



Chandler Unified School District Purchasing Card

Policy and Procedure Guide

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Introduction

THE PURCHASING CARD IS A PRIVILEGE NOT A RIGHT!

This document explains Chandler Unified School District's participation in the US Bank VISA Purchasing Card Program, and provides a high level overview of the procedures inherent in this Program.

Goals and Objectives

The purchasing card is designed as a tool to provide the cardholder with a faster, more efficient way to obtain supplies for purchases below \$250. It is not intended as a means to circumvent the normal requisitioning process.

The success of the Purchasing Card Program and its continuing use depends on your participation and cooperation. Please be sure to read and follow the program guidelines as specified within this manual.

What is the Purchasing Card?

The Purchasing Card is a credit card issued by US Bank VISA. It is a fast and flexible purchasing tool that offers an alternative to the existing purchasing processes and provides an extremely efficient and effective method for purchasing/paying for purchases below \$250. **It is to be used only for official purchases.**

The VISA Purchasing Card will enable you to purchase items by telephone, via the Internet, or in-person directly from the vendors.

The VISA Purchasing Card will be issued in the employee's name, site or department name. It will have the Chandler Unified School District printed on the card.

The Purchasing Card Program brings many benefits to:

Cardholders – You will be able to obtain supplies directly from your vendors without using a purchase order for low-dollar purchases. This streamlines the purchasing process and can help improve turnaround time on receipt of your order. It significantly reduces the workload and processing costs related to the purchase of supplies.

The Chandler Unified School District – The Purchasing Card Program provides a cost-efficient alternative method for purchasing supplies below \$250 by reducing the number of requisitions, purchase orders, invoices and checks. The Purchasing Card enables all departments to focus on higher value added activities.

Chandler Unified School District arranges with US Bank to have Purchasing Cards issued to approved employees and agrees to accept liability for the employee's use of the cards.

Vendors – Vendors who accept VISA will welcome the Purchasing Card. When they accept the card for business purchases, vendors need not send invoices to the Chandler Unified School District, and they will receive payment directly from VISA within 48 hours.

DEFINITION OF TERMS

Department Head – CUSD official who must submit card application to the Purchasing Card Administrator and designate the default accounting code for purchases made with the Purchasing Card. The Department Head is the person in charge of the cardholder's budget, such as the Principal.

Departmental Liaison – Employee designated by the Department Head to be responsible for reviewing the transactions made by individual Cardholders. Review is intended to make sure that every transaction represents a legitimate business expense and is properly coded.

Purchasing Card Administrators – The central Administrators located in the Purchasing and Accounting Departments who coordinate the Purchasing Card program for the District. The District's assigned Administrators are:

	<u>Phone</u>	
Purchasing Manager	812-7615	Purchasing Department
Assist Business Manager	812-7670	Accounting Department
Purchasing Card Administrator	812-7672	Accounting Department

Purchasing Card Transaction Log – Paper based listing of monthly purchases in order as it appears on the statement and is maintained by Cardholders. This listing should include **both purchases and returns** for credit. Purpose is to remind cardholders of transactions and assist in monthly reconciliation.

Purchasing Card – Credit card issued in the approved cardholder's name. The purchasing card is the property of the Chandler Unified School District and is issued to approved employees of the District.

The Purchasing Card is a privilege not a right.

Using the Purchasing Card

Cardholder Introduction

Card Distribution and Renewal

US Bank forwards cards to the Purchasing Card Administrator at the District Office for hand-off to the cardholder. Renewal is automatic until cancelled. All Chandler Unified School District cards will renew every 2 years. The cardholder must sign the CUSD Purchasing Card Agreement and attend a Purchasing card training when receiving their card.

Card Activation

Once the cardholder receives their purchasing card after their training, they must call the 800-344-5696 listed on the card to activate its use. Cardholder must also create a login to view their balance, statement and limits. Once logged in you will be able to view your balance and limits and print your statements.

US Bank Website: <https://access.usbank.com>

Click on register online

Organization short name is CUSD

User ID: (whatever you choose)

Password: (whatever you choose)

Address: 1525 W Frye Rd

Chandler, AZ 85224 Phone number – you will use your phone number

If you have any trouble setting up your login, please call the number on the back of your card.

If you need to order a new card because your card needs to be replaced, please call the number on the back of your card.

Card Terminations

The Chandler Unified School District Purchasing Card Administrator must notify US Bank if an employee's authority to incur charges on the District's behalf ends (due to termination of employment or for any other reason). Chandler Unified School District is liable for payment to US Bank on all charges incurred from the date of termination through the date US Bank receives notification of such.

Lost or Stolen Cards

For lost or stolen cards:

- Notify US Bank by calling 1-800-344-5696
- Contact your Departmental Liaison
- Notify the CUSD Purchasing Card Administrator, at (480) 812-7672 who will arrange for card replacement.

A new card will be issued and mailed to the District Office. The Purchasing Card Administrator will forward the new card to the cardholder.

