. <u>This is an illegal activity.</u>
<u>Reconciliation</u>	Balancing charge slips against the bank statement.
<u>Recurring Purchase</u>	Making two or more purchases/charges when the user has reason to believe additional purchases/charges would be incurred by the District within the next twelve months.
<u>Services</u>	Non-personnel temporary work.
<u>Single Purchase Limit</u>	Each cardholder shall be limited to a maximum transaction limit of \$999.00 on any single purchase or as determined by the Purchasing Card Administrator.
<u>Small Purchase</u>	An acquisition of supplies, non-personnel services and construction in the amount of \$999.00 or less.
<u>Statement</u>	Monthly Bank record of charges and credits.
<u>Supervisor</u>	The individual who supervises a Cardholder and has been delegated the responsibility of reviewing transactions to ensure the appropriateness of the activity and timely processing of charges and/or credits.
<u>Supplier</u>	Same as Vendor.

Tax Exemption

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

Vendor

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

C. HOW THE PURCHASING CARD PROGRAM WORKS

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

When a purchase authorization is requested by the vendor at the point-of-sale, the Visa Purchasing Card system checks the transaction against preset limits and MCC codes established by the District. Transactions are approved or declined (electronically) based on the Purchasing 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 as set by the Department Head or School Principal (not to exceed \$999.00)
- Monthly spending limit
- Approved Merchant Category Codes

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

D. PURCHASING CARD PROGRAM RESPONSIBILITIES

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

Each Cardholder shall:

- Abide by and make each purchase in accordance with the School Board Rules and Purchasing Procedures Manual;
- Hold and keep secure the purchasing card and card number;
- Order materials and services that are needed and required by his / her Department / School;
- Use vendors and pricing from School Board approved term contracts or State of Florida contracts if available. If these contracts are not available, obtain one written quote for purchases less than \$1,000. Receive and inspect all ordered materials and services, report discrepancies to vendor and to the Card Manager;
- Collect and save sales receipts, invoices, and packing slips;
- Turn all invoices and receipts into their Departments/Schools Card Reconciler within three (3) working days of the charge being made or upon return from a trip;
- Provide clear written documentation on the items or services bought including what was bought and what District purpose the item or service is for and attach it to the receipts of the items or services purchased;
- Identify and handle disputed charges;
- Know his/her transaction and monthly limits;
- Know the approved types of vendors that he/she can use his/her purchasing card with;
- Work with their Card Reconciler to:
 - Review monthly statements for validity of all transactions;

- Match receipts with monthly card statement;
- Approve monthly statements certifying charges prior to submission to Accounting. The Cardholder shall personally either sign every invoice or sign the monthly statement printed by the Card Reconciler;
- If cardholder has a Purchasing Travel Card, he/she shall abide by the School District's Travel Policies and Procedures; and
- When approved by the Department Head or School Principal, Cardholder may act as their own Card Reconciler.

Departments/Schools Purchasing Card Reconciler shall:

- Receive all invoices from each Card holder;
- Review all invoices to verify all information necessary for processing is available to allow proper accounting of charge and proof of authorized purchase (item(s) purchased clearly identified, cardholder's signature, and account number(s) to be charged);
- Shall, within 3 days of the Purchasing Card Transaction, key all accounting information into District's accounting system (TERMs) to process the purchasing card transactions; and
- Provide invoices and statements to the Departments/Schools Card Manager for their review and approval.

Departments/Schools Purchasing Card Manager shall:

[Individual(s) designated by Department Heads/School Principals]

- Promptly review monthly statement(s) with card Reconciler;
- Review each transaction for complete and appropriate documentation;
- Review each transaction to ensure that it is appropriate and for approved District purposes;
- Report undocumented and apparent inappropriate charges to the Departments/Schools;
- Verify the appropriateness of general ledger account numbers;
- Handle disputed items not resolved by cardholder;
- Forward completed monthly transactions with correct general ledger account number(s) to Accounts Payable, by entering the accounting information into TERMS and approving charges and forwarding them on to Accounting;
- Attach all supporting receipts and documentation with a copy of the appropriate monthly statement(s), and maintain files for not less than four (4) fiscal years after the close of the current year;
- Perform regular inspection of card possession by cardholders;
- Attend Annual Purchasing Card Manager Training and all related Purchasing Card Manager workshops presented by the Purchasing and Finance Departments at least once a year;
- A cardholder cannot be his/her own Card Manager and cannot be the Card Manager for a superior or supervisor; and
- Immediately report to the Department Head or the School Principal any misuse of the District Purchasing Card - including any inappropriate purchase or any personal use of the District Purchasing Card.

