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**TULSA DEVELOPMENT AUTHORITY  
STAFF REPORT**

**MEETING DATE:** January 3, 2019  
**TO:** Chairman and Board members  
**FROM:** O.C. Walker, Executive Director  
**SUBJECT:** Tulsa Development Authority Credit Card  
**PURPOSE OF CREDIT CARD:** Reduce need of petty cash, number of direct pay requests and reduction of cash issues

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**Background:**

|                             |   |
|-----------------------------|---|
| <b>Purchaser:</b>           | O. C. Walker or designated Staff                    |
| <b>Owner:</b>               | Tulsa Development Authority                         |
| <b>Location:</b>            | 1216 N Lansing Ave Suite D Tulsa Ok 74106           |
| <b>Purchase Limit:</b>      | Under \$999.99                                      |
| <b>Guideline Standards:</b> | Adoption of the City of Tulsa Policies & Procedures |
| <b>Executive Director:</b>  | O. C. Walker II                                     |

This is a request for the TDA Board of Commissioners to authorize and approve the TDA Executive Director to apply for a purchasing card for TDA usage only. This credit card is to be used by staff for official purchases as approved by the TDA Executive Director and will serve as the preferred payment method for purchasing small dollar cost goods and services.

The TDA Executive Director shall apply for a purchasing credit card with a bank of his choice or as otherwise directed by the Chairman of the TDA Board of Commissioners. The credit card will have its own specified dollar amount limits as established by the TDA Board of Commissioners from time to time (i.e. per transaction and per billing cycle). The credit card shall have restrictions on usage as established by the TDA Executive Director or the TDA Board of Commissioners (i.e. various categories of purchases not allowed) and will be issued in the name of the Tulsa Development Authority. The TDA credit card shall remain in the possession of the TDA Executive Director except as provided and approved by the TDA Executive Director to TDA staff for permitted use.

In addition to the foregoing, the TDA credit card will be used and maintained in accordance with the City of Tulsa Purchasing Cards Policies and Procedures.

**Attachments:** City of Tulsa Policies and Procedures

**Recommendation:** Staff recommends the TDA Board of Commissioners approve this Resolution granting permission for staff to apply for a credit card.

**Reviewed By:** O.C. Walker II



# PURCHASING CARDS



CITY OF  
**Tulsa**  
*A New Kind of Energy™*

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# POLICIES & PROCEDURES

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This program has been implemented by and is solely regulated under the authority of the Finance Department.

Original Implementation Date: 10/01/98

**REVISED 02/2011**  
**Online Version 7/15/2011**

APPROVED BY: **Michael P. Kier**  
Director of Finance

Date: January 10, 2002

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**Section 100.1**

What is the City of Tulsa Purchasing Card Program?

The City of Tulsa has implemented the **Purchasing Card Program** to serve as the preferred **payment** method for purchasing small dollar **goods and services**. **This is not an excuse to avoid competitive bidding, nor does it allow splitting a purchase to avoid competitive practices.** The Card allows for two purchasing methods.

**Section 100.1A**

Non-Purchase Order Method allows Cardholders to make a transaction of **\$999.99 or less**.

**Note:** This amount includes the **total cost** of the transaction, which **must also include** any associated shipping and handling costs. This is the most cost-effective way to make small dollar purchases.

**Section 100.1B**

Purchase Order Method allows a transaction **exceeding \$999.99** to occur by means of a **Blanket Purchase Order** being in effect. Blanket Purchase Orders with adequate funds **must be in place prior to the expenditure and used** for any purchases expected to **exceed \$999.99**. Purchases less than **\$999.99** may be made against an existing BPO.

**ALL purchases under \$999.99 are to be made by the p-card, unless (1) a vendor does not accept credit cards, (2) the purchase is against a contract encumbrance, or (3) the purchase is covered by a matching PO.**

**ALL blanket purchase order (BPO) payments are to be made by the p-card whenever possible. The \$999.99 limit does not apply to a BPO.**

**WHY:**

- Reduces the need for petty cash funds and the inherent risks of the money being mishandled or stolen
- Reduces the number of direct pay requests
- Allows a department to purchase what it needs the same day without having to wait an **extended period of time** for delivery and facilitates receiving reports
- Vendors can receive payment for such purchases within 2 days instead of the usual **extended period of time** required for the City to process a check to a vendor.
- Will result in a significant reduction of checks issued by the Accounts Payable staff, including all other associated costs (i.e. cost of checks, envelopes and postage) plus providing improved management reports on expenditures.
- Will result in thousands of dollars in rebates to the City

**Section 100.2**

Each Card issued will have its own specified dollar amount limits (i.e. per transaction and per billing cycle) and specified restrictions (i.e. various categories of purchases not allowed). If need be, each Card can be tailored to fit a department's unique or specific needs.

**Section 100.3**

Each transaction will require a minimum of two levels of departmental review prior to the monthly review by Accounts Payable.

**The first level of review is the cardholder's coordinator. A cardholder may not be designated as their own coordinator. The second level of review is the cardholder's direct supervisor. Justification and department head approval is required for any exception to this policy.**

## SECTION 200

## REQUESTS FOR CARD ISSUANCE

**IMPORTANT.** Although the Card is issued in an individual's name, it remains the property of the Provider and the City. It cannot be transferred to, assigned to, nor shall it be used by anyone else other than the designated Cardholder. All communication with the Provider shall be done through the Administrator, except when it is necessary for a Cardholder to report a lost or stolen card while the Administrator is unavailable.

### Section 200.1

All requests for Card issuance must be submitted on a **Card Request/Employee Agreement** form, which must have final approval of the Administrator. The requesting department head must set the dollar limitations for the Card, and if need be, any special Merchant Category Code (MCC) restrictions needed.

### Section 200.2

The P-Card is issued in the name of the City employee and their respective department/division/section.

### Section 200.3

Only those individuals employed directly by the City of Tulsa are eligible to obtain a City-issued p-card. Any employee authorized to use a Card must attend a mandatory training session prior to receiving his/her card and using it.

## SECTION 300

## REQUEST FOR CARD CHANGES

### Section 300.1

All requests for **permanent** changes (i.e. additions, deletions, cancellations, \$ limitation and MCC changes, address changes, card replacement, Coordinator assignments, etc.) to Cardholders, must be submitted via the **P-Card Change Request** form, and must be authorized by the respective department head and approved by the Administrator. **Temporary changes may be emailed to the Card Administrator by the cardholder's supervisor.**

### Section 300.2

Any **cancellation request** must be accompanied by the Card, which must be cut into at least 4 pieces, sealed in an envelope, stapled to the **P-Card Change Request** form and sent to the Administrator. **IMPORTANT:** This must be done on or before the Cardholder's last date of employment with the City.

## SECTION 400

## EMPLOYEE AGREEMENT

### Section 400.1

Any City employee authorized and approved to use a Card shall be required to sign and date the **Card Request/Employee Agreement** form plus attend **mandatory** training **prior to** being issued a Card. This agreement serves to duly inform the employee of a cardholder's responsibilities in the use and safeguarding of the Card, including appropriate consequences if the employee is found to have misused the Card or failed to comply with the terms & conditions required of a Cardholder.

#### Section 400.1.A

An employee may opt to complete a written assessment in lieu of the mandatory training session only in urgent situations. The Program Administrator must give potential cardholders authorization for this exception. A minimum score of **84%** is required by the potential cardholder to be eligible to receive his/her card. Upon successful completion of the written assessment, the card will be issued on a temporary basis. Any cardholder who has received his/her p-card under this exception is required to attend the next available training session, after which time the card will be changed from temporary to regular status.