General Information

Cardholder Responsibilities:

The Cardholder must use the Purchasing Card for **legitimate business purposes only**. Misuse of the card will subject Cardholder to disciplinary action in accordance with CUSD Policies and Procedures relating to disciplinary action and/or termination for cause. Use of the Purchasing Card is a privilege, not a right. The Cardholder must:

- Maintain the Purchasing Card in a secure location at all times
- Not allow other individuals to use their Purchasing Card
- Adhere to the purchase limits and restrictions of the individual Purchasing Card and ensure the total transaction amount of any single transaction does not exceed the specified single purchase limit
- Validate all purchases are received
- Obtain Return Authorization from supplier for defective material
- Not accept cash in lieu of a credit to the Purchasing Card account
- Contact and resolve disputes with the supplier
- Retain accurate records for all transactions – Detailed receipts are required
- For lost receipts, you must contact the vendor to request a duplicate receipt
- If you cannot get a duplicate receipt, you will be required to complete a Lost Receipt Affidavit Form
- Reconcile all statements
- Return the Purchasing Card Transaction Log, receipts, minutes if applicable, and statement to liaison within 5 days after receipt (Keep a copy of the log, minutes and receipts)
- Immediately notify US Bank of a lost or stolen Purchasing Card at the first opportunity during normal business hours
- Report fraudulent transactions to US Bank during normal business hours
- Upon departure from site, department or district, forward all statements to his/her liaison and return purchasing card\
- Purchases coded to student activities require minutes be attached to your log

If you are unsure about a purchase – PLEASE ASK before making the purchase. Speak to your Administrative Assistant first, then, if still unclear, email the Purchasing Manager or the Purchasing Card Administrator.

Your purchasing card limit is **not** in *addition* to your budget. If you only have a \$300 annual budget, but your card has a \$500 per month limit, you still only have \$300 in your annual budget.

A card used out of compliance with the guidelines established for this program will result in severe consequences, up to and including termination of employment.

Authorized Purchasing Card Uses

Whenever using the card, contracted vendors should be used first. Contact the Purchasing department (Visit the Purchasing website to view contracted vendors: <http://www.cusd80.com/Domain/52>) Ask for school discounts.

- Subscriptions (online must be approved by purchasing beforehand), video tapes, books (excluding adopted textbooks)
- **Purchasing food for students only**, must be paid from the following funds: student activities, auxiliary, gift, or tax credit and only if appropriate under district guidelines for those funds.
- Catering or small dining services – **For student activity use only** unless prior approval is obtained from the Superintendent, or in her absence, the CFO.
- Miscellaneous maintenance requirements
- Small tools (purchase or rental)
- Office supplies **not available at the warehouse**, or through WIST with a PO, must be purchased from contracted vendors, Staples in person.
- **Office Max/Depot only for print or copy jobs**
- Books from contracted vendors (does not include text books)
- Culinary supplies from contracted vendors
- Film and film processing
- Printing/Copy services only from contracted vendors
- Postage
- Miscellaneous supplies under \$250 where a vendor does not accept PO's
- Miscellaneous computer/printer parts
- Online classes with prior approval from your administrator
- Membership fees/dues, subscription renewals
- Conference Registrations (Require a Professional Leave Form)
- Ink Cartridges and Toner **must** be purchased from contracted vendors
- CUSD Approved online Website Subscriptions from approved list only (Located at CUSD80.com Departments/Technology – Website Subscriptions) -<https://www.cusd80.com/Page/77498>

Unauthorized Purchasing Card Uses

- Any personal use
- Gifts of any kind (No exceptions)
- Any item exceeding the cardholder's single purchase limit in value or split purchases
- Any merchant, product, or service normally considered inappropriate use of district funds
- Travel and entertainment
- Food for employees – requires pre-approval from the Superintendent or in her absence, the CFO
- Items stocked in the CUSD Warehouse
- Capital items over \$250 (See Appendix A, B and C for Definition of Capital Items)
- Hazardous materials (Example: paint, spray paint, aerosols, air fresheners)
- Cash Advances
- Gift Cards (No exceptions)
- Software and technology items
- Online Web Subscriptions - requires pre-approval from Colleen Flannery
- T-Shirts / Polo Shirts
- Sports Equipment
- Music or band equipment
- Lottery Tickets
- Food for Athletic Travel not allowed prior approval from the CFO and the Purchasing Manager
- WIST purchases require a PO
- Using a purchasing card to avoid a PO
- Apps (no exceptions). A Google Play card can be used for this purchase with approval from the Purchasing Manager

Making Purchases and Returns

Place the Order- When making a purchase, the cardholder may order in person, over the phone, by fax or over the Internet. What the cardholder needs to tell the supplier:

- This is a Purchasing Card order for Chandler Unified School District.
- Which Chandler Unified School District location this item is to be delivered/sent to. (No home addresses)
- State that documentation (packing slip, receipt/acknowledgement) **MUST** be sent to THE CARDHOLDER, (not Accounts Payable, Purchasing or Receiving) with the purchase.

When placing orders on the Internet

When making a purchase on the Internet, always print a copy of the order or confirmation page to attach to the cardholder's Monthly Statement in case an invoice is not received. An itemized/detailed receipt is **required** for Internet purchases also. Provide a copy of internet/store description if receipt does not detail it well.

