



Dubuque
COMMUNITY SCHOOLS

Procurement Card Program

Policy and
Procedures
Manual

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Overview of the District Procurement Card System

The Dubuque Community School District has contracted with BMO Bank of Montreal through the Iowa Association of School Business Officials (IASBO) for our District Procurement Card (P-card) Program. The program will assist in reducing the number of requisitions, purchase orders, check requests, as well as reducing the need to use personal funds for business purposes. The program will provide greater flexibility, permit you to order online, get merchandise quicker, reduce paperwork, and enhance overall purchasing efficiency.

The purpose of this manual is to acquaint you with information about the P-card program's policies and procedures. It describes many of your responsibilities as a cardholder and outlines the processes and procedures to facilitate timely and accurate purchasing transactions. It also includes helpful information and instructions for documentation, reconciliation, and review.

All procedures must be adhered to as outlined in this manual. All School Board and Business Department purchasing policies, regulations and procedures apply. Failure to comply can result in the suspension from the P-card program and also include disciplinary action that may result in termination of employment. The P-card issued to the cardholder is the property of the Dubuque Community School District and can be cancelled at any time. Please keep in mind that it is a privilege to be issued a District P-card and you are using taxpayer dollars when making a purchase.

As the district's needs change and usage continues to grow, it may become necessary to revise or supplement a portion of the manual from time to time as deemed appropriate. If questions arise in the meantime, please contact one of the P-card administrators listed below:

Joni Lucas, Board Secretary/Treasurer
563-552-3037
jlucas@dbqschools.org

Kevin Kelleher, Executive Director of Finance and Business Services
563-552-3038
kkelleher@dbqschools.org

Code of Conduct

The Code of Conduct for Dubuque Community School District's Procurement Card Program is designed to provide the cardholder a general philosophy and set of guidelines to follow regarding the use of the P-card.

- Authorization - The P-card received by the cardholder has his/her name embossed and shall only be used by the cardholder. **No other person is authorized to use the card or account number.** The cardholder may make transactions on behalf of others in the department, but the cardholder is responsible for all use of his/her P-card.
- Purchases - P-card purchases should be made so that the district gains the maximum value and quality for each purchase.
- Limitations on Vendors - Cardholders must not make P-card purchases from friends or relatives where the cardholder has a financial interest.
- Vendor Gifts - Decline all personal supplier gifts offered. Cardholders must not accept any gift from any source if offered, or appears to be offered, to influence decision-making regarding P-card purchases.
- P-card Agreement - The issuance and/or use of a P-card is strictly prohibited prior to receipt of a signed agreement from the cardholder (Attachment A).
- Personal Use of P-card - Only authorized District business purchases may be completed with the P-card. Any personal purchases are strictly prohibited. If a personal purchase is inadvertently made, contact a District P-card administrator immediately. The cardholder will be required to submit personal payment along with all other itemized receipts for purchases made in the period. If personal payment is not received with the other itemized receipts, the district will deduct the amount from the cardholder's next payroll check.
- P-card Security - The P-card is the property of the Dubuque Community School District and as such must be kept in a secure location at all times.
- Vendor Selection - Purchases made with a P-card are required to comply with Board Policy 8060 (Attachment C).
- Vendor Disagreements/Disputes - If a disagreement occurs with a vendor, the cardholder should make every effort to reach a reasonable and equitable settlement to the dispute. If it is not possible to settle the disagreement under reasonable circumstances, contact the P-card administrator.
- Documentation - All purchases using the P-card must be properly documented for business purposes by submitting itemized receipts. Any altered or forged documentation is prohibited.
- Purchase Limits - All dollar value purchase limits will be adhered to under the program and any splitting of transactions to avoid Board policy is prohibited.
- Returning P-cards - The P-card is the property of the Dubuque Community School District. Upon separation of employment, the P-card must be surrendered to the P-card administrator.

Purchasing Guidelines

Sales Tax

Dubuque Community School District is tax exempt. The cardholder must make the vendor aware of the district's tax-exempt status. Tax-exempt letters are available from the district business office.

How Can I Use the P-card?