### Section 400.2

The Card Request/Employee Agreement form must be **fully completed** as required and signed by the department head and the Administrator.

The Cardholder is responsible for the following:

**Section 500.A****In General****Section 500.A1**

Checks to ensure adequate budget appropriations exist **before making** any transaction. Checks the fund balance on any blanket PO intended for use for purchases over **\$999.99** to ensure adequate funds are available. **Authorizes only charges of the contract price for any purchase made from a contracted vendor.**

**Section 500.A2**

Be the sole user of the Card. **Note:** A Cardholder may personally make a transaction by telephone and have someone else pick it up and sign for the Cardholder, providing the vendor does not object.

**Section 500.A3**

Reads, uses and fully acts upon the instructions set forth in the P-Card Manual and subsequent revisions thereto.

**Section 500.A4**

Safeguards the Card, transaction documents, and billing statements at all times while in the Cardholder's **area of responsibility**. **Note:** This means that no unauthorized person should have access to the Cardholder's account number. Recurring charges must be authorized by the cardholder prior to each transaction. Under no circumstances is a vendor to keep p-card account numbers on file for any purpose.

**Section 500.A5**

Promptly notifies the Coordinator and the Administrator when the card has been lost or stolen; or in their absence, the Provider.

**Section 500.A6**

Makes only authorized transactions for City business-related purposes, and does **not** pay local and state sales taxes **or additional fees** on the transactions, **except when making payment for city vehicle license tags and/or titles.**

**Section 500.A6.1**

Completes and submits documents for all available opportunities to collect any rebates, coupons, rewards, gifts, etc. as a result of purchases made for the City according to the instructions provided by the respective vendor or manufacturer. Any rebates, coupons, rewards, gifts, points, frequent flyer miles, cash cards, etc. must accrue to the City of Tulsa, be forwarded to the Card Administrator and utilized only for official City-related business. No personal gain by making purchases for City of Tulsa business is permitted.

**Section 500.A6.2**

**Authorizes no transaction which includes fees for using the p-card as the payment method, except when making payment at a State Authorized Tag Agency for city vehicle license tags and/or titles.**

**Section 500.A7**

Surrenders the Card upon the request or order of their respective Department Head, Coordinator or Administrator.

**Section 500.A8**

Obtains and retains all transaction documents and submits and reconciles them as required by the P-Card Program and/or their Coordinator. **Note:** Transactions not supported by the proper documentation are the sole responsibility of the Cardholder, and it is their responsibility to obtain the required transaction documentation.

**Section 500.A9**

Notifies the Administrator and their respective Coordinator of any problems (**i.e.** Card denial, sales tax exemption, etc.) experienced when using the Card.

**Section 500.A10**

Ensures that the vendor provides a transaction document whether the transaction is made in person, by phone, mail, fax or Internet.

### Section 500.A11

Notifies the Administrator and respective Coordinator promptly of any purchase **made contrary** to the requirements of this manual.

### Section 500.A12

Gives **all** transaction documents to their Coordinator prior to going on leave, which would prevent the Cardholder's P-Card Log from being submitted on time.

### Section 500.A13

Accepts only a credit slip whenever an item has to be returned to a vendor. If the vendor cannot issue a credit slip, the Cardholder must notify the Administrator before going any further with the vendor.

**Note:** Shall not request a check or cash refund on a purchase when paid for with a Card; however, if the vendor will only issue a refund in check or cash, then the Cardholder shall ask the vendor to provide a document indicating that a refund in check or cash was made, from whom, for what, date of refund, and the document must be signed by both the vendor and the Cardholder. Cardholder shall turn in the check or cash refund to Accounts Payable **immediately** to the P-Card Accountant along with a **written** brief explanation of why vendor would only refund in check or cash.

### Section 500.A14

Successfully complete a written assessment or attend a mandatory P-Card training session before being issued a P-Card and making any transaction.

### Section 500.A15

**Must use existing City contracts for specified goods or services;** unless, the vendor cannot provide such goods and services at the time of need. Failure to do so is a violation of Title , Chapter 4 of City of Tulsa Revised Ordinances, and may result in suspension of card privileges.

### Section 500.A16

Buys from disadvantaged, minority, or women-owned businesses, when feasible. A list of participants in the City's "BRIDGE" program is available on the City's website.

### Section 500.A17

**Shall not split any single transaction in order to avoid competitive pricing or requirement to submit a purchase requisition. (See Title 6, Chapter 4, Section 406F of the Tulsa Revised Ordinances)**

### Section 500.A18

Shall never fax a copy of one's Card to anyone, nor instruct vendors to retain p-card account number for future transactions.

### Section 500.19

When paying for a food purchase, make sure that it complies with **Mayoral Executive Order No. 2001- 01**.

**Note:** This can be found behind the **Miscellaneous Section** of the manual.

### Section 500.A20

Shall not use their P-Card for a personal credit reference nor any other personal use.

### Section 500.A21

Shall not make a purchase from a vendor, if a Cardholder has 5% or more ownership in that company.

### Section 500.A22

When terminating employment with the City or transferring to another department, the Cardholder must promptly turn in his/her card to their respective Coordinator on or before the date of termination or transfer to have the card cancelled according to the provisions set forth in this manual.

### Section 500.A23

When unsure if a transaction will be contrary to the policies and procedures of the P-Card Program, the Cardholder should call the Administrator for clarification prior to making the purchase.

### Section 500.A24

Shall make no attempt to make any cash withdrawals from an Automated Teller Machine (ATM) using their Card.



**Section 500.A25**

Shall keep their P-Card Manuals updated with all the latest revisions.

**Section 500.A26**

Shall adhere to or respond to any instructions sent from the P-Card Accountant or Administrator and /or through his/her Coordinator.

**Section.500A27**

Should keep all receipts in a designated secured folder or envelope.

**Section 500.A28**

*In the event there are returns, the Cardholder must check* his/her current statement or subsequent statement for the credit and attach the credit slip, or other supporting documentation, to the statement when processing for payment. The credit must be posted to the same fund/account/center as the charge.

**Section 500.A29**

In the event there is a disputed transaction and it cannot be resolved with a vendor, the Cardholder must contact the Administrator within 45 days of the transaction date.

**Section 500.A30**

Provision for payment of all transactions must be made according to State law and current budget appropriations.

**Note:** Departments must have adequate budget appropriations available to pay the claim when incurred.

**Section 500.A31**

Responsible to ensure that transaction documents are submitted with their monthly billing statement.

**Section 500.A32**

Shall submit Card log to respective Coordinator **within 5 working days of receipt** of statement; unless the Coordinator requires it to be submitted in less time.

**Section 500.A33**

Authorizes payment for only the amount of the invoiced merchandise or service. Any "late fees" must not be included in any payment of any type. (Employees are expected to take personal responsibility for making timely payments.)

**Section 500.B**

**Mail & Phone Orders**

**When placing mail & phone orders:**

**Section 500.B1**

Instruct the vendor to include in the delivery package a **'paid'** transaction document.

**Section 500.B2**

Provide the vendor with the exact shipping instructions including Cardholder's name, street address, and any other pertinent internal location information.

**Section 500.B3**

Instruct the vendor to clearly indicate on all transaction documentation that a purchasing card paid for the merchandise.