Department Head/ School Principal Shall:

- NOTE: The Department Head/ School Principal may delegate the following responsibilities to the next lowest level of Management and designate at least one Purchasing Card Manager for each Departments/Schools that has purchasing cards, and 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 Accounting. 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 departments/and school;

- Submit a completed Purchasing Card Request Form to the Purchasing Department for a purchasing card for each full time employee in their Departments/Schools that has a job requirement to make small, non-recurring purchases;
- Submit a request to the Purchasing Department for a Travel Card for each full time employee in their Departments/Schools that has a job requirement to travel on a regular basis;
- Set the transaction limit and monthly spending limits for each cardholder within established guidelines;
- Determine if cardholders will do their own keying using TERMS or designate a Card Reconciler and empower the individual with sufficient authority to be responsible for the inputting of all data into the TERMS system;
- Establish for their Departments/Schools written purchasing card procedures for in-person, telephone, fax, and internet orders;
- Formulate resolution and disciplinary procedures for situations involving improper usage of the purchasing card;
- Regularly review the statements for authorized usage and / or trends of usage that may dictate a need for Purchasing Department or Finance Department intervention;
- Approve the monthly submittal(s) authorizing charges;
- Immediately collect the purchasing card(s) from any cardholder who quits, retires, is terminated, or goes on any type of extended leave;
- Immediately notify the Purchasing Card Administrator of terminated cardholders or cardholders that will be absent from the office for any extended period of time so that a temporary hold can be placed on the card;
- Evaluate the need to cancel or reissue cards when employees transfer within the Departments/Schools; and
- Annually evaluate whether each cardholder within the Departments/Schools still needs his/her card(s), and whether the transaction and monthly limits are still appropriate for the duties of that individual.

Purchasing Card Administrator shall:

(Appointed by Director of Contract Services)

- Review Purchasing Card requests and recommend approval or denial to Director of Contract Services;
- Coordinate issuance and cancellations of cards;
- Coordinate program policy issues;
- Participate in ongoing program reviews;
- Participate in resolving billing disputes;
- Maintain Procedure manual;
- Train all new Purchasing Cardholders;
- Train all existing Purchasing Cardholders and Managers on a regular basis;
- Prepare and distribute reports as required to support the Department Heads and Schools Principals;
- Coordinate and provide training for cardholders and purchasing card Managers;
- Perform daily maintenance on Purchasing Card profiles; and
- Assist Director of Contract Services with other assigned related duties and responsibilities.

Director of Contract Services shall: Approve/disapprove each

- request for a purchasing card; Provide final resolution of
- supplier disputes;
- Evaluate vendor discount opportunities;
- Evaluate purchasing card feedback from suppliers;
- Review purchasing 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;
- Regularly review the Purchasing Card Procedures and make recommendations to the Chief Business and Finance Officer;
- Ensure Purchasing Card Procedures Manual is current;
- Ensure regular training is given to purchasing card Managers and cardholders;
- Work with Internal Auditor on regular financial and performance audits of the program; and
- Work with Department Heads/School Principals to assist them in the effective and efficient use the Purchasing Card process to accomplish their respective missions.

Accounting shall:

- Review accounting information found in TERMS/WORKS transmitted by each Card Manager;
- Contact Card Reconciler/Manager for correct account information for any found to be incorrect;
- Receive consolidated statement from issuing bank;
- Confirm that all charges are authorized by the Department Heads/School Principals;
- Notify the Department/School when receipts are not received on time;
- Pay monthly charges from consolidated statement;
- Process accounting data from TERMS/Works into the on-line accounting system;
- File and store statements;
- Administer 1099 reporting;
- Maintain data base within TERMS/Works of account numbers and authorized combinations; and
- Maintain database within TERMS/Works of card holders allowed to post to various account numbers.

Chief Business and Finance Officer

- Approve Purchasing Card Procedures Manual; and
- Provide facilitation and resolution among Department Heads and School Principals on policy issues.

Superintendent

- Provide final resolution on all policy issues.

SECTION II - PROCEDURES

A. ASSIGNMENT AND CONTROL OF THE PURCHASING CARD

1. REQUEST FOR AND ISSUANCE OF PURCHASING CARD

- a. Each request for a new purchasing card shall be made by submitting a completed **Purchasing Card Request Form** to the Purchasing Card Administrator.

- b. Each request for a change to a current cardholder's profile shall be made by submitting a completed **Change Request Form** to the Purchasing Card Administrator.
- c. Only a full time District employee may have a purchasing card issued in his/her name. A volunteer cannot have a purchasing or travel card issued in his/her name. A temporary employee or leased employee cannot have a purchasing or travel card issued in his/her name. A part time employee may be approved for a purchasing or travel card issued in his/her name by the Director of Contract Services on a case-by-case basis with written justification by the Department Head/School Principal.
- d. Each request for a purchasing card shall be signed by the Department Head/School Principal (rubber stamps or electronic signatures will not be accepted.).
- e. Purchasing cards may be issued to individual employees who frequently purchase goods and services, or who frequently travel on official District business.
- f. The purchasing 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 purchasing card. The purchasing card issuing company will not have individual cardholder information other than the cardholder's work address. No credit records, social security numbers, etc., of the cardholder are maintained by the issuing company.
- g. When the Purchasing Card Administrator receives a Purchasing Card from the issuing bank, the cardholder will be required to personally attend and complete Cardholder training. If he/she does not already have one, the potential cardholder will be given a copy of the latest Purchasing Card Procedures manual and an oral review of the program. The individual will be required to sign the **Purchasing Card Acceptance Agreement** stating that he/she understands the Purchasing Card Procedures, understands and accepts the responsibilities, and agrees to the penalties that may result from improper use of the card. The Individual 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 Purchasing Card Administrator after the cardholder has attended the training and received his/her card.

2. LOST OR STOLEN PURCHASING CARDS OR CARD NUMBERS

- a. If a purchasing card is lost, stolen, or misplaced, or if the cardholder thinks that the number has been used without his or her authorization, the cardholder shall immediately notify the Purchasing Card Administrator of the loss and VISA at **Bank of America, 1.877.399.1685**.
- b. The cardholder 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 any law enforcement Departments/Schools in prosecuting theft.

