

Jefferson County, West Virginia

Purchasing Card Procedures

July 22, 2013

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WEST VIRGINIA LOCAL GOVERNMENT
PURCHASING CARDHOLDER AGREEMENT

This agreement outlines the responsibilities I have as a holder of the West Virginia Local Government Purchasing Card. My signature indicates I have read and understand these responsibilities. I agree to adhere to the Purchasing Card Policies and Procedures and any applicable purchasing guidelines, as set forth by the Local Government Entity (Jefferson County, WV) issuing this purchasing card.

1. I understand that the purchasing card is solely for official business of Local Government Entity, intended to facilitate the payment of goods and services, for conducting official business within applicable activity limits and is not for my personal use.
2. I understand that the use of the purchasing card for payments not authorized within the Local Government Policies and Procedures will be considered misuse of the purchasing card and will be grounds for immediate forfeiture of the purchasing card and/or disciplinary action. I understand that I am personally liable for any payments not authorized by the spending unit and permitted within the Local Government Policies and Procedures.
3. I understand that all charges will be billed directly to and paid directly by the Local Government Entity and that United Bank cannot accept payments from me personally.
4. I understand that the purchasing card is issued in my name and I am responsible for maintaining the security of the purchasing card and for all charges made by or authorized by me against it. I understand and agree that I will not give the purchasing card bearing my name to any other person to use either on my behalf or someone else's.
5. I will keep my purchasing card safe at all times with appropriate security from the time I receive the purchasing card until such time as my purchasing card is surrendered to United Bank or my Local Government Program Coordinator. If my purchasing card is lost or stolen, I agree to immediately notify United Bank at 1.800.242.7600 or 1.800.VISA911 and my Local Government Program Coordinator.
6. I agree to follow the West Virginia State Law, purchasing guidelines of my Local Government Entity and established Policies and Procedures.
7. I understand that the purchasing card must be surrendered upon request and/or upon my termination of employment from the Local Government Entity.
8. I understand that I must receive training on purchasing card usage and policies and procedures prior to using the Local Government Purchasing Card.
9. I understand and agree that the Local Government Purchasing Card is not to be used for cash, cash credits or cash advances.
10. I understand that my Program Coordinator will activate my purchasing card on my behalf.
11. I understand that it is necessary to provide United Bank with certain personal information that will be used only to verify my identity and for security reasons.
12. I understand that it is a violation of policy to manipulate the ordering, billing, or payment process in order to circumvent established cardholder limits.

13. I understand it is my responsibility to save all receipts for transactions posting to my Local Government Purchasing Card and that United Bank does NOT have copies of those receipts.

14. I understand and agree that I will immediately notify my Program Coordinator and/or United Bank of any disputed items appearing on my monthly bill. I further understand that telephoning will not preserve my rights and that I must follow up in writing to United Bank within sixty (60) days of the date of posting or may lose my rights to dispute the item(s).

15. I agree that, should I violate the terms of the Purchasing Cardholder Agreement, I will reimburse my Local Government Entity for all charges improperly authorized by me to the purchasing card and all costs incurred by the Local Government Entity and United Bank related to the collection of such charges.

*Cardholder Signature: _____ Date: _____

Cardholder Name (please print):

Local Entity Name: Jefferson County Commission

**Program Coordinator's Signature: _____ PIN: _____

(Issued by WVSAO)

*Cardholder must sign and forward this form prior to issuance of a purchasing card.

**Program Coordinator will forward a copy of this form to the Regional Representative of the West Virginia State Auditor's Office, Local Government Purchasing Card Program.

1.0 Purpose

To establish a methodology for use and to define the limits of use of Jefferson County Purchasing Card (P-Card) provided to certain personnel in order to make payment of goods and/or services required by Jefferson County, West Virginia.

2.0 Applicability

This procedure is applicable to all personnel, who are issued the purchasing card. All personnel issued a P-Card must read and sign a Cardholder Agreement and attend a training session before a MC P-Card will be issued and/or activated.

3.0 References

All payment/purchases made with the purchasing card must be made in accordance with the current Jefferson County Purchasing Policy and within budget limits.

4.0 Attachments

All forms listed as attachments are provided following the end of the policy narrative.