If the mailing address of the card is requested, the mailing address for all Chandler Unified School District procurement cards is the District Office address:

1525 W. Frye Rd., Chandler, AZ 85224- 6178

If a phone number is requested, give the main phone number for your site or your individual phone number. If neither works, call the Purchasing Card Administrator at 812-7672 for help.

Resolving disputes

Contact the supplier immediately, if dispute cannot be resolved with the supplier within 30 days, the cardholder should contact US Bank at 800-344-5696 and follow the instructions. You have 60 days to dispute an item.

- Note all returns & credits from your statement on your monthly log
- Provide a brief explanation of the action you have taken
- Returns to out-of-state vendors must be returned through a traceable source such as UPS
- Ensure that you verify all credits to your card against your monthly Cardholder Statement
- The **Cardholder is responsible to resolve all disputes** involving items charged incorrectly to your account
- IF a solution cannot be agreed upon between the Cardholder and the supplier, contact US Bank:
1-800-344-5696

Point of Sale Declines

If a Cardholder is declined at the point of sale:

- Cardholder can contact 800-344-5696 to determine reason for decline.

If the cardholder has an unusual, one-time transaction that will exceed their limit and a purchase order cannot be used, send an e-mail to the Site Administrator and copy the Purchasing Director and the p-card Administrator for approval ahead of time. The Site Administrator shall e-mail the Purchasing Manager in the Purchasing Department with their approval. The cardholder and Site Administrator will be notified if the purchase is approved. **A copy of the e-mail approval must be submitted with the Purchasing Card Log.**

The request to the Purchasing Department must state:

The item is being purchased

Vendor

Cost of Purchase

Why a Purchase Order cannot be used

Whether you need the single purchase limit or the monthly purchase limit increased

Purchasing Card Administrator

The Purchasing Card Administrator is responsible for managing all aspects of the Purchasing Card Program. The administrator will evaluate program compliance, policies and procedures, program enhancements, supplier enrollment and program effectiveness. The Purchasing Card Administrator will have routine contact with all levels of employees, and US Bank.

- Conducts Cardholder training
- Maintains Cardholder records including: account number, transaction limits, monthly limits, manager hierarchy, card expiration date
- Coordinates Cardholder enrollment, termination, and changes
- Ensures Cardholders sign Cardholder Agreement signifying agreement with the terms of the Purchasing Card program prior to receipt of the card
- Facilitates limit changes, permanent or temporary, when a written (email) request is received from a department head and the request is approved.

CONTROL MECHANISMS

Cardholder Controls

Cardholder Agreement

Purchasing Cards are a privilege not a right. Each Cardholder will be required to sign an Agreement that clearly states he/she understands and agrees to meet the responsibilities associated with using the Purchasing Card. Improper use of the Purchasing Card or a disregard of the responsibilities inherent to possession of a Purchasing Card may result in disciplinary action, up to and including termination. See Cardholder Agreement

Accounting Controls

Statement Reconciliation and Manager Approval

Each month the Cardholder will receive his/her Transaction Statement and approve/reconcile each transaction to the original documentation/receipt, to ensure the validity, accuracy and completeness of each transaction. The Cardholder will then fill out the Purchasing Card Transaction Log, attach the receipts, minutes if required, and the monthly statement, sign/date, and send the package to his/her Departmental Liaison for review and approval within 5 days of receiving the monthly statement. If Student Activity money was coded to a purchase, a Student Officer signature will need to sign the log as well. The Departmental Liaison's approval confirms that the transactions are accurately recorded, coded and ensures that all are valid and within district policy. The Liaison must send all logs to the Purchasing Card Administrator by the 15th of every month.

Spot Audits

Statements will be reviewed for completeness, compliance with procedures and accuracy of record keeping. Audits will be performed on a selection of cardholder statements each month. If it appears District Policy and Procedures were not followed, the Cardholder will receive an audit explanation inquiry and will need to provide detailed explanation of the items purchased and the business purpose of each item. Responses to audit inquiry letters will be due within 10 business days. Non-responsive cardholders will have their cards suspended until audit responses are provided.

External auditors will be reviewing a selection of sample transactions for compliance with District procedures.

Fraud and Abuse

Unauthorized Charges

Cardholder will be held responsible for reimbursement of any charges resulting from an unauthorized use of the Purchasing Card. Unauthorized charges are defined by Chandler Unified School District as any use of the Purchasing Card that does not benefit Chandler Unified School District and was incurred by someone who was not a Chandler Unified School District employee or who did not have actual, implied, or apparent authority to use the Purchasing Card.

Penalties for Fraud and Abuse of Card

Depending upon the severity of the violation, if an employee is making purchases for which the Purchasing Card is not intended, such as travel & entertainment or cash advances, the following actions may be taken:

First offense - The cardholder will be advised of card cancellation and appropriate disciplinary action will be taken. If fraud is detected, the following steps may be taken:

- Immediate cancellation of the Card
- Termination of employment

Common Violations

- All receipts are not submitted with the monthly reconciliation (If a receipt is lost, you must contact the vendor and request a duplicate receipt. If you cannot get a duplicate receipt, you will be required to complete a Lost Receipt Affidavit Form. When ordering online always print out a copy of the order or the confirmation page with item(s) purchased and prices listed.)
- Cardholder statement included multiple transactions to circumvent transaction limit **
- Missing ALL original itemized receipt(s) **
- Cardholder allowed another employee to use their card **
- Cardholder purchased inappropriate items ** (Examples include personal purchases, capital items as defined in this manual, high-dollar purchases which should be processed using a purchase order.)
- Personal use **
- Failure to reply to an Audit Inquiry

First Inappropriate usage of the card will result in issuance of a warning/violation letter. Two violations will result in suspension of your card for a 3-month period. Three violations will result in a 6-month suspension.