3. TERMINATION, EXTENDED LEAVE, OR TRANSFER OF CARDHOLDER

- a. When an employee ends his/her employment, is terminated or suspended, or goes on any type of extended leave including but not limited to Family Leave, Military Leave, Leave of Absence, or Workers Compensation Leave, the Department/School shall collect the purchasing card(s), cut it (them) in half, and submit the card(s) to the Purchasing Card Administrator. If the Department/School is unable to collect the purchasing card(s) from the employee, the Department/School is responsible to immediately call the Purchasing Card Administrator at (407.870.4625) and advise her/him of the situation so she/he can immediately suspend the card(s). Written documentation (the change form) must be forwarded to the Purchasing Card Administrator within 5 working days. The Purchasing Card Administrator shall ensure that the card(s) are suspended and that the appropriate paperwork is received, fully executed and filed in the employee's file.
- b. If a cardholder moves (transfer or promotion) to another Department, the Department/School shall be responsible for immediately notifying the Purchasing Card Administrator of the transfer / promotion. The Purchasing Card Administrator will immediately suspend that employee's purchasing card(s). The new Department Head/ School Principal will be responsible for initiating and approving a purchasing card(s) for the transferred / promoted employee. Written documentation (the change form) must be forwarded to the Purchasing Card Administrator within 5 working days. The Purchasing Card Administrator shall ensure that the card(s) are suspended or transferred and that the appropriate paperwork is received, fully executed and filed in the employee's file.
- c. If a cardholder moves (transfer or promotion) within the same Department or Elected Office, the Department Head/ School Principal has the choice of either canceling the employee's purchasing card(s), or having a change request completed and submitted to the Purchasing Card Administrator to change the reporting hierarchy including default accounting code on the existing card(s). The Purchasing Card Administrator shall ensure that the appropriate paperwork is received, fully executed and filed in the employee's file.
- d. Checks & Balances: Human Resources will notify in writing the Purchasing Card Administrator when an employee ends his/her employment, is terminated or suspended, or goes on any type of extended leave including but not limited to Family Leave, Military Leave, Leave of Absence, or Workers Compensation Leave. The Purchasing Card Administrator will compare this list with the active card holder list. If found on list, the Purchasing Card Administrator will place card on suspend until final disposition by the Board. After Board approval, the affected cards will be cancelled.

B. CARDHOLDER USE OF PURCHASING CARD

1. CARDHOLDER USE ONLY

The purchasing card may be used only by the employee whose name is embossed on the card. No other person is authorized to use the card, not even a supervisor.

The cardholder is responsible and accountable for all transactions that occur on his or her card until the card is reported to VISA and Purchasing Card Administrator as lost or stolen. The cardholder shall be personally responsible for any costs incurred by the District for any improper use of his or her Purchasing Card.

The cardholder cannot give permission for anyone else to use his or her card or to make any transaction using his or her card or card number.

Any person using another's purchasing card or purchasing card number is in violation of the Purchasing Card Procedures Manual.

Upon receipt of the Purchasing Card, the Administrator shall write on the back of the card in indelible ink one of the following:

See Photo ID, or See District ID, or See Florida Driver's License

2. DISTRICT PURCHASES ONLY

The purchasing card shall only be used for District authorized purchases.

The purchasing card may not be used for any personal use and any such use will require immediate reimbursement and may result in disciplinary action in accordance with School Board Rules.

All purchases shall be made in accordance with the School Board's Rules, Purchasing Procedures Manual and Purchasing Card Procedures Manual.

3. PROHIBITED USES OF PURCHASING CARDS

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

- 1) Cash, cash advances, traveler's checks, money orders or any other financial instrument;
- 2) Vehicle repairs- with the exception of the Transportation Department.
- 3) Purchase of gasoline or fuel within the County is prohibited. Gasoline, fuel, or oil may be purchased IF the cardholder is using a travel card **AND** purchase is required on approved travel. The purchase of fuel is allowed if the cardholder has been issued a Fuel Card for an authorized program or activity.
- 4) Telephone, telecommunication, or telegraph services charges, with the exception of the Information Services or Technology Services Departments.
- 5) Any additional goods or services specifically restricted by the Department Head/ School Principal.

- 6) Travel expenses such as hotels, food, and airline tickets [unless cardholder is using a travel card.]
- 7) Any purchase from a “drinking establishment,” or package store.
- 8) Construction, construction repairs, including emergency repairs or any other building/facility maintenance, painting, carpeting, or any other remodeling work **cannot** be purchased on a Purchasing Card. [Use existing Term Contract(s), or submit a completed requisition to request any of these services regardless of amount. If the repair is an emergency, follow the emergency procedures.] The exception to this would be the Facilities and Maintenance Department
- 9) Computers, including desktops, laptops, netbooks, iPads, and any other similar devices, **cannot** be purchased on a Purchasing Card. [Submit a completed requisition to request any of these commodities regardless of amount.]
- 10) Printers, LCD and/or LED projectors, and document cameras **cannot** be purchased on a Purchasing Card. [Submit a completed requisition to request any of these commodities regardless of amount from the approved bid list.]
- 11) Software **cannot** be purchased on a Purchasing Card unless it is on the approved software list and the **total** purchase does not exceed \$999.
- 12) Temporary help and legal fees **cannot** be purchased using a Purchasing Card. [Use term contracts, or submit a completed requisition to request any of these services regardless of amount.], unless authorized by the Purchasing Department.
- 13) If there is a service contract that must be signed by a District Administrator, then the Purchasing Card shall **not** be used. Submit the request on a completed requisition with all original backup attached.

