

**THE BOARD OF SUPERVISORS OF THE COUNTY OF STANISLAUS
BOARD ACTION SUMMARY**

DEPT: General Services Agency

BOARD AGENDA: 5.B.2
AGENDA DATE: December 12, 2017

SUBJECT:

Approval of the 2017 Revision of the Stanislaus County Purchasing Card Policy

BOARD ACTION AS FOLLOWS:


RESOLUTION NO. 2017-688

On motion of Supervisor Withrow , Seconded by Supervisor Olsen
and approved by the following vote,
Ayes: Supervisors: Olsen, Withrow, Monteith, DeMartini, and Chairman Chiesa
Noes: Supervisors: None
Excused or Absent: Supervisors: None
Abstaining: Supervisor: None

- 1) Approved as recommended
- 2) Denied
- 3) Approved as amended
- 4) Other:

MOTION:

ATTEST:


ELIZABETH A. KING, Clerk of the Board of Supervisors

File No.

**THE BOARD OF SUPERVISORS OF THE COUNTY OF STANISLAUS
AGENDA ITEM**

DEPT: General Services Agency

BOARD AGENDA:5.B.2
AGENDA DATE: December 12, 2017

CEO CONCURRENCE: YES

4/5 Vote Required: No

SUBJECT:

Approval of the 2017 Revision of the Stanislaus County Purchasing Card Policy

STAFF RECOMMENDATION:

1. Approve the 2017 revision of the Stanislaus County Purchasing Card Policy.

DISCUSSION:

In September 1994, the Board of Supervisors authorized implementation of a countywide credit card program. The first County Credit Card Policy was adopted in January 1995 by Resolution 94-65, with the Policy renamed to the Stanislaus County Purchasing Card Policy in February 2000 by Resolution 2000-138. Since that time, the committee has endeavored to clarify, strengthen, and improve the Stanislaus County Purchasing Card Policy.

The December 20, 2011 revision (Resolution #11-784) authorized review of the Policy every three years by the Purchasing Card Committee (Committee), to consist of representatives from the GSA Purchasing Division, Auditor-Controller, County Counsel, and a member of the Public at large. The Committee met, reviewed the policy, and suggested edits. Once all edits were reviewed and input from the Auditor/Controller Internal Audit team was considered, a draft policy was sent to a member of the public for review. Following a final review by the Committee, the draft policy was shared with Department Heads, to obtain their feedback. The recommended changes were sent to Department Heads on October 30, 2017, with comments due back by November 10, 2017. Modifications requested through this process are reflected in the recommended revisions. The revisions are minor in nature and are shown in the strikethrough version:

- Auditor-Controller change from performing audits at a minimum of once over two years to once over three years;
- Purchasing Card Clerk shall adhere to the Auditor/Controller's Purchasing Card Procedures and any associated departmental procedures;
- Purchasing Card Clerk shall maintain a log of department Purchasing Cards;
- Coordination with other County policies is expanded to include requirements, and specifically include the Auditor/Controller's Purchasing Card Procedures; and
- The Card Lock Fuel Program is now referred to as the Fuel Card Program, for clarity.

The revisions recommended in this item remove language of a more procedural nature but do not significantly alter the underlying requirements of the Policy. This will allow departments to implement the Policy based on the specific needs and staffing of their department, while maintaining the integrity of the Policy.

POLICY ISSUE:

The Stanislaus County Purchasing Card Policy requires a full review of the policy every three years. The last full review was completed in 2014, with Board approval in January 2015.

FISCAL IMPACT:

There is no fiscal impact associated with acceptance of the Purchasing Card Policy revisions.

BOARD OF SUPERVISORS' PRIORITY:

The recommended actions are consistent with the Board's priority of Efficient Delivery of Public Services, ensuring that internal fiscal controls are reviewed and strengthened on an on-going basis.

STAFFING IMPACT:

The Purchasing Card Committee consists of staff from the Auditor-Controller's Office, County Counsel, and General Services Agency. This Committee oversees development and review of the Stanislaus County Purchasing Card Policy.

CONTACT PERSON:

Keith D. Boggs, GSA Director/Purchasing Agent	Telephone: 209.652.1514
Donna Riley, GSA Deputy Director	Telephone: 209.525.7645

ATTACHMENT(S):

1. Purchasing Card Policy Revised 2017
2. Purchasing Card Policy with Strikethrough Revisions 2017



COUNTY OF STANISLAUS
PURCHASING CARD POLICY

*Approved by the Stanislaus County
Board of Supervisors*

2017 Revision

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1. INTRODUCTION

1.1 BACKGROUND

Per Board Resolution 2003-762, approved by the Board of Supervisors on August 12, 2003, a review will be completed annually by a Purchasing Card Committee, consisting of representatives from the General Services Agency (GSA) – Purchasing Division, Auditor-Controller, County Counsel, and a member of the Public at Large. This committee will be responsible for reviewing the existing policy and making recommendations for revision. The revised policy for 2011 includes recommendations made by the Purchasing Card Committee, including that the County Purchasing Card Policy be reviewed every three years rather than annually. The Purchasing Card Procedures have been separated from the policy to allow for more timely updates, in keeping with software and other procedural changes.

