

P3307 CREDIT/PROCUREMENT CARDS

BOARD POLICY:

Authorized employees may make purchases using credit/procurement cards in accordance with applicable Kansas Statutes and applicable Federal Guidelines.

Administrative Implemental Procedures:

1. The Division Director, Operations, or Superintendent's designee, shall develop and control the process for:
 - a. Distribution of credit/procurement cards to users,
 - b. Training of users in the appropriate use of credit/procurement cards,
 - c. Verifying the appropriateness of all credit/procurement card expenditures,
 - d. Reporting to administration and the Board of Education, and,
 - e. Publishing and updating the Unified School District 259 Purchasing Card Program Employee Manual.
2. The Division Director of Operations, with the assistance of the Controller, shall determine the types of credit/procurement cards available to District employees, and the financial institution to be used.
3. Credit/Procurement cards may only be used for legitimate business expenditures that support the mission and goals of the District in accordance with the guidelines published in the Unified School District 259 Purchasing Card Program Employee Manual.
 - a. The Superintendent may authorize selected employees to use credit/procurement cards for items other than those authorized by the USD 259 Purchasing Card Program Employee Manual.
4. Authorized users of credit/procurement cards shall receive training in the appropriate use of the cards by the Purchasing Department prior to cards being issued and shall be responsible for:
 - a. Ensuring that all expenditures are in compliance with the USD 259 Purchasing Card Program Employee Manual and applicable board policies,
 - b. Reporting lost or stolen cards immediately to the appropriate financial institution and Purchasing Department,
 - c. Reconciling all expenditures monthly as outlined in the USD 259 Purchasing Card Program Employee Manual, and,
 - d. Ensuring that all materials ordered have been received or applicable credit applied.
5. Authorized users of credit/ procurement cards shall be limited to expenditures of \$1,500 or less per transaction.
 - a. The Superintendent of Schools shall retain the right to authorize alternative expenditures limits for designated employees as determined beneficial to the District.
6. Supervisors of credit/procurement card users shall review and approve:
 - a. Cardholder limits on a regular (not less than annually) basis.
 - b. Changes in cardholder credit and expenditure limits.
 - c. All monthly expenditures.
7. The Purchasing Manager or designee shall be responsible for reviewing charges to district credit/procurement cards for compliance with the USD 259 Purchasing Card Program

Employee Manual.

- a. All charges shall be reviewed monthly by the purchasing department for compliance with Board policy.
 - b. The President of the Board of Education, or Board designee, shall review the purchases made by the Superintendent of Schools prior to submission for payment.
8. Purchases that are: (1) unauthorized, (2) illegal, (3) perceived to be either unethical or a conflict of interest, (4) personal in nature, or (5) violate the intent of this policy may result in card revocation and/or termination of employment.

Administrative Responsibility: Operations Division - Purchasing

Latest Revision Date: June 2018

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