- b. Commodities and services that the District does not purchase are also blocked.

4. SALES TAX

- a. The District is exempt from Florida State sales tax, local option sales tax and local tourism-related taxes. This does not apply to meals or food consumed in a food service establishment (restaurants, cafes, delis, etc.). **Florida vendors have the right to accept or deny an exemption.** When making any purchase with the purchasing card with a vendor in Florida, the cardholder shall inform the vendor that the purchase is for official School District of Osceola, 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 card holder to either continue or work with the vendor to have the tax credited, or not to continue with the order- in either case, tax shall not be acceptable on tax exempt products and services. Call the Purchasing Card Administrator 407-870-4625, if this is an issue and Purchasing will work with the vendor on the exemption issue, or suggest to the cardholder alternate sources of supply.
- b. Purchases made from firms in other states may not be automatically exempt from Florida’s sales or use taxes.

- c. If the purchase is made from a vendor outside of Florida, the cardholder shall inform the vendor that the purchase is for official School District of Osceola County, Florida business purposes, and shall request an exemption to any local sales or use taxes. If the vendor refuses, document the telephone call with the person's name and telephone number that refused the tax exemption and his/her reason(s). The cardholder should proceed with the transaction IF the total cost, including the tax, is still within the cardholder's limits and the purchase is still a good value.
- d. The School District of Osceola County Sale Tax exemption number is printed on the face of the Purchasing Card. If you have a problem with any vendor about sales or any other taxes, please contact the Purchasing Card Administrator office. In addition a copy of the tax exemption is located on Purchasing's website under forms.
- e. Cardholders who repeatedly pay sales tax shall be required to reimburse the County in accordance with the disciplinary actions as outlined in Section II.B.7.g.1-3 of the Purchasing Card Procedures Manual.

5. SPENDING LIMITS

- a. The Department Head or the School's Principal shall choose any of the standard profiles set for Purchasing Cards. The differences in the profiles are the following two limits: (1) single transaction limit (STL); (2) 30-day credit limit, on each purchasing card requested.
- b. The maximum amount of any single transaction for a purchasing only card (excluding a travel card) is limited to \$999.00, 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 \$999.00 amount includes the total cost of the product or service and all shipping and handling charges, etc. Lower single transaction limits may be set by the requesting Department/School.
- c. The monthly / 30 day credit limit is the maximum amount that could be charged by the cardholder within the monthly billing cycle. The profiles vary between \$2,500 - \$20,000. Any request for a monthly limit greater than \$10,000 shall be justified in writing from the Department Head/ School Principal to the Director of Contract Services. There must be a direct correlation between the individual's job requirements and the monthly spending limit.
- d. Requests for spending limit changes shall be initiated by sending a completed Change Request Form to the Purchasing Department that is signed by the Department Head/School Principal. E-mail requests for spending limit changes will not be acted upon until the properly signed Change Request Form is received and approved by the appropriate Purchasing Department personnel.
- e. A purchase may be made of multiple items, but the invoice cannot exceed \$999.00 or the cardholder's limit if less than \$999.00. Purchases over \$999.00 shall be made by Purchase Order under the District Purchasing Policies and Procedures (*this does not apply to a purchase made with a travel only purchasing card*). Charges for a single item shall not be split to

stay within the single purchase limit. Making multiple charges (pyramiding) to circumvent the single transaction limit will be considered a violation of Purchasing Procedures and may result in disciplinary action against the cardholder. Multiple single transactions of \$999.00 or less are allowed for authorized purchases from School Board approved term contracts, State of Florida term contracts and quotes that have been approved in advance by the Purchasing Department.

- f. Travel Only purchasing cards vary between \$1,500 and \$2,500 per transaction and the monthly limit vary between \$3,000 and \$10,000. A travel card can only be used to purchase travel related services such as airline tickets, hotel reservations, food, etc. Each cardholder is reminded to review the list of included MCCs before using the travel card. A single cardholder is allowed to purchase multiple airline tickets, hotel reservations and/or conference registrations for other staff members if authorized by their District Administrator.

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 cardholder. 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 cardholder's card until the item is picked up or shipped to the cardholder.
- b. 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.
- c. 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. If you cannot confirm a secure mode, then do not type your card number into the system. Call the vendor to complete your order.
- d. Some mail order / Internet vendors compare the requested shipping address to the purchasing card account address. All of the District's purchasing cards account addresses are listed as Accounts Payable, 817 Bill Beck Blvd., Building 1000, Kissimmee, Florida. If you have a problem completing an order due to this issue, please contact the Purchasing Card Administrator for assistance at 407.870.4627.
- e. The cardholder shall use existing Term Contracts for the purchase of required commodities and services. Multiple purchases from non-term contract vendors for the commodities and services on awarded term contracts using the purchasing card is grounds for revocation of the individual's and/or Department's/School's purchasing card(s).
- f. Each cardholder is responsible to ensure that each vendor that performs any type of service must have an executed services agreement in place and has current certificates of insurance on file before authorizing a purchasing card charge to that vendor. This does not apply if the vendor is only delivering a

product to a District facility. A copy of the insurance certificate(s) shall be kept with the cardholder's files attached to the transaction documentation.

