



# **Purchasing Card Program Cardholder Manual**

**Parkview School District  
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## TABLE OF CONTENTS

Purchasing Card Program Code of Conduct.....	3
Purchasing Card Program Quick Overview .....	5
Highlight of Purchasing Card Applicable District Policies and Procedures .....	7
Limits, Blocks, Restrictions and Unauthorized Purchases .....	8
Requesting a Change to Purchase Limit or Merchant Block.....	10
Types of purchasing Cards .....	11
Obtaining a Purchasing Card.....	12
Personal Liability and Your Credit Rating.....	14
Placing Orders .....	15
Cardholder Recordkeeping & Documentation Requirements.....	17
Review and Reconciliation of Transactions .....	18
Returns, Credits & Disputed Items .....	19
Card Security .....	20
Web Page Security .....	21
Reporting Lost or Stolen Cards .....	23
Random Audits.....	24
Violations and Consequences .....	25
Contact List.....	26
What if I transfer to Another District Site or Leave the School District.....	27
Forms .....	28
Purchasing Card Setup Form .....	29
Purchasing Card Training Checklist .....	30
Purchasing Card Requisition Form .....	31
Purchasing Card Missing Receipt Form .....	32
Department Purchasing Card User Authorization.....	33
Telephone Order Form .....	34
Purchasing Card Code of Conduct Acknowledgement Form .....	35

## **PURCHASING CARD PROGRAM CODE OF CONDUCT**

### **Purchases**

Purchasing card purchases will be made so that the District gains the maximum value and quality for each purchase.

### **Purchasing Card Agreement**

The issuance of a purchasing card is strictly prohibited prior to receipt of a signed agreement from the employee. An employee must sign the Purchasing Card Code of Conduct Acknowledgement Form prior to receiving a purchasing card and meet with the Program Administrator for initial an training session.

### **Personal Use of Purchasing Card**

Only authorized District business purchases may be completed with the purchasing card. **Personal purchases are strictly prohibited.**

### **Purchasing Card Security**

The purchasing card is the property of the District and as such should be retained in a secure location.

### **Authorization**

Only the employee to whom the card is issued is authorized to use it. **Permitting another employee to use your purchasing card is strictly prohibited.**

### **Bidding and Solicitation**

Purchasing Card purchases assume the same policies for bidding and solicitation as all other purchases. Refer to District Policy 672.1.

### **District Policies and Procedures**

Purchasing card purchases must adhere to all applicable District policies and procedures as they relate to purchasing in general and the Purchasing Card Program specifically. Splitting transactions to avoid competitive bidding requirements is strictly prohibited.

### **Documentation**

All purchases using the Purchasing Card Program must be properly documented and retained. Any altered or forged documentation is strictly prohibited.

### **Purchasing Card Reporting**

The employee is responsible for reporting expenses to the Program Administrator in a timely manner with detailed information for each transaction processed. Submission is due by the 20<sup>th</sup> of every month.

**Purchase Restrictions**

The purchase of unauthorized products, services, or commodities as identified in District policies and procedures are strictly prohibited.

**Purchase Limits**

All dollar value purchase limits will be adhered to under the program and any splitting of transactions to avoid authorized limits is strictly prohibited. It is the cardholder's responsibility to be aware of their purchasing limits and current account balances.

**Purchasing Equipment and Fixed Assets**

All purchases of assets with an expected useful life of one year or more are required to be labeled with a Fixed Asset Tag. A Fixed Asset Form is also filled out for each asset. See District Policy 683 for more information. To receive Fixed Asset forms or tags, contact the Program Administrator.

## **PURCHASING CARD PROGRAM QUICK OVERVIEW**

### **Purpose and Intent of the District Purchasing Card Program**

The Purchasing Card Program has been established to assist the District in reducing reliance on requisitions, purchase orders (particularly blanket or open POs), petty cash funds, and paper checks. The Program is also intended to reduce Accounts Payable processes and the need for staff to use personal funds requiring reimbursement for business purposes. In addition, the Program is meant to increase turn-around time in the fulfillment of orders, provide greater ordering flexibility and reduce paperwork.

### **District Staff Purchasing Card Process Responsibilities**

Individuals and departments are responsible for the retention, reconciliation, and review of their own transactions. The District Business Office is responsible for managing the Purchasing Card Program.

### **Policies and Procedures Affecting Purchasing Card Usage**

All purchases must be made in compliance with policies and procedures outlined in this manual and the District Administrative Policies and Procedures. The Purchasing Card program is NOT intended to circumvent or replace the standard purchasing procedures of the District. It is every employee's responsibility to be aware of and comply with the District's administrative procedures and policies regarding purchasing.

### **Failure to Comply with Policies and Procedures**

The cardholder or department is ultimately responsible for all transactions completed on their issued card.

Failure to comply with policies and procedures or careless use of a District purchasing card may result in suspension from the Purchasing Card Program and/or disciplinary action which could include termination of employment. All purchasing cards issued to staff and departments are the property of the District and can be withdrawn by the District at any time. A cardholder who makes unauthorized purchases or carelessly uses the purchasing card may be liable for the total dollar amount of such unauthorized purchases, plus any administrative fees charged by the card issuer in connection with the misuse. Ongoing audits will be performed by the Purchasing Card Program Administrator to ensure cardholders are in compliance with the policies and procedures. Prompt cooperation with audits by cardholders is mandatory.

