



**PURCHASING CARD RULES AND PROCEDURES**  
**PURCHASING DEPARTMENT**

Revised October 2024

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## SECTION I PURCHASING CARD RULES AND PROCEDURES

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

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

### **B. CONTACT INFORMATION**

#### **Bank:**

Truist Client Services Group (**Lost or stolen P-Cards; fraud reporting**)

- Available Monday – Friday 7am – 5pm CST
  - Toll Free Number: 1-800-476-4228
  - Available 24-hours, 7 days per week

Dispute Process

- On-line dispute form

#### **SBAC**

P-Card Administrators – Jeffrey Garcia, 352.955.7618, Lauren Ryan, 352.955.7631 – new cards, card use, transaction limits, vendors, etc.

**C. BACKGROUND.** These procedures have been developed to simplify the purchasing process for obtaining supplies, materials, services, travel, and equipment by making available to certain District employees the authority to make purchases using the purchasing card.

1. In order to account for all purchases made using the purchasing card, authorized employees shall use the Truist Enterprise Spend Platform system. This web-based system provides the ability to enter P-Card transaction information by account code and to review information from P-Card transactions. Authorized employees are able to review purchasing activity on demand and to generate various reports on P-Card activity. Transactions are uploaded to Truist nightly; these transactions will be loaded into Skyward within five (05) days of the Card Manager’s approval. This ensures that outstanding purchases are charged against available budgets on a regular basis. Authorized employees will utilize Truist Enterprise Spend Platform as an approval, reconciling, and reporting tool. Training on this system will be provided to all users.

2. The District has three types of Purchasing Cards that are suitable for our various staff and management functions. The Type I card is a **general operating card** to be used by schools and departments to purchase operating supplies, services, equipment, materials, and business travel (**excluding food and gas**) and to pay for specific, high-volume invoices such as rental uniforms and copiers. Type I cards include School Purchasing Cards, which are issued in the name of the school only. In addition to Type I cards, the Type II card will be used by selected departments for **larger purchases** of equipment, labor, and materials (including computers, software, textbooks, bus and support fleet parts, trades labor, and facilities operating and maintenance supplies and parts, as well other items). The Type III card (A/P card) will be managed by the Finance Department to pay certain recurring charges such as **utilities, phone bills, etc.**
3. Purchasing cards have unique controls that do not exist with traditional credit cards. These controls ensure that cards are used only for specific purchases and within specified dollar limits. Certification by each cardholder and authorization from the Principal/Cost Center Administrator is required for all purchases.

**D. CARD DESCRIPTION.** The face of the Purchasing Card includes the Alachua County Public Schools' logo, name of the cardholder and the cardholder's center name (school) or title, an account number, sales tax exemption number, and an expiration date. The cards have been uniquely designed to avoid confusion with personal credit cards. School Purchasing Cards are issued in the name of the School only.

**E. PURCHASING CARD PROCEDURES.** The card type determines the applicable expenditure limitations and appropriate card uses, which are as follow:

1. **TYPE I (general operating card):** Cards will be issued to School District employees who frequently purchase goods or services. The Type I card monthly limit shall be \$5,000.00, unless a higher limit is approved by the PCA. Purchases may include multiple items, but may not exceed the monthly limit. No single card transaction, whether for one or multiple items, may exceed \$2500, unless a split transaction is approved by the PCA. Type I cards shall not be used to purchase **electrical/mechanical equipment (\$2000 or greater), furniture (\$2000 or greater), audio-visual equipment/computer accessories (\$2000 or more), software (\$2000 or greater, must be on the current ACPS Reviewed Software document managed by IT, IT Director must be informed of purchase), or any computers, unless the purchase is pre-approved.** Under no circumstances shall **capital equipment (\$2500 or greater)** be purchased with the p-card. Maintenance/Repairs/Service may be purchased from any qualified vendor if the cost is less than \$2500 **and** the work is **not** performed **on** any school or administrative site (i.e. the vendor does not come on to school board property). Gas may be purchased for SBAC-owned equipment (mowers, lawn care equipment, fleet vehicles). The Type 1 card may, with prior approval of the PCA, be used to pay for high volume invoice vendors currently under contract with the District, such as rental uniforms and copiers.

The Type I School Purchasing Card single transaction limit is \$999. The monthly limit for School Purchasing Cards is \$5000. This card may not be used to place on-line or over-the – phone orders.

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

In the event of any conflict between these rules and procedures and the Policies and Procedures for Internal Accounts, Page 21, sections 3(c)-(f) and 3(h)-(j), these procedures shall govern.

Purchases may not be split or staggered to stay within the aggregate purchase limit unless approved by the Purchasing Department. Unauthorized splitting or staggering charges will be considered abuse of the Purchasing Card Program.

Type I School Purchasing Cards may be requisitioned by authorized staff for out-of-county travel, including overnight stays out of the District. Prior to travel commencing, the Purchasing must be notified of Type I School Purchasing Cards being utilized for out of District travel.

2. **TYPE II:** This card type will be used, in part, for larger purchases of equipment, contract labor, and materials that are not allowed under Type I cards (computers, software, educational materials, transportation parts, trades labor, or other purchases approved by the PCA.).
3. **TYPE III:** Cards will be issued to the Finance Department and will be used to pay certain recurring charges such as utilities and phone bills and other vendor charges in lieu of issuing a check. Limits on these cards will be established by the PCA. Type III purchasing cards will be used for payment of the above type services and/or other specifically authorized recurring payment obligations.

## F. IMPORTANT DEFINITIONS

1. *Bank* - The financial institution, which has entered into an agreement with the Board to provide the purchasing card (currently Truist Bank).
2. *Billing Cycle* - The monthly billing period that begins on a set date of each month (28<sup>th</sup>) and ends on the same date the following month (27<sup>th</sup>).
3. *Capital Equipment* - Assets with a cost of \$2500 or more per item and having a useful life of one year or more, including but not limited to furniture, equipment, vehicles, computer hardware, and software.
4. *Cardholder* – The authorized employee responsible for making purchases for a school or cost center using the purchasing card.
5. *Cardholder Acceptance Form* – The terms and conditions of the card issue that define Cardholder use of the purchasing card.
6. *Card User* – an employee authorized by the School Principal to use the School Purchasing Card to make purchases. A Card User is not a Card Manager or Card Holder.
7. *Merchant Category Code (MCC) Limit* - A method to control spending. All merchants are assigned an industry-specific MCC code, which the School District can use to restrict Purchasing Card use. Once an MCC code is blocked, attempted purchases from all merchants within that category will be declined.

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

## **G. PROCESS OVERVIEW:**

1. The Purchasing Card Administrator or designee will authorize the issuance of a Purchasing Card to an employee and will coordinate issuance of a Purchasing Card to an employee.
2. Cardholders and Card Managers will execute the ALACHUA COUNTY PUBLIC SCHOOLS CARDHOLDER ACCEPTANCE FORM after overview training, and will submit executed form to the Purchasing Department via email; read, understand, and abide by these Purchasing Card Procedures; attend scheduled training and refresher training, as necessary, on the use of the purchasing cards and how to reconcile purchasing card transactions to the Truist Enterprise Spend Platform System.
3. A Cardholder orders goods or services for purchase from a vendor who accepts Visa. For over-the-counter transactions, Cardholder will present the purchasing card and School/Department ID badge or driver's license at the point of sale.
4. The vendor processes the card information to obtain authorization for the purchase.
5. The Bank verifies the account number and spending control limits on the card.
6. The Cardholder receives the merchandise and a copy of the receipt.
7. The Cardholder delivers the receipt to the Card Manager within two (02) business days, who retains it for monthly reconciliation with the statement.
8. Each night, the District receives the transaction information electronically from the Bank.
9. The Card Manager enters the purchase information into the Truist Enterprise Spend Platform system by file upload of the receipt, no more than five (05) business days after it posts to the Truist ESP.
10. The Card Manager receives a monthly memo statement from the Bank.

11. The Cardholder/Card Manager reconciles all purchases and credit activity to the memo statement using the Truist Enterprise Spend Platform system.
12. During the first week of each month, the Card Manager prints the statement from the Truist Enterprise Spend Platform system selecting the prior month's statement date range for each Cardholder for their school or department. The statement is to be signed at the top of the first page by the principal or department head after reviewing. A copy of that signed page is to be sent via email to the P-Card Statements generic email (pcardstatements@gm.sbac.edu) by the 15<sup>th</sup> of the month. The Card Manager then files the statement with all associated vendor receipts, which were previously downloaded into the Bank's system, at their site, along with other county budget files, for three (3) years. School-based card managers are to attach their signed statement to the submitted PNT check, in addition to the digital submission.
13. Finance balances the combined Bank statements to Skyward. After reconciliation, an AP process is completed to post the payment that will be directly debited from the credit card checking account.

#### H. RESPONSIBILITIES:

1. Cardholder is responsible for the following:
  - a. Ensuring sufficient budget is available before a purchase is made;
  - b. Buying supplies and services and obtaining an ***itemized*** receipt at the time of purchase;
  - c. Informing vendor of tax-exempt status prior swiping the card or completing a phone or online order. Orders shall not be placed online or by phone without first verifying the District's tax exempt status with the vendor and ensuring that tax will not be charged;
  - d. Collecting and then submitting receipts to the Card Manager within one business day;
  - e. Writing the account number, or narrative description of the account/project to be charged, on the back of each itemized receipt;
  - f. Receiving and promptly inspecting all ordered materials and services;
  - g. Reporting discrepancies to vendor;
  - h. Reporting lost, stolen, or compromised cards to the Purchasing Card Administrator and Bank **immediately**;
  - i. Identifying and handling disputed charges (see below);
  - j. Reviewing/verifying charges with the Card Manager;
  - k. Complying with School District rules and procedures.
- 1A. Card User is responsible for the following:
  - a. Informing the Card Manger of the nature of their purchase;
  - b. Reading, completing, and signing the School Purchasing Card Requisition Form;
  - c. Checking the School Purchasing Card out and in the same business day (exceptions must be submitted in advance by the PCA);
  - d. Purchasing the supplies and/or services noted on the School Purchasing Card Requisition Form, and ensuring receipts for all transactions are proffered;
  - e. Informing vendor of tax-exempt status prior to scanning/keying any items by cashier;
  - f. Submitting ***itemized*** receipts to the Card Manager at the time of card return;
  - g. Writing the account number, or a narrative description of the account/project to be charged, on the back of each ***itemized*** receipt;
  - h. Receiving and promptly inspecting all ordered materials and services;
  - i. Reporting discrepancies to vendor;
  - j. Report lost, stolen, or compromised cards immediately to the Card Manager;

- k. Identifying and handling disputed charges;
  - l. Reviewing/verifying charges with the Card Manager.
2. Card Manager is responsible for the following:
    - a. Holding and securing all Purchasing Cards and card numbers;
    - b. Reviewing the monthly Cardholder/Card User statement with Cardholder/Card User;
    - c. Matching receipts with the monthly statement;
    - d. Assisting in the handling of disputed items;
    - e. Ensuring approved leave forms for all travel related purchases are included with receipt uploads. Notifying the PCA prior to a checkout card leaving the county or staying out overnight (last four digits of card, name of employee, circumstances of request);
    - f. Entering all purchase and credit information into the Truist Enterprise Spend Platform system on the day of purchase/credit or no later than five (5) days after the purchase/credit posts to the Truist ESP.
    - g. Any internal account transaction must be coded 1000E-7300-5900-XXXX-PNT00-00000-00000. Internal account coding (ie: 9010, 3000, etc.) must be included on the receipt for audit purposes;
    - h. Ensure explanation for allowable food purchases is included on the receipt;
    - i. Printing the monthly statement for each account for which they are responsible;
    - j. Obtaining authorized & dated signature from Principal/Department Head and forwarding a copy to Finance.
  3. Principal/Cost Center Administrator is responsible for the following:
    - a. Designating Card Manager and communicating same to the Purchasing Card Administrator (PCA);
    - b. Reviewing all purchases entered into the Truist system;
    - c. Requesting purchasing cards and appropriate limits;
    - d. Assisting the PCA in evaluating the need to cancel or reissue cards;
    - e. Collecting revoked cards from Cardholders or collecting cards from terminated or transferred Cardholders, and returning to the PCA;
    - f. Signing monthly statement.
  4. Purchasing Card Administrator (PCA) is responsible for the following:
    - a. Training Card Managers and Cardholders (Purchasing Department to provide overview training for SBAC employees);
    - b. Organizing the issuance and cancellation of cards;
    - c. Reviewing and communicating to the Bank all Purchasing Card requests and changes to card limits;
    - d. Maintaining program policy and procedures, Cardholder guides and/or manuals and all Cardholder Acceptance Forms;
    - e. Pursuing supplier discount opportunities;
    - f. Evaluating Purchasing Card feedback from suppliers;
    - g. Coordinating program policy issues;
    - h. Ensuring compliance with all School District policies and procedures and recommending disciplinary action to appropriate Administrators;
    - i. Approving and communicating MCC changes to the Bank.



5. Finance Department is responsible for the following:
  - a. Training Card Managers
  - b. Developing and maintaining internal controls;
  - c. Assisting in ongoing program reviews;
  - d. Assisting the PCA with monitoring the program's aggregate monthly spending relative to the aggregate established credit limit with the Bank for potential required increases.
  - e. Paying monthly charges from the consolidated statement;
  - f. Participating in resolving billing disputes;
  - g. Filing monthly statements and supporting documentation;
  - h. Recommending improvements in Internal Funds program policy and procedures, Cardholder guides and/or manuals and all Internal Funds Cardholder Application Forms;
  - i. Recommending improvements in internal funds use controls;
  - j. Ensuring compliance with all School District policies and procedures and recommending disciplinary action to appropriate Administrators.
  - k. Conducting periodic audits and reporting findings.
  
6. Bank is responsible for the following:
  - a. Activating and deactivating purchasing cards at the request of the PCA;
  - b. Paying suppliers;
  - c. Provide electronic access to account information;
  - d. Controlling pre-defined Cardholder limits;
  - e. Providing monthly statements and reporting information;
  - f. Providing duplicate copies of sales receipts in case of disputed charges;
  - g. Providing customer service.

## **I. PROCEDURES FOR OBTAINING AND USING THE PURCHASING CARD:**

### **1. Requesting a Purchasing Card**

- a. All requests for Purchasing Cards must be submitted by the Principal/Cost Center Administrator to the PCA.
- b. At the time of the request, the Principal/Cost Center Administrator must decide the account/center coding(s) under which the cardholder is authorized to expend. This coding will be established in the Truist Enterprise Spend Platform System. All purchased items will be charged to this group of accounts.
- c. The PCA will review the card issue request and, if approved, coordinate the issuance of the Purchasing Card with the Bank, and assist with scheduling the Purchasing Card training session.
- d. The Cardholder will attend a mandatory Purchasing Card Program training session and sign and submit the Cardholder Acceptance form.
- e. The Bank issues the Purchasing Card and mails it to the PCA. The PCA presents it to the Cardholder. Before using the card, the Cardholder will, in the signature space on the back of the card, write "**SEE I.D.**"
- f. The Cardholder Acceptance form will be retained digitally in the Purchasing Department.

## 2. Modifying Purchasing Card Limits

- a. All requests for modifications to Cardholder limits must be submitted by the Principal/Cost Center Administrator or designee to the PCA.
- b. The PCA reviews the modification request and, if approved, submits it to the Bank for processing or enacts that change in the Truist Enterprise Spend Platform.

## 3. Using the Purchasing Card – General Information

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

The Cardholder/User is the only person authorized to use the assigned Purchasing Visa Card. The following supplies and services **shall not be purchased** with the Purchasing Card:

- |   |   |
|---|---|
| 1. Any item or service exceeding the Cardholders Single Transaction Limit | 10. Meals-unless specifically allowed in grants or associated with group out-of-county travel and pre-approved by PCA. No personal meals, no exceptions |
| 2. Personal Items   | 11. Capital Building Repairs under contract with type I cards   |
| 3. Massage parlors, alcoholic beverages, escort services, tobacco         | 12. Capital Equipment with Type I card  |
| 4. Entertainment (not including field trips)                              | 13. Medical Services,   |
| 5. Jewelry  | 14. Legal Services with type I or II cards  |
| 6. Gift cards   | 15. Guns or Ammunition  |
| 7. Cash Advances  |   |
| 8. Gas and Oil Products (unless purchased for a District-owned vehicle)   |   |
| 9. Phone cards  |   |

All other supplies or services that may be prohibited by the Principal/Cost Center Administrator, PCA, School Board Policy, State Board Rule, State Statute, or Federal Law. Exceptions to items 1 (split transactions for purchases exceeding \$999 or \$2500 depending on the card type) and 13 may be requested in writing from the PCA.

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

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

**6. Resolving Returns and Credits, Disputes and Erroneous Charges**

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

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

If a card is lost or stolen, the Cardholder must immediately notify the Bank's customer service department at 1.866.495.5411, and then subsequently notify the PCA. The Cardholder must provide the Bank with the purchasing card's 16-digit account number. Access to the card will be immediately blocked, and the Cardholder shall not be responsible for any charges after the card is reported lost or stolen. The Bank will also require the Cardholder to submit written confirmation by fax or by mail of the card cancellation request reported verbally. A replacement card will be issued by the Bank and delivered to the PCA.

**If a Card User's School Purchasing Card is lost or stolen, the Card User shall immediately notify the Card Manager, who will then call the Bank to report the lost or stolen card. Access to the card will be immediately blocked. The Card Manager will then notify the PCA. The District is liable for any charges made against School Purchasing Cards that are lost or stolen before the card is reported to the Bank. If the Card User fails to check the card in the same day it was checked out, the Card Manager will immediately contact the PCA, who will then lower the card's \$ limit to \$1.**

## 8. Purchasing Card Termination

- a. **Employees leaving District Employment:** The Principal/Cost Center Administrator or Card Manager will notify the PCA of terminated employees who hold purchasing cards. The PCA will place the card account into suspended status and reduce the available monthly limit to \$1.00 for a period of approximately 90 days to allow for credits to post to the card account. Cancellation of the card of an ex-employee and relocation of the card into the closed profile group will be executed after this suspension period.
- b. **Exit Interview:** During the exit interview, the Principal/Cost Center Administrator will obtain the Purchasing Card from the separated or terminated employee and will deliver it to the PCA. The Principal/Cost Center Administrator must notify the PCA when purchasing cards belonging to separated or terminated employees are not returned.
- c. **Card Returned:** The Principal/Cost Center Administrator must destroy returned purchasing cards by cutting the cards through the chip and magnetic stripe, and then must deliver them to the PCA.

## 9. Revocation of Card

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

- a. The Principal/Cost Center Administrator will obtain the revoked Purchasing Card from the employee.
- b. The Principal/Cost Center Administrator must destroy the returned Purchasing Card by cutting the cards through the chip and magnetic stripe, and then must deliver them to the PCA.

## 10. Violations

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

The following actions are prohibited:

- a. Purchases of prohibited items;
- b. Splitting or staggering of purchases without prior approval from the PCA;
- c. Purchases that exceed the Purchasing Card limits;
- d. Not reporting lost or stolen cards;
- e. Purchases from vendors that create a conflict of interest (i.e., purchases from companies owned or operated by School District employee(s), or from a company with which the School Board employee has an employment relationship, and/or their relatives, etc.);
- f. Inadequate record keeping and/or documentation of purchases;
- g. Acceptance of cash in lieu of a credit to the statement;
- h. Failing to return a School Purchasing Card on the same day it was checked out without approval from the Principal/Cost Center Administrator and notification to the PCA prior to checkout.

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

Alachua County Public Schools

Purchasing Card Rules & Procedures

**SCHOOL BOARD OF ALACHUA COUNTY, FL CARDHOLDER ACCEPTANCE FORM**

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

I am a Cardholder  or I am a Card Manager

1. I understand that I am being entrusted with a powerful and valuable tool and will be making financial commitments on behalf of the School Board of Alachua County, FL and will strive to obtain the best value for the organization.
2. I understand that under no circumstances will I use the Purchasing Card to make personal purchases, either for myself or others. Willful intent to use the Purchasing Card for personal gain or unauthorized use may result in disciplinary actions up to and including termination of employment and prosecution to the extent permitted by law.
3. I will follow purchasing policies of the School Board of Alachua County, FL, and the established guidelines for using the Purchasing Card. Failure to do so may result in either revocation of my card privileges or other disciplinary action.
4. I have been provided a copy of the Purchasing Card Policy and Procedures and attended training on February 28, 2022, and understand the Purchasing Card Program. I have been given an opportunity to ask any questions to clarify my understanding of the Purchasing Card Program.
5. I agree to review and reconcile transactions within five (5) business days after posting to SunTrust and will maintain all applicable information and receipts.
6. I understand that I am responsible for all charges made against the card.
7. I understand that a lost or stolen card must be report-\*ed immediately by telephone to SunTrust Bank. A report of the lost or stolen card must also be made to the Purchasing Card Administrator by the beginning of the next business day.
8. I understand that I must surrender my card upon termination of employment or transfer and no further use of the card is authorized.
9. I agree that, should I violate the terms of the Agreement, I will be subject to disciplinary action up to and including termination of employment and that I will reimburse the School Board of Alachua County, FL for all unauthorized charges and any costs related to the collection of such charges.

\_\_\_\_\_  
Cardholder Name (Print)

\_\_\_\_\_  
Cardholder Signature

\_\_\_\_\_  
Cardholder School/Department Name

02/28/2022  
\_\_\_\_\_  
Date