- g. Construction building / facility maintenance or remodeling work is not a permitted use of the Purchasing Card. Any construction, building / facility maintenance or remodeling work shall be submitted on a work order to the Maintenance Department.
- h. The cardholder is responsible to ensure that each vendor that performs any service work for the District has the proper professional licenses before authorizing a purchasing card charge to that vendor. A copy of the license shall be kept in the Cardholder's files attached to the transaction documentation.
- i. Refunds shall be made by a credit issued against the original cardholder's purchasing card. Some vendors do not process credits as quickly as purchases and this may affect a cardholder's monthly limit. Cardholders shall not request a refund by cash or check without prior approval from the Director of Contract Services.
- j. Since State taxpayers funds are used to buy commodities and services, all incentive programs rewards, such as frequent flier or frequent buyer accounts, belong to the District. Personal use of any such reward may be considered a violation of these Procedures and may result in disciplinary action. It will require immediate repayment to the District of the value of the reward. If there is any question about such reward programs, contact the Director of Contract Services or the Purchasing Card Administrator for clarification before you attempt to use it.
- k. Deposits / Advance Payments: The Purchasing Card cannot be used to place a deposit or make an advance payment on any product or service (except periodical subscriptions, maintenance contracts, hotel reservations or airline tickets). The card shall not be used to pay for quote requests.
- l. Food Purchases: The purchase of prepared meals is allowed for meetings and events that are related to District business. Sales tax must be paid on any food purchases for meetings and other events that are not directly related to the District's education function. The purchase of meals for individual personal consumption is specifically prohibited.

7. DOCUMENTATION REQUIREMENTS

- a. When an over-the-counter purchase is made, the cardholder shall sign the charge receipt and obtain the customer's copy of the charge receipt. If there is a separate invoice, this shall be attached with the charge receipt. The charge receipt will be retained by the cardholder until it is turned over to the Departments/Schools Card Manager for reconciliation. If thermal receipt tape is used, a copy should be made to insure the information is preserved as backup. The District Administrator shall authorize, review and approve each transaction. Never should a District Administrator approve their own transaction. The District Administrator's transaction documentation should be submitted to their immediate Supervisor or Supervisor's designee for review and approval.

- b. When placing a telephone or Internet order, the cardholder must confirm that the vendor will charge the purchasing 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 description and price of the purchase.
- d. If the charge slip does not clearly identify what was bought, the cardholder shall write the description on the charge slip and sign.
- e. Occasionally a vendor will ship an order with only a packing slip. The cardholder shall call the vendor and request that a written invoice be faxed or mailed immediately to the cardholder. The cardholder shall make at least three attempts within a week after receiving the shipment to get the vendor to provide an invoice. If unsuccessful, the cardholder shall document all attempts to get the invoice including the firm name, telephone number, person(s) contacted, and vendor's response. The cardholder shall examine his/her monthly statement to ensure the amount charged is correct. If the amount is wrong, the cardholder shall put the transaction in dispute. If the vendor refuses to provide a written invoice, then the cardholder shall immediately notify the Purchasing Card Administrator. The Purchasing Card Administrator will make one attempt to get an invoice. If she is unsuccessful, the vendor will be prohibited from conducting business with the District via purchasing card. The first time this occurs, the cardholder will not be sanctioned for missing / incomplete documentation. If this occurs again with the same vendor, the cardholder may be sanctioned for missing / incomplete documentation as described within these Purchasing Card Procedures.
- f. Any purchase made outside of the standard purchasing process shall be clearly explained in writing attached to the charge slip. All factors used in making the purchase shall be identified in the written explanation. Copies of cash receipts relating to reimbursements of purchasing card charges should be filed with the related statement.
- g. If for some reason the cardholder does not have documentation of the transaction, he/she 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 cardholder fails to promptly provide such certification, then the cardholder may be personally responsible for the charge amount.
 - 1) The first time that the documentation is not provided, the cardholder shall be issued a warning by the appropriate supervisor.
 - 2) The second time that documentation is not provided, 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 plus applicable Florida Sales Tax, and the individual shall be issued a verbal reprimand.

- 3) The third time that documentation is not provided 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 plus applicable Florida Sales Tax; the individual's purchasing card privilege may be immediately and permanently revoked; and the individual may be issued a written reprimand.
- h. Checks and money orders shall be brought to the Accounts Payable Supervisor within one week with a written explanation of why the violation occurred and the action taken to prevent reoccurrence. The Director of Contract Services and the Purchasing Card Administrator will be notified of the violation by the Accounts Payable Supervisor.
- i. Card charge slips/receipts for all items listed on the statement shall be retained by the card Manager for audit for not less than four (4) complete fiscal years after the statement date. **Send receipts greater than \$200.00 to Accounting.** All purchasing card information shall be maintained in a locked and controlled cabinet in the Department's/School's office.

