

Washoe County School District Purchasing Card (pcard) Program Manual



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1. Purpose

- a. The purpose of the purchasing card (pcard) program is to provide an efficient, cost-effective method of purchasing and paying for small dollar transactions within established usage limits. The District pcard should be used for purchases \$500 or less (other than computers) and may be used for purchases above \$500 that comply with this manual and District purchasing guidelines.

2. Definitions

- a. Approver: The person responsible for overseeing the pcard program for their unit or subordinate staff.
- b. Cardholder/Reviewer: An individual to whom a pcard has been issued, or the person in a unit who is responsible for maintaining security of the card and completing required cardholder duties.
- c. ControlPay Advanced: Online program for reviewing, approving, reporting, and tracking pcard transactions.
- d. Department Cardholder Agreement (AP-F011): Form signed by a school principal or department head that acknowledges receipt of the pcard issued in the unit's name and the responsibilities for the proper care and use of the pcard.
- e. District Employee Agreement (AP-F012): Form signed by any District employee assigned to a unit with a pcard that allows the employee to use that unit's pcard and acknowledges the employee's responsibilities for the proper care and use of the pcard.
- f. Employee Cardholder Agreement (AP-F010): Form signed by an individual that acknowledges receipt of the pcard and the cardholder's responsibilities for the proper care and use of the pcard.
- g. Merchant category code: A code issued to a vendor when they enroll to accept credit cards. Each pcard is assigned to an MCC group containing codes that define the types of vendors that may be accessed by that pcard.
- h. Program administrator: A member of the business and financial services office who is responsible for the coordination and administration of the Washoe County School District pcard program.
- i. Contact the program administrator at 775-348-0307 or 775-348-0274
 - i. to apply for a pcard;

- ii. to replace damaged cards;
 - iii. to report a lost or stolen card;
 - iv. for questions about procedures and policies
 - v. for account inquiries;
 - vi. for problems with or questions about ControlPay Advanced; and
 - vii. If a Program Administrator is not available, contact Commerce Bank at 1-800-892-7104, option 1 to report a lost or stolen card (in addition to contacting the Business and Financial Services Office).
- j. Purchasing card (pcard): Visa card issued by Commerce Bank for making purchases and travel arrangements.
 - k. Purchasing Card Enrollment Form (AP-F009): Form used by the school principal or department head to request the issuance of a pcard. It provides all information needed to properly integrate the cardholder into the pcard system. It is completed and signed by the cardholder and the school principal or department head and forwarded to the business office for processing.
 - l. Purchasing Card Log (AP-F014): A detailed record required to be used by a unit for each pcard assigned to the unit (not an individual). The log tracks the date and time a District employee checks the card out; the location, purpose, and amount of the purchase; and the date and time the card and receipts are turned in to the cardholder. Receipts and supporting documentation remain with the purchasing card log until the monthly transaction envelope is prepared at which time, they are attached to the transaction envelope. The purchasing card log is retained by the unit for five years after the end of the fiscal year to which it pertains. Copies of receipts and supporting documentation are not required to be kept at the site.
 - m. Statement of Lost or Missing Receipts Form (AP-F013): Form used to explain purchases less than \$100 when the original receipt is not available. Cardholders should make every effort to obtain a copy of the receipt prior to using this form. Excessive loss of receipts and use of this form may result in suspension or revocation of card privileges.
 - n. P Card Increase Approval Form (AP-F016): Form used to request increases to card limits or single transaction purchase limits that exceed \$5,000 (general fund, grant, bond, and SAF funds). The form should be submitted to Purchasing and the Grants Department, if applicable, for review. The form will be routed for approvals and the site will be informed of approval or

denial, by either Purchasing (denial) or the program administrator (approval).

- o. Unit: School or department.

