

## Amendment to Polk County Purchasing Procedures Manual

**WHEREAS**, Polk County Ordinance 06-24, as amended, provides in Section 3.C. that the County Manager shall prepare and promulgate procedures for purchasing, procurement and the sale and conveyance of real or personal property as necessary for the implementation of said ordinance; and

**WHEREAS**, in accordance with the above-referenced authority, the County Manager approved and adopted a revised Purchasing Procedures Manual on August 6, 2010 (the "Manual"), which serves as the basis for purchasing procedures for the County; and

**WHEREAS**, Section 3.C. of Ordinance No. 06-24, as amended, further provides that the County Manager may authorize changes to the Manual upon recommendation by the Procurement Director; and

**WHEREAS**, the Procurement Director has recommended, and the County Manager has approved, a revision to the Manual which would provide Polk County P-Card Procedures, as further set forth below.

**NOW, THEREFORE**, the Manual is hereby amended as follows:

**Section 1:** The following provision is hereby amended to the Manual:

# **Polk County P-Card Procedures**

## **SECTION I - INTRODUCTION**

The Purchasing Card (P-Card) Program is designed to assist field and office personnel with purchasing goods and/or services via a charge card as opposed to placing an order through the purchase order and "check request" payment method. This allows for efficiency in job performance as items can be purchased immediately and there is no down time in providing service.

This program allows the Card Holder to purchase approved goods and services directly from vendors. Each P-Card is issued to a named employee of the Polk County Board of County Commissioners (Board), Clerk of the Court, Supervisor of Elections, State Attorney, Public Defender, or Court Administrator, as well as to members of the Board of County Commissioners. P-Cards may also be issued to other elected officials or entities that utilize the Board's "Business Unit" within Oracle.

If an employee is approved for a P-Card, their Supervisor and Division Director are letting them know that a P-Card is necessary for them to perform their job duties and responsibilities. It is important that all Card Holders understand their responsibility in terms of the management and use of their card. This policy is to be used as a tool to assist employees from misuse as this may lead to termination of the card and thus, the employee will not be able to perform functions of

their job. This may also result in further employee disciplinary action up to and including termination.

Polk County Procurement strongly encourages all P-Card Holders to only use their credit card when it is necessary to perform their job duties and responsibilities in the field or office. All other purchases are recommended to be processed by “check request”. When in doubt, do not use your card. Please call your P-Card Group Accountant for further clarity. You may also call the Procurement P-Card Administrator.

The Procurement Division will administer the program and, together with Finance and Accounting, will monitor the performance of the program. All questions or concerns should be directed as follows:

|                         |                          |          |
|-------------------------|--------------------------|----------|
| Procurement Procedures: | P-Card Administrator     | 534-6757 |
| Procurement Operations: | P-Card Administrator     | 534-6757 |
| Payment related:        | Accounts Payable Manager | 534-6010 |

**A. HOW THE PROGRAM WORKS:**

Herein are the minimum standards for County Divisions. Divisions may establish additional controls yet should let the Procurement Director know in order to monitor for compliance.

Procurement and accounts payable responsibility is delegated to any Card Holder which places an order directly with a vendor. Meaning, since the P-Card is a direct purchase, it is the Card Holder’s responsibility to ensure that if any Procurement methods should have been used before the purchase they were adhered to. The Card Holder should also be aware of accounts payable procedures. An example of this is that a vendor should never be paid for a good or service before the good or service is received and accepted.

P-Card should not be used as a payment method for contracts, annual bids, quotes, piggy backs, furniture or I.T. purchases. Card Holders should also use caution when paying a quoted item under \$50,000. The Card Holder should ensure they understand all Procurement and accounts payable procedures before any P-Card payment is made. When in doubt, do not use the P-Card. The exception to the payments on contracts, annual bids, quotes and piggybacks is for the purchase of office supplies and Information Technology employees who purchase computer related equipment. Other exemptions may be granted with approval by the Procurement Director.