County Department Heads are accountable to the Board of Supervisors and the public for the funds and assets entrusted to them. Each County Department Head is responsible for administering the basic County Purchasing Card Policy in accordance with policy guidelines and any other policies applicable to the purchase of goods and services.

1.2 POLICY STATEMENT

The Purchasing Card Program is designed to streamline the purchasing and accounts payable process by reducing the paperwork generated by small dollar, high volume transactions, eliminating the need for purchase orders and facilitating timely procurement of goods and services.

1.3 ROLES AND RESPONSIBILITIES

A. Cardholder:

Each Cardholder shall:

1. Comply with all provisions of the Purchasing Card Policy and those adopted by his/her Department Head or designee (Department Head) governing purchasing cards. Failure to comply may result in disciplinary action, including termination.
2. Maintain security of card and card number.
3. Be responsible for all charges placed on his/her card, except when fraudulent charges have been made by other than the cardholder.
4. Comply with County procurement procedures and policies as issued by the GSA Purchasing Division to ensure the best price is obtained for the County.
5. Obtain credit on the purchasing card from merchant for returned goods or discounts. Cash or gift cards may not be accepted from a merchant as to maintain the transaction integrity.

6. Immediately notify his/her Department Head if the card has been lost, stolen or if it is suspected the card may have been compromised.
7. Maintain notes on actions taken with dates and name of the person spoken to whenever there is a disputed transaction. Assist the County in resolving disputed charges with vendor/Master Card.
8. Return his/her County purchasing cards to his/her department before a cardholder's date of termination.

B. Department Head

Each Department Head shall:

1. Identify their designee in writing and maintain a record of such for five (5) years. Designees shall have the full authority granted to and responsibilities required of Department Heads.
2. Annually, determine the necessity for and establish appropriate limits for all department purchasing cards, including those with limits, approved by the Purchasing Agent, in excess of \$5,000. This annual report shall be signed and dated by the Department Head and maintained with purchasing card records for five (5) years. Assigned department staff has the capability to print or view these reports through the WORKS program. A change in job task, assignment, or transfer to another division may require modification or termination of the purchasing card account.
3. Approve all applications and maintenance forms. Department Head has ultimate authority for all purchasing cards with limits under \$5,000.
4. Ensure that charges incurred by staff against the purchasing card are in compliance with the Purchasing Card Policy and deemed an appropriate use of public funds.
5. Ensure the timely reconciliation of the purchasing card statements.
6. Review all department charges made against purchasing cards each month for appropriateness and authenticity.
7. Request modifications to purchasing card as cardholder duties and responsibilities change. These modifications may include cancellation of card, monthly limit, address and name changes.
8. Request cancellation of purchasing card account upon termination of employment.

C. Purchasing Agent (General Services Agency)

The Purchasing Agent shall:

1. Identify their designee in writing and maintain a record of such for five (5) years. Designees shall have the full authority granted to and responsibilities required of the Purchasing Agent.
2. Coordinate the review of, and updates to, the Purchasing Card Policy with the Purchasing Card Committee.
3. Review and approve issuance of all purchasing card limits equal to, or in excess of, \$5,000, based on the business case presented by the appropriate Department Head.

D. Auditor-Controller

The Auditor-Controller shall:

1. Identify his/her designee in writing and maintain a record of such for five (5) years. Designees shall have the full authority granted to and responsibilities required of the Auditor-Controller.
2. Post charges to department accounts.
3. Issue purchasing cards following approval by Department Head and Purchasing Agent if required.
4. Perform audits on an annual basis whereby departments/agency transactions are audited at a minimum once over a three year time period and provide audit results to each affected Department, Grand Jury, Board of Supervisors and Chief Executive Officer.
5. Cancel purchasing card accounts upon termination of cardholder's employment.
6. Create and maintain the administrative procedures for the day-to-day operation of the Purchasing Card Program in accordance with the Policy and applicable laws and accounting best practices.

E. Purchasing Card Clerk

The Purchasing Card Clerk shall:

1. Be responsible for knowing and understanding the Purchasing Card Policy, the Auditor/Controller's Purchasing Card Procedures, and any associated departmental procedures.
2. Be directly responsible for canceling purchasing cards when a cardholder leaves service or a card is lost or stolen. A staff termination, change of duties, or other reason may necessitate cancellation or credit limit modification of a purchasing card.
3. Prepare an accurate and thorough reconciliation of the purchasing card statements, in a timely manner.
4. Maintain a log of department Purchasing Cards

F. Purchasing Card Committee

The Purchasing Card Committee shall consist of representatives from the GSA Purchasing Division, Auditor-Controller, County Counsel, and a member of the Public at large. This Committee will be responsible for reviewing the existing policy and making recommendations for revision. A review of the policy will be completed every three years, or as needed should an issue arise.