Violations may be reviewed by Frank Fletcher and may result immediate termination of your card.

Statement Review Process/Billing Cycle

On or about the 25th day of each month is the last day of that month's billing cycle. After that date each month, the credit card balance goes back to "0" and the monthly limit is again available. Within a few days of the end of the billing cycle, individual cardholder's VISA statements will be sent to the site liaisons for distribution to cardholders.

NOTE: As a Cardholder, the monthly statement you receive is NOT a bill. Please do not make any payments to US Bank based on your individual statement.

Payments to US Bank will be made by Chandler Unified School District for Procurement Card purchases.

Reconcile Monthly Statement

Each month fill out a Purchasing Card Transaction Log:

- List each purchase listed on your VISA statement.
- Give a brief description and the use of the items purchased.
- If the Budget (IFAS) code is different from your default code, note the code under “Budget Code”.
- Total of expenditures listed should match your VISA statement total.
- Attach the original receipt for each of your purchases. The detailed receipt that lists the items purchased is required. **The “credit card slip” showing only the dollar amount of the purchase is not sufficient. This includes food. Request a detailed receipt.**
- Sign and date the log and give to your Departmental Liaison.
- Return completed log to your Department Liaison within 5 days.

If the Cardholder’s Record and Statement Do Not Match:

There may be occasions when the cardholder finds items on his/her statement that do not correlate with the retained receipts or has a dispute with an item on his/her statement. Make note of the dispute on your log. Item must still be coded on the log since the log and statement must have equal totals. **When a credit appears on a future statement it should be coded to the same account as the original disputed charge.**

See Resolving Disputes

Departmental Liaison

- Ensures receipt of all cardholder statements within the department and distributes to cardholders
- Reviews cardholder’s monthly logs and receipts for completeness
- Signs each cardholder’s statement indicating review and note any coding changes from card default code. When coding purchase to student activities, minutes **must** be attached
- Forwards all Cardholder logs and receipts with monthly statements to the Purchasing Card Administrator
- Notifies Purchasing Card Administrator and Liaison of lost or stolen cards
- Submits an e-mail to Purchasing Card Administrator if there are discrepancies or compliance questions after reviewing monthly budget reports
- Requests Purchasing Card Administrator to cancel a Cardholder’s card (e.g. terminated employees, transferring departments, loss of purchasing card privileges) as approved by Administrator
- **Returns all logs to Purchasing Card Administrator by the 15th of every month**

Appendix A – Definition of Capital Items

All capital items, see Appendix A – C, must be coded to capital on your logs.

Note – all items are not listed; call if there is a question.