When the vendor at the point-of-sale requests a purchase authorization, the Visa P-Card system checks the transaction against preset limits established by the employee’s division. Transactions are approved or declined (electronically) based on the P-Card authorization criteria established. The authorization criteria has been established through profiles which contain single purchase spending limits, monthly spending limits and approved merchant category codes. Division directors will determine which spending profile should be assigned to each Card Holder. Division directors may also assign a Card Holder a full-time travel profile. Further detail is provided in these P-Card procedures.

## **B. WHO DOES WHAT?**

The following are the responsibilities of individuals and the Divisions involved in the P-Card system.

### ***Card Holder (put in procedural order)***

- Follow Procurement procedures for all goods or services being purchased.
- Ensure furniture is not purchased via P-Card.
- Keep the Card and card number secure at all times.
- Ensure reoccurring monthly, etc. charges are not automatically charged.
- Ensure the card number is not emailed to anyone.
- Ensure that transactions are not being split to stay under purchase limits.
- Verify that funds are available in the proper account to pay for the purchase (The Card Holder may or may not have this responsibility.)
- Review monthly charges with Group Accountant when appropriate.
- Order goods and services that are authorized for purchase via an appropriate Procurement method and in accordance with accounts payable procedures.
- Receive and inspect all purchased goods and services.
- All invoices/charges must be reviewed, verified and approved by the Card Holder prior to the vendor charging a transaction on the Card Holders' card.
- Ensure sales tax was not charged on any statement.
- Ensure no State of Florida sales tax is charged. If sales tax is charged, obtain credit by the vendor or reimburse the County for the taxes.
- Collect and save sales receipts. (original receipts/invoices should be turned into the Group accountant to allow them to be processed. The Card Holder should keep a copy to compare against the statement)
- Provide additional details for items purchased if sales receipt does not provide enough information so that the Group Accountant, Division Director or auditors can determine what was purchased.
- Review monthly statement for validity of all transactions by matching the copied receipts with the statement.
- Identify and handle disputed charges.
- Attach receipts and sign monthly statement certifying charges and submit to the Group Accountant within the prescribed timeframe. (Group accountants have the original receipts/invoices, not the Card Holder so this step should be removed or state that the Card Holder should verify their receipt/invoice copies match statement)

### **Division Director**

- Appoint a Group Accountant and backup when required.
- Submit a properly executed P-Card Authorization Form, available on the internet, to the PCA to issue P-Cards for employees.
- Select appropriate profiles within established guidelines.
- Collect cards from Card Holders and immediately notify the PCA of terminated employees.
- Evaluate the need to cancel or reissue cards.

- Review monthly statements with Group Accountant and sign summary.
- Ensure your employees comply with all Procurement and accounts payable procedures

### **Division Group Accountant**

[Individual(s) designated by Division Director]

- Perform regular inspections of card possession by Card Holders when instructed by the Division Director.
- Notify Division Director of any violations or discrepancies.
- Comply with all Procurement and accounts payable procedures.
- Verify that State of Florida sales tax was not charged on any receipt/invoice, if sales tax was charged, please return a copy of the receipt/invoice to the Card Holder to resolve.
- Handle disputed items unable to be resolved by Card Holder.
- Code the appropriate accounting string to all charges.
- Print monthly individual statements for all assigned Card Holders.
- Distribute statements to the appropriate Card Holders.
- Review statements for proper signature and verify receipts are attached with detailed descriptions of items purchased.
- Forward statement(s) with summary signed off by Group Accountant and Division Director to Finance and Accounting within 5 workdays.

### **P-Card Administrator (PCA)**

- Approve/disapprove requests for P-Cards.
- Coordinate issuance and cancellation of cards.
- Review card usage for inappropriate use.
- Establish card profiles and assign to Card Holders after Division Directors approval.
- Monitor the program on a continuing basis.
- Participate in resolving billing disputes.
- Maintain the card management program.
- Notify Division Directors of any violations.
- Assist with compliance of Procurement procedures.
- Provide Company Statement to Finance and Accounting in a timely manner to process the wire payment to the vendor.