3. Key Points

- a. Referenced forms and associated documents are located on the District website under Staff, Board Policy and Administrative Regulation, Master Document List, Business and Finance, Accounts Payable – Receivable.
- b. This manual provides the guidelines under which you may use your pcard. Please read it carefully. Your signature on the Department Cardholder, Individual Cardholder or District Employee Agreement indicates that you understand the intent of the pcard and agree to adhere to the established guidelines for its use.
- c. The school principal or department head is responsible for all cards assigned to their unit.
- d. Only District employees assigned to a unit may use that unit's card and only after signing a District Employee Agreement (AP-F012).
- e. Pcards issued in the name of a unit must be checked out on the Purchasing Card Log (AP-F014) for each purchase. Photocopying the card for distribution among employees is prohibited. The school principal, department head or a district employee, is directly responsible for each card at all times.
- f. Transaction Envelopes are due in the business office every 4 weeks per the established schedule. The Transaction Envelope includes all receipts and supporting documents and must be electronically submitted by the cardholder and approved by the supervisor.
- g. Each pcard has been assigned credit and transaction limits. Violation of established credit limits or purchasing guidelines may result in loss of cardholder privileges.
- h. All budget account allocations and descriptions for pcard purchases must be completed online at <https://controlpayadvanced.com> by close of business each Thursday to allow for accurate import into BusinessPlus. Cardholder review and manager approval online indicate the transaction is complete and items have been received and must be completed for available funds to be restored to the pcard.
- i. When pcards have been issued in the name of a unit the school principal or department head is the card "approver" and must appoint a designated

employee to act as "cardholder" within the unit.

- j. The school principal or department head may delegate the pcard approval duties to another administrator within the unit.

4. Program Procedures

- a. Introduction: The pcard program has been implemented to provide rapid turnaround of low-dollar purchases and to reduce paperwork and handling costs. Using the pcard shortens the payment cycle and reduces costs compared to the purchase order/accounts payable processes. Pcard purchases may be made in person or by fax, internet, mail, or telephone.
- b. Requesting a pcard: Pcards may be issued to individuals, or units based on the purchasing needs of that person or entity.
 - i. To request a pcard the individual, or the unit completes the Cardholder Enrollment Form (AP-F009) available on the District website and forwards the completed and signed form to the business office.
 - ii. The program administrator reviews the form, orders, and receives the pcard from Commerce Bank, and coordinates pcard training with the Business Process Trainer and the cardholder and/or approver. Both cardholder and approver must complete pcard training before the pcard is released.
 - iii. Cardholder or approver signs the appropriate cardholder agreement (AP-F010 or AP-F011) acknowledging receipt of the card. Cards not picked-up within 60 days of the date of issue will be cancelled and a new enrollment form will be required to obtain a new card.
 - iv. Commerce Bank will automatically close pcards that are inactive for 1 year.
 - v. The program administrator will maintain all records of pcard requests, limits, school principal or site administrator transfers and lost/stolen/destroyed card information.
- c. Authorized pcard use
 - i. A department pcard is issued in the unit's name and is signed for by the school principal or department head. Only District employees assigned to that location who have a signed District Employee Agreement (AP-F012) on file at that site are authorized to use the card. The school principal or department head is ultimately

responsible for all use of the cards assigned to their unit.

ii. Use of the pcard will comply with the following:

- 1) The total value of a purchase will not exceed the authorized amount. Any attempt to circumvent the card limits will cause revocation of the authorization to use the pcard. Such circumvention includes but is not limited to initiating multiple transactions to cover purchases in excess of the transaction limit or dating transactions to cover purchases in excess of the transaction limit.
- 2) The pcard may be used for some instructional items (see restrictions in 4.d.xiii., 4.d.xiv., 4.d.xv.) or work-related goods with budget appropriations within the cardholder's jurisdiction.
- 3) All items purchased "over the counter" must be immediately available at the time of the pcard use. Processing charges for backordered items is prohibited.
- 4) A signed Request for Leave (HR-F530) form must be completed before using the pcard for any travel related purchases such as conference registration, airfare, and hotel or rental car. A copy of the form must be attached to the receipts and submitted with each monthly Transaction Envelope containing travel purchases.
- 5) The pcard may be used in person or via mail, telephone, fax, or secure internet website.
- 6) Student activity fund pcards must comply with the Student Activity Funds Policies and Procedures Manual and the "unauthorized pcard uses" rules in 4.d. below, except for items in 4.d.ii., 4.d.vii., 4.d.x., which are allowed with student activity funds.
- 7) All spending must adhere to WCSD Purchasing Department contracts and contracted vendors. Details on contracted items and vendors is located on the [Purchasing Product Catalog web page](#).