**Section 500.B4**

When buying against a BPO, instruct the vendor to send any transaction document (i.e. invoice, statement, packing slip, etc.) directly to the Cardholder rather than to the Accounts Payable Section. This avoids the possibility of having the same invoice paid twice.

## Section 500.C

## Internet Orders

### Section 500.C1

When making a transaction from the Internet, ensure that it is a 'secured' website. Also make sure that it will enable a transaction document to be printed at the time of order, provides return instructions as to what to do if the product is incorrect, was damaged in shipment or doesn't perform, provides the vendor's address, phone number, fax number, and e-mail address, and allows a tax-exempt purchase.

## Section 500.D

## Statement Reconciliation

### Section 500.D1

The **Billing Statement** covers all purchases made between the 21<sup>st</sup> of the previous month through and including the 20<sup>th</sup> of the current month (i.e. December 21<sup>st</sup> through January 20<sup>th</sup>). Note: These dates can vary somewhat in some months due to the 20<sup>th</sup> falling on a weekend or a holiday.

Statements are sent to Cardholders **after** the 20th day of each month, which is the end of the previous billing period. The billing statement is usually received sometime around the end of the month; if not received by that time, proceed with preparing your p-card log. Cardholders shall reconcile their transaction documents to their **Statement of Account** within the time frame (5 or less working days) established by their Coordinator. Provide the appropriate fund/account/cost center/project numbers. The total dollar amount of the receipts, including any credits issued, **must equal** the total of the statement. **Do not adjust** any transaction figures on the Billing Statement. If a P-Card statement from the provider does not arrive in a timely manner, reconciliation can still occur by printing a Statement of Account from the p-card reporting software. If/when the statement from the provider arrives; it must be forwarded to the P-Card Accountant for inclusion with the appropriate p-card log.

### Section 500.D2

Review the billing statement carefully for duplicate, erroneous or unauthorized charges. If any are found, immediately try to resolve with the vendor. If the vendor won't take immediate corrective action, then notify your Coordinator and the Administrator for assistance.

### Section 500.D3

A P-Card Log form must be submitted each month **unless no charges** were made for any given billing period. **Note: If you have NOT made any charges for the current billing period, you may not receive a billing statement.**

### Section 500.D4

If sales tax was inadvertently paid on a transaction, **do not subtract** it from the total paid. Indicate on the transaction document that sales tax was paid and a credit memo will be requested from the vendor for the tax paid, which should show-up on the next billing statement. A reversal of the sales tax amount charged must be applied to the p-card. Credit given toward any store account in lieu of a p-card charge reversal is not acceptable.

### Section 500.D5

**The Cardholder's log must be completed in the same order as the charges appear on the billing statement.** When reconciling the P-Card Billing Statement, be sure that no charges or credits are changed - the statement must remain as is. Only include those transaction documents that appear on the statement; if any documents do not match the statement, they are to be retained until the next statement is received.

**Note:** There may be occasions where some transactions may not show up for several statements. This usually occurs when a vendor has failed to promptly submit a charge(s) for payment to the Provider.

### Section 500.D6

If a transaction document is less than 5.5" x 8.5", it must be glued or taped to an 8.5" x 11" sheet of paper. If taping thermal receipts, avoid placing tape over any print. All four sides of the receipt must be securely fastened to the 8.5" x 11" sheet of paper.

### Section 500.D7

After the billing statement has been reconciled, attach the Statement of Account and transaction documents to the bank statement. Make copies of the P-Card Log form, billing statement and transaction documents; and, retain the

copies in a secured location for at least four (4) months. Insert the P-Card Log, billing statement and transaction documents into a 9"x12" envelope with Cardholder's first and last name, **department and period ending date** printed in the upper, right-hand corner of the envelope. The documents must follow this order: Bank Statement, Statement of Account, then receipts in the order in which they appear on the bank statement. No staples, paper clips or rubber bands are to be used. Sign the P-Card Log form and turn into your assigned Coordinator. **Note:** Make sure that the envelope's flap is on the right-hand side and the Coordinator's and **Supervisor's** signatures are placed on the Statement of Account. If a cardholder is designated as their own coordinator **and/or Supervisor**, a second signature will be necessary to meet the required two (2) levels of review.

#### Section 500.D8

Credit memos must be entered on the P-Card logs using the same fund/account/cost center/project numbers used for the original purchase.

#### Section 500.D9

Whenever a purchase is made against a BPO, the same fund/account/cost center/project numbers must be entered on the P-Card Log as was originally used when the blanket purchase order was set-up. **Note:** BOTH the BPO and Fund/Account/Cost Center numbers are to be entered on the Statement of Account. The acceptable format to use for recording the BPO number is in the Description field as BXXXXXX first, where the X's represent the last six digits of the BPO number. Do not use spaces, dashes or any other letters; then include the description of the purchase.

#### Section 500.D10

Monthly credit line is automatically reassigned on the first day after the prior period ending date, which is usually the 21<sup>st</sup> day of each month.

**Note:** If credit line is not totally spent the previous month, there is no carry-over to the following month. The assigned monthly credit line remains the same until officially changed by the Administrator.

#### Section 500.D11

If any reconciliation problems occur, the Cardholder or their Coordinator should contact the Administrator, Co-Administrator or P-Card accountant for direction.

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| <b>Section 500.E</b> |
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|-----------------------------------|
| <b>Resolving Billing Problems</b> |
|-----------------------------------|

#### Section 500.E1

The Cardholder is responsible for trying to resolve any disputes or outstanding issues, clearing erroneous charges and requesting credit for returned merchandise directly with the vendor. Most billing problems can usually be resolved in this manner. If this cannot be achieved, then notify the Administrator.

#### Section 500.E2

If the Cardholder is unable to reach an agreement with the vendor, the Administrator will require the Cardholder to complete a **Dispute Form**, which **must** be submitted to the **Administrator**. Indicate on the monthly billing statement which transaction is in dispute and attach a copy of the **Dispute Form** to the statement. Fund 1080 Account 1127102 Center A0001 is to be used as the account coding for temporary disputed transactions. If the dispute is resolved as a legitimate expense, then the cardholder will be required to provide an appropriate permanent account code for the transaction.

#### Section 500.E3

If a vendor issues a credit to the City for a returned item, the Cardholder is responsible for ensuring that proper credit is given on the current monthly billing statement or subsequent monthly billing statement.

#### Section 500.E4

The Administrator may assist in settling any disputes and clearing erroneous charges directly with the vendor and the Provider.

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|----------------------|
| <b>Section 500.F</b> |
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|---|
| <b>Personal Expenses Charged In Error</b> |
|---|

#### Section 500.F1

The Card is to be used **solely** for authorized City business-related purchases. Personal usage in any form **is not allowed** with the card, **except when making full payment for an authorized safety shoe purchase.**

### Section 500.F2

If the Card is inadvertently used to make a personal purchase, notify your Coordinator and the Administrator as soon as realized. Print “**personal charge**” next to the transaction on the monthly statement, reimburse the City by making a personal check or money order **payable to City of Tulsa**, and **attach the check** to the log or PVS Net report with an explanation on the transaction document. Such usage will be carefully scrutinized and watched for future occurrences, and may result in loss of card privilege dependent upon circumstances involved. Code the transaction to fund 1080 –1127102 - A0001.

**Note:** See Section 1200 for consequences of personal use.

## Section 500.G

### Exceeding the Single Transaction Limit

#### Section 500.G1

The single transaction limit of **\$999.99** applies to all transactions. The only approved way to exceed the single transaction limit is if the purchase is against an existing BPO. The Purchasing Agent may waive this restriction in the event of an Emergency Purchase as defined in TRO: Title 6, Chapter 4, Section 410.