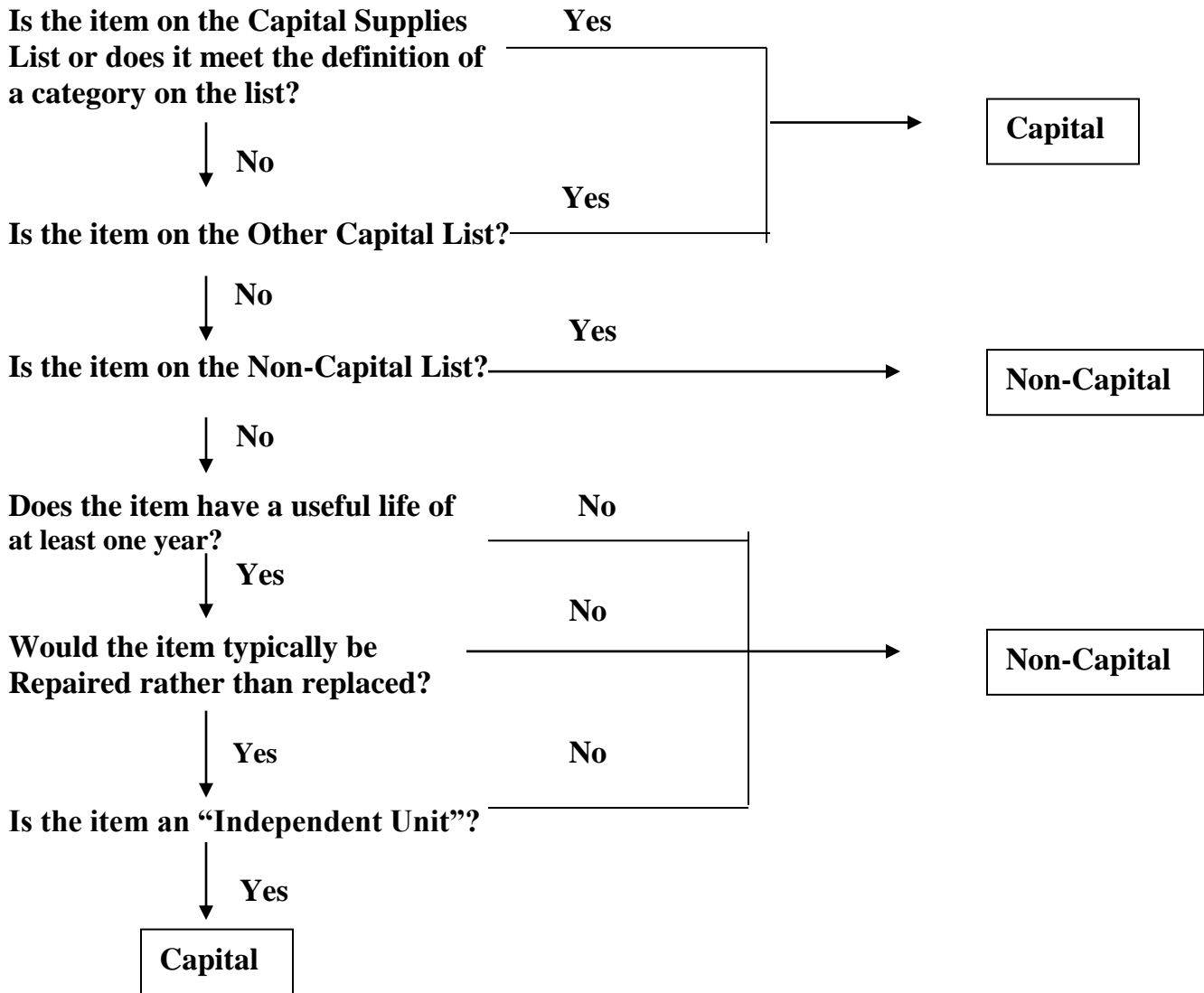
ACCEPTABLE CAPITAL PURCHASES

Purchases of capital items are allowed **only** if the total cost (including tax and shipping) of the items is **below \$200.00**. **The purchase must be coded to capital.**

Computer hardware, monitors, printers and software are **never allowable purchases** with the purchasing card. Tech devices such as laptops, tablets, and Ipods are **never allowable purchases**.

Website subscriptions: are considered in the same family as software and therefore **cannot be purchased** with the purchasing card.

Appendix B – CAPITAL DETERMINATION CHART



DEFINITIONS

Independent Unit— An item that retains its original shape, appearance, and character with use and does not lose its identity through fabrication or incorporation into a different or more complex unit or substance.

Component Unit— A part of an independent unit. Also a part of a fixture or land improvement. Cannot be paid from the UCO or SCA Funds unless specifically listed on one of the capital lists.

Appendix C – CAPITAL SUPPLIES LIST (pg 14 – 16)

(Object Code 66XX)

Construction Materials¹ (6610)	Instructional Aids² (6643)
<ul style="list-style-type: none">• Concrete• Carpet• Electrical switches• Electrical outlets• Insulation• Joint compound• Lumber• Molding• Nails/Screws• Roofing materials• Sheet rock• Spackling• Tile• Wiring• Library Books² (6641)• Textbooks²	<ul style="list-style-type: none">• Alphabet blocks• Auto parts for shop class• Balls, hockey pucks, shot puts• Calculators for students• Cassettes³ and CDs³• Drama scripts/plays• Globes• Instructional games• Maps• Math manipulatives• Musical instruments• Readers³• Sheet music• Software (Instructional)³• Textbooks³• Workbooks³

Capital Category Definitions

Construction Materials

Supplies used in original construction or renovation (i.e., the substantial alteration of square footage, floor plan, or purpose of a building or portion of a building) of a building or land improvement.

Library Books

Resource materials maintained in a library or classroom, such as videos, film strips, software, newspapers, magazines, books, and cassettes.

Textbooks

Materials **adopted** by the Governing Board, such as books, software, videos, film strips, kits (i.e., whole kits or materials to create kits), and sheet music that function as the basic instructional program.

Instructional Aids

Items used to supplement a district's educational program including athletics, such as workbooks, films, kits, calculators, and instructional computer software. General supplies of a consumable nature (e.g., lasting less than 1 year), such as pens, pencils, crayons, and clay, are not considered instructional aids and should not be paid from capital funds. Paper used in the mass production of educational materials, such as workbooks, is considered an instructional aid. However, paper used in the day-to-day production of handouts or lesson materials is not an instructional aid.

¹ These items are only capital if they are Construction Materials (see definitions).

² See Definitions

³ If adopted by Governing Board as part of the basic instructional program, code to Object Code 6642 – Textbooks.