### **In Brief**

A Purchasing Card IS:

- Authority granted by the District to specific employees for official District use only.
- Authorized for use with only certain categories of vendors and products/services.
- A restricted use credit card.

A Purchasing Card **IS NOT**:

- A means to avoid appropriate purchasing or payment procedures.
- A card to access cash or credit.
- A right of employment.
- For personal use.

## **HIGHLIGHT OF PURCHASING CARD APPLICABLE DISTRICT POLICIES AND PROCEDURES**

All District policies and procedures apply to participation in the Purchasing Card Program. Policies and procedures directly affecting making purchases using the Purchasing Card Program can be found under the Parkview School District Policies and Procedures Series 600 (Fiscal Management), Policy Section 670 (Expenditures)

- Purchasing = Policy 672
- Competitive Pricing/Bidding Requirements = Policy 672.1

**All purchasing card purchases must comply with District policies and procedures including, but not limited to:**

### **Tax Exempt Status**

The cardholder must inform the vendor that the purchase is NOT subject to sales tax. The District is tax exempt, and the tax exempt number (ES 42135) is embossed on the front of every Purchasing Card. It will be the cardholder's responsibility to promptly coordinate reimbursement from the vendor for any tax charges. Furthermore, the cardholder will be required to reimburse the District for vendor tax charges if they are responsible for the error and the charge cannot be corrected.

### **Competitive Pricing**

Purchases over \$10,000 are subject to District competitive pricing/bidding requirements. Refer to District Policy 672.1.

### **Purchasing Card Spend Limits**

Purchases may not be split to avoid authorization limits set on the card or District Policy limits for bidding/solicitation.

## **LIMITS, BLOCKS, RESTRICTIONS AND UNAUTHORIZED PURCHASES**

### **Unauthorized Transactions. You may NOT use your purchasing card for:**

- Personal purchases or identification.
- Purchases intended to bypass any District purchasing procedures or policies.
- Purchases split to circumvent purchase limits or competitive pricing/bidding requirements.
- Meals, travel or entertainment expenses unless specifically authorized and in accordance with District policies, procedures and guidelines.
- Capital equipment purchases (unit cost of \$500 or more) unless specifically authorized and in accordance with District policies, procedures and guidelines.
- Telephone calls.
- Telecommunications equipment: phones, pagers or cellular phones.
- Alcoholic beverages, drugs or pharmaceuticals.
- Insurance.
- Gift cards (Unless specifically authorized by the administrator/supervisor).
- Hazardous materials without prior approval.
- Furniture without prior approval.
- Computer software, hardware or peripherals unless specifically authorized and in accordance with District policies, procedures and guidelines.
- Leases or rentals of facilities or property.
- Purchases that require a contract.
- Consultants or temporary help.
- Services from a "Tax Reportable" or "1099" vendor. A tax reportable or 1099 vendor is defined as an individual, sole proprietorship or limited partnership who is paid more than \$600 for services. All medial and/or attorney's fees are considered tax or 1099 reportable, regardless of their status.
- Purchases from a company outside of the United States, unless specifically authorized and in accordance with District policies, procedures and guidelines.
- Vehicular tickets or fines, such as parking, speeding, or other.
- Fuel for your personal vehicle during business travel. Fuel and mileage incurred during business travel using your personal vehicle will be reimbursed utilizing the District's Monthly Travel and Expense Report form. If business travel is done in a District-owned vehicle, fuel may be purchased using a purchasing card.
- Purchases that are not permitted under District policies and procedures

### **Restricted or Blocked Transactions**

Restrictions and blocks are set up by the District through the banking entity. Attempts to make restricted or blocked transactions will be declined, and such transactions are monitored and reportable to the District from the banking entity. These restrictions/blocks include, but are not limited to:

- **Cash advances** are blocked on all cards.



- **Spending Limits** are established on every card by the District. Each card will have a monthly cumulative spending limit and limit for the total purchase price of each transaction. Every time the card is used these limits are reviewed and updated by the bank, and the authorization request will be declined if the amount is in excess of either of these limits. It is the cardholder's responsibility to know their monthly purchase limit, single purchase limit, and to be aware of their current account balance. Purchasing limits are supplied to new cardholders during orientation/training.

There will be unique situations which may require a purchase that exceeds a card's established limits. See below "Requesting a Purchase Limit or Merchant Block Change" for instructions on how to request a limit increase.

Spending limits on each card will be set to a tiered system. Tier 1 will have a spending limit of \$1,000 and will be for employees that purchase a lot of items over the year, but for small amounts. Tier 2 will have a spending limit of \$5,000 and will be for employees/departments that routinely use the card and would go over \$1,000 on a consistent basis. Tier 3 will have a spending limit of \$15,000 and will be for employees/departments that will often make large purchases in excess of \$5,000. In order to increase the credit limit above \$15,000, the employee/department must have board approval.

- **Merchant Category** restrictions are set up specifically for each card. These limit the types of vendors where the card can be used. If you have questions about these restrictions, contact the Purchasing Card Program Administrator.
  - There will be unique situations which may require a purchase from a merchant category that is blocked. See below "Requesting a Purchase Limit or Merchant Block Change" for instructions on how to request that a merchant block be lifted.

## REQUESTING A CHANGE TO PURCHASE LIMIT OR MERCHANT BLOCK

### Types of Purchase Limit Changes

**A single purchase limit increase** may be requested to allow for single purchase(s) that exceeds the authorized limits set on the card.

- A temporary increase will allow for a one time purchase to be made in excess of authorized amounts. After the purchase has processed, the prior limit is put back into place.
- A permanent increase allows for a change in departmental or staff purchasing needs, and all future orders will be authorized at the increased amount.

**A cumulative spending limit increase** may be requested to allow for multiple purchases that exceed the authorized cumulative limit set on the card.

- A temporary increase will allow for purchases to be made for a limited time that exceed the cumulative limit, but will not affect the single purchase limit as authorized on the card. After the purchase(s) have processed, the prior limit is put back into place.
- A permanent increase allows for a change in departmental or staff purchasing needs and all future orders will be authorized at the increased amount.

### Merchant Blocks and How they Affect Purchases

Merchant Code blocks are a mechanism for the District to restrict the types of purchases that can be made on purchasing cards by blocking certain categories of vendors. For instance, “entertainment” is a common block for purchasing cards. This would include theaters, amusement parks, and similar vendors. All cards are initially set up with blocks. See the Purchasing Card Program Administrator if you have any questions about blocks on your card.

### Requesting a Purchase Limit or Merchant Block Change

To request either the lift of a merchant block or an adjustment to a purchase limit, the following form will be used: Purchasing Card Setup Form. All information on the form is mandatory. The form will be signed by the requestor and his/her direct supervisor/manager. The form is then to be e-mailed, faxed or sent by inter-office mail to the Purchasing Card Program Administrator. For quickest response, use e-mail.

Please note: A limit adjustment or block lift does not take effect immediately. **Once the Purchasing Card Program Administrator has issued the change, at least 4 hours must be allowed for the bank to process the change.**

## TYPES OF PURCHASING CARDS

Purchasing Cards are issued as either individual or department.

**Individual Purchasing Cards** are embossed with a single cardholder's name. The name embossed on the card is the only individual who may use this card. With the appropriate approval, the cardholder may make purchases on behalf of another staff member, **but under no circumstances may a cardholder lend their card to anyone else.**

**Department Purchasing Cards** are embossed with the name of a location or department; such as a school name, support service name, or a specific department within one or more schools. Department cards are held and distributed by one member of the location or department as designated by the Purchasing Card Manager for the card. Any member of the site that the card is assigned to who has purchasing privileges may obtain the card from this Purchasing Card Manager to make District related purchases. A department purchasing card should have "Request District ID" written in the signature line on the back of the card.

## **OBTAINING A PURCHASING CARD**

### **Obtaining a New Individual Purchasing Card**

Any individual who holds a position in the District that requires regular purchasing may request an individual Purchasing Card.

- The individual must complete the “Purchasing Card Setup Form,” sign it and submit to the Program Administrator.
- The Purchasing Card Program Administrator and District Business Office will review the application and approve or deny.
- The individual and their immediate supervisor/manager will be notified by the Purchasing Card Program Administrator promptly as to the status of their request.

*Notice: Incomplete applications will not be processed and will be returned to the supervisor/manager of the applicant.*

Upon approval of the request and receipt of the individual’s card by the Purchasing Card Program Administrator, a training session will be scheduled by the Program Administrator with the individual. At this meeting the new participant will receive:

1. In-servicing in a group setting or one-on-one training with the Purchasing Card Program Administrator to review the items listed in the Purchasing Card Training Checklist.
2. The District Purchasing Card Manual.
3. A review and explanation of the Purchasing Card Code of Conduct Acknowledgement Form which outlines the responsibilities of the cardholder.
4. A copy of the current District Ordering Instructions and Supplier Discounts documents
5. The purchasing card. The back of the Card will be signed by the employee, and the employee will print “Request ID” next to their signature.

Both the application and cardholder agreement must be completed and signed, and training completed prior to the release of the purchasing card to the new cardholder.

### **Obtaining a New Department Purchasing Card**

An administrator or supervisor/manager may request the issuance of a purchasing card that is not assigned to a specific cardholder, but to a department. Department cards are the responsibility of the Purchasing Card Manager; including card security and record keeping. While the administrator may delegate daily recordkeeping and security duties to another staff member, they are ultimately responsible for all aspects of the site card.

- The Purchasing Card Manager must complete the “Purchasing Card Setup Form,” sign it and submit to the Program Administrator.
- The Purchasing Card Program Administrator and District Business Office will review the application and approve or deny.

- The Purchasing Card Manager will be notified by the Purchasing Card Program Administrator promptly as to the status of their request.

*Notice: Incomplete applications will not be processed and will be returned to the supervisor/manager.*

Upon approval of the request and receipt of the site card by the Purchasing Card Program Administrator, a training session will be scheduled by the Program Administrator with the Purchasing Card Manager indicated on the application form. At this meeting, the new participant(s) will receive:

1. In-servicing in a group setting or one-on-one training with the Purchasing Card Program Administrator to review the items listed in the Purchasing Card Training Checklist.
2. The District Purchasing Card Manual
3. A review and explanation of the Purchasing Card Code of Conduct Acknowledgement Form which outlines the responsibilities of the cardholder.
4. A copy of the current District Ordering Instructions and Supplier Discounts documents.
5. The purchasing card. The back of the purchasing card will be signed by printing "Request District ID"

Both the application and cardholder agreement must be completed and signed, and training completed prior to the release of the purchasing card to the new cardholder.