#### Section 500.G2

If a purchase is made that exceeds the **\$999.99** limit and there is no appropriate BPO to apply it to, an Explanation of P-Card Violation form must be completed and submitted to the Purchasing Agent and Card Administrator explaining the circumstances involved. If the explanation is not accepted, then the Cardholder may be required to (a) return the purchase to the vendor seeking a credit, or (b) if the vendor will not give credit, then the Cardholder may be personally held liable for the purchase and have to reimburse the City. Note: This is a serious infraction and has to be dealt with as such.

#### Section 500.G3

Cardholders must consider the total amount of all goods and services needed from a single vendor at the time an order is placed with the vendor. If the total exceeds **\$999.99**, other actions may be necessary prior to continuing with the order. Cardholders must not split any order **in any way** to avoid the Single Transaction Limit. If making payment against a group of invoices from a single vendor, the total amount of all invoices received must be considered as a single purchase.

## Section 500.H

### Food Purchases

#### Section 500.H1

Food may only be purchased with a p-card when it is determined by the division manager that it is necessary and the purpose is **necessary for the continuation of City business**. Whenever a food purchase is made, the following information must accompany the itemized transaction document: date of the purchase, purpose of the meeting or expenditure, and who was in attendance.

#### Section 500.H2

Food purchases **not related to** travel and not related to promotional expenses of the Airport, Performing Arts Center and Tulsa Convention Center Departments must be charged to **account # 5321102** – “Employee Business Expense.”

#### Section 500.H3

Any transactions for food purchases which exceed \$10 per person or \$250 per event without the Mayor’s approval in advance of the event **must be reimbursed**.

**Note:** Refer to the Doc Library and/or the **Miscellaneous Section** of this manual to review Accounts Payable Policy and Procedures for Food Purchases Not Related To Travel and **Mayoral Executive Order 2001-01**. See **Section 1200** for consequences of non-compliance with Food Purchase policies.

#### Section 500.H4

**Sports drinks such as Gatorade are generally intended for use when the heat index is in excess of 105. When mixing the contents of the Gatorade package with water it is recommended to be diluted by at least one-half. Supervisors are required to sign the appropriate p-card statement indicating they are aware of their responsibility to monitor the purchase and use of electrolytes. Purchases of Gatorade must be made from the**

**City's authorized vendor. Note: The Tulsa Fire Department is to follow the guidelines for use of Gatorade according to their union contract.**

## Section 500.I

### Travel Arrangements

#### Section 500.I1

AFTER a Travel Authorization/Advance and Expense Voucher has been approved by the Mayor, the Card can then be used for the following trip-related expenditures:

- Event Registration
- Airfare
- Car Rentals (**Note:** Only under **certain** circumstances and requires Accounts Payables' approval in advance)
- Hotel accommodations-Room rate, any associated franchise taxes and official City business-related expenses only
- Other allowable travel expenses that would **not be covered by per diem**

#### Notes:

- No other charges are allowed with the Card while a Cardholder is on a trip. Any exception must have prior approval by the Accounts Payable Supervisor or Administrator.
- No personal expenses may be charged to the City-issued p-card. **Note: See Section 1200** for consequences of personal use.
- Refer to the Travel Section located within the **Accounts Payables Polices and Procedures** on the City's Intranet. If there is any contradiction in this Section to that of Accounts Payables' procedures, A/P's shall prevail.

#### Section 500.I2

When using p-cards for travel, documentation of expenses must be presented on the Travel Authorization/Advance and Expense voucher and a copy of the authorization must be attached to the p-card log. Please refer to Executive Order 95-06 establishing the City's Travel Policy and the Travel Section located within the **Accounts Payables Polices and Procedures** and in the **Miscellaneous Section of this policy manual**.

## Section 500.J

### Card Denial

#### Section 500.J1

Anytime a Cardholder's P-Card is denied for a transaction, the Cardholder should notify the Administrator for assistance regarding the denial. Provide the Administrator with the name of the vendor, dollar amount of the transaction, and attempted purchase date.

## SECTION 600

### CARD COORDINATOR RESPONSIBILITIES

**The Coordinator is responsible for the following:**

## Section 600.A

### In General

#### Section 600.A1

Monitor the use of any Cards issued to employees of their respective **area of responsibility**; and, ensure **(1)** a Cardholder provide all required transaction documents to support each transaction made by that Cardholder, and **(2)** a Cardholder submit their P-Card Log according to the time frame set by the Coordinator.

#### Section 600.A2

Prepare the required paperwork for submittal for payment. Verify and/or assign all fund, cost center, account numbers and any applicable project numbers to the **Purchasing Card Log or enter the transactions onto the applicable internet site**, ensuring that the log dollar total matches that of the monthly statement, signing the Statement of Account verifying the coordinator has reviewed the log, and obtaining the department head's signature authorizing payment. **Note: PVS Net procedures can be found in Section 1800.**

### Section 600.A3

Ensure that the Cardholder's transaction log is delivered to the Accounts Payable Section **by the 15<sup>th</sup> of each month** (i.e. If the billing statement is for the period ending January 20<sup>th</sup>, the log is due to A/P by February 15<sup>th</sup>.) **Exception:** If the 15<sup>th</sup> falls on a weekend or City-observed holiday, then it is due the previous workday prior to 5:00 PM, **except** for the **month of June** which may have to be submitted earlier due to year-end closing procedures. **All documents submitted must provide necessary information on one side of paper only-no duplexing.**

Note: **See Section 1200** for consequences of Delinquent P-Card logs.

### Section 600.A4

Maintain records of each Cardholder and their p-card logs for a minimum of the previous 4 months.

### Section 600.A5

Review each statement and supporting documentation and require a Cardholder explain any unusual transaction(s); and if the explanation is vague and seems suspect, promptly refer the matter to his/her immediate supervisor or to the respective department head's attention. Promptly report any misuse of a Card to the respective department head.

**If the cardholder is in a position above the coordinator, and the coordinator suspects inappropriate or questionable p-card activity, the coordinator shall report their suspicions to the Card Administrator immediately. The Card Coordinator shall provide all available information regarding the activity to the Card Administrator.**

### Section 600.A6

Monitor the signed documents to see if anyone else other than the designated Cardholder has used the Card; and, monitor the departmental accounts to ensure that the funds are not overspent.

### Section 600.A7

Notify Cardholders of the fiscal year cut-off dates, which will be provided by Accounts Payables Section.

### Section 600.A8

Read and promptly act upon the instructions from the Administrator as provided in any P-Card update (newsletters, faxes, e-mails, etc.) that might be issued in the future.

### Section 600.A9

Assists the P-Card Administrator(s) and P-Card Accountant in resolving any p-card related issues which may exist with their respective cardholders.

### Section 600.A10

Confiscate the Card and promptly return it to the Administrator whenever an assigned Cardholder has accepted another job in a different division or another department, has resigned, has been terminated, has retired or has died.

**Note:** This must be done on or before the Cardholder's last day of employment.

### Section 600.A11

Adhere to or respond to any instruction or request received from the P-Card Accountant or the Administrator.

### Section 600.A12

Keeps their P-Card Manual updated with all of the latest revisions thereto.

### Section 600.A13

Ensures that the charges have the correct general ledger coding **Supervisor/Manager** and Department Hhead approval.