C. RECONCILIATION PROCESS

1. Three days after the transaction, the purchases made by each cardholder must be entered into TERMS. Each purchasing card transaction must be charged to a District budget account number.
2. The cardholder shall review all transactions with his/her Purchasing Card Reconciler and or Manager to identify what was purchased and what account number should be charged. The cardholder shall also turn over all documentation (charge slips, invoices, packing slips, disputes, etc.) to the Purchasing Card Reconciler. The Purchasing Card Reconciler or Manager is responsible to keep the documentation in locked secure files.
3. Charges are available via the Internet at www.payments2.works.com daily for reconciliation. Card reconcilers may reconcile transactions as soon as they have received the invoice from their cardholders. All charges MUST be reconciled no later than 3 days after the transaction date. These charges then must be reviewed and approved by the Card Managers and approved for transmission to Accounting through TERMS.
4. The Purchasing Card Reconciler shall review all transactions with each of the cardholders that he/she is responsible for. The Purchasing Card Manager shall verify that documentation has been presented by the cardholder for each transaction and that the documentation is legible and clearly identifies what was bought. It is the Purchasing Card Reconciler's responsibility to ensure that the cardholder provides the required documentation, or to report to the Department/School the cardholder's failure to follow the Purchasing Card Procedures.
5. The Purchasing Card Manager shall review each transaction to ensure that it is appropriate and for a valid District purpose. If the Purchasing Card Manager cannot verify that a transaction is appropriate and for a valid District purpose,

he/she shall report such to the Department/School. All charges MUST be account coded and transmitted to Accounting no later than 10 days after the end of the monthly period, even those in question for appropriateness or in a dispute status. ***[Appropriateness - Does the purchase clearly serve a District function?]***

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

D. DISPUTES

Cardholder should first contact the vendor to try to resolve the issue. If the vendor is unwilling to resolve the issue or cardholder is unable to contact the vendor the transaction must be placed in dispute.

1. A dispute occurs when a cardholder questions a transaction that has been charged to his/her account. The dispute process is a legal process based in Federal law.
2. If items purchased with the purchasing card are defective, the cardholder must promptly return the item(s) to the vendor for replacement or credit.
3. If the service paid for with a purchasing 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.
4. If the quantity of items received is less than the invoice and charge billing, then the transaction must be disputed.
5. If the amount listed on the cardholder's statement does not agree with the cardholders' documentation, then the transaction must be disputed.
6. If there is a charge on the cardholder's statement that he/she does not think is his/her responsibility, it must be disputed.
7. It is essential that the time frames and documentation requirements established by the issuing bank be followed to protect the cardholder's rights in dispute.
8. 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 cardholder to resolve any disputes as soon as possible. A resolved dispute will generally appear as a credit on the next month's statement.

DISPUTE PROCEDURES

The dispute process must be initiated within sixty (60) calendar days from the date of transaction. The following steps shall be taken to ensure prompt settlement:

1. The cardholder contacts the Vendor about the transaction and supplies the necessary information to begin the resolution process.
2. If the problem is resolved between the vendor and the cardholder, the cardholder shall write the solution agreed upon in the comment field of the on-line charge.
3. If the vendor overcharged the cardholder, the cardholder shall request that the vendor issue an immediate credit and fax a copy of the credit memo to the cardholder for his/her documentation file. The cardholder shall proceed with the reconciliation process. Since the District pays disputed items, the cardholder shall proceed with the reconciliation process as if the total charge is appropriate. The cardholder shall ensure that the credit is properly posted on his/her next month's statement. If the credit does not appear, the cardholder shall begin the formal dispute process.
4. If an agreement cannot be reached on the disputed transaction between the cardholder and the vendor, the following steps shall be completed:
 - a. The cardholder shall complete the **Dispute Form** and fax it to Bank of America (fax 407-762-5405, Attn: Commercial Card Services Operations) explaining the reason(s) for the dispute as well as a copy of the statement if the item has posted and all appropriate other documentation (charge slip, invoice, etc.). The bank will then place the transaction into a disputed status.
 - b. See the attached tables for Dispute Tips and how to complete the **Dispute Form**.
 - c. 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.
 - d. The cardholder and/or Card Manager shall notify the Purchasing Card Administrator if there continues to be problems with the same vendor.
 - e. Disputed item must be properly coded to a District budget account. If a credit is issued later the same account number shall be used to identify the credit.

Dispute Guide - Purchasing Card

A dispute is a legal process.

This is intended as a guide to assist you with completing the dispute form.

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, complete the **DISPUTE FORM**. Make sure you have completed the form accurately and legibly. Answer each question completely - all information is required. If you do not provide all the information requested, the Claims Department will contact the person filing the dispute for the information, delaying the resolution of the dispute.

- Account Number - *the 16-digit credit card account the dispute relates to.*
- Cardholder name - *the name on the account.*
- Billing close date - *the date of the close of the cycle in which the transaction first appeared.*
- Transaction date - *the date the transaction was made (from your receipt or statement).*
- Reference number - *the 23-digit reference number generated for each transaction from your statement.*
- Merchant name and location - *the business name of the merchant and the city and state in which they are located.*
- Posted amount and disputed amount - *the dollar amount of the transaction that posted to your account and the amount that you are disputing (e.g. you may have charged \$400, but are only disputing \$150 of the total amount - do not dispute the whole transaction if you are only questioning a portion of the transaction).*

√ Fax the completed form to Commercial Claims at 1-407-762-5405 and keep a copy of the fax transmission report. The form will be imaged and the dispute processed. If Commercial Claims requires more information, they will send a letter to the cardholder at the address on file with Bank of America. You must respond to the request for more information, even if it's to say you have no more detail, or the dispute will be considered closed.

√ Cardholders may call Commercial Card Customer Service at 1.888.449.2273 to check on the status of a dispute or with questions regarding a dispute.