d. Unauthorized pcard uses: The pcard will not be used for the following:

- i. Personal purchases – Any person making personal purchases with a District pcard will be required to reimburse the District for all such purchases; card use privileges may be revoked; and disciplinary

action up to and including termination may be taken against the employee making such purchases;

- ii. Meals during travel;
- iii. A single purchase that exceeds the authorized transaction amount;
- iv. Cash advances;
- v. Equipment that requires a District asset id tag;
- vi. Services requiring the use of AP-F006 Independent Contractor Agreement;
- vii. Purchase of food and/or beverages except for use in home economics classes, as required for student programs, for purposes in compliance with AP-P006 Non-routine Expenses, or with prior, written approval of the chief financial officer;
- viii. Construction services of any kind;
- ix. Items stocked in the District warehouse;
- x. Purchase of gift cards or other items for staff or vendor appreciation or incentives;
- xi. Alcohol or admission to events where alcohol is a prominent feature (i.e., Brew Ha Ha or A Taste of Reno);
- xii. Sharing charges. All charges exclusive to an individual, or unit that has been issued a pcard should be placed on that person's/unit's pcard. This does not apply to departments making arrangements for and paying for a group of folks (i.e., Title I);
- xiii. Software or web-based programs that have a student/employee data "footprint" along with terms and conditions embedded into the purchase;
- xiv. Textbooks at any dollar amount, or any other type of book orders totaling \$500 or more in a fiscal year (to include library, professional and chapter books);
- xv. Instructional kits; and
- xvi. Any spending that circumvents the WCSD Purchasing Department contracts and contracted vendors. Details on contracted items and vendors is located on the [Purchasing Product Catalog web page](#).

- e. Suspension or revocation of pcard privileges may occur for:
 - i. Use of the card for purposes listed in paragraph 4.d;
 - ii. Orders placed without physical possession of the pcard;
 - iii. Splitting transactions to circumvent the transaction limit;
 - iv. Three or more reports of lost or stolen card; and
 - v. Failing to follow procedures as noted in this manual.
- f. Reinstating revoked pcard: Revoked pcards may be reinstated upon written approval from the chief financial officer and the superintendent.
- g. Accounting audits: The business office will conduct random audits of transactions to determine if there has been any unauthorized use of a pcard. Additional information may be requested if any purchases or attempted use appear questionable; requested information should be provided timely to avoid any disruption in the use of the pcard.

5. Purchases

- a. In addition to the requirements listed below, units may establish additional requirements for the use of the pcards assigned to their unit.
- b. Procurement procedures permit a purchase of goods if their value is less than the pcard transaction limit (see 4.c.ii.1.). Changes to a transaction limit may be requested by the approver if the current limit is insufficient.
- c. It is the card user's responsibility to use District contracted providers when available and to seek competitive prices within the parameters of quality and delivery for other purchases.
- d. Once a designated merchant agrees to accept the Visa card, confirms that the goods are available, meets the specifications and delivery requirements, etc., District employees using a unit pcard will take the following steps:
 - i. Ensure a completed and signed District Employee Agreement (AP-F012) is on file at the site for the card user;
 - ii. Complete the "Employee Name," "Check Out Date/Time" and employee's initials on the Pcard Log;