4.1 Sample – “Request for P-Card”

4.2 Sample – “Authorization for P-Card Use”

4.3 Sample – “P-Card Destruction Notice”

4.4 Sample – “Procurement Log”

4.5 Sample – “Statement of Questioned Item”

4.6 Sample – “Lost or Stolen Card Notification”

4.7 Sample – “Purchasing Card Maintenance Request”

4.8 Sample – “Local Government Program Coordinator Set Up and Maintenance Form”

4.9 Sample – “Card Setup Form”

4.10 Sample – “WV Local Government Purchasing Cardholder Agreement”

4.11 Sample – “Local Government card Maintenance Form”

4.12 Sample – “Disputed Transaction Form”

4.13 Sample – “Cardholder Agreement”

5.0 General

5.1 Abbreviations

P-Card – Purchasing Card Program of Jefferson County

5.2 Definitions

5.2.1 Vendor – A company from which Jefferson County purchases goods and services or materials and/or equipment under the provisions of these procedures.

5.2.2 Cardholder – Jefferson County personnel who has been issued purchasing cards and who are authorized to make payment for goods and services or materials and/or equipment in accordance with these procedures.

5.2.3 Monthly Statement – This is the monthly listing of all transactions of Account by the cardholder, issued by the bank directly to the cardholder.

5.2.4 Single Transaction Limit – The dollar amount limitation of procurement purchasing authority delegated to a cardholder. The County’s single transaction limit varies; please see Program Coordinator for your limits.

5.2.5 Monthly Limit – This is a budgetary dollar limit established for Cardholder each 30 days billing cycle.

5.2.6 Transaction – The act of making a purchase with the purchasing card.

5.2.7 Requesting Official – The Jefferson County employee in a departmental or supervisory position who has a staff member with a need to procure goods or services that can only be supplied by a vendor. Under this P-Card Procedure, a requesting official may be a cardholder; however, a requesting official must have the Program Coordinator approve their card request. Requesting Official will approve Cardholders that are in his/her department.

5.2.8 Approver – The Jefferson County elected official or department head that reviews and approves their department’s monthly invoices.

5.3 Responsibilities

5.3.1 The Program Coordinator Director – shall be responsible for the implementation and enforcement of this procedure.

Responsible for reviewing all individual Log Sheets submitted to the County and ensuring all PCard guidelines and regulations are followed.

Periodically review all charges and accounts.

Submit/process all PCard holder limits/terminations/issuance/changes. Document accordingly.

Ensure all appropriate employees attend PCard annual training.

Arrange PCard training through the state’s PCard office personnel.

Ensure you attend annual PCard training.

Ensure each employee has signed a PCard Enrollment form and the original is in your office.

Report any abnormalities/suspicious activities to the County Administrator.

Liaison for employee questions.

5.3.2 Cardholder – All personnel issued purchasing cards under this procedure shall be responsible for the purchasing card and its use in accordance with the policy and procedures, including annual training.

5.3.3 County Commissioner - As appointed by the Commission, a Commissioner is responsible for reviewing and signing off on each employee's PCard Log Sheet before reimbursement to the PCard bank is made. The purpose is to ensure the PCard Coordinator and staff is following protocols.

Report any abnormalities/suspicious activities to the County Administrator.

5.3.4 Accounts Payable -

Ensure attendance to annual PCard training.

Process PCard payments in a timely and efficient manner.

Compare PCard master bill to individual bills and ensure each charge is accounted for. Notify the PCard Administrator and County Administrator when there is anything of a suspicious nature, when someone uses the card for a personal reason, or when you are asked to withhold payment by an employee or manager.

Ensure PCard Coordinator has had all signatures and reviews as required.

5.3.5 Deputy Administrator – Administratively responsible for the PCard Coordinator.

6.0 Procedure

6.1 Introduction -This program is being established in order to provide a more expedient procedure and payment for low dollar value purchases, and to reduce paperwork and handling costs. By using P-Cards the traditional purchasing/payment cycle is greatly reduced. The Jefferson County personnel that have been issued purchasing cards may now initiate transactions in person, over the internet, or by telephone, within the limits of these procedures. Payments to vendors are made via the West Virginia Local Government Purchasing Card Program administrated by The West Virginia State Auditor's Office. Jefferson County will make monthly settlements with the provider bank.