OTHER CAPITAL LIST

Land, Buildings, and Related Improvements

<p>Land</p> <p>Buildings</p> <ul style="list-style-type: none"> • Portables • Sheds • Warehouses <p>Land Improvements</p> <ul style="list-style-type: none"> • Bleachers (Outdoor) • Bridges • Dugouts • Fencing • Goal posts (Permanent) 	<p>Land Improvements (Concl'd)</p> <ul style="list-style-type: none"> • Landscaping • Lighting (Outdoor) • Parking Lots • Playground equipment • Propane tanks • Ramadas • Roads • Sewers • Sidewalks • Sprinkler systems • Towers
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Equipment (Object Code 673X)

<p>Athletic Equipment</p> <ul style="list-style-type: none"> • Bats • Blocking sleds • Dummies • Exercise machines • Goal posts (Movable) • Helmets/Pads • Hurdles • Mats • Nets (Tennis/Volleyball) • Rackets • Weights <p>Component Units</p> <ul style="list-style-type: none"> • A/C Compressors • Automotive engines <p>Fixtures</p> <ul style="list-style-type: none"> • HVAC units • Bleachers (Indoor) • Ceiling fans • Chalkboards • Drinking fountains • Hot water heaters • Light fixtures • Sinks • Speakers (Built-in) • Toilets • Wall mirrors • Whiteboards 	<p>Furniture/Furnishings</p> <ul style="list-style-type: none"> • Bookcases • Chairs • Desks • Filing cabinets • Large area rugs • Tables <p>Other Equipment</p> <ul style="list-style-type: none"> • Auto diagnostic machines • Bar code scanners • Battery chargers • Cameras (Non-disposable) • Cash registers • Camcorders • Chalk line dispensers • Copiers • Computer CPUs • Computer monitors • Dishwashers • Dryers • Fax machines • Floor jacks • Key cutters • Kilns • Laminators • Lawnmowers • Laser disk players 	<p>Other Equipment (Concl'd)</p> <ul style="list-style-type: none"> • Leaf blowers • Microwaves • Ovens • Overhead projectors • Paint sprayers • Power tools • Printers • Refrigerators • Satellite dishes • Scanners • Swing machines • Software (non-instructional) • Telephones • Typewriters • TVs • Vacuums • VCRs • Washers • Welders <p>Vehicles (Pupil & Non)</p> <ul style="list-style-type: none"> • Busses • Cars • Trucks • Vans
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Other Capital Projects

<ul style="list-style-type: none"> • Asbestos removal • Recarpeting • Removal of a capital asset 	<ul style="list-style-type: none"> • Repaving a parking lot • Reroofing an entire building
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NON-CAPITAL LIST

(Object Code 6610)

<p>Automotive parts</p> <ul style="list-style-type: none"> • Alternators⁴ • Antifreeze • Batteries • Bulbs • Carburetors⁴ • Fan belts • Filters • Fuel pumps⁴ • Fuses • Oil • Spark plugs • Timing belts⁴ • Tires⁴ • Transmission fluid • Transmissions⁴ <p>Athletic Supplies</p> <ul style="list-style-type: none"> • Tape • Whistles • Wraps <p>Office Supplies</p> <ul style="list-style-type: none"> • Binders • File folders • Ink cartridges • Labels • Markers • Organizers • Pencils • Pens • Paper • Paperclips • Scissors 	<p>Office Supplies (Concl'd)</p> <ul style="list-style-type: none"> • Staples • Tape • Toner <p>Janitorial/Maintenance</p> <ul style="list-style-type: none"> • Brooms • Buckets • Cleaning solutions • Cords/Cables • Drill bits • Light bulbs • Locks⁴ • Miter boxes • Mops • Paint⁴ • Paper products • Plumbing parts⁴ • Soap • Toilet seats • Towels <p>Food Service Supplies</p> <ul style="list-style-type: none"> • Aprons • Bowls • Cups • Detergent • Food trays • Paper products • Plates • Pots and pans⁴ • Utensils <p>Miscellaneous Supplies</p> <ul style="list-style-type: none"> * Flags
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⁴ Code to Capital if item meets the definition of a "Construction Material" or an "Instructional Aid."

Appendix D – PURCHASING CARD VIOLATION

To: _____ Site _____

From: Cynthia White, Purchasing Card Administration

Date: _____

During an audit of your Purchasing Card Transaction Log for the period ended _____, the following violation(s) was/were found. Explanations are detailed below and documentation is attached (if necessary). Please refer to your Policy and Procedure Guide which outlines your responsibilities as a Cardholder.

- Purchases were not made using an approved contracted vendor
- The cardholder did not complete the monthly transaction log within the required time (within 5 working days of receipt).
- Missing original itemized receipt(s)
- Cardholder purchased items, which are available at the CUSD warehouse, from an outside vendor.
- Missing ALL original itemized receipts(s)
- Purchases not allowed with purchasing cards.**** (examples include personal purchases, capital items as defined in the manual, purchases over \$250 that should be processed using a purchase order.)
- Exceeded transaction limits by splitting purchase****
- Cardholder allowed another employee to use card****

Two or more violations will result in your card privileges being revoked. **Starred (**)** violations may be reviewed by Frank Fletcher and may result in immediate termination of your card.

Explanation: _____

Due to multiple violations, card will be suspended for _____ months beginning _____.

Cc: _____, _____

Appendix E – Cardholder Agreement

Chandler Unified School District Purchasing Card Agreement

I, _____, hereby acknowledge receipt of a US Bank VISA Purchasing Card and the associated responsibilities. I have verified the information contained on the Purchasing Card and attest to its accuracy.