- iii. Inform the Merchant prior to ringing up items that the goods are exempt from sales tax. The District tax id number is printed on the pcard and a copy of the District's tax exempt letter is located on the District web site at https://www.washoeschools.net/cms/lib/NV01912265/Centricity/Domain/263/tax_exempt.pdf. If sales tax is charged to the pcard the cardholder is responsible for contacting the merchant for credit or remitting non-district funds to reimburse the District for the sales tax charged. Neither the program administrator nor our pcard provider bank will contact any merchant for the return of sales tax;
 - iv. If making a purchase in person, valid District identification may be required. The District employee using the pcard will retain the invoice and "customer copy" of the charge receipt. Prior to signing this slip, the District employee is responsible for making sure that the invoice, cash register receipt, etc., fully describes the item(s) and excludes sales tax; and
 - v. The pcard and supporting documentation should be returned to the cardholder as soon as possible after a purchase is made. Log the purchase information on the Purchasing Card Log (AP-F014) and place the invoice and credit card slip into a folder or envelop for later reconciling and attachment to the monthly Transaction Envelope. The last column on the Purchasing Card Log, STMT, should be completed as the information becomes available.
- e. Billing address for all pcards
 - i. 425 E Ninth Street Reno, NV 89512.
 - ii. The ship to address is where you want the items delivered and should include the cardholder's name and telephone number, and the physical address for delivery of goods.
 - f. Avoid placing an order just before school break periods to ensure someone is available to receive the order and perform the cardholder review.
 - g. Pcard limits: Every pcard has a weekly credit limit and a per transaction limit (single transaction limit). If needed these limits can be changed by an email request from the card approver to the program administrator; a minimum 24-hour lead time is appreciated. The period for the increase should be included on all requests. Requests to limits above \$5,000 should be made using the P Card Increase Approval Form (AP-F016). Requests for changes to grant funded cards must be approved by the grant fiscal administrator.

- h. Travel Expenses: Travel expenses include registration fees, airfare, hotel, rental cars, parking fees and transportation charges (taxi, shuttle, or ride share) and require a pre- approved Leave Request Form (HR- F530). The Leave Request Form should be included with each monthly Transaction Envelope that contains travel expenses.
 - i. Allowable airfare charges are the ticket cost and charges for one bag only (two bags for a trip longer than 7 nights). Booking agent fees, early-bird check in fees, in-flight wi-fi access, extra/overweight baggage fees, choice/premium or changed seating assignment fees, and fees for flight changes for personal convenience are the responsibility of the individual traveler and may not be charged on the District pcard. Airline tickets purchased with the pcard may not include any personal legs of travel.
 - ii. Allowable hotel expenses are subject to applicable GSA rates and include the cost of the room and taxes. Any personal or incidental charges must be paid by the employee prior to check out with cash, check, or personal credit card. Incidentals include but are not limited to room service, mini-bar, telephone calls or movies. Any incidentals charged to the District pcard must be promptly reimbursed to the District. See Travel/Expense Claim Procedure (AP-P013) or contact the business office for allowable lodging rates.
 - iii. Meals during travel may not be charged on the District pcard but should be claimed by the traveler using AP-F002 Travel/Expense Claim Form.
 - iv. An employee who incurs charges for travel using District funds and fails to complete the travel or receive a refund or credit of all charges may be required to reimburse the District for the lost costs. The employee's supervisor will review the reason the employee did not complete the travel and make the determination whether the employee or the District will bear the lost costs.
- i. Receipts: Regardless of the method used for obtaining goods, the District employee must obtain an itemized receipt for all pcard transactions, including meals that are in compliance with the Non-Routine Expense Procedure (AP-P006). The itemized receipt must include the date, description of the items purchased, the quantity, item amount, shipping charges (if applicable) and total amount charged.
 - i. If the order is phoned, faxed, or mailed, the employee should ensure an itemized receipt will be provided with the shipment or faxed/e-mailed to the employee. Internet orders should be printed

after the order is completed and prior to exiting the website.