The P-card may be used for the following types of transactions:

- Telephone orders
- Fax/mail orders
- Online purchases
- Over the counter

To Place a Telephone Order

- Have your P-card ready before placing the call
- Inform the vendor of tax-exempt status
- Confirm shipping costs
- Specify the shipping address

To Place a Fax/Mail Order

- Complete all information needed on the order form and keep a copy for your records. For subscriptions this may be the only receipt provided.
- Confirm shipping address

To Purchase Online

- Print out completed registration forms, confirmations, and itemized invoices to be used as supporting documentation.
- Ensure that no sales tax is charged. *If tax is charged, it is the cardholder's responsibility to contact the vendor to have it removed and credited on the next statement.*

To Purchase Over the Counter

- Remind clerk that the district is tax-exempt
- Obtain itemized receipt at time of purchase

Recordkeeping and Reconciliation

The cardholder is responsible for maintaining receipts for all purchases made with the P-card. The documentation retained should include itemized sales receipts, packing lists (if applicable) and credit card transaction receipts.

Each statement will require itemization of the monthly purchases. Accounts Payable will provide the P-card Expense Form Summary (Attachment D) which will include the invoice date, invoice number, description and unit price. Upon receipt, you must add:

- The account code number in the Account column
- A description/reason for purchase may be added after the vendor name in the description column

ALL original itemized receipts must be attached in the order listed on the P-card Expense Form Summary. Submit to supervisor for review, approval and signature (stamped signatures are not acceptable). Return to Accounts Payables by the required date.

Examples of Receipt Documentation

- Cash register original itemized receipt
- Airline itinerary and sales receipt (if “e-ticket” attach the email documentation)
- Itemized hotel bill
- Itemized restaurant bill

Sales Tax

- It is the cardholder’s responsibility to request a sales tax refund if the vendor charged in error.
- Cardholder will be held responsible for inappropriate charges, including sales tax.

Billing and Payment Schedule

The P-card billing cycle ends on the 20th of each month. **P-card Expense Form Summary and supporting documentation must be submitted to Accounts Payable by the 25th of each month.**

A P-card Expense Form Summary missing the proper approvals and/or documentation will be returned to the cardholder’s supervisor to be resubmitted appropriately. If a cardholder is delinquent in submitting their summary and documentation to Accounts Payable, it will be considered a violation. Missing receipts are the responsibility of the cardholder who must contact the vendor to request a duplicate receipt. If no receipt is produced, it will be considered a violation and the amount will be deducted from the P-cardholder’s next payroll check.

Travel

All estimated expenses for out-of-town travel must be submitted to the Office of the Superintendent on a Travel and Personal Expense Claims request form at least ten (10) business days prior to the travel.

Upon completion of travel, all original P-card, personal credit card and cash receipts for qualified items must be reported in the Actual Expense column on the signed and dated Travel and Personal Expense Claims request form and submitted to the Office of the Superintendent for approval. The original P-card receipts will be returned to you for reconciling your P-card Expense Form Summary.

After receiving approved receipts from the Office of the Superintendent, all appropriate travel documentation must be attached to the P-card Expense Form Summary, the summary must be approved by the supervisor, and submitted to Accounts Payable. All travel must be for business purposes only and any personal use is prohibited.

Travel Tips and Reminders

- The P-card must not be used for gasoline for your personal vehicle when it is used for business purposes. Business travel incurred when using your personal vehicle will be reimbursed by claiming mileage on your travel form. If you are traveling with a rental car, then gasoline may be purchased using the P-card, noting the rental car description and license plate on the receipt.
- The P-card may be used to pay for qualified purchases on itemized hotel bills. Itemized meal receipts are required, even when charged on a hotel room account.
- The district does not provide ATM privileges with the P-card program.

Audits

All cardholder accounts are subject to periodic audits to ensure compliance with district policies. If there is a policy violation, the cardholder and their supervisor will be contacted by a P-card Administrator. Disciplinary action may be assessed based on the type of violation. If three violations occur within a fiscal year, the P-card will be revoked for a minimum of a two-year period or permanently depending on the violations.

Violations

- Unauthorized purchases
- Purchase of prohibited products, service, or merchandise
- Intentional splitting of transactions to circumvent Board policy
- Personal use
- Allowing unauthorized person/s to use the P-card
- Fraudulent transaction with a vendor
- Violation of the district's purchasing policies
- Missing original itemized receipt when documents sent to Accounts Payable
- The approved P-card Expense Form Summary and documentation are not submitted to Accounts Payable by the required due date

Lost or Stolen Cards

If the P-card is lost or stolen, the cardholder must immediately contact BMO and a P-card Administrator. Upon notification, the P-card will be suspended immediately and any charges posted to the account after the “missing date” will be denied. A replacement P-card will be issued.

Card Security Tips

- P-card should be retained in a secure location at all times.
- Sign the back of your P-card and also write “See ID” next to the signature to remind the vendor to look at your personal identification to authenticate the transaction.
- A cancelled P-card should be returned as soon as possible to a P-card Administrator for disposal.
- Do not provide your card account number to unsolicited marketing calls.

