

## Purchasing Card Program Cardholder Procedure

The p-Card program is designed to streamline your school or department's purchasing needs while at the same time providing the necessary financial controls to safeguard Watertown School District's assets. The program will provide greater flexibility, permit you to get merchandise more quickly, reduce paperwork, and enhance overall purchasing efficiency.

The purpose of these guidelines is to provide you with information about the p-Card program's policies and procedures. It also includes helpful information and instructions for documentation, reconciliation, review, and submission for payment.

If questions arise, please contact p-Card Administrators:

Heidi Clausen – Assistant Business Manager

605-882-6314

[Heidi.Clausen@k12.sd.us](mailto:Heidi.Clausen@k12.sd.us)

Rick Hohn – Business Manager

605-882-6314

[Rick.Hohn@k12.sd.us](mailto:Rick.Hohn@k12.sd.us)

**If a card is lost or stolen, the cardholder must immediately contact Heidi Clausen or Rick Hohn, p-Card Administrators.**

If questions regarding reconciliation of receipts:

Lisa Cady – Accounts Payable

605-882-6314

[Lisa.Cady@k12.sd.us](mailto:Lisa.Cady@k12.sd.us)

## Code of Conduct

The Code of Conduct for Watertown School District's Purchasing Card Program is designed to provide the cardholder a general philosophy and set of guidelines to follow regarding the use of the card.

- The issuance of a p-Card is strictly prohibited prior to obtaining a signature on the "Purchasing Card Checkout" form.
  - Only the employee to whom the card is issued is authorized to use the card. Delegating the use of the p-Card to another individual is strictly prohibited.
- P-Card purchases should be made so that the organization gains the maximum value and quality for each purchase.
  - Only authorized business purchases may be completed with the p-Card.
  - Watertown School District is tax exempt. The cardholder should make the vendor aware of the District's tax exempt status. **Ensure that no sales tax is charged. If tax is charged it is the cardholder's responsibility to contact the vendor to have it removed and credited on the next statement.**
- All purchases using the p-Card program must be properly documented for business purposes.
  - The documentation retained should include the sales receipt and credit card transaction receipts (if available).
  - Any incorrect charges, duplicate transactions or missing credits must be addressed directly between the cardholder and the vendor.
- The p-Card is the property of Watertown School District 14-4 and must be kept in a secure location.

Failure to comply with the code of conduct may result in the suspension from the p-Card program. The p-Card issued to the cardholder is the property of Watertown School District 14-4 and can be cancelled at any time.

## Recordkeeping and Reconciliation

Each cardholder has the responsibility to review, reconcile, and submit their monthly account statement with the appropriate receipts and signatures for payment processing by the due date.

The p-Card billing cycle ends on the 20<sup>th</sup> of each month. Accounts Payable will send PDF's of your statement. All reconciled statements must be submitted to Accounts Payable by the Monday before the school board meeting. (*Same due date as all other bills*)

### Steps to Reconcile

- Accounts Payable will send PDF's of your statement
- Confirm each transaction on statement to "Purchasing Card Checkout" form
- Confirm each transaction has a receipt for backup
- Confirm that there are no inappropriate charges or sales tax.
  - If sales tax is to be reimbursed there must be a note submitted documenting such.
  - It is the p-Card user's responsibility to watch for appropriate credit on future statements. If reimbursement does not occur on the next statement it is the cardholder's responsibility to follow up with the vendor to ensure reimbursement is received.
- Complete the "Purchasing Card Summary Form" and balance that form to your statement.
- Upon completion of the reconciliation, the account statement with all documentation must be submitted to the cardholder's supervisor for authorization and signature.
- The supervisor will sign, date, and forward all documentation to Accounts Payable for payment.

Any account statements missing the proper approvals and documentation will be returned to the cardholder's supervisor to be resubmitted appropriately. If a cardholder is consistently delinquent in submitting their reconciled account statement to the Accounts Payable Department, the p-Card administrator, and the cardholder's supervisor may review their status as a participant in the program and suspend their privileges until an adequate resolution is achieved.