6.2 Receiving a Purchasing Card

6.2.1 Department Heads may propose personnel to be cardholders by completing the request for purchasing card (Attachment A). The request(s) is to be forwarded to the Program Coordinator for final approval.

6.2.2 Upon receipt and review of the request form, the Program Coordinator will complete a card application and forward the approved form to the West Virginia Local Government Purchasing Card Program for processing.

6.2.3 The proposed Cardholder shall be issued a copy of this procedure and shall be required to acknowledge (countersign) an authorization form, Attachment 4.2, indicating that the Cardholder understands the procedure and the responsibilities of a P-Card cardholder. The proposed cardholder shall attend a training session before being issued a P-Card.

6.2.4 The Program Coordinator shall maintain all records of purchasing card requests, limits, cardholder transfers and lost/stolen/ destroyed card information.

6.3 Authorized Purchasing Card Use

6.3.1 The unique purchasing card that the Cardholder receives has his/her name embossed on it and shall ONLY be used by the Cardholder. NO OTHER PERSON IS AUTHORIZED to use that card. The Cardholder may make transactions on behalf of others in their department. However, the Cardholder is responsible for all use of his/her card.

6.3.2 Use of the Purchasing card shall be limited to the following conditions: The total value of a transaction shall not exceed a Cardholder's single purchase limit. Payment for a purchase WILL NOT be split into multiple transactions to stay within the single transaction limit. Cardholders are responsible for staying within their budget. If a budget line is exceeded and funds are not available for a budget revision, the cardholder could be personally liable for the purchase. **Any purchase over \$5,000 must be pre-approved by the County Administrator.**

6.3.3 The items or services that may be procured by using the purchasing card are limited. Purchasing Card cannot be used to purchase gift cards. Except where otherwise exempted by statute, rule, or waiver from the State Auditor's Office Local Government P-Card Division, the P-Card may not be used to obtain cash, cash credits, or cash advances.

6.4 Unauthorized Purchasing card use

6.4.1 The purchasing card SHALL NOT BE USED FOR THE FOLLOWING:

- a) Personal purchases or identification
- b) A single purchase that exceeds the Cardholder's single purchase limit; unless a higher limit has been agreed in writing with the Program Coordinator Director.
- c) Cash Advances
- d) Telephone calls/monthly service
- e) Meals/tips or any type of food purchase

6.4.2 Any exceptions to 6.4.1 will be handled on an individual basis with the Program Coordinator Director.

6.4.3 A Cardholder who makes unauthorized purchases or carelessly uses the credit card may be liable to County for the total dollar amount of such unauthorized purchases plus any administrative fees charged by the Bank in connection with the misuse. The Cardholder will also be subject to disciplinary action.

6.5 Making a Purchase

6.5.1 Whenever making a purchasing card purchase the Cardholder will check as many sources of supply as reasonable for the situation to assure best price and delivery.

6.5.2 Cardholders will utilize the following "checklist" when making a purchase:

- a) Solicit a reasonable number of sources. If vendors furnish standing price quotations or catalog prices on a recurring basis check that the price listed is current.

b) Once a vendor is designated and that vendor confirms that the good or service is available, meets the specification and delivery requirements, etc.:

1. Confirm that the vendor agrees to charge the purchasing card.
2. Advise the in-state-vendor that Jefferson County is tax exempt and must not pay sales tax. Out-of state vendors may charge sale taxes.
3. Direct the vendor to include the following information on the shipping label and packing list:

- Cardholder's name
- Complete delivery address
- The words "Purchasing card Purchase"
- The vendor's order number

4. Give the vendor your purchasing card number.

5. It is extremely important that all purchases be sent to the cardholder ordering the merchandise as this will ensure that the documents necessary for the record keeping listed in 6.6 are readily available to the cardholder.

6. If necessary, advise the individual within your area who receives merchandise, of the vendor's name and order number, anticipated delivery date, number of boxes expected, carrier (UPS, FedEx, etc.) and to notify the Cardholder when delivery is made.