### Section 600.A14

Monitors the p-card violations which occur and request additional or specific training or other corrective action be provided or administered for any cardholder or group of cardholders that appear to have difficulties appropriately using the p-card.

### Section 600.A15

Checks the current statement or subsequent statement for any required credits and attach the credit slip, or other supporting documentation, to the statement when processing for payment.

### Section 600.A16

In the event there is a disputed transaction and it cannot be resolved with a vendor, the Coordinator should contact the Administrator.

### Section 600.A17

Anyone assigned to be a Coordinator must attend mandatory training prior to gaining access to the internet based p-card reporting site.

## Section 600.B

### Statement Reconciliation and Approval

#### Section 600.B1

Reconcile statements by **(a)** verifying the transactions on the monthly billing statement against the Cardholders' transaction documents, **(b)** verifying the amount of each transaction, **(c)** verifying blanket purchase order numbers are written on the respective transaction documents (if applicable), and **(d)** verifying the goods or services have been received.

#### Section 600.B2

Verify that **all** transaction documents for the purchases listed on the statement **are attached** to the P-Card log and the monthly billing statement. Any p-card log submitted to the P-Card Accountant with missing required documents will be considered delinquent.

Note: **See Section 1200** for consequences of Delinquent P-Card logs.

#### Section 600.B3

Assist, if requested by the Cardholder, in settling any billing errors or disputes, and posting of vendor credits to the statements; and if an agreement cannot be reached with a vendor, referring the matter to the Administrator for assistance.

#### Section 600.B4

Complete and/or verify the **Purchasing Card Log** or Statement of Account report and forward the reconciled monthly billing statement and attached documents to the department head for review & approval. Submit to P-Card Accountant all assigned Cardholder's logs **by the 15<sup>th</sup> of each month without fail** for the previous month's billing statement – **example:** statement for the billing period ending on January 20<sup>th</sup> will be due on February 15<sup>th</sup>. The only exception to this due date is covered in **Section 600.A3**.

## SECTION 700

### DEPARTMENT HEAD RESPONSIBILITIES

**The Department Head is responsible for the following:**

#### Section 700.1

Assume the responsibility for all of their employees' use of a Card and become familiar with the Program requirements.

#### Section 700.2

Provide written authorization for any person to act in their behalf to the Administrator with respect to requesting card issuance, cancellations, change in \$ limits, change in cost centers, change in Coordinators, etc.

#### Section 700.3

Require their Cardholders and designated Coordinators to attend the mandatory Card training sessions.

#### Section 700.4

Administer disciplinary action to Cardholders found having intentionally misused their Card; and, reporting same to the Administrator.

#### Section 700.5

Assign an employee to serve as a Coordinator and ensure that the employee is fully knowledgeable of the policies and procedures required of this program and are knowledgeable about appropriations & expenditures reports.



#### **Section 700.6**

Authorize an employee to be issued a Card and ensuring that the employee is personally informed of all the terms & conditions imposed with the privilege of using a Card, including the dollar limitations and MCC restrictions placed on their Card.

#### **Section 700.7**

Set the dollar amount limitations (for single transaction limit and monthly credit line) and any specific MCC restrictions not automatically imposed on any Card authorized for issuance to an employee.

#### **Section 700.8**

Instruct the Coordinator to promptly notify him/her of any unusual transactions showing up on the Cardholder's monthly billing statements.

#### **Section 700.9**

Ensure that all charges made during a current fiscal year are paid from same year funds.

#### **Section 700.10**

Inform departmental Cardholders what constitutes an authorized departmental-related purchase.

#### **Section 700.11**

Review the reconciled monthly billing statement to determine legitimacy of the transactions, signing the P-Card Log, and certifying the legitimacy of the listed transactions.

#### **Section 700.12**

Promptly assist the Administrator in the return of any Card as requested by the Administrator.

#### **Section 700.13**

Require Cardholders & Coordinators to adhere to all program policies & procedures and revisions thereto.

#### **Section 700.14**

Occasionally review the card limits of their Cardholders for appropriateness of need.

#### **Section 700.15**

Ensure that Cardholders, who terminate employment with the City, retire, die or transfer to another department, have their Card returned to the Administrator on or before the last date of employment.

### **SECTION 800**

### **CARD ADMINISTRATOR RESPONSIBILITIES**

**The Administrator is responsible for the following:**

#### **Section 800.1**

Implement the purchasing card program with the assistance of the P-Card Accountant and Information Technology Department with respect to General Ledger entries.

#### **Section 800.2**

Set-up training schedules for Department Heads, Coordinators and Cardholders.

#### **Section 800.3**

Maintain a list of all Cardholders and their card account numbers, card cancellations, employees trained, assigned Coordinators, and Cardholder's/Coordinator's violation occurrences.

#### **Section 800.4**

Maintain and annually update a list of participating department heads and sample signatures.

#### **Section 800.5**

Oversee that the Card program is operating according to the established policies and procedures set forth in this manual.



#### **Section 800.6**

Establish and maintains internal controls with the assistance of the P-Card Accountant.

#### **Section 800.7**

Periodically review all policies and procedures, forms used and data processing programs to determine if such need to be revised or updated.

#### **Section 800.8**

Approve the issuance and replacement of all Cards requested by a department head.

#### **Section 800.9**

Approve requested Card dollar limitations and MCC restrictions of department heads.

#### **Section 800.10**

Approve any Card dollar limitation or MCC restriction overrides to the Provider as a result of an emergency situation occurring in accordance with the department head's preference.

#### **Section 800.11**

Request the issuance and cancellation of any Cards from the Provider.

#### **Section 800.12**

Revise MCC restrictions as needed.

#### **Section 800.13**

Review and approve all requested changes to Cards and request said changes be made by the Provider.

#### **Section 800.14**

Maintain a record of any failures by a Cardholder or a department to comply with the policies and procedures of the program; and, determine and administer appropriate penalties and/or corrective action to those cardholders who have violated any portion of the p-card policy.

#### **Section 800.15**

Serve as a liaison between Card-using departments and the Provider when certain needs or problems arise.

#### **Section 800.16**

Monitor that no Card is reassigned or transferred to another individual or department.

#### **Section 800.17**

Requests and assists with any needed data processing changes between the Accounts Payable Section, Information Technology Department and the Provider.

#### **Section 800.18**

Handle any sales tax exemption misunderstanding by vendors.

#### **Section 800.19**

Notify Provider of any person who assumes the Administrator's responsibilities due to the incumbent no longer acting in this capacity; who may also act in the behalf of the Administrator during his/her absence.

#### **Section 800.20**

Notify the department heads of any Cardholder's or Coordinator's failure to comply with the policies and procedures of the P-Card program or of any misuse of the Card. **Notify the Finance Department Head of any Senior Manager's failure to comply with the policies and procedures of the P-Card program or of any misuse of the Card. Notify the City Auditor if misuse continues after Senior Manager has been notified of corrective action or if Senior Manager does not comply with corrective action after a reasonable time.**

#### **Section 800.21**

Initiate any needed revisions to the P-Card Manual. Make available hard copies of the Policies and Procedures Manual to each cardholder and coordinator annually. Update the electronic version of the Policies and Procedures Manual quarterly.

**Section 800.22**

Obtain, as needed, an updated **Sales Tax Exemption** letter or **Tax Permit** from the Oklahoma Tax Commission.

**Section 800.23**

Contact the Provider to determine why a Cardholder’s card has been denied or is having statement problems.