I agree to the following conditions for participation in the Purchasing Card Program:

1. I will use the Purchasing Card only for actual and necessary business expenses, in accordance with the vendors and spend limits outlined in the Policy and Procedure Guide. Under no circumstances will I use the Purchasing Card to make personal purchases.
2. Under no circumstances will I permit anyone else to use the Purchasing Card to make purchases.
3. I will review and approve the charges on my account and return my log within 5 days of receiving my statement.
4. I will immediately notify US Bank and the Purchasing Card Administrator by telephone if the card is lost, stolen, or misplaced. Failure to notify US Bank of the theft, loss, or misplacement of the Purchasing Card may make me personally responsible for any fraudulent or unauthorized use.
5. I understand that unauthorized use of the Purchasing Card may result in revocation of my use privileges or other disciplinary action.
6. I agree to relinquish the Purchasing Card immediately upon my retirement, termination of my employment, re-assignment or re-location, or upon the request of any authorized representative of Chandler Unified School District.
7. I will maintain merchant itemized receipts and statements to reconcile and verify the monthly charges on the account.
8. I understand the charges on the card will be billed to my default code unless I list an alternate code on my log.

Employee Name

Purchasing Card Account Number

Employee Signature

Date

Site

Appendix F – Audit Inquiry Form

Date: _____

To: _____ Site: _____

From: Procurement Card Administration

Subject: **Audit Inquiry**

During an audit of your Purchasing Card reconciliation for the period _____, the following purchasing card transaction(s) was/were selected for additional information.

<u>Merchant</u>	<u>Date</u>	<u>Amount</u>
1.		
2.		

Please provide a detailed explanation of the item(s) purchased and how it/they will be used in your department/program. The explanation should be provided below and then signed and dated by you and your Administrator. Return this completed memo to the P-CARD Account Administrator **at the District Office**, within 10 days of the date on this form.

Were highlighted items available at the warehouse? If so, why didn't you obtain them there?

(Cardholder Signature) (Date)

(Administrator Signature) (Date)

Appendix G – Lost Receipt Affidavit Form

LOST RECEIPT AFFIDAVIT

Date: _____

Name: _____

Site: _____

Statement Closing Date: _____

Vendor Name: _____

Reference Code (from Statement) _____

Posting Date (from Statement) _____

Items Purchased: (List each item and price)

Total: _____

Cardholder Signature: _____

Date: _____

Supervisor's Signature: _____

Any deliberate misstatement on this form will be considered fraud.

Return form to: P-CARD Account Administrator
District Office – Accounting

Appendix H – Frequently Asked Questions

Chandler Unified School District / US Bank VISA Purchasing Card Program

Frequently Asked Questions

Q: *What is the Purchasing Card Program?*

A: The Purchasing Card Program is a credit card based system used to purchase goods and services under \$250. It is a card used for non-travel, non-entertainment types of purchases. It is typically used in the area of non-inventory MRO (maintenance, repair and operations), indirect and other acquisition processes.

Q: *To whom should I go with questions I have about the program?*

A: Questions regarding the Purchasing Card Program should be directed to your Purchasing Card Administrator.

Q: *Who will use the Purchasing Card?*

A: Persons obtaining a card will be at the request of the responsible Administrator. These will be persons who are approved to make outside purchases for the department.

Q: *Can the Purchasing Card be used with any supplier?*

A: The card can be used at any vendor that accepts VISA unless unauthorized by the Policy and Procedure Guide.

Q: *When should I use the Purchasing Card?*

A: The Purchasing Card Program is intended for the purchase of goods and services. The card should be used purchases under \$250, which are not a capital or personal expense.

Q: *What kind of purchases can I make using the Purchasing Card?*

A: The Purchasing Card Program is intended to be used for acceptable purchases under the Policy and Procedure Guide.

Q: *What kind of purchases CANNOT be made with the Purchasing Card?*

A: Examples (this is not a complete list) of purchases that the Corporate Purchasing Card cannot be used for:

- | | |
|--------------------------------------|---|
| ■ Travel and entertainment expenses | ■ Personal purchases |
| ■ Capital over \$250 | ■ Cash advances / settlements |
| ■ Gift Cards | ■ T-Shirts |
| ■ Hazardous Material | ■ Food for employees without CFO approval |
| ■ Music & band equipment or supplies | ■ Sports Equipment |
| ■ Website subscriptions w/o approval | ■ Computer software, equipment and supplies |
-

Q: *What do I do if a purchase is denied?*

A: Call the phone number on the back of your card or call the purchasing card administrator. It's likely that your purchase is exceeding the spending limit on your Card. Log into your US Bank account to view your limits and balance.

Q: *If the address for the purchasing card is requested, what address should I use?*

A: The mailing address for all Chandler Unified School District Purchasing Cards is the District Office address:
1525 W. Frye Rd., Chandler, AZ 85224

Q: *Can I authorize someone else in my department to use my card for purchases?*

A: No. The Purchasing Card is non-transferable. The person whose name appears on the card is the only one authorized to make purchases with the card. However, you may use the card to make purchases for an employee in your department.

Q: *Should I carry the card with me at all times?*

A: Unless it is required to remove the card for a purchase with a local supplier, the Cardholder should not carry the card on their person. It is suggested that the card be kept in a secure location at the Cardholder's workstation.