G. Misuse of Purchasing Card

It is the responsibility of the Department Head to ensure that all purchases are reconciled and approved and that expenditures are appropriate. In the event that misuse is identified:

1. The Department Head will immediately notify the Deputy Executive Officer for Human Resources regarding the misuse.

2. The Deputy Executive Officer will inform the Chief Executive Officer and confer with County Counsel.
3. The Department Head will determine the appropriate disciplinary action after consultation with the Deputy Executive Officer for Human Resources and County Counsel, which may include termination, and may result in criminal prosecution.
4. In all cases, the cardholder is required to reimburse the County.

2. POLICIES

2.1 PURCHASING CARD ISSUANCE - AUTHORIZATION

- A. Department Heads are responsible for ensuring that cardholders in their department utilize the purchasing cards in accordance with this policy.
- B. If necessary to meet the needs of the department, the Department Head may approve assigning more than one purchasing card to a cardholder; however, the cumulative limit of the cards shall not exceed \$5,000 except as authorized by the Purchasing Agent, based on a review of the business need. Cardholders who perform services for other separate legal entities that participate in the Purchasing Card Program are authorized to have more than one card up to the limits approved by each entity and the Purchasing Agent, as needed for cards with limits exceeding \$5,000.
- C. If an entity's board adopts its own purchase limits, the Auditor-Controller's Office will follow those limits when auditing, provided the entity has a written policy in place. Otherwise, the entity must abide by the County's policy and limits.

2.2 COORDINATION WITH OTHER COUNTY POLICIES & REQUIREMENTS

County Purchasing Card Policy purchases are to be in accordance with Purchasing Card Policy, Auditor/Controller Purchasing Procedures, Travel Policy, codes, standards, department procedures and any other applicable County policies.

2.3 PURCHASING CARD USAGE AND RESTRICTIONS

- A. Using the Purchasing Card
 1. Purchasing cards may only be used to purchase goods and services costing less than \$5,000 per item, including taxes, shipping, etc., except in the event of an emergency, as defined in County Code 2.52. Departments must assure they are making the most economical purchase that meets their needs as well as the requirements of other interrelated departments. All purchasing card users must follow the GSA Purchasing Division Policies and Procedures Manual.

- a. Cardholders may **not** 'split' purchases to avoid credit limits or County Purchasing Policy limits.

B. Limitations/Restrictions

1. County purchasing card charges are subject to the limitation that sufficient funds are available in the department's budget to cover all charges; the expense provides a public benefit; and is incurred while performing official duties.
2. Allowable charges shall not exceed the approved credit limit established by the Department Head for that specific purchasing card.
3. County purchasing cards must never be used for personal purposes. Should a County purchasing card inadvertently be used for an unallowable purpose, the cardholder shall immediately notify their supervisor and reimburse the County. NOTE: County purchasing card accounts must never be used to represent personal credit worthiness to obtain a personal credit card account.
4. Purchasing card expenditures for spouses, traveling companions, or any unauthorized individual (including travel expenses for airline tickets, meals, hotel accommodations, etc.) are prohibited.
5. County purchasing cards must never be used to receive cash advances.
6. Cardholders are cautioned not to carry his/her County purchasing card during off-duty hours (e.g., on vacation).
7. A cardholder may not lend his/her assigned County purchasing card to another individual for his/her use. One cardholder may charge County business items on their card for another County employee, such as hotel or airline reservations, conference registrations, or County-related meals.
8. County purchasing cards are not to be used to purchase fuel for private vehicles except where exempt by contract. Payroll reimbursement for mileage covers private vehicle use, according to the County Travel Policy limits and guidelines.
9. County purchasing cards may be used to fuel rental vehicles when a cardholder is using the rental vehicle for official County business and a participating County Fuel Card Program station is not available.
10. For motor pool or department-owned vehicles, participating County Fuel Card Program stations should be utilized to purchase fuel in order to reduce County costs. Purchasing cards may be used if there is not a Fuel Card Program station available.
11. Transactions of Department Heads and elected officials will be subject to audit by the Auditor/Controller's Office and the results will be reviewed by the Chief Executive Officer and/or the Board of Supervisors. The Chief Executive Officer and/or the Board of Supervisors, at their discretion, may review Purchasing Card use by the Department Heads and elected officials at any time.
12. Intentional misuse of a County purchasing card may result in disciplinary action, including termination, and may result in criminal prosecution.

2.4 COUNTY ASSETS

All purchases of County assets and equipment must comply with the Auditor-Controller Capital Asset Inventory policy.

2.5 UNAUTHORIZED CREDIT CARDS

Individuals and departments are not to apply for credit cards in the County or department's name, except as authorized by the Board of Supervisors.



COUNTY OF STANISLAUS
PURCHASING CARD POLICY

***Approved by the Stanislaus County
Board of Supervisors***

*BOS Item 2015-22 on January 13, 2015
BOS Item 2017-07 on January 10, 2017*

2017 Revision

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