√ Merchants have 60 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. It can take several months to fully resolve a dispute and it may also go to arbitration with the Visa/MasterCard associations.

√ If you disagree with the resolution of a dispute, you may contact Commercial Claims for more detail (1.888.449.2273). 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 Purchasing Card Administrator (407.870.4627) who will work with a Bank of America

Account Manager. Please keep in mind that merchants have rights under the dispute regulations and may refute the details of the dispute.

√ Are you missing a receipt? There are two types of receipt requests:

Replacement receipt - if you are sure that you made a transaction and just need a copy of your receipt:

1. Call the merchant and request a copy of the receipt.
2. If the merchant cannot provide a copy, the Purchasing Card Administrator may request a copy through the District's Account Specialist or Team Servicing.
3. If allowed by your organization, use an approved receipt substitute.

Dispute receipt - if you are not sure of a transaction, and need a copy of a receipt for verification, place the item in dispute and request a copy of the receipt. You should place the item in dispute at this time because the merchant has 30 - 45 days to provide a receipt copy, so you may miss your dispute window if the receipt arrives and you see did not make the charge. Cancel the dispute by calling Commercial Claims if the receipt shows you did make the transaction.

1. File a dispute and select reason number 11 on the dispute form.

Basic Dispute Reasons and General Documentation Requirements	
1. Unauthorized Transaction	Purchasing Card Claims always requires a signed dispute form by the cardholder declaring the charge to be unauthorized. Letters saying that the cardholder does not recognize a transaction are not sufficient. If the cardholder gave their account number to the merchant, it is considered “participating in the transaction” and therefore authorized, according to Visa.
2. Charge Amount Does Not Agree	Purchasing Card Claims requires proof of the discrepancy from the customer (e.g., copy of customer’s receipt).
3. Merchandise or Service Not Received	Provide a description of how the cardholder has attempted to resolve the matter with the merchant prior to disputing the charge and the date that they expected to receive the merchandise or service. To qualify under this category, it must be the merchant who was unwilling or unable to provide the service/merchandise.
4. Defective or Wrong Merchandise	Merchandise/service was not as originally described. Provide an explanation how or why the merchandise/service was different than expected. Substantial supporting documentation is required for quality related disputes.
5. Recurring Charges After Cancellation	The customer must cancel service with the merchant. Purchasing Card Claims requires the date the cardholder canceled the service. If the customer agreed to a free trial period, they must cancel the service with the merchant by the end of the free trial. Just closing the credit card account does not stop the charges.
6. Recurring Charges Paid By Other Means	Provide proof that the merchant received payment using another method (e.g., copy of front and back of canceled check, copy of cash receipt, or credit card statement showing another charge).
7. Credit Appears as Charge	Provide a legible copy of the credit receipt.
8. Credit From Merchant Not Received	Provide a copy of customer’s credit receipt or proof that the merchandise was returned and received by the merchant (e.g., UPS or certified postal receipt). If a credit receipt is not available, provide a letter from the merchant, with the cardholder’s name and account number in the letter, stating the cardholder should receive credit.
9. Double Charge	Usually documentation is not required to support this claim. If the charges are airline tickets and the ticket numbers differ, the claim does not qualify for double charge.
10. Hotel Reservation-Cancelled	Purchasing Card Claims must have cardholder’s cancellation number. If no cancellation number is available, the cardholder should provide as much information as possible regarding booking of reservations (e.g., was a cancellation policy properly disclosed) and a copy of the phone bill on which the call to cancel reservation appears.

11. Do Not Recall Transaction	Select this category if you do not recognize a transaction and you wish to dispute the charge. Documentation of the charge will be provided to the cardholder.
12. Other	Provide a detailed letter with any documentation that may assist the Purchasing Card Claims area resolve the dispute.

E. REVIEW OF PURCHASES BY DEPARTMENT HEADS AND SCHOOL PRINCIPALS

1. It is the Department/School's responsibility to ensure that the purchasing 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 Departments/School's Purchasing Card Manager shall review each purchasing card expenditure (item purchased, amount, and vendor) to ensure the goods or services were necessary, and for official use. The Purchasing Card Manager shall certify in writing that all of the purchases on statements he/she submits to Accounting are appropriate and comply with these Purchasing Card Procedures.
3. If the Purchasing Card Manager does not have the knowledge, skills, authority, or time to promptly and properly complete the duties of the Purchasing Card Manager, the Department/School is responsible to ensure a competent person is promptly placed in this position.
4. When purchases are questioned, the Department/School will be responsible for resolving the issue with the cardholder. If the Department/School is not satisfied that the purchase was necessary and for official use, the cardholder 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 Osceola County for the full amount of the purchase plus applicable sales tax within two (2) weeks.
5. A Purchasing Card Manager cannot review or approve charges to his/her own purchasing card. The next higher Department/School administrator shall approve all charges made by a Purchasing Card Manager.
6. A Purchasing Card Manager cannot review or approve charges of his/her supervisor's purchasing card or charges.
7. Charges by Department Heads/School Principals shall be approved by that individual's supervisor.
8. Repeated inappropriate uses of the purchasing card or failure by the Department/School to manage and administer the purchasing card program within his/her Departments/Schools may result in the revocation of all of the purchasing cards within the Departments/Schools.
9. To help the Departments/Schools in their reviews, various reports are available using the Internet WORKS <https://payment2.works.com> program and found by choosing View and Export reports. 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 Purchasing Card Administrator or Accounts Payable Supervisor will work with any Department/School or Purchasing Card Manager to create a report(s) from data available in the VISA WORKS databases.