Important Contact Information

Bank of Montreal (BMO)
800-361-3361

P-card Administrator
Joni Lucas, Board Secretary/Treasurer
563-552-3037
jlucas@dbqschools.org

P-card Administrator
Kevin Kelleher, Executive Director of Finance and Business Services
563-552-3038
kkelleher@dbqschools.org

Business Services Coordinator
Joan Steffen
563-552-3024
jsteffen@dbqschools.org

Cardholder Set-up and Activation

Once a request has been submitted on the P-Card Supervisor Request and Acknowledgement Form (Attachment B) and approved by the P-card Administrator, a P-card will be requested from BMO. When the P-card arrives, the cardholder will be contacted to come to the Forum where the Policy and Procedures Manual will be reviewed. Cardholder will sign the P-card Use Agreement (Attachment A) and will receive the P-card.

Activation of Account

- Call the toll free phone number provided.
- When prompted, enter your card number.
- You will be prompted for personal information that will identify you as the cardholder in possession of the P-card.
- Sign back of card and write “See ID” next to signature to require proof of identification.
- If you encounter any problems activating your account, contact a P-card Administrator.

Attachment - A
Dubuque Community School District

Individual Procurement Card Use Agreement and Statement of Authority

AGREEMENT made this _____ day of _____, 20____, between the Dubuque Community School District, Dubuque County, Iowa (hereinafter the "District"), and _____, residing at 2300 Chaney Road, Dubuque, Iowa 52001 (hereinafter the "Employee").

WITNESSETH:

WHEREAS, by this Agreement the Employee has been entrusted with a procurement credit card ("P-card") for use in the purchase of goods and/or services solely and exclusively for the authorized business purposes of the District; and

WHEREAS, the Employee agrees to abide by the terms and conditions of the P-card as set forth herein.

NOW, THEREFORE, in consideration of the mutual covenants and conditions set forth herein, it is agreed by the District and the Employee as follows:

1. The Employee has read and understands the requirements of the Procurement Card Program Policy and Procedures Manual.
2. The Employee agrees to immediately return the P-card to the District upon request.
3. The Employee shall not use the P-card for the purchase of any goods and/or services not authorized by the terms of this Agreement or by the direct written approval of the Executive Director of Finance and Business Services ("P-card Administrator").
4. Employee will be responsible for any charges that are not school-district related. Charges not reimbursed immediately will be deducted from the Employee's next payroll check.
5. Employee must submit original itemized receipts and P-card Expense Form Summary by the 25th of each month to Accounts Payable and such other reasonable documentation of goods and/or services purchased as required by the P-card Administrator. Failure to submit required documentation will result in the amount being deducted from the Employee's next payroll check.
6. Employee shall immediately notify the Bank of Montreal (BMO) in the event of a possible loss, theft, or unauthorized use of the Card by phone at (800) 361-3361. Employee shall also immediately notify the P-card Administrator of possible loss, theft, or unauthorized use of the Card.
7. Utilization of the P-card must be consistent with applicable Board and administrative policies and procedures.
8. The P-card may not be utilized to circumvent State and District competitive bid laws and policies.
9. This Agreement may not be modified in any way without the approval of the District.
10. The P-card resembles and operates like a credit card, but **may not** be used as an ATM or debit card. The credit limit on this P-card is \$ 5,000.00.
11. Note that District purchases are exempt from sales and local option taxes.
12. P-cards shall only be used by the employee named on the card.

IN WITNESS WHEREOF, the parties hereto have made and executed this Agreement the day and year first above written.

DUBUQUE COMMUNITY SCHOOL DISTRICT

EMPLOYEE

Joni Lucas, P-card Administrator

Printed Name

Signature

Attachment - B

P-Card Supervisor Request and Acknowledgement Form

P-Card holder information:

Employee Name (as it will appear on the card) _____

Employee Number _____

Employee Position/Title _____

Employee Date of Birth _____

Employee Home Address _____

Employee Home Phone or Cell _____

Supervisor information:

I understand that I will be responsible for reviewing and approving all purchases on the above employee's P-card to make sure they are in compliance with the Procurement Card Program Policy and Procedures Manual. I will sign the P-card Expense Form Summary with an original signature and return to Accounts Payable by the 25th of each month.

Supervisor Signature _____

Date _____

Attachment - C

Chapter 8: BUSINESS
Section 8: PURCHASING

8060

Purchasing

The purchase of products and services from within the district is preferred; provided that such products and services shall be competitive and comply with specifications.

The official budget shall be considered as the authority for all expenditures which are made during the fiscal year. Categorical breakdowns within funds shall be used primarily for budget control for the current fiscal year and for future budget planning.