- ii. A copy of the charge slip that does not contain the itemized information is not a substitute for an actual invoice.
- j. Lost receipts: Should a receipt be lost; the employee must attempt to obtain a duplicate copy from the vendor. If the employee is unsuccessful in securing a duplicate copy, he/she will complete the Statement of Lost or Missing Receipt form (AP-F013), have the cardholder and approver sign the form, and attach the form to the monthly Transaction Envelope containing the charges. This form should not be used for purchases exceeding \$100.
- k. Returned, damaged or unacceptable goods: If items purchased with the pcard are found to be unacceptable, incorrect, damaged, defective, or not received, the cardholder or approver is responsible for obtaining credit, replacement, or correction of the charge as soon as possible. The cardholder or approver should contact the merchant to explain the problem and inquire about the available remedy. Do not accept cash in lieu of a credit to the pcard. A discrepancy not resolved within 30-45 days becomes a dispute and the procedures outlined in paragraph 5.n. should be completed. Do not check the REVIEWED box in ControlPay Advanced until the issue is resolved.
- l. Billing errors: Any erroneous transactions charged to a pcard should be treated as a dispute. The cardholder or administrator must first contact the vendor to obtain a credit. If the cardholder or administrator is unable to resolve the dispute, see dispute procedures in paragraph 5.n.
 - i. Erroneous transactions should be coded online, and the subsequent credit posted to the same expense account.
- m. Fraudulent charges: Fraudulent charges resulting from scams, hackers, phishing, or loss or theft of the pcard should be treated as a dispute. The cardholder or approver must immediately contact the program administrator to close the card. The program administrator will review other current card activity with the cardholder and contact Commerce Bank about fraudulent charges, cancelling the card and requesting a new card. Weekly review of pcard charges will ensure proper credits and minimize loss.
- n. Disputes: Disputed charges that cannot be resolved directly with a merchant should be disputed through Commerce Bank. This is done by completing the online dispute form available in ControlPay Advanced, transaction maintenance. The form must be completed within 60 days of the transaction date or further redress is not available.

- o. Transaction fees: As of Jan 27, 2013, vendors are allowed to add a surcharge to all or some credit card transactions they process. When this occurs, the cardholder should determine if another vendor will provide the same product at a total cost less than the vendor adding the surcharge, or if not, check with the program administrator prior to making the purchase on the cost effectiveness of paying the fee versus entering a purchase order.
- p. International service fees: International service fees are charges by Visa on purchases from vendors outside the United States. The rate is typically 1 – 2 percent of the total purchase amount.

6. Unit record keeping

- a. The Purchasing Card Log (AP-F014) is required for use by units for cards issued to an entity rather than an individual. It tracks cards that are issued to and returned from employees assigned to that unit and the transactions made by them. Whenever a pcard purchase is made the purchase will be recorded on the purchasing card log. The original documentation will be retained at the site and be used to verify the purchases listed in the monthly Transaction Envelope. After verification, a scanned copy of the receipts is attached to the Transaction Envelope and submitted into the workflow for approval.
- b. Purchasing card logs are to be retained at the site and available for internal audits for a period of five years from the last day of the fiscal year during which the purchases were made. Copies of the supporting documentation are not required to be kept at the site with the log as the digital official documents are stored by the business office.

7. Card Security: Individual username and password should be properly safeguarded to prevent unauthorized use.

- a. The cardholder or approver is responsible for safeguarding the pcard and the card number to the same degree that a reasonable person would safeguard their own personal credit information. Pcards issued to a unit should be kept in the unit's safe or other secure location when not in use.
- b. Unit cards may be used only by individuals assigned to their unit who have a completed and signed District Employee Agreement (AP-F012) on file at the site. Pcards should not be photocopied and distributed among employees. Do not send pcard numbers, expiration date, security number or cardholder name via e-mail; this is not a secure means of transmission. A violation of this trust may result in the cancellation of cards and possible disciplinary action.