Q: *How will I receive my Purchasing Card?*

A: All Cardholders will be required to sign a Cardholder Agreement stating they have been trained and understand their responsibilities. New Cardholders will need to obtain an application from their Departmental Liaison. Complete the application. Send the completed application to your Departmental Liaison for signature by your Principal or Administrator. You will be required to attend a mandatory training session before your card will be issued.

Q: *Will I receive a monthly statement on my card?*

A: Yes. Cardholders will receive a statement 7-10 calendar days from the end of the cycle cut.
Each Cardholder must reconcile their own statement monthly.

Q: *How do I reconcile my monthly statement?*

- List each purchase/credit receipt for the month on your Transaction Log with a brief description of what was purchased and the amount of the purchase. Your log should match your statement line by line.
 - Total the charges on the log. The total should match the total on your VISA statement.
 - If a purchase should not be charged to your default code, write in the IFAS code under "Budget Code".
 - Attach all original detailed receipts to the log and minutes if purchase used student activity fund.
 - Give the Transaction Log with attached receipts and VISA statement to your Departmental Liaison.
 - **A card may be temporarily suspended if a cardholder does not submit their paperwork to their site coordinator in time.**
-

Q: *Where should purchases be shipped to?*

A: Shipping should be to your site. Under no circumstances should items be shipped to a home address.

Q: *What will happen if a card is misused for unapproved purchases?*

A: See "Fraud and Abuse"

Q: *Will there be any control mechanisms in place for the program?*

A: Yes. Some of the control mechanisms that will be in place are a signed employee agreement, formal policies and procedures, transaction limits (maximum dollars per transaction/month), "blocking" of Travel and Entertainment

Industry suppliers, no cash access, periodic audits (both internal and external), the ability to track card use by each individual employee, and violation / exception reports.

Q: *What security measures will be in place to insure integrity of the program?*

A: The Cardholder will be held responsible for everything charged to the card. The card will be the property of Chandler Unified School District. Cards should be treated with the same security you would treat your personal credit cards

Q: *Will I have personal liability for the bills pertaining to this Card?*

A: No. Chandler Unified School District is the liable party. There will be a single monthly invoice from US Bank Visa to CUSD for all district spending. Cardholders will receive a statement of activity on their card within 7-10 days from the end of the cycle cut. It will not be an invoice. Cardholder will be held responsible if the card is used inappropriately.

Q: *Will there be any restrictions on the use of the Card?*

A: Yes. There will be a dollar limit for single transactions and a dollar limit for the month (these limits will be set by the Cardholder's Administrator or District limits). Purchases can only be made within consistent policies and procedures. Increases to these limits will require an e-mail from your Administrator to the Purchasing Manager.

Q: *Whom do I contact if I need to change the information on my Card?*

A: For any card maintenance (name change, card replacement, department / cost changes, change in transaction limits, card cancellations and card issuance), contact the Purchasing Card Administrator.

Q: *How will I keep track of what I have purchased on the Card?*

A: You must keep all original purchase receipts to attach to your transaction log each month.

Q: *What records will I be required to retain concerning my purchases?*

A: Keep a listing of all order verification / tracking numbers, total amount of the order, and any packing lists or sales slips (receipts) associated with your purchases. These will be used to validate your monthly statement.

Q: *How do I handle returns and credits on Purchasing Card purchases?*

A: Contact the supplier immediately. Note all returns and credits due to your account on your transaction log (provide a brief explanation of the action you have taken). Ensure that you verify all credits to your card against your monthly Cardholder Statements.

Q: *How do I handle disputed charges on my account?* See Resolving Disputes

Q: *What do I do if my Card is lost or stolen?* See Lost or Stolen Cards

Appendix J

Chandler Unified School District – Student Activity Purchasing Card Transaction Log

Month of _____

Cardholder Name:	Phone:
Position:	Department Liaison:
School/Location:	Default Code:

Item	Date	Merchant Name	Description of Items Purchased	Budget Code (if other than default code)
1				
2				
3				
4				
5				
6				

Page Total:
Grand Total (total of all pages this month):
Statement Total:
Difference (if other than \$0, attach explanation)

Student Officer Signature _____ Date _____
 (Required if Student Activity Purchase)

Cardholder Signature
Signature

Date
Date

Departmental Liaison

I certify the purchase and the receipt of the listed merchandise/services using the US Bank VISA Purchasing Card. The items meet specifications, are for the use of the District and have been purchased within the procedures established by the Governing Board of CUSD to regulate the Purchasing Card Program.

I have reviewed this document and certify that the appropriate paperwork is attached and totals are correct.

IMPORTANT: It is the Cardholder’s responsibility to ensure that the credits are made for any returns or incorrect charges.

ENCLOSE ALL RECEIPTS AND MONTHLY STATEMENT. RECONCILIATION MUST BE COMPLETED AND SUBMITTED TO YOUR LIAISON NO LATER THAN 5 WORKING DAYS AFTER RECEIPT OF THIS STATEMENT.

Appendix K

**Chandler Unified School District – Purchasing
Card Transaction Log**

(Continued)

Month of _____

Cardholder Name: _____

Item	Date	Merchant Name	Description of Items Purchased	Budget Code (if other than default code)
1				
2				
3				
4				
5				
6				
7				
8				
9				
10				
11				
12				
				Page Total: