

## CAL CARD POLICY AND PROCEDURES

- AUTHORITY:** County Procurement Office Cal Card Policy and Procedures, dated October 20, 2017  
County Business Travel and Meeting Policy dated September 24, 2019 (Resolution No. 19-092, Item 36)
- RESCINDS:** New Item
- FORMS:** [OC Expediter \(Online Requisition System\)](#)  
[County Business Meeting Certification Form \(11/2019\)](#)
- PURPOSE:** To define the procedure and policies for the use of both County-issued credits cards, the P-Card (Purchasing) and T-Card (Travel).

### I. DEFINITION

- A. Contract Policy Manual (CPM) – Board of Supervisors adopted policy that provides guidelines and requirements when making purchases on behalf of the County.
- B. Deputy Purchasing Agent (DPA) – Individuals that are certified and trained under the sole discretion of the County Procurement Officer and authorized to procure commodities and services on behalf of Probation. DPAs are assigned approved requisitions for processing. DPAs are issued and authorized to process requisitions using Purchase Credit Cards (P-Cards and T-Cards).
- C. Travel Coordinators – Individuals issued Travel Credit Cards (T-Cards) and given authority to process travel requisitions in accordance with the County Business Travel and Meeting Policy (Resolution 19-092, Item 36) and the Travel Authorization Procedure (PMI 1-5-209).
- D. Requisition – A request which authorizes the commencement of a purchasing transaction submitted via the OC Expediter system.
- E. Purchasing Card (P-Card) – In general P-Cards are used for small dollar, one-time purchases. P-Cards shall be used to purchase goods and services. This card shall not be used for the purpose of making travel related expenses and/or food related purchases. P-Cards should not be used for training or memberships. P-cards are typically only issued to DPAs.
- F. Travel Card (T-Card) – T-Cards shall only be used for the purpose of making travel related purchases and all food related purchases for both travel and County business meetings. T-Cards are used for training and memberships as well. Reference Department Policy: PMI 1-5-209 Travel Authorization Procedure.
- G. Commodities – Includes all supplies, equipment, leases and certain types of software and software licenses. Commodity purchases with a P-Card are limited to \$5,000 including tax and freight. A P-Card may not be used to purchase items

on contract. Exception may be made in the event of emergencies. Emergencies are defined in the CPM and validated by the DPA.

- H. Services – the furnishing of labor, time, or effort by a contractor involving the delivery of a specific performance. DPA is responsible to obtain required insurance in accordance with CPM guidelines. Contractors that perform services on County property shall require a Waiver of Subrogation Endorsement on the Worker's Compensation policy.
- I. Non-Standard Terms – Terms that limit the Contractor's liability, such as indemnification, limitation of liability, arbitration/dispute resolution, and governing law and require County Counsel and Risk Management approval in order to move forward with the purchase.
- J. Emergency – A purchase that is necessary for the continued operation of the office or department involved or are immediately necessary for the preservation of life or property. Emergency purchases shall be reviewed and validated by DPAs. See CPM for requirements related to Emergency Purchases.

## II. PROCEDURE

### A. Purchasing

1. Requisition Request – All credit card purchase requests require an approved requisition before the purchase can be made. The request is made by entering an Expediter requisition and routing for approvals. All required documents should be uploaded as attachments to the Expediter request. This may include quotes, scope of work, and other required documents. Once the division (some may require IT, Facilities, or HR's approval) and budget approvals are received, the requisition is assigned to a DPA. Travel Expeditors are assigned to Travel Coordinators.
2. Review of Requisition – When a requisition is assigned to the DPA, the DPA will:
  - a. Follow the CPM guidelines for commodity and/or services purchases.
  - b. Only use the credit card in special circumstances if the commodity/service is contracted.
  - c. Verify the justification provides a business purpose for the purchase and all necessary information is included (i.e. who is it for, why is it necessary, when is it needed, any delivery requirements, etc.).
  - d. Verify if the request is a one-time or ongoing need.
  - e. Ensure the requisition has the appropriate coding including a job number. If it is missing, obtain the information from the assigned budget analyst.
  - f. Verify appropriate approvals were obtained. For example, if a requisition was unlocked at any point by Budget or Purchasing, it

should have been routed back to the initiator/approver for final approval and then back to Budget for budget approval.

- (1) If request is over \$2,500, DPA will verify Division Director has approved the requisition. Reference OC Expediter Quick Guide.
  - (2) If purchase request is for IT-related items, telecommunications equipment, ergonomic necessities, or work accommodation, ensure additional approvals were obtained. Reference OC Expediter Quick Guide.
  - (3) If the requisition was routed to Budget requesting an approval for an increase, status should indicate "Buyer Cost Override" with a note to indicate the increase amount. Budget will apply "Budget Cost Override Approval" and route back to assigned Buyer.
- g. Ensure that if the purchase is for food that will be served during a County Business Meeting or items that will be purchased to recognize staff, a signed County Business Meeting Certification form signed by Chief Deputy must be included and those purchases can only be made with a T-Card. See Section II, A, 5: Travel T-Card Purchases.
3. Commodity P-Card Purchases – If the purchase is under \$5,000 and it is not contracted in one of Probation's contracts or a Regional Cooperative Agreement, DPA may make the purchase using the P-Card. DPAs shall:
- a. Search for the item online.
  - b. Verify that the item is in stock, delivery options & cost, and ensure that cost of item with delivery does not exceed the requisition approved amount. If it exceeds the cost, the requisition will need to be rerouted by selecting "Cost Override" to Budget for approval to increase.
  - c. Confirm with the requestor before substituting for a comparable item if they are not able to find the same item online by comparing specifications. If the requisition indicates the order may not be substituted, requestor will be contacted to determine a solution.
  - d. Purchase the least expensive item and request any available discounts when multiple vendors carry the same item. DPA shall also confirm the following:
    - (1) Availability and date goods are required.
    - (2) Cost for shipping.
  - e. Place the order online and update the requisition with the required information in the Purchasing Department information:

- (1) Awarded Vendor.
  - (2) Contract Type.
  - (3) Completion Date (date purchase was made).
  - (4) Solicitation Method.
  - (5) Folder Number (leave blank if the item is not contracted).
  - (6) Final Cost (make sure it does not exceed the estimated amount).
  - (7) In the Comments section of the requisition, make sure to include any details related to the purchase (i.e. confirmations, delivery requirements, etc.).
- f. Obtain an itemized priced receipt and upload a copy in the Attachment section of the requisition.
  - g. Once purchase is complete, route the requisition to initiator/requestor with instructions on confirming receipt of order, and routing it back to DPA with the "Received" status.
  - h. Once items are received, ensure the order confirmation matches the packing slip with the items received, and close the requisition.
4. Service P-Card Purchases – P-Cards are typically used for commodity purchases, but can be used to pay for services as long as it is an emergency purchase as defined by the CPM. The service does not exceed \$5,000 and are deemed low risk to the County. In addition, the Contractor is not requiring the County to sign an agreement with non-standard County terms and conditions. DPA shall:
- a. Review the Scope of Work submitted by the requestor for the requested service.
  - b. Obtain and review price quote from potential vendor to confirm information is clear.
  - c. Ensure amount does not exceed the estimated amount on the approved requisition.
  - d. Contact vendor to procure service.
  - e. Update the requisition with Ordered/Awarded status and route the requisition back to initiator/requestor with instructions to return the requisition back to the DPA with "Received" status after service is rendered.
  - f. Ensure invoice is received for Cal-Card reconciliation and Close requisition.

5. Travel T-Card Purchases – Travel Coordinators have been assigned T-Card's to make travel-related purchases for their respective Divisions or Bureaus. These are typically Bureau or Division Secretaries. Travel-related purchases will need to adhere to the County Business and Travel Policy (Resolution 19-092, Item 36) and the Travel Authorization Procedure (PMI 1-5-209).
  - a. DPAs that have been assigned to use a T-Card will primarily use the credit card for food related purchases that will require a County Business Meeting Certification form approved by Chief Deputy.
  - b. DPAs and Travel Coordinators may also be requested to pay for training or memberships using their T-Card.

B. Reconciliation (P-Card and T-Card Holders)

1. Reconciliation of Purchases – The credit card billing cycle close date is on the 22nd of each month. All Cal Card users are to log in to US Bank Access Online to reconcile each of the transactions on the credit card statement and submit their statement to the Billing Official by the 26th. If assigned both a P-Card and T-Card, both statements will need to be reconciled. The reconciliation process is as follows:
  - a. Confirm each transaction listed on the credit card statement has a requisition that is approved in an amount equal to or in excess of the transaction.
  - b. Ensure that the order has been received either by confirming that the initiator/requestor uploaded the packing slip or receipts for commodity purchases or receipts/proof of payment for travel-related purchases.
    - (1) If no packing slip or receipts was received with the items, initiator/requestor can select "Received" on the requisition status with a note to indicate that all items were received and route back to the assigned buyer to close the requisition.
    - (2) If the order has not been fully received the cardholder needs to maintain a file with the transactions that are still pending for future reconciliation or appropriate follow up. Once all items are received, the initiator/requestor shall route the requisition back to the assigned buyer with "Received" status. Assigned buyer will close the requisition.
  - c. Cardholder will need to access the credit card statement by logging into US Bank and accessing the Transaction Management tab. Here, they will allocate costs and include the budget coding for the purchases consistent with the approved requisition.
  - d. Each purchase will need to be reconciled in the US Bank site. The detailed process is located under the Resources section, labeled "Access Online Cardholder Transaction Approval Training."

- e. It is the responsibility of each cardholder to report use tax information. Out-of-state purchases on tangible property that were received in California on which no tax was collected will need to be reported. The detailed process on how to post use-tax transactions is in the "Access Online Cardholder Transaction Approval Training".
  - f. Every transaction must have a detailed description of the purchase. All travel request related purchases should begin with the word "Travel".
  - g. If the purchase is for multiple budget units, the cardholder will have to split the transaction by percent of dollar amount consistent with the approved requisition.
  - h. In the comments tab, cardholder will need to include the requisition numbers, any account coding and use tax clarification.
2. Organizing the Supporting Documentation – The Billing Official receives a copy of the statement with all the supporting documentation, which includes, but is not limited to:
- a. Approved Requisition.
  - b. If the transaction was for:
    - (1) T-Card (Food Purchases):
      - (a) Must have a receipt with an amount that matches or is less than the approved requisition.
      - (b) If the food purchase was related to travel related, the itemized receipts must be included.
      - (c) If a receipt was not included, traveler must submit a memo certifying expense was for food and non-alcoholic beverages, with a reason why receipt was not submitted.
      - (d) If the food purchase was for a business County meeting or to purchase items for employee recognition, a County Business Meeting Certification signed by the Chief Probation Officer or one of the Chief Deputies with all the supporting documentation is required to be attached to the requisition. The supporting documents include the meeting agenda which must be during a meal period and the sign-in sheet with a list of attendees.
    - (2) P-Card (Commodity/Service Purchases):
      - (a) Must have a receipt with an amount that matches or is less than the approved requisition.

- (b) There must be a confirmation from the requestor that goods were received.
- (c) DPA staff should not be receiving/confirming receipt of any orders; however, if the item is delivered to purchasing staff, there must be confirmation from the requestor showing that the goods were delivered to them.

**REFERENCES:**

Procedures: 1-5-209      Travel Authorization Procedure

[OC Expediter Quick Guide](#)

[OC Expediter User Manual](#)

[Access Online \(Cardholder Transaction Approval Training\)](#)

[Access Online \(Approving Official Transaction Approval Training\)](#)

[Cal-Card Policy](#)

[County Business Travel and Meeting Policy](#)

[County Contract Policy Manual](#)

C. Reyes

**APPROVED BY:**