8. Lost/Stolen pcard: If the card is lost or stolen the cardholder or approver will immediately notify program administrator at 775-348-0317 or 775-348-0274 during normal working hours, or the bank at 1-800-892-7104, option 1, 24 hours a day.
 - a. A new card will be issued to the cardholder after the card is reported lost or stolen. A card that is subsequently found by the cardholder or approver after being reported lost or stolen will be cut in half and returned to the pcard program administrator.
9. Cardholder or approver transfer or separation: Prior to separation from the District or transfer to a different unit within the District, the cardholder or approver will surrender all pcards assigned to that individual/unit to the program administrator unless 9.a. applies.
 - a. Unit pcards will remain at the unit location if the incoming principal/approver has signed a Department Cardholder Agreement (AP-F011) prior to the change in personnel and the agreement has been received by the program administrator.
 - b. All cardholder and approver changes must be reported to the program administrator.
10. Cardholder responsibilities
 - a. Review transactions posted to ControlPay Advanced weekly by close of business Thursday.
 - b. Add a note describing the transaction in detail, similar to a description line in a purchase request in BusinessPLUS. For all travel related charges, to include registration, the traveler's name and purpose, location and dates of travel must be listed (city, state, mm/dd/yyyy). For large supply orders at Office Depot, list the top 5 – 6 supply items, then indicate "etc.".
 - c. Allocate the charges to the appropriate BusinessPlus account code(s).
 - d. Add a check mark to the REVIEWED box if the transaction is complete and product has been received.
 - e. Click SAVE to complete the process.
 - f. Submit the Transaction Envelope every 4 weeks per the published schedule:
 - i. Create the envelope following the job aid instructions;
 - ii. Review the envelope for accuracy and verify each transaction with the purchasing card log (for units) and receipts;

- iii. Attach a file that includes the invoice/receipt for each transaction listed in the envelope. Include other supporting documentation such as a copy of the Request for Leave for each traveler with charges in the envelope; and
- iv. Submit the envelope into workflow for further approval.
- g. Contact the vendor to resolve any billing discrepancies.
- h. Maintain card security.

11. Approver responsibilities

- a. Approve all card activity.
- b. Review all purchases online weekly to ensure that they are for District approved instructional or work-related use and the budget coding is correct. Weekly approval allows for continued credit refresh on the card.
- c. Verify each purchase in the monthly Transaction Envelope against the invoices/receipts and approve in workflow. By approving the envelope, the approver is certifying that all items purchased with the card in that envelope are authorized expenditures.
- d. Any person with knowledge of suspected or actual unauthorized use of the pcard shall report that information to the business office and to human resources no later than 10 calendar days after learning of the suspected or unauthorized use.

12. Expense accounts: All purchases posted to ControlPay Advanced are pre-coded with the default account code established when the card is issued. The cardholder should change the account code to another authorized account if appropriate for each purchase.

- a. The pcard billing cycle is Wednesday through Tuesday each week. A file of purchases posted during that time frame is created Thursday night each week so the cardholder should ensure the account codes are correct by close of business Thursday. The file of purchases is uploaded to BusinessPlus each week to provide the units with up-to-date information on expenditures and budget availability.
- b. Units needing to change the account codes for uploaded purchases must submit a Budget Transfer request (BUD-F501) to the business office to effect the change.

13. Year-end posting: Pcards may be used without interruption through the end of the fiscal year provided the user has available funds. Purchases with a transaction date (the date the vendor runs the charge) of June 30 and prior will be posted to the fiscal year ended June 30; purchases with a transaction date of 7/1 or later will be posted to the subsequent fiscal year.

Please contact the program administrators if you have questions or concerns about these policies and procedures. You can reach an administrator at 775-348-0307 or 775-348-0274.