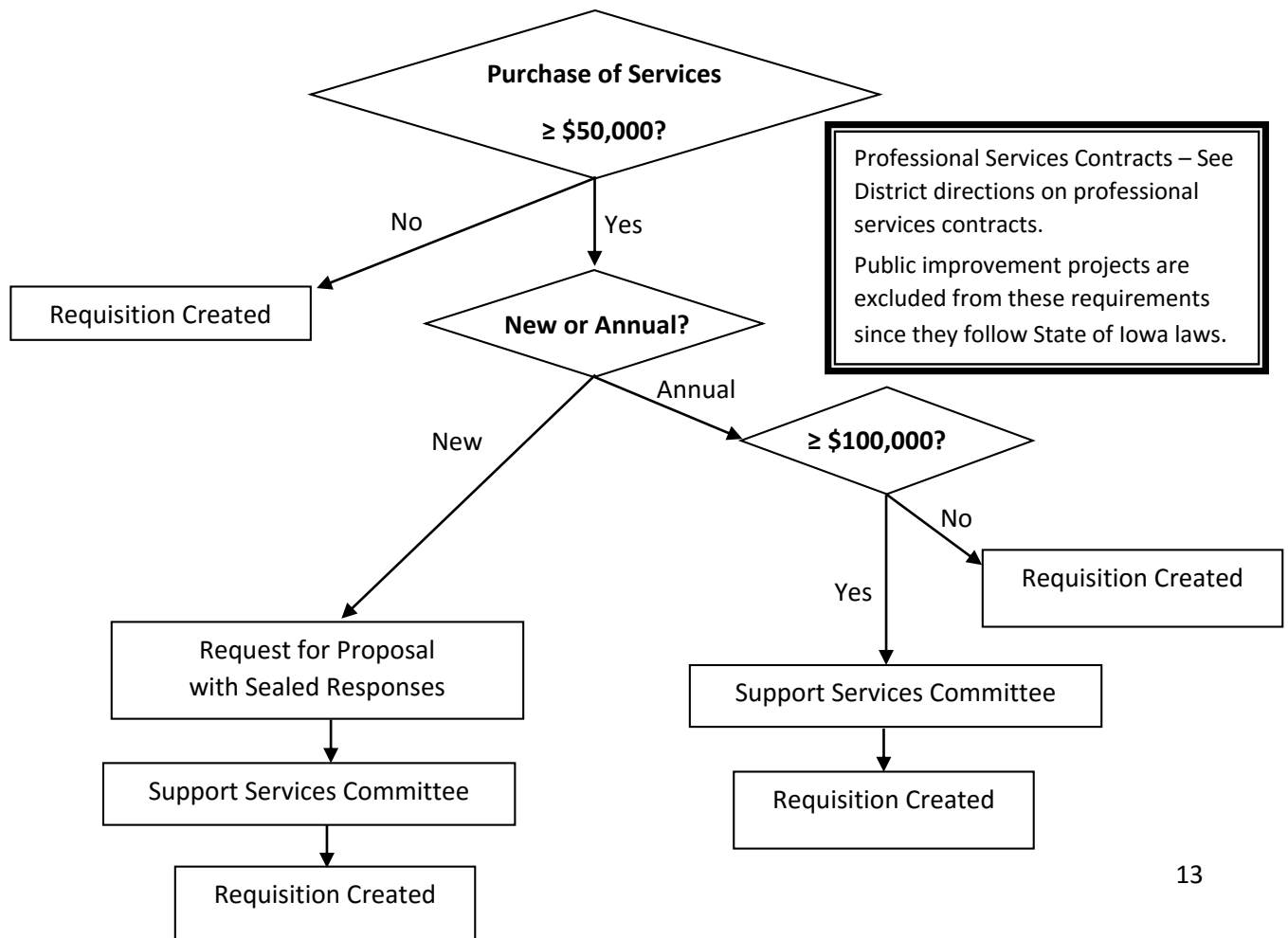
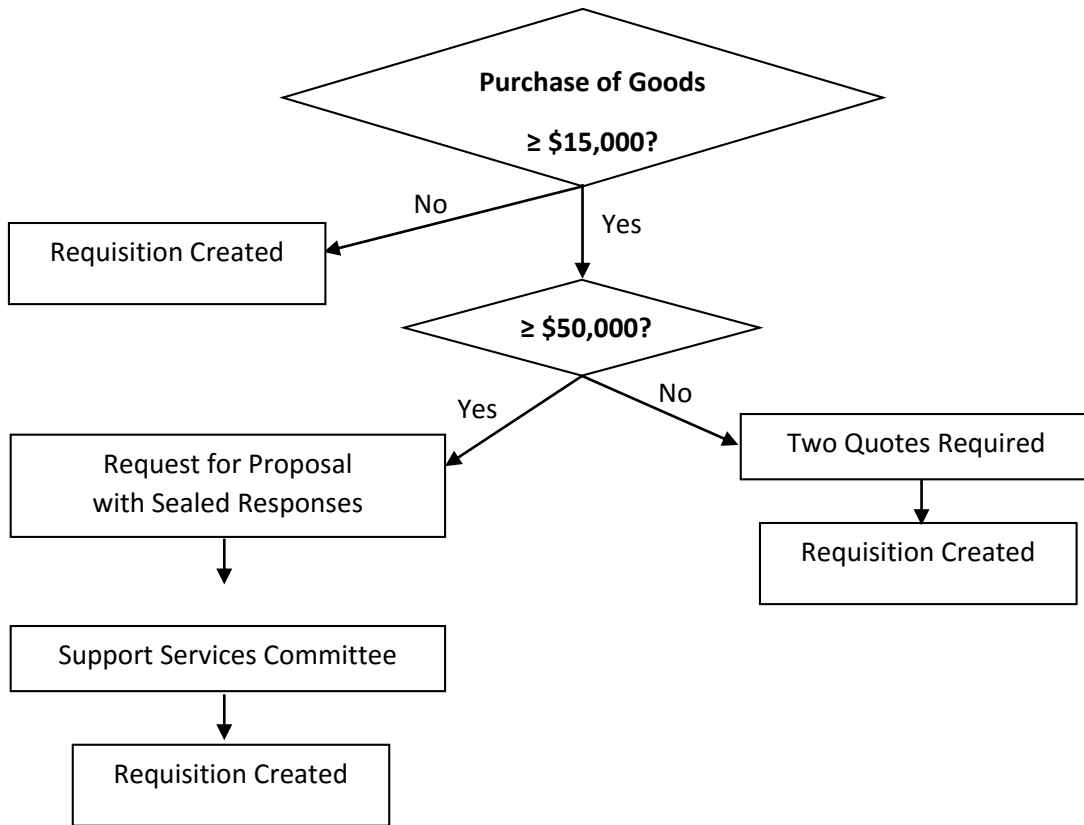
The Superintendent of Schools or designee shall approve all purchases made in the name of the school district except those authorized by direct action of the Board of Directors.