6.6 Cardholder Record Keeping

6.6.1 Procurement Log – Whenever a transaction is made, either over the counter or by telephone, documentation shall be made on the Procurement Log (Attachment 4.4) and all sales documents (packing slip, invoice, cash register tape and purchasing card slips, etc.) must be attached to the log as proof of the purchase. Such documentation will be used to verify the purchases listed on the Cardholder's monthly statement of account.

The information headings on the Procurement Log are self-explanatory. However, the following reminders should be noted:

- Vendor – Record the vendor's name.
- Comments – add miscellaneous information pertaining to the purchase under this heading. Comments" may include under/over shipment of quantity, goods were damaged, purpose of purchase, errors to be resolved.
- Receipt date/received by – is important to record

6.6.2 Over the Counter Transactions – When the purchase is made over the counter, the Cardholder shall retain the invoice and "customer copy" of the charge receipt. The Cardholder is responsible to

check that the vendor lists the quantity, fully describes the item(s), excluding sales tax, and does not make arithmetic errors, prior to the Cardholder signing the slip. The transaction's details shall also be added to the cardholder "Procurement Log". (Attachment F).

6.6.3 Telephone Transactions – When making a purchase by telephone (make sure to inform Vendor that Jefferson County is tax exempt), the cardholder shall also document the transaction on the "Purchasing Log". When the goods are received after placing the telephone order, retain all shipping documentation.

6.7. Review and Payment of Monthly Statement

6.7.1 Department Head/Elected Official Approval -The Department Head shall check the Cardholder's monthly statement and purchasing log and confirm the following items as minimum:

- Itemized receipts and shipping documents exist for each purchase.
- The goods were received or the services were performed
- The Cardholder has complied with applicable procedures, including this P-Card procedure.

The Department Head/Elected Official shall assign budget account numbers and sign reconciled statement indicating his review and approval. The Department Head/Elected Officials' signature/approval of a Cardholder's monthly statement indicates that the Cardholder was authorized to make those purchases and those purchases were made in accordance with the applicable procedures.

6.7.2 Lack of Documentation of Transaction – If the Cardholder does not have documentation of a transaction listed on the monthly statement, he/she shall attach an explanation that includes a description of the item(s) purchase, date of purchase, Vendor's name and reason for the lack of supporting documentation. Three "lack of supporting documentation" shall cause the cardholder's card to be revoked.

6.7.3 P-Card Returns -If an item is not satisfactory, received wrong, damaged and/or defective, duplicate order, etc. the following steps should be followed. The cardholder makes contact with vendor to obtain a "Return Material Authorization" (RMA) number. (Every vendor is different for return policies – make sure your return meets their criteria without incurring a restocking fee). The item(s) to be returned needs to be repacked in original manufacturer's carton. Make out "Return Form" (Attachment 4.7). Fill in all information as completely as possible.

- Enclose one copy in box being returned.
- Keep one copy for your records. (Purchasing Log)

A credit voucher should then be received and reflected on your next monthly statement. When an item has been returned and a credit voucher received, the cardholder shall verify that this credit is reflected on the monthly statement. If the Vendor has not replaced or corrected the item by the date the Cardholder receives his/her monthly statement, then the purchase of that item will be considered in dispute.

Attach "Statement of Questioned item" from 4.5 to monthly statement.

6.7.4 Disputed Charge – If the Cardholder is disputing a charge, he/she shall complete a disputed charge report and include it with the statement package.

See "Statement of Questioned Item" form (Attachment C)

If the Cardholder's monthly statement lists a transaction where the goods have not been received or some other discrepancy, the Cardholder should resolve these items prior to his/her sending an approved monthly statement to the Program Coordinator. Most exceptions can be resolved between the Cardholder and the Vendor. If the dispute cannot be settled at this level, the Cardholder shall advise the Program Coordinator and provide Program Coordinator a copy of all correspondences.

6.7.5 Transactions not appearing on Statement – If purchased items or credits are not listed on the monthly statement, the appropriate transaction documentation shall be RETAINED by the Cardholder until the next monthly statement. If the purchase or credit does not appear on the statement within 60 days after the date of purchase, the Cardholder or Department Head shall notify the Program Coordinator to resolve and reconcile the statement.

6.8 Monthly Account Summaries

6.8.1 Monthly Account Summaries, listing all transactions, shall be issued by the Bank to the appropriate County staff and Department Heads. These listings will allow Department Heads to track their cardholder's activities.