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/School.
2. Department Directors/School Principals may delegate the audits to their subordinate Administrators but will remain responsible for all activities.
3. Departments/Schools are responsible for establishing a written audit which fits the needs of the department/School. A sample audit is included in this package. All audits shall be filed and maintained with the other P-Card backup documentation.

SECTION III - TRAVEL CARDS

- A. The School District of Osceola County Travel Regulations applies to all travel related transactions. The Travel Regulations reporting requirements are in addition to the Purchasing Card requirements.
- B. The original charge receipt(s) shall be turned in with the completed **TRAVEL EXPENSE REQUEST** form. A clear, legible copy of each of the travel charge receipt(s) charged on the purchasing travel card shall be maintained in the Card Manager's office for verification against the monthly statement, and for archive purposes. The completed **ACTUAL TRAVEL FORM** shall be turned into Accounting within five (5) days after completing the trip. Attach a copy of the **TRAVEL EXPENSE REQUEST** form with the transmittal.
- C. Travel Only purchasing cards vary between \$1,500 and \$2,500 per transaction and the monthly limit vary between \$3,000 and \$10,000. A travel card can only be used to purchase travel related services such as airline tickets, hotel reservations, and car rental; meals cannot be purchased using the purchasing card program. Each cardholder is reminded to review the list of included MCC's before using the travel card. *Registration shall not be put on the Travel card, a General Purchasing Card shall be used for all classes and Registrations.*
- D. Payments will be made to the issuing bank by Accounting on the regular monthly cycle for all Purchasing Card transactions regardless of when the **TRAVEL EXPENSE REQUEST** form is received in Accounting [i.e., know your monthly limit and how much is charged against it.].
- E. An employee that has a Travel Card in his or her name is generally not eligible for advanced payment of food or other personal expenses. 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.
- F. Once a hotel/airline/registration is charged to a Travel Purchasing Card, a properly

completed **TRAVEL EXPENSE REQUEST** form shall be completed and submitted to Accounts Payable.

- G.** 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.
- H.** 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. If you cannot confirm a secure mode, then do not type your card number into the system. Call the vendor to complete your order.
- I.** Some Internet vendors compare the requested mailing address for the individual placing the order to the purchasing card account address. All District purchasing cards' account address is listed as Accounts Payable in Kissimmee. If you have a problem completing an order due to this issue, please contact Purchasing Card Administrator at 407.870.4625 for assistance.
- J.** If two or more employees' travel charges (hotel, airline, meals, rental car. etc.) are charged to a single purchasing card (in an individual's name), each person shall print his/her name and sign either the original receipt (charge receipt or invoice) or the individual's monthly charge statement where the charge was made. Clearly identify who traveled by first and last name for each charge on the monthly statement.
- K.** If there are charges to an accounting code, and no other travel charges are involved [e.g., registration only with no mileage or travel related expenses, a **TRAVEL EXPENSE REQUEST** is not required, but, documentation shall be submitted with the transmittal stating that there are no other travel related charges.
- L.** Auto Rental Insurance:

 1. BEFORE leaving on a trip that will involve a car rental, the traveler shall call Risk Management (407.870.4899) 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 Osceola County followed by the name of the driver(s) (e.g., School District of Osceola 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 for the additional driver(s).
 5. Personal items are not covered by the District's self-insurance program.
 6. Upon return of the rental vehicle, request written verification that the car has not been damaged.
 7. If you are involved in an accident, ensure that the appropriate law enforcement officials investigate the accident and that you obtain a copy of the preliminary

accident report immediately. Call Risk Management at 407.870.4899 as soon as possible to report the accident.

M. "Drinking Establishments":

The vendor's bank establishes the MCC code for the vendor. Sometimes an apparent "restaurant" is classified by its bank as a "drinking establishment". This is a blocked merchant type on all School District of Osceola County Purchasing Cards and will not be lifted on any card. Travelers should always be prepared to pay for their meal with their own funds, just in case.

SECTION IV - EMERGENCY CARDS

The Director of Contract Services shall have the authority to issue Emergency Cards at higher dollar limits when an Emergency is declared by the School Board Superintendent or Designee.

If an employee requires a purchasing card or a travel card with higher limits than the current approved profiles, a new Purchasing Card Request Form or a Change Request Form shall be completed by the employee, approved by the Superintendent or Designee and submitted to the Purchasing Director for processing.

The employee who has been issued an emergency Purchasing Card shall comply with all applicable Purchasing Card procedures and requirements as outlined in this manual.

SECTION V - FUEL CARDS

If an employee requires a fuel card for Driver's Education Program vehicles, a new Purchasing Card Request Form for a Fuel Card or a Change Request Form shall be completed by the employee, approved by their supervisor and submitted to the Purchasing Card Administrator for processing. The employee who has been issued a Fuel Card shall comply with all applicable Purchasing Card procedures and requirements as outlined in this manual.

APPENDIX

PURCHASING CARD FORMS

Please utilize forms posted to the Purchasing Department Website:

[https://osceolaschools.net/departments/purchasing_property_records_warehouse/bid_opportunities/p- card t- card forms](https://osceolaschools.net/departments/purchasing_property_records_warehouse/bid_opportunities/p-card_t-card_forms)