**Section 800.24**

Make changes to single/monthly credit limits of Cardholders based upon authorizations of the respective Department Heads.

**Section 800.25**

Monitor the contract with the Provider for adherence to terms and conditions, initiate any needed changes to the administration of the contract. Initiate problem resolution regarding quality and service level of the Provider.

**Section 800.26**

Initiate request to Provider to increase the City’s monthly credit line. **Note:** This will usually be done upon approval of the Finance Director.

**Section 800.27**

Provide for backup personnel to cover in Administrator’s absence. Develop emergency plan for Card usage in the event the City experiences a disastrous event.

**Section 800.28**

The P-Card Accountant and the Administrator may perform audits to determine if all participants and departments are adhering to the P-Card Program policies and procedures.

**SECTION 900 CAN DO & CANNOT DO EXAMPLES**

**Section 900.1**

The following list of purchases **only serves as a general guideline** and is **not intended** to cover every conceivable purchase possible. **IMPORTANT.** See the ‘**Note**’ in the 2<sup>nd</sup> box below dealing with the use of the Card for making **travel arrangements**.

| <b>CAN DO</b>  | <b>CANNOT DO</b>  |
|--|---|
| <ul style="list-style-type: none"> <li>◆ <b>Make transactions up to and including \$999.99</b></li> <li>◆ Adhesives/tapes/abrasives</li> <li>◆ Animal feed/medicines/supplies</li> <li>◆ Approved business expenses for food (per policy)</li> <li>◆ Automotive parts</li> <li>◆ Building/maintenance/repair supplies</li> <li>◆ Office Supplies/furnishings</li> <li>◆ Hand tools/accessories</li> <li>◆ Horticulture supplies</li> <li>◆ Kitchen equipment</li> <li>◆ Lawn equipment/parts/supplies</li> <li>◆ Equipment Repair &amp; Rental Services</li> <li>◆ Vehicle rentals; non-travel related</li> <li>◆ Vehicle rentals; non-travel related</li> <li>◆ Registrations</li> <li>◆ Purchase items by phone, mail-order, FAX</li> <li>◆ Lodging facilities</li> <li>◆ Magazine subscriptions</li> <li>◆ Membership dues</li> </ul> | <ul style="list-style-type: none"> <li>◆ <b>Transactions exceeding \$999.99, unless against a BPO</b></li> <li>◆ <b>Computer hardware/software/peripheral devices*</b></li> <li>◆ Medical co-payments</li> <li>◆ Cash advances</li> <li>◆ Cigarettes</li> <li>◆ Departmental social function supplies</li> <li>◆ Holiday decorations for offices</li> <li>◆ Jewelry</li> <li>◆ Liquor/beer/wine</li> <li>◆ Personal purchases of any sort</li> <li>◆ Line Item or “Matching” PO’s</li> <li>◆ “Late” Fees</li> <li>◆ “Gifts, gift cards, tokens of appreciation, prizes, donations, tips, gratuities, <b>cash cards</b></li> <li>◆ Contracted items from a vendor not under contract for the item purchased</li> <li>◆ Anything that results in a personal gain of any sort</li> </ul> |

Excerpt from the **COMPUTER EQUIPMENT PURCHASING POLICY**: "Computer purchases, including parts that may be purchased to assemble a computer, shall not be made using a purchasing card, except as directed by the City's Chief Technology Officer or designee.

**Note:** The use of the Card for making **Travel Arrangements** must be done according to the requirements set forth in the **Accounts Payable Procedures** published on the City's Intranet. **See Section 2000.**

**IMPORTANT.** If there are any doubts as to what can and cannot be purchased, the Cardholder must contact the Coordinator or Administrator for clarification prior to purchase. If an emergency situation exists which exceeds the limits of the Card, the current emergency purchase procedures established by the Purchasing Division should be followed. When contacting the Purchasing Agent for approval of the Emergency Purchase, mention should be made that the p-card will be used for the purchase, and approval requested at that time for any p-card limit increases needed to complete the purchase. If the purchase is approved by the Purchasing Agent as an Emergency, a copy of the Emergency Purchase form must be included with the cardholder's respective p-card log.

## **SECTION 1000 CONFLICT OF INTEREST**

### **Section 1000.1**

The Cardholder should **not** use the Card at any business in which they have 5% or more financial interest in its operation. If the Cardholder is a supervisor, he/she must not have any subordinate with a Card buy from that business. A cardholder is prohibited from using the p-card to make a purchase from any City employee for any purpose. Refer to Oklahoma Statute, Title 11 and City of Tulsa Personnel Policy, Section 809.2.

## **SECTION 1000.A GIFTS AND GRATUITIES**

### **Section 1000.A.1**

Cardholders shall not use the p-card system for any charitable activity. This includes, but may not be limited to, charitable donations, prizes, gifts, gratuities, gift cards, tips, tokens of appreciation, rewards, sponsorships and merchandise used in the promotion of a charitable event. Any cardholder who authorizes a transaction for anything classified as a gift or charitable action will be required to reimburse the City and may face card suspension. The expected use of Grant funds for a gift or gratuity is NOT an exception to this policy. If the grantor determines the expenditure ineligible, the City would be held liable.

**An exception to this policy may only be granted with prior Mayoral approval for diplomatic or foreign relations exchanges such as Sister Cities, where the best interests of the City would be served.**

## **SECTION 1100 SALES TAX**

### **Section 1100.1**

The City is exempt from paying local, county and state sales taxes and the Card has **printed** wording 'Tax Exempt'. A **Tax Permit and/or Tax Permit Number** from the Oklahoma Tax Commission should be provided to the vendor whenever a transaction is made to avoid paying City and State sales taxes. If an out-of-town vendor refuses to accept the City's tax exempt status, the tax may be applied to the transaction document; **however**, request the vendor to list the tax as a **separate line item** on the transaction document. The Administrator should be promptly notified of any refusal to accept the City's tax exempt status.

### **Section 1100.2**

Any cardholder who repetitively conducts transactions with inappropriate sales tax will be subject to card suspension.

## **SECTION 1200 PROGRAM NONCOMPLIANCE**

### **Section 1200.A In General**

#### **Section 1200.A1**

Any noncompliance with the policies and procedures or employee agreements may result in the Administrator **(a)** suspending or canceling the Card of a Cardholder, **(b)** suspending or canceling for good cause (with the Finance Director's approval) a department's (or one of its divisions or sections) participation in the program, and **(c)** for very serious infractions, recommending disciplinary action, which may include the Cardholder's dismissal from City employment or even criminal charges being filed against the Cardholder. Card Coordinators who approve any

transaction which is an inappropriate use of City funds or noncompliant with City policies will also be subject to appropriate corrective and/or disciplinary action.

## ***General Suspension/Revocation Action***

A written notice will be sent to the Cardholder, A/P Supervisor, Purchasing Agent, respective Coordinator and Department Head informing all that the Cardholder's card may be suspended for 30 days upon the 1st occurrence; upon a 2nd occurrence, the suspension may be for 60 days; upon the 3rd occurrence, the suspension may be for 90 days; and upon the 4<sup>th</sup> occurrence, a revocation of the card privilege for 12 months. Any failure of the Administrator to take action according to the proper sequence shall not be grounds to dismiss taking the scheduled actions after-the-fact. Any infractions will be counted as those, which occur within a 12-month period of time. **Note:** Other specific infractions can supercede this general punitive action schedule.