6.9 Reports

6.9.1 The follow reports are issued by the Bank on a monthly basis:

- Master Statement of Account – listing or all transactions by the Cardholder for the preceding month (30days), sent directly to the Program Coordinator.
- Individual Account Statement – This is the Bank's listing issued to Jefferson County covering Cardholder transactions, sent directly to each Cardholder.

6.10 Accounting Transaction Recording

On a monthly basis, the Bank will provide an electronic file and/or paper copy, listing all activity for the period, to the Program Coordinator. For this purpose, when each procurement card is issued, a single account/center number will be assigned to the card. All transactions for that card will have this account as part of the data file.

Any questioned/disputed items are indicated by the cardholder on the Monthly Statements which are sent to Program Coordinator after the cardholder review them. All questioned/disputed items will be held in a file and the Program Coordinator will periodically check with the cardholder regarding the resolution of such items. If necessary, the questioned item will be referred to the Program Coordinator for resolution.

6.11 Card Security

6.11.1 It is the Cardholder's and/or Department Head's responsibility to safeguard the purchasing card and account number to the same degree that a Cardholder safeguards his/her personal credit information. The Cardholder must not allow anyone to use his/her account number. A violation of this trust will result in that Cardholder having his/her card withdrawn and disciplinary action.

6.11.2 If the card is lost or stolen the Cardholder shall immediately notify the United Bank at the following number: 1-800-242-7600. Representatives are available 24 hours a day. Advise representative that the call is regarding a Visa Procurement Card. The cardholder may also call 1-800-VISA911.

The Program Coordinator is also to be notified immediately. The Cardholder shall also notify his/her Department Head of the lost or stolen card within (1) working day after discovering the card missing. The Cardholder shall prepare and submit to his/her Department Head a written report of the loss within five (5) working days. This report shall include the following information:

- a) The card number
- b) The Cardholder's full name
- c) The date and location of the loss of the card
- d) If stolen, date reported to police
- e) Date and time the Bank was notified
- f) Any authorized purchase(s) made on the day the card was lost
- g) Any other relevant information

A copy of this report shall be forwarded to the Program Coordinator. The Program Coordinator shall also send the "Lost or Stolen Card Notification" form to the Bank (Attachment D).

6.11.3 A new card shall be promptly issued to the Cardholder after the reported loss or theft. A card that is subsequently found by the Cardholder after being reported lost shall be cut in half and given to the Department Head. The Department Head and Cardholder shall sign the "Card Destruction Notice" form (Attachment E) and forward to the Program Coordinator who will notify the Bank.

6.12 Cardholder Transfer/Separation

6.12.1 Prior to a transfer to another department or separation from Jefferson County, the Cardholder shall surrender the purchasing card and current purchasing card purchasing logs to his/her Department Head. Upon its receipt, the Department Head will review, approve and forward to Accounts Payable, the month end purchasing card statement. The Department Head shall cut the purchasing card in half, complete the "Card Destruction Notice" and forward the form to the Program Coordinator. The Coordinator will notify the LG P-Card Program at 1-877-982-9148 or by e-mail at wvlgpcard@wvsao.gov. Coordinator will complete a Card Maintenance Forms and send to the WV LG P-Card Program.

6.12.2 If this is a transfer, when the Cardholder reports to his/her new department, he/she may request a new card in accordance with Section 6.2 of this procedure.

JEFFERSON COUNTY PURCHASING CARD PROGRAM

REQUEST FOR P-CARD

A P-Card is requested for the following employee:

Name: _____

Title: _____

Department: _____

Telephone Number: _____

Restricted Purchases:

Monthly Credit Limit: requested \$ _____

Single Transaction Limit \$ _____

Number of Transactions per day _____ (20 or less transactions is the standard)

Number of transactions per billing cycle _____

Department Head: _____ Date: _____
(Signature)

JEFFERSON COUNTY PURCHASING CARD PROGRAM

CARD DESTRUCTION NOTICE

The attached P-Card was destroyed for the following reason (please check one):

Card had been reported as lost and was subsequently found.

Cardholder has left employment with the County.

Cardholder has transferred to another department within the County.