No official may make a purchase of goods in the name of the district for amounts of \$15,000.00 to \$49,999.99 for any single item or single group of items without competitive quotes. For purchases of goods or services \$50,000.00 or greater, see the attached flowchart. All bids for public improvement projects whose cost is expected to exceed the statutory minimums shall be made in accordance with the laws of the State of Iowa.

All District employees are prohibited from using the district's charge account with vendors to purchase products and services for personal use.

Adopted: April 13, 1987
Revised: March 12, 2007
Revised: August 12, 2013

Cross Reference: 8072, 8073



Attachment – D

“Sample Form”

P-Card Expense Form Summary
January 21 - February 20, 2016

P-card Expense Form Summary - As sent by Accounts Payable

Inv Date	Invoice #	Account	Description	Unit Price
1/22/2016	CSD, DUBUQUE		POWER SYSTEMS	4,519.63
2/19/2016	CSD, DUBUQUE		APL*APPLEONLINESTOREUS	7,620.00
2/19/2016	CSD, DUBUQUE		APL*APPLEONLINESTOREUS	777.00
			TOTAL	12,916.63

P-card Expense Form Summary - As completed by cardholder and submitted to Accounts Payable

Inv Date	Invoice #	Account	Description	Unit Price
1/22/2016	CSD, DUBUQUE	<i>10.2000.2112.492.3227.000618</i>	POWER SYSTEMS- <i>JEFFERSON LEAP</i>	4,519.63
2/19/2016	CSD, DUBUQUE	<i>10.1010.2239.000.1920.000655</i>	APL*APPLEONLINESTOREUS- <i>KENNEDYIPADS</i>	7,620.00
2/19/2016	CSD, DUBUQUE	<i>10.1010.2239.000.1920.000655</i>	APL*APPLEONLINESTOREUS- <i>KENNEDYIPADS</i>	777.00
			TOTAL	12,916.63

- Account code number must be completed in the Account column.
- Suggest additional information be added *after* the vendor name in the Description column to help describe the purchased item. ***Do not change the vendor name*** in the Description column that is provided by Accounts Payable.