### **Section 1200.A2**

If a department is found to have **(a)** not reported a misuse, **(b)** had three or more misuses occur within a 3-month period of time, or **(c)** failed to submit its statements to the P-Card Accountant by the 15<sup>th</sup> of each month on three separate occasions within a 12-month period of time, the Administrator may recommend the termination of all Cards issued to employees of that department or one of its divisions or sections. Length of said termination will be at the discretion of the Finance Director.

### **Section 1200.A3**

Referencing TRO Title 6, Chapter 4, Section 414 (paraphrased), it clearly states that all City officers and employees, whether in classified or unclassified service, shall comply with the provisions of this citation and noncompliance shall be sufficient grounds for dismissal.

## **Section 1200.B**

### **Personal Card Misuse**

#### **Section 1200.B1**

Dependent upon the circumstances, a Cardholder will first be given a written warning that personal use of the Card is in violation of the Policies and Procedures. This warning may be copied to the Purchasing Agent, A/P Supervisor, their Coordinator, immediate supervisor, Department Head, **Finance Director and/or City Auditor**. A 2nd occurrence will result in an automatic suspension of their Card for 60 days. Upon the 3rd occurrence, the Card will be revoked. In any case, the Cardholder will be required to reimburse the City for the purchase immediately upon becoming aware of the infraction. **Note:** The transaction documents must still be attached to the Cardholder's log.

#### **Section 1200.B2**

The Coordinator shall promptly report any misuse of a Card to the respective department head. The department head shall promptly look into the matter and determine if any disciplinary action is warranted. The department head shall notify in writing the Administrator as to what happened and if any disciplinary action was taken. **See Section 600.A5 if the misuse is by the Coordinator's Manager or Department Head.**

#### **Section 1200.B3**

Any Cardholder found to have intentionally misused a Card for personal gain can be subject to **(a)** disciplinary action by the respective department head and card revocation, **(b)** dismissal from City employment, or **(c)** the City filing criminal charges against the employee with the local District Attorney's Office.

#### **Section 1200.B4**

Any Cardholder who purchases any merchandise deemed by the department head or Administrator as inappropriate or unnecessary will be required to pay for said purchase; and, may be subject to disciplinary action as deemed appropriate by the department head.

## **Section 1200.C**

### **Delinquent Logs**

#### **Section 1200.C1**

Whenever a p-card log is submitted after the 15<sup>th</sup> of the month, a written notice will be sent to the Cardholder, A/P Supervisor, Purchasing Agent, respective Coordinator and Department Head informing all that the Cardholder's card may be suspended until the p-card log is submitted and reviewed by Accounts Payable. A card may be suspended for 60 days upon the 2<sup>nd</sup> occurrence. Upon a 3<sup>rd</sup> occurrence, the card may be revoked. Any failure of the Administrator to take action according to the proper sequence shall not be grounds to dismiss taking the scheduled actions after-the-fact. Any delinquencies will be counted as those which occur within a 12-month period of time.

Note: A p-card log will be considered delinquent if all required documentation for the statement period and all required signatures are not submitted by the due date. See Section 600.A5 if the misuse is by the Coordinator's Manager or Department Head.

## Section 1200.D

### Single Purchase Limit Violation

#### Section 1200.D1

Whenever a single purchase limit violation occurs, a written notice will be sent to the Cardholder, A/P Supervisor, Purchasing Agent, respective Coordinator and Department Head informing all that the Cardholder's card may be suspended for 60 days upon the 2<sup>nd</sup> occurrence. Upon a 3<sup>rd</sup> occurrence, the card may be revoked. Any failure of the Administrator to take action according to the proper sequence shall not preclude taking the scheduled actions after-the-fact. See Section 600.A5 if the misuse is by the Coordinator's Manager or Department Head.

## Section 1200.E

### Splitting a Purchase to Avoid the Single Purchase Limit Violation

#### Section 1200.E1

Whenever it has been determined that a cardholder has split a purchase to avoid the Single Purchase Limit, a written notice will be sent to the Cardholder, A/P Supervisor, Purchasing Agent, respective Coordinator and Department Head informing all that the Cardholder's card may be suspended for 60 days upon the 2<sup>nd</sup> occurrence. Upon a 3<sup>rd</sup> occurrence, the card may be revoked. Any failure of the Administrator to take action according to the proper sequence shall not preclude taking the scheduled actions after-the-fact. See Section 600.A5 if the misuse is by the Coordinator's Manager or Department Head.

## Section 1200.F

### Other Program Violations

#### Section 1200.F1

Although this policy specifically lists Delinquent Logs, Single Purchase Limit Violations, and Splitting a Purchase to Avoid the Single Purchase Limit Violation, whenever it has been determined that a cardholder has violated any requirement of the p-card program a written notice will be sent to the Cardholder, A/P Supervisor, Purchasing Agent, respective Coordinator and Department Head informing all that the Cardholder's card may be suspended for 60 days upon the 2<sup>nd</sup> occurrence. Upon a 3<sup>rd</sup> occurrence, the card may be revoked. Any failure of the Administrator to take action according to the proper sequence shall not preclude taking the scheduled actions after-the-fact. See Section 600.A5 if the misuse is by the Coordinator's Manager or Department Head.

## SECTION 1300

### COMPLETION OF LOG

#### Section 1300.1

Completion of the p-card log includes entering all required data on the P-Card website. Be sure that all and only those purchases for the statement period are listed on the log.

**Note:** If your transaction document does not have a 'receipt' # per se, you may use any other number such as a transaction #, trace #, invoice #, reference #, order # - just circle the number you are using on the document.

#### Section 1300.2

If a purchase is to be charged against an existing BPO, be sure to enter the correct BPO number in the appropriate field, formatted as BXXXXXX, where the X's stand for the six digits of the PO number. **Note:** Both the BPO number and the fund/account/cost center/project number (if applicable) are to be entered in the appropriate fields as well. All transactions exceeding \$999.99 MUST have a BPO number recorded.

#### Section 1300.3

If you are not sure as to what fund/account/cost center/project numbers are to be used, be sure to check with your Coordinator.

#### Section 1300.4

The 'Description' field is a required field. A brief description of what was purchased is to be entered into this field. "Generic" descriptions such as "Office Supplies" are not adequate. Include enough detail to be able to determine the specific item(s) purchased, project, work area or reason the items were purchased.

#### Section 1300.5

The **\$Total** on the Statement of Account Report must be for the same amount as it is on the bank statement.

## Section 1300.6

If you discover that there is an **erroneous charge** on your statement, you must still enter it on your log (**fund 1080 – 1127102 – A0001**) and note that it is erroneous. Notify your Coordinator and the vendor, if possible, to get a credit issued for the erroneous charge. If you are unsuccessful in promptly getting assurance that a credit will be issued, complete a 'Statement of Disputed Item' and send it to the Card Administrator. Any "Statement of Disputed Item" must be provided to the Card Administrator within 45 days from the date of the transaction. If you have any questions about how to properly handle an erroneous charge, be sure to call the Administrator for guidance. The same procedure basically applies for **duplicate charges** submitted by a vendor, except call the vendor to get a credit memo for the duplicate charge. If you experience any problems with the vendor, call the Administrator for guidance.

## Section 1300.7

Be sure to make a copy of your log, statement and transaction documents and retain them in a secured location for four (4) months. **Note:** When disposing of a log, make sure that the statement and any transaction document which has your P-Card account number on it is shredded or destroyed.

## SECTION 1400 LOST/STOLEN CARDS

### Section 1400.1

Upon discovery that a Card has been lost or stolen, the Cardholder is responsible to immediately notify their Coordinator and the Administrator of the circumstances. The department head will be required to complete a **Card Change Request** form requesting a card cancellation and replacement. If this should occur during the weekend or holiday, the Cardholder must call the card Provider at **1-888-449-2273**. The Cardholder shall inform the Provider that a replacement card is **not to be issued** at that time; only the Administrator can request a replacement card.

## SECTION 1500 LOST/DELAYED TRANSACTION DOCUMENTS

### Section 1500.1

If a transaction document is either lost or delayed in time to be submitted with the Cardholder's log, then the **Lost/Delayed Document Affidavit** must be completed and submitted with the log. A '**delayed**' document upon its receipt shall be sent to the Accounts Payable Section informing the P-Card accountant that the document is to replace the Delayed Document Affidavit previously submitted with the appropriate p-card log.

## SECTION 1600 EMERGENCY OVERRIDES

### Section 1600.1

Only the Administrator can call the Provider to request a temporary lift of any dollar limit or MCC code restriction. **Note:** This must be done in accordance with the respective department head's preferences.

## SECTION 1700 KEY POINTS TO REMEMBER

### Section 1700.1

**The P-Card Program's key points to remember are as follows:**

- Don't lose or let anyone else use your Card
- Secure your transaction documents
- Don't pay sales taxes
- Don't purchase anything, unless there are sufficient funds to cover the purchase
- DO make all contracted purchases with the contracted vendor **at the contracted price.**
- Don't delay reconciling your statement on time, even if you have lost a transaction document
- Make copies of your log, statement and transaction documents and retain them for four (4) months in a secured location.
- Don't make a purchase, if you have any doubts, before discussing it with the Card Administrator (596-7233) or the Co-Administrator (596-7527)
- Cancel your card ASAP if you know it has been stolen or lost by calling **1-888-449-2273**)
- Don't exceed the **\$999.99** transaction limit unless a current, valid BPO exists to which it can be charged against.



**Section 1800.1**

Examples of the following forms, training presentations and miscellaneous information used in the purchasing card program:

**Form Description/Misc. Information****Location In Manual**

|   |                |
|---|----------------|
| <input type="checkbox"/> Card Request/Employee Agreement      | Green Divider  |
| <input type="checkbox"/> P-Card Change Request                | Green Divider  |
| <input type="checkbox"/> Purchasing Card Log (Manual Form)    | Green Divider  |
| <input type="checkbox"/> Statement of Disputed Item           | Green Divider  |
| <input type="checkbox"/> Lost/Missing Receipt Affidavit       | Green Divider  |
| <input type="checkbox"/> Sales Tax Exemption Letter           | Red Divider    |
| <input type="checkbox"/> Cardholder Training Presentation     | Orange Divider |
| <input type="checkbox"/> Newsletters and Updates              | Ivory Divider  |
| <input type="checkbox"/> BPOs and Use of Cards                | Pink Divider   |
| <input type="checkbox"/> P-Card Internet Reporting Procedures | Pink Divider   |
| <input type="checkbox"/> Mayoral Executive Order #2001-01     | Pink Divider   |
| <input type="checkbox"/> Internet Purchase Guidelines         | Pink Divider   |

## SECTION 1900

## DEFINITIONS

The following terms in this manual have the meaning as defined:

- BPO -** A Blanket Purchase Order covering multiple purchases of a class of items. There is one encumbrance for the authorized cumulative of all purchases.
- Card Administrator -** A Purchasing Division employee (including any designated Accounting Division staff supervisor who can act in the Administrator's absence) charged with the responsibility and given the authority to oversee and regulate the Card program; referred to in this manual as the **Administrator**.
- Card Coordinator -** A departmental employee assigned to monitor Card usage of that department's Cardholders and ensure that billing statements are reconciled and submitted for payment as per assigned schedule; referred to in this manual as the **Coordinator**. **Note:** Is also designated as the **Manager** on the **P-Card Internet-based** reporting system.
- Cardholder -** A full-time City employee who has been authorized to use the Card.
- Card Provider -** A financial institution that issues purchasing Cards used by the City; referred to in this manual as the **Provider**.
- City -** The City of Tulsa, a municipal corporation in the state of Oklahoma.
- Contract Encumbrance -** Reservation of appropriations for obligations under a contract
- Department Head -** May include their designated representative as on file with the Administrator.
- MCC -** Stands for Merchant Category Code, which is a 4-digit number assigned by the Provider.
- Matching PO -** A purchase order for specific items. Items on an invoice must be 'matched' exactly to individual line items on the MPO.
- P-Card Accountant -** The Accounting Division employee(s) who receives the P-Card logs, monitors Cardholders and Coordinators compliance and assists Cardholders in the Administrator's absence.



|                                |   |
|--------------------------------|---|
| <b>P-Card Change Request -</b> | The form used to make any changes to a Cardholder's \$ limits, changes In Coordinators, cancellation or replacement of a P-Card, change of address, Changes in cost centers, etc.   |
| <b>P-Card Log -</b>            | The P-Card Statement of Account report form used to reconcile the Cardholder's monthly billing statement which is downloaded from the p-card reporting software.  |
| <b>P-Card Manual -</b>         | The manual containing the policies and procedures governing the City's P-Card Program.  |
| <b>Promptly -</b>              | Requires the act to be completed without delay and not to exceed 2 working days.  |
| <b>Purchasing Card -</b>       | A credit card with assigned dollar amount limitations (single purchase limit and monthly credit line) and restricted MCC restrictions; referred to in this manual as the <b>Card or P-Card</b> .  |
| <b>Single Purchase-</b>        | <b>Collectively, all goods/services of which a cardholder is aware are required from a single vendor at the time an order is placed with the vendor.</b>  |
| <b>Transaction -</b>           | A purchase made by means of the Card. <b>Transaction document</b> - any document which shows from whom a purchase was made, the date of sale, vendor's address, what was purchased, the cost of said item(s); and, similar information as to why a credit memo was issued (i.e. sales or charge ticket/slip, sales invoice, credit memo/slip, delivery or receiving ticket/slip, cash register receipt, order form, order acknowledgement, etc. |

**Note:** Transaction documents may **not** have to be '**originals**'. Some documents may be copies (white, pink, yellow, etc.), copies downloaded from internet, or faxed copies. The documents must be legible and show the vendor's name, address, phone number, date of sale, description of purchase and cost of purchase, and payment was made by credit card.

**IMPORTANT:** A transaction is deemed to be a single charge with a specific vendor - it could be for only one item or it could be for several items, even though each item costs less than **\$999.99** **Note:** The **\$999.99** single charge must also include any handling or shipping charges AND must also include the cost for ALL goods/services for which you are aware are needed from a single vendor at the time the order is placed.

The **TOTAL** charge cannot collectively exceed the **\$999.99** limit without a BPO, regardless how many items cost less than **\$999.99**. It's the total cost at the time of check-out, which cannot exceed the **\$999.99** limit.

## SECTION 2000

## INTRANET ADDRESSES

### **INTERNET/INTRANET ADDRESSES:**

**A/P's Travel Procedures & Forms** – <http://doclib.cityweb.gov/doclib.aspx?d=%5cFinance%5cAccounts+Payable>

**P-Card Policies & Procedures Manual & Forms** –  
<http://doclib.cityweb.gov/doclib.aspx?d=%5cFinance%5cPCard+Forms>

**Works Access-** <https://payment2.works.com/>