Other: _____

Cardholder Name (signed): _____

Cardholder Name (printed): _____

Department Head Signature: _____

Date: _____

Attachment - B

JEFFERSON COUNTY PURCHASING CARD PROGRAM

STATEMENT OF DISPUTED ITEM(S)

Cardholder Name: _____ Phone Number: _____

Vendor Name: _____

Transaction Amount: _____ Transaction Date: _____

The above referenced transaction is being disputed for the following reason(s):

___ There is a difference in the amount I authorized and the amount I was billed. (A copy of your charge must be enclosed).

___ I only transacted one charge and I was previously billed for this sales draft. (Date of previous charge: _____)

___ The above transaction is mine but I am disputing the transaction. (Please state your reasons why in detail.)

___ I do not recognize the above transaction.

___ I have received a credit voucher for the above transaction, but it has not yet appeared on my account. (A copy of the credit voucher must be enclosed).

___ My account has been charged for the above transaction, but I have not received this merchandise. The details of my attempt to resolve the disputes with the merchant and the merchant's response are indicated below.

___ My account has been charged for the above transaction, but the merchandise has since been returned.

(Please enclose a copy of your shipping receipt).

Signature: _____ Date: _____

Attach completed form to your monthly LG P-Card statement for review and approval of your department head.

Attachment - C

JEFFERSON COUNTY PURCHASING CARD PROGRAM

LOST/STOLEN CARD NOTIFICATION

Card Was: ___ Lost ___ Stolen ___ Other (Describe) _____

Cardholder Name: _____

Account Number: _____

Date Called Into Bank: _____

Approved By: _____

For Jefferson County

Date: _____

Cardholder/Authorized Signer's Name: _____

LOST OR STOLEN LG P-CARDS MUST BE REPORTED IMMEDIATELY TO UNITED BANK AT 1.800.242.7600
OR VISA AT 1.800.VISA.911.

THE CARDHOLDER MUST COMPLETE THE FORM AND IT MUST BE SUBMITTED WITHIN 24 HOURS OF THE
CARD LOSS TO THE PROGRAM COORDINATOR. THE COORDINATOR WILL COMPLETE A CARD
MAINTENANCE FORM AND SEND IT TO THE WV LG P-CARD PROGRAM.

Attachment - D

JEFFERSON COUNTY PURCHASING CARD PROGRAM

RETURN MERCHANDISE FORM

Return to (Vendor): _____

From (Cardholder): _____

Account Number: _____

Sales Order Number: _____

Date of Transaction: _____

Amount of Transaction: _____

Description of Merchandise: _____

Reason for return:

Wrong item received

Damaged

Duplicate Order

Defective

Did not like product

Other

Detail _____

Cardholder Signature: _____

Date: _____ Phone: _____

Attachment – E

Jefferson County Interoffice Memo

To: Employees with PCards
From: Cindy Schott
Date: July 23, 2013
Subject: PCard Policy and Procedures

Attached is a revised PCard Policy and procedures as a result of our recent state PCard audit. The items in red are the changes effective the last time in 2012. Here are the important changes you need to note with the latest revision:

The Log Sheet has been revised to:

- Requires a Commission to sign off on all Log Sheets when reviewed.
- The explanation area has been enlarged for further expanded documentation for the items/expenses incurred. It will be critical for you to complete the reason for the purchase.
- In the rare event you accidentally make a purchase on your PCard, you are required to complete a Log Sheet and provide the information, noting it was by accident. (Personal purchases may subject you to termination).

Reminders:

- If you are purchasing an item in the state of West Virginia you should note our tax exempt ID number to the vendor (it's located on the front of the PCard) so the County doesn't have to pay state sales tax. This is a savings to the County.
- It is required for the Department Head/Elected Official to ALWAYS sign the Log Sheet for their employees. Supervisor signatures indicate they have ensured all proper documentation is included, and concur it was a valid purchase/expense.
- The receipts MUST be itemized. The receipt must clearly show the item or expense on the receipt, not just the credit slip total. For example, if you purchase 5 items from Staples, you must use the receipt which shows each item purchased, not just the credit slip which shows the total amount paid. This will also be required for food purchases at restaurants.

From this point forward, it is our intent to be much more critical of our PCard processes to ensure compliance with the policy.

If you have questions, please call.

Thanks!