### **Requesting the Use of a Department Purchasing Card**

All employees who make purchases as part of their job duties may request the use of the department card belonging to your location or department. The Purchasing Card Manager assigned to the card is your first contact for requesting to use the department card.

1. All employees using a site card for purchases will fill out a Site Assigned Purchasing Card Usage Authorization Form. This form is available from the Purchasing Card Manager.
2. All employees will receive training on purchasing and Purchasing Card Program processes and procedures from the Purchasing Card Manager for the department in which the card is embossed.
3. The Purchasing Card Manager is responsible for documentation and recordkeeping of all transactions on the site card.

## **PERSONAL LIABILITY AND YOUR CREDIT RATING**

The use of the purchasing card results in District liability, NOT a personal liability for the cardholder. Your credit rating will not be affected. However, remember that you have signed an agreement with the District prior to receiving the card and, as such, you are responsible for any misuse of the card as outlined in this manual and administrative procedures and policies.

## PLACING ORDERS

The District has contracts and pricing agreements with many vendors, and is also able to take advantage of several Group Purchasing and State of WI contracts. These contracts and pricing agreements often include free shipping on purchases. To ensure best overall value of purchases, refer to the Ordering Instructions and Supplier Discounts documents you received during your Purchasing Card Program orientation/training before making a purchase. You may also call the Purchasing Specialist/Purchasing Card Program Administrator in the District Business Office for further information on vendors and product pricing.

**Cardholders should utilize the following checklists for the various methods of purchasing:**

### **In Store Purchases (“over-the-counter”)**

1. Inform the vendor that the District is tax exempt. The tax exempt number is embossed on the front of the card (ES42135)
2. Review cash register and purchasing card receipts prior to signing for purchase to ensure:
  - sales tax was not charged
  - any discount offered was included
  - total purchase price is correct
3. All items purchased “over the counter” must be immediately available at the time of purchase. No backordering of merchandise is allowed.
4. Retain documentation: cash register receipt or invoice and “customer copy” of the charge receipt. See page 17 for additional documentation requirements and information.

### **Telephone Orders**

1. When placing telephone orders, always inquire about and confirm the following before a final purchase is made:
  - that the order is tax exempt, and the vendor’s policy on tax exempt purchases
  - if the goods or services are available and meet specifications
  - the cost of shipping and handling to be applied to your transaction
  - an estimated delivery date
  - any special delivery requirements the vendor may require
  - complete shipping address including order cardholder’s name, school or location name, and phone number; ***ask that this information be included on the shipping label and packing slips***
  - You may wish to ask that an order acknowledgement and/or shipping notification be sent to your e-mail address or faxed to you to provide additional documentation for your records.
2. To ensure complete and compliant record keeping, all orders should be shipped to the school or district office to the attention of the employee ordering the merchandise.

3. Retain written documentation detailing vendor, date, name of person order was placed with and telephone number, line item detail of each item ordered, total cost including shipping, order number supplied by the vendor, and anticipated delivery date. You may wish to use the Purchasing Card Telephone Order Form, located in this packet. See page 17 for additional documentation requirements and information.

### **Internet Orders**

Internet shopping opens up a much wider variety of vendors and products to us than ever before. The Internet also allows us the opportunity to compare pricing and overall value between various vendors and products quickly and easily. There are a few points to consider before placing an online order:

1. Before placing an order on an internet site, make sure the website is secure. Not sure how to tell if a site is secure? See page 24 for details.
2. Make sure you are not charged sales tax. You may need to enter our tax exempt number online (ES 42135), send/fax tax exempt certificate to the vendor, or call the vendor.
3. Make sure you understand the shipping and handling terms and costs. This can have a huge impact on total cost and the District has negotiated free shipping and handling with a number of vendors. Ensure that there are no special shipping needs for your order.
4. You may wish to ask that an order acknowledgement and/or shipping notification be sent to your e-mail address to provide additional documentation for your records.
5. Retain documentation: printed order page during purchasing process, E-mailed order acknowledgement or shipment notification from the vendor and pack slips or invoices included with delivery. See page 17 for additional documentation requirements and information.

### **Fax Orders**

Fax orders are strongly discouraged, as we have no control over the security at the site where the fax is being sent. Faxing purchasing card orders should only be done if all other methods cannot be utilized. If you do find yourself in the unique situation of having to fax an order with your purchasing card information on it, follow these guidelines:

1. Never leave the form unattended so that others that use the machine will not have access to your confidential card information. If your fax machine automatically generates a fax confirmation sheet, retain this confirmation sheet if it contains any part of your card information.
2. Retain a copy of the fax order form in your purchasing card envelope, kept in a secure location.
3. Call vendor and confirm receipt of fax order that includes card account number.
4. You may wish to ask that an order acknowledgement and/or shipping notification be sent to your e-mail address or faxed to you to provide additional documentation for your records



## **CARDHOLDER RECORDKEEPING & DOCUMENTATION REQUIREMENTS**

The cardholder or Purchasing Card Manager is responsible for maintaining adequate documentation and records for goods and services purchased with the purchasing card. Whenever a purchase is made using the purchasing card, documentation will be retained as proof of purchase. This documentation will be used to verify the purchases listed on the cardholder's billing statement. Also, an approved Purchasing Card Requisition form must accompany any purchase made with a purchasing card.

The cardholder or Purchasing Card Manager is also responsible for reporting transactions and submitting appropriate documents in a timely manner to the Purchasing Card Program Administrator. Copies of receipts from purchasing card transactions must be received no later than the 20<sup>th</sup> of every month; whether it is a holiday, weekday or weekend, so please plan accordingly.

The District Business Office shall maintain all records of purchasing card application and issuance forms, limits, cardholder transfers and lost/stolen/destroyed card information.

**Keep documentation in one place.** Documentation will be retained in a filing system that best suits your needs.

**Documentation should be detailed.** Documentation must include as itemized a description as is available from the vendor. It is the cardholder's responsibility to ensure adequate line item detail of transactions.

**All documents relating to an original purchase will be kept together.** Including but not limited to any returns, credits, disputes, invoices, pack slips, original purchase receipts and order modifications.

**All documents will be stored for record retention.** Complete reports should include receipts and other invoice documents, signed Purchasing Card Requisition Forms, signed Department Purchasing Card Authorization Forms and the purchasing card statement for the month.

***IMPORTANT:*** *If the cardholder does not have documentation to support a transaction, he/she must completely fill out a Purchasing Card Missing Receipt form. This form will be signed by the Program Administrator.*

## **REVIEW AND RECONCILIATION OF TRANSACTIONS**

### **Statements**

Copies of statements will be sent to each cardholder or manager each month for reconciliation. It is the responsibility of the authorized user to ensure transactions match between the receipts they have and the statement.

### **Posting Periods**

Posting periods for the Bank of Montreal run the 6<sup>th</sup> of the month through the 5<sup>th</sup> of the following month. (e.g. a statement received on Oct 10<sup>th</sup> will be for Sept 6 through Oct 5<sup>th</sup>).

### **Review and Approval Due Dates**

All re-allocations, reviews and approvals for posting periods must be completed in Skyward by the 20<sup>th</sup> of every month. This date is firm regardless of the day of the week the 20<sup>th</sup> falls upon; whether it is a holiday, weekday or weekend, so please plan accordingly. After the 20<sup>th</sup> of each month transactions for the most recent statement will be uploaded into our general ledger. If you have any account codes that need to be changed after the 20<sup>th</sup>, you will need to notify The Program Administrator. There are no exceptions to the cutoff date of the 20<sup>th</sup>.

### **Staff Approval Roles**

#### **Purchasing Card Manager Role**

- Review and authorize all transactions on the statement and submit to Program Administrator.
- Provide detailed transaction reports on Skyward and submit for approval.
- Re-allocate transactions (change accounting codes if needed).

#### **Cardholder Role**

- Review all transactions and submit to Program Administrator.
- Provide detailed transaction reports on Skyward and submit for approval.
- Re-allocate transactions (change accounting codes if needed).

## **RETURNS, CREDITS & DISPUTED ITEMS**

It is the purchaser's responsibility to follow up with the vendor regarding any merchandise returns or credits, or erroneous/disputed transactions as soon as possible.

### **Examples of charges to initially coordinate or dispute with the vendor may be:**

- Failure to receive the goods charged
- Defective merchandise
- Incorrect received quantities
- Incorrect item received
- Duplicate charges
- Credit that is not processed
- Incorrect charge amount

It is the cardholder or Purchasing Card Manager's responsibility to follow up with the Purchasing Card Program Administrator regarding any erroneous/disputed transactions as soon as possible.

### **Examples of charges to immediately dispute with the bank may be:**

- Expected fraud or misuse; such as unknown charges on statement
- Disputed charges where a resolution cannot be reached with the vendor

### **Returns**

If a return of merchandise is needed (see example list above), the purchaser will contact the vendor directly to coordinate a return. The vendor will have established return policies, be sure you are aware of any shipping or re-stocking fees that may apply. Record the return and any associated credit memos/receipts with the original.

### **Credits**

Any item purchased with a purchasing card that is returned (not an exchange) must be returned for credit only. Do NOT accept cash or check credits. Credit memos/receipts are to be kept with original purchase receipts or other filing system that suits your needs. Look for the credit on subsequent bank statements to ensure your credit was processed.

### **Disputed Items**

To dispute a transaction by phone, call the Bank of Montreal at 1-800-263-2263. This number is listed on the back of your purchasing card.

## CARD SECURITY

It is the cardholder or Purchasing Card Manager's responsibility to safeguard his/her purchasing card and account number. Your purchasing card should be treated with the same or greater level of care and discretion as you use with your personal credit cards. The security of purchasing cards is very important. A violation of the requirements listed below, or other behaviors which pose a risk to the security of the purchasing card will result in the cardholder or Purchasing Card Manager's having his/her card withdrawn and may subject them to disciplinary action up to and including termination of employment.

**Do not lend your card to anyone.** The only person authorized to use the purchasing card is the person whose name is embossed on the card. In the case of a department card, the card must be signed out prior to receiving the card for use and authorized for use by the Purchasing Card Manager's. Only the staff member who has signed out the card may use it. Follow your site's paperwork requirements for checking out a department purchasing card.

**Guard your purchasing card and your card number carefully.** Do not write or communicate your card account number in a location that is accessible to others.

**Review your purchasing card statement carefully.** Ensure no unauthorized purchases were made.

### **Card Security Tips:**

- When you are not traveling on official District business, the card should be retained in a secure location other than your personal billfold or purse.
- A canceled card should be destroyed but cutting it in several pieces prior to disposal.
- When presenting your card for purchases, provide your District ID or driver's license to identify yourself.
- Sign the back of an individual-issued card and also write "Request ID" next to the signature. For site-assigned Cards, the statement "Request District ID" should be used in place of a signature on the back of the card. This will remind vendors to look at your District or personal identification to authenticate the transaction
- Do not provide your card account number to unsolicited marketing calls.

## WEB PAGE SECURITY

There are two general indications of a secured web page:

1. Check the web page URL

Normally, when browsing the web, the URLs (web page addresses) begin with the letters "http". However, over a secure connection the address displayed should begin with "https" - note the "s" at the end.

**Try it!** - Visit our home page <http://www.parkview.k12.wi.us/> Note the URL begins with the "http" meaning this page is not secure. Now scroll down on the right hand side and click on "Employee Access" for Skyward. Notice the change in the URL? It now begins with "https", meaning the user name and password typed in will be encrypted before sent to our server.

2. Check for the "Lock" icon

There is a standard among web browsers to display a "lock" icon somewhere in the window of the browser (NOT in the web page display area!) For example, Microsoft Internet Explorer displays the lock icon in the lower-right of the browser window or on the right side of the address bar:

As another example, Mozilla's FireFox Web Browser displays the lock icon in the lower-left corner:

THE LOCK ICON IS NOT JUST A PICTURE! Click (or double-click) on it to see details of the site's security. This is important to know because some fraudulent web sites are built with a bar at the bottom of the web page to imitate the lock icon of your browser! Therefore it is necessary to test the functionality built into this lock icon. Furthermore, it is very important to **KNOW YOUR BROWSER!** Check your browser's help file or contact the makers of your browser software if you are unsure how to use this functionality.

**Try it!** - Visit our home page <http://www.parkview.k12.wi.us> Click the "Employee Access" for Skyward link to initiate a secure session. Note the lock icon display in YOUR browser. Click the icon, or double-click (varies by browser), and examine the security information displayed about the web site. If there is no display at the bottom of your browser try clicking "View" in the main menu and make sure "Status Bar" is checked.

### **Other Indicators of a Secured Web Page**

Many SSL Certificate vendors (Verisign, GeoTrust, SSL.com, etc.) also provide a "site seal" to the owners of these web sites. Common characteristics of these site seals include:

- **High Visibility** - Online merchants want you to see these site seals. They want you to know they have made every effort to make their site a safe shopping experience. Therefore, the site seal is usually located where you, the customer, can easily see it.
- **Difficult to Duplicate** - The site seals are designed to be difficult for thieves and scammers to duplicate. Many times the site seal will have a date and time stamp on it.

- **Verification Functionality** - The site seal should have some functionality whether by clicking on the seal or hovering your mouse over the seal. The functionality should display detailed information about the web site you are visiting.

These site seals should not necessarily be trusted on their own, but should serve as a reminder to "investigate further"...

1. Check for that "https" in the prefix of the web page address.
2. Click on that "lock icon" in the status bar of your browser. If everything looks good, the company or individual(s) running that web site have provided you with a safe means of communicating your sensitive information. The web page is "secure". Browse Safely!

## **REPORTING LOST OR STOLEN CARDS**

If a purchasing card is lost or stolen, the cardholder must immediately notify the Bank of Montreal at 1-800-361-3361

Once the Bank of Montreal has been notified, promptly notify the Purchasing Card Program Administrator.

## RANDOM AUDITS

The Purchasing Card Program Administrator will perform both intentional and random audits of purchasing card usage. The primary purpose of these audits is to ensure adherence to the Purchasing Card Program Manual, and District Administrative policies and procedures.

Upon receiving notification of an audit of transactions on your card, follow the instructions contained in the e-mail notification. Compliance with the audit is mandatory and failure to provide needed documentation or respond to request will result in disciplinary action.

The audit process will review for potential violations of these policies and procedures including, but not limited to:

- Intentional splitting of transactions to circumvent the single purchase or cumulative transaction limits.
- Consistently delinquent reconciliation of account transactions
- Personal use of the purchasing card
- Allowing unauthorized use of the purchasing card
- Purchase of prohibited products, services, or merchandise outlined in policies and procedures
- Failure to pay inadvertent personal charges placed on purchasing card
- Failure to submit requested documentation from previous internal audits
- Failure to collect reimbursement of tax charges from vendors
- Fraudulent transactions with a vendor
- Lack of proper documentation for transactions



## **VIOLATIONS AND CONSEQUENCES**

Untimely reporting on a card or misuse may result in a temporary block being set on the card or a complete cancelation of the account with the privileges granted through the card. If an authorized user fails to submit the appropriate documentation on time, does not review and submit transactions through Skyward on time, or uses the card for expenses other than the ones detailed as legitimate or were not authorized; the card will be disabled for seven calendar days and one strike will be assessed to the authorized user. If the authorized user receives more than two strikes in a fiscal year, the account will be cancelled and the user will lose all purchasing card privileges for the remaining of the fiscal year.

## CONTACT LIST

The District Business Office is responsible for the implementation, maintenance, compliance, auditing, and payment processing of the Purchasing Card Program as well as the issuance of purchase cards, and bank relations to solve customer service issues.

***Purchasing Card Program Administrator:***

***Anthony Klein / Phone 608-879-2717 / Fax 608-879-2732 / E-Mail [tklein@email.parkview.k12.wi.us](mailto:tklein@email.parkview.k12.wi.us)***

- Resource for all questions about the Purchasing Card Program and its related policies and procedures.
- Assistance with purchasing card billing and account management.
- Receives and processes new purchasing card applications.
- Provides Purchasing Card Program training.
- To be notified of lost or stolen cards immediately after bank is alerted.

***District Business Manager:***

***Anthony Klein / Phone 608-879-2717 / Fax 608-879-2732 / E-Mail [tklein@email.parkview.k12.wi.us](mailto:tklein@email.parkview.k12.wi.us)***

- Reviews all new applications; approves or declines

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**Bank of Montreal / Harris Bank Contact Numbers:**

***Primary Number: 1-800-844-6445***

- For general inquiries regarding your account

***Lost/Stolen Card Number: 1-800-361-3361***

- To report a lost or stolen card
- For emergency replacement of a card
- Note: notify the Program Administrator of a lost/stolen card as soon as you have alerted the bank.

## **WHAT IF I TRANSFER TO ANOTHER DISTRICT SITE OR LEAVE THE SCHOOL DISTRICT?**

Staff leaving employment with the District will hand their purchasing card in to their direct supervisor/manager. The supervisor/manager will cut the card into several pieces or put through a shredding machine. The supervisor/manager will then promptly notify the Program Administrator that the employee is leaving employment with the District. The Program Administrator will close the card account immediately.

If transferring to another site within the District: Staff moving to a different site within the District will hand their purchasing card in to their current direct supervisor/manager. The current supervisor/manager will contact the Program Administrator about the transfer and the card will be returned to the Program Administrator. If the staff member will be utilizing a purchasing card in their new position, the card information will be modified to reflect the change by the Program Administrator and, with the new supervisor/manager's approval, the same card will be re-issued to the staff member for use at the new site.

## **FORMS**

Purchasing Card Setup Form

Purchasing Card Training Checklist

Purchasing Card Requisition Form

Purchasing Card Missing Receipt Form – Page 24

Site-Assigned Purchasing Card Usage Authorization Form – Page25

Purchasing Card Telephone Order Form – Page 27

Purchasing Card Code of Conduct/User Responsibility – page 28

*\*All forms can be found in this handbook or obtained at the District Business Office*



# PARKVIEW SCHOOL DISTRICT Purchasing Card Setup Form

PLEASE CHECK TYPE OF CARD REQUESTED AND COMPLETE ALL INFORMATION AND SIGNATURE REQUIREMENTS FOR THAT TYPE OF CARD. YOU WILL BE NOTIFIED OF THE STATUS OF YOUR REQUEST.

**Individual Purchasing Card**

Employee name as it would appear on card \_\_\_\_\_

Employee's District location \_\_\_\_\_

Employee's title / department \_\_\_\_\_

Employee's direct phone number \_\_\_\_\_

Default accounting code \_\_\_\_\_

Spending Limit on Card  Tier 1: \$1,000     Tier 2: \$5,000     Tier 3: \$15,000

Employee Signature\* \_\_\_\_\_ Date \_\_\_\_/\_\_\_\_/\_\_\_\_

\* As an applicant, by signing you are acknowledging that you understand the responsibility of a District Purchasing Card and agree to read District Policy 673.1 and the Purchasing Card Procedure Manual prior to issuance of your card. These documents will be supplied to you upon application approval, and prior to card issuance. Training is provided at time of issuance.

**Department Purchasing Card**

Department name for card \_\_\_\_\_

Department District location \_\_\_\_\_

Purchasing Card Manager \_\_\_\_\_

Employee's title / department \_\_\_\_\_

Employee's direct phone number \_\_\_\_\_

Default accounting code \_\_\_\_\_

Spending Limit on Card  Tier 2: \$5,000     Tier 3: \$15,000

Employee Signature\* \_\_\_\_\_ Date \_\_\_\_/\_\_\_\_/\_\_\_\_

\* As an applicant, by signing you are acknowledging that you understand the responsibility of a District Purchasing Card and agree to read District Policy 673.1 and the Purchasing Card Procedure Manual prior to issuance of your card. These documents will be supplied to you upon application approval, and prior to card issuance. Training is provided at time of issuance.

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**Section 3 - To be completed by District Business Office for both site and employee cards:**

Application Approved     Application Denied

If denied, brief explanation:

\_\_\_\_\_

Purchasing Card Program Administrator's Signature \_\_\_\_\_ Date \_\_\_\_\_



## PARKVIEW SCHOOL DISTRICT Purchasing Card Training Checklist

BEFORE RECEIVING A PURCHASING CARD, THE CARDHOLDER OR PURCHASING CARD MANAGER MUST GO THROUGH A TRAINING WITH THE PURCHASING CARD ADMINISTRATOR TO ENSURE COMPLIANCE. THE PURCHASING CARD TRAINING CHECKLIST IS TO BE COMPLETED BY THE PROGRAM ADMINISTRATOR DURING TRAINING AND KEPT WITH SIGNED COPY OF PURCHASING CARD CODE OF CONDUCT ACKNOWLEDGMENT FORM.

Employee \_\_\_\_\_

- Individual Purchasing Card
- Individual Purchasing Card
- Individual Purchasing Card
- Individual Purchasing Card
- Individual Purchasing Card
- Individual Purchasing Card
- Individual Purchasing Card
- Individual Purchasing Card
- Individual Purchasing Card
- Individual Purchasing Card
- Individual Purchasing Card
- Individual Purchasing Card

Purchasing Card Program Administrator's Signature \_\_\_\_\_ Date \_\_\_\_\_





## PARKVIEW SCHOOL DISTRICT Purchasing Card Missing Receipt Form

Note: Every effort should be made to obtain an original receipt from the vendor.  
Keep this form with your other Purchasing Card documentation in lieu of original receipt.

**Purchaser and Vendor Information:**

|                                                                                                                                                                                           |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Purchaser's Name:</b>                                                                                                                                                                  |
| <b>Purchaser's Location/School: Dept:</b>                                                                                                                                                 |
| <b>Card Used:</b> <input type="checkbox"/> <b>Own</b> (in purchaser's name) <input type="checkbox"/> <b>Other:</b>                                                                        |
| <b>Purchase Date:</b>                                                                                                                                                                     |
| <b>Vendor Name:</b>                                                                                                                                                                       |
| <b>Method of Purchase:</b> <input type="checkbox"/> <b>In-Store</b> <input type="checkbox"/> <b>Phone</b> <input type="checkbox"/> <b>Internet</b> <input type="checkbox"/> <b>Other:</b> |

**Detailed Description of Each Item Purchased:**

| Description            | Quantity | Unit Price | Total Cost |
|------------------------|----------|------------|------------|
| <b>Order Total: \$</b> |          |            |            |
|                        |          |            |            |
|                        |          |            |            |
|                        |          |            |            |
|                        |          |            |            |
|                        |          |            |            |
|                        |          |            |            |
|                        |          |            |            |
|                        |          |            |            |
|                        |          |            |            |
| <b>Order Total: \$</b> |          |            | _____      |

**Explanation:**

|                                                                                                                                                   |
|---------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Reason for Missing Receipts:</b>                                                                                                               |
| <input type="checkbox"/> <b>Original Receipt Lost</b> <input type="checkbox"/> <b>No Receipt Was Given</b> <input type="checkbox"/> <b>Other:</b> |
| <b>Additional Explanation or Notes:</b>                                                                                                           |

**Purchaser's Signature**

I attest that the above purchase was made for the benefit of the Parkview School District while conducting official District business. I certify that I have attempted to obtain an original receipt from the vendor.

Cardholder/Purchaser's Signature: \_\_\_\_\_ Date \_\_\_\_\_

**Review Signatures:**

Supervisor/manager/Principal Signature: \_\_\_\_\_ Date \_\_\_\_\_





## PARKVIEW SCHOOL DISTRICT Department Purchasing Card User Authorization

The employee listed below is authorized to make purchases for the District using a department purchasing card. Purchases are authorized for the date(s) listed below only.

Employee Name: \_\_\_\_\_

Date(s) of Use: \_\_\_\_\_

Maximum Purchase Amount per Transaction:      \$ \_\_\_\_\_

Maximum Total Purchase Amount:                      \$ \_\_\_\_\_

\_\_\_\_\_  
Employee Signature

\_\_\_\_\_  
Purchasing Card Manager Signature

Employee: Return this form to your supervisor/manager following your purchase(s) with ALL sales slips or receipts.



## PARKVIEW SCHOOL DISTRICT Telephone Order Form

Vendor \_\_\_\_\_  
Date \_\_\_\_\_  
Time \_\_\_\_\_  
Phone Number \_\_\_\_\_  
Representative Name \_\_\_\_\_  
Vendor Order Number \_\_\_\_\_

| Item | Item # | Unit Cost | Qty | Extended Cost |
|------|--------|-----------|-----|---------------|
|      |        |           |     |               |
|      |        |           |     |               |
|      |        |           |     |               |
|      |        |           |     |               |
|      |        |           |     |               |
|      |        |           |     |               |
|      |        |           |     |               |
|      |        |           |     |               |
|      |        |           |     |               |

Shipping Charges \_\_\_\_\_  
Purchase Total \_\_\_\_\_  
Estimated Delivery Date \_\_\_\_\_  
Ship To Name \_\_\_\_\_  
Ship To Dept \_\_\_\_\_ Phone Ext \_\_\_\_\_



## PARKVIEW SCHOOL DISTRICT Purchasing Card Code of Conduct Acknowledgement Form

The Purchasing Card Manual describes important information about the Parkview School District purchasing card program controls and processes required to manage the day-to-day operations of this purchasing option. The manual is intended to inform cardholders handling purchasing card transactions about the formal policy guidelines, processes and responsibilities of the various participants. These policies ensure that purchasing card purchasing is consistent with the Parkview School District fiscal and internal control goals.

Since the information, policies and procedures described in the manual are subject to change, I acknowledge that revisions to the Purchasing Card Manual may occur. All policy changes require the appropriate authorized approvals before they are implemented. I understand that revised information may supersede, modify, or eliminate existing policies.

I acknowledge that I have received the Purchasing Card Manual, and I understand that it is my responsibility to read and comply with the policies and the Code of Conduct contained in the manual and any revisions and updates made to it.

\_\_\_\_\_  
CARDHOLDER'S SIGNATURE

\_\_\_\_\_  
DATE

\_\_\_\_\_  
CARDHOLDER'S NAME (PRINTED)