### **Finance and Accounting Department**

- Receive consolidated statement from PCA.
- Receive approved monthly statements with receipts attached and division Card Holder summaries from Group Accountant within 5 workdays of notification from the PCA to print statements.
- Verify that all summaries have appropriate signatures.
- Audit statements and receipts.
- Process accounting data.
- Pay monthly charges from consolidated statement.
- Notify Division Directors and PCA when approved monthly statements are not received timely.
- Notify PCA of any violations or problems.

- File and store statements and receipts.
- Assist with ensuring compliance with all P-Card and accounts payable procedures.

## SECTION II - PROCEDURES

### A. ASSIGNMENT AND CONTROL OF THE P-CARD

#### 1. REQUESTS FOR AND ISSUANCE OF P-CARDS

- a. Division Directors shall make requests for new Card Holders or for changes to current Card Holders, by submitting a written request to the PCA. Requests for new cards and changes to existing cards shall be made using the P-Card Authorization Form available on the internet.
- b. The P-Card will have the employees name and division, the card number and the expiration date embossed on the face of the card. Polk County, Florida, Board of County Commissioners and the County's Florida sales tax exemption number is preprinted on the P-Card. The P-Card issuing company will not have individual Card Holder information other than the last four (4) digits of their Social Security number. No credit record or other personal information of the Card Holder is maintained by the issuing company.
- c. When the PCA receives a P-Card from the issuing card company, the Card Holder will be required to personally attend P-Card training, take receipt of the card, sign a Card Holder agreement and sign the disciplinary procedures form. The Card Holder will also be given a copy of these P-Card procedures.

#### 2. LOST OR STOLEN P-CARDS OR CARD NUMBERS

- a. **If a P-Card is lost, stolen or misplaced, the Card Holder must immediately notify the card issuing bank (1-888-449-2273, 24 hours a day, and 365 days a year) and the PCA of the loss.**

**Failure to provide immediate notification will result in disciplinary action.**

- b. The Card Holder must report all information necessary and complete all forms required to reduce the liability to the County for a lost or stolen card or card number, and shall work with law enforcement agencies as necessary in prosecuting theft.

#### 3. TERMINATION OR TRANSFER OF CARD HOLDER

- a. When an employee ends their employment, the employee's Supervisor or Division Director shall collect the P-Card, destroy it (cut it in half) and send the pieces of the card to the PCA. The Supervisor or Division Director should notify the PCA immediately so that the card may be cancelled.
- b. If the Supervisor or Division Director is unable to collect the P-Card when an employee leaves, they should immediately notify the PCA by telephone or e-mail. The PCA will then ensure that the card is cancelled.
- c. If an employee transfers to a different division, the card account may be transferred to the new division with the appropriate authorization of the new Division Director. The new director shall prepare appropriate paperwork as outlined earlier for a new P-Card request.

**B. CARD HOLDER USE OF P-CARD**

**1. CARD HOLDER USE ONLY**

- a. Only the employee whose name is embossed on the card should use the P-Card. No other person is authorized to use the card. The Card Holder is responsible and accountable for all transactions that occur on their card.
- b. Loaning a card to someone or giving them a card number to use to make a purchase will result in disciplinary action and the card will be permanently revoked. Division Directors, Supervisors, etc. should not give their Assistants or other employees their card number. Assistants, etc. should have their own card.
- c. Upon receipt of the P-Card, the Card Holder should sign the back of the card along with the following statement: **"CHECK I.D."**

**2. COUNTY PURCHASES ONLY**

The P-Card is to be used for County authorized purchases only. The P-Card should not be used for any personal use. Any personal use will require immediate reimbursement and will result in Procurement disciplinary action.

**3. SPENDING LIMITS**

- a. The Division Director designates which profile each Card Holder is assigned to. Each profile contains a single purchase limit, a 30-day limit, and approved merchant category codes. The profile assigned may or may not include travel authorization.
- b. Requests for profile changes must be submitted in writing to the PCA by the Division Director. Requests from others will not be considered. E-mails will not be accepted. The appropriate P-Card authorization form

should be used.

- c. Charges for purchases should not be split to stay within the single purchasing limit. Splitting charges will be considered abuse of the P-Card program and will result in Procurement disciplinary action.
- d. Spending limits are as follows:
  - Not exceeding \$5,000.00 per purchase – no quote or bid requirements, no card override necessary.
  - Procurement of any good or service over \$5,000 should be procured in accordance with Polk County's Procurement Manual.

**The P-Card Administrator shall have the authority to approve any single transaction limit for any Card Holder up to the amount of the transaction if it exceeds \$5,000 as long as the transaction conforms to the County's Procurement Procedures.**

#### 4. OTHER CONDITIONS

- a. All items purchased over-the-counter must be immediately available. No back ordering is allowed.
- b. All items purchased during one telephone transaction must be delivered in a single delivery. If an item is not immediately available, no back ordering is allowed. If this is the case, then the normal Procurement and payment process should be used.
- c. The vendor must deliver all items purchased by telephone within the 30-day billing cycle. The order should not be placed without this assurance. The billing cycle runs from the 5<sup>th</sup> of the month to the 4<sup>th</sup> of the following month.
- d. An original invoice must be requested from the vendor on all orders placed by telephone.
- e. All items purchased must be delivered to the Card Holders' County workplace. No deliveries shall be made to any other address without prior specific written approval of the PCA.

#### 5. PROHIBITED USES OF P-CARDS

The following types of items should not be purchased with a P-Card, regardless of the dollar amount, unless specifically authorized by profile or the PCA. The Card Holder is completely responsible to ensure they are adhering to all accounts payable and Procurement procedures. The following is a comprehensive list but is not all inclusive. When in doubt, do not use your P-Card.

- Cash advances.
- Alcohol or prescription drugs.
- Meals and food (unless approved by the Division Director for County purposes in accordance with County policy).
- Personal Recreation and Entertainment.
- Capital – Furniture & Equipment \$1,000 or more (Excluding I.T. and Procurement). An override can still be requested for owner direct purchases or other extraordinary circumstances.
- Vehicle repairs (to other than County vehicles).
- Fuel
  - Fuel for County vehicles should be obtained from County fuel sites when travel is performed inside the County. Fuel for County vehicles for travel outside of the County and for rental vehicles for travel outside of the County will be permitted to be placed on an employee's P-Card.
- Telephone calls.
- Any additional goods or services specifically restricted by the division.
- Travel expenses for hotels, automobile rental, and airline tickets, etc. (unless Card Holder has been specifically authorized for travel expenses prior to the purchase) any violation of a Card Holder will result in Procurement disciplinary procedures as outlined in this section.
- Informal employee recognition.
- Payment method for annual bids and quotes or piggy backs unless associated with performing their job duties in the field. Card Holders should use caution when paying a quoted item under \$50,000. The exception to these payments is for the purchase of office supplies and Information Technology employees who purchase computer related equipment. Other exemptions may be granted with approval by the Procurement Director.

**C. PROCEDURES FOR MAKING AND PAYING FOR PURCHASES**

**1. DOCUMENTATION FOR OVER-THE-COUNTER PURCHASES**

- a. When an over-the-counter purchase is made, the Card Holder must obtain the customer's copy of the charge slip and an original receipt/invoice.
- b. The Card Holder must retain the charge slip and original receipt/invoice. All receipts must detail the items purchased. If the receipt/invoice does not provide detail, the Card Holder is responsible for attaching a memo describing the goods/services purchased for auditing purposes. Failure to provide a detailed receipt will subject the Card Holder to Procurement disciplinary action.

## 2. TELEPHONE ORDERS

When placing a telephone order, the Card Holder must confirm that the vendor will not charge the P-Card until shipment is made so that receipt of the supplies may be certified on the monthly statement. This is also a requirement of the vendor's contract with bank. The Card Holder must provide the vendor with the tax-exempt number.

## 3. SALES TAXES

- a. The County is exempt from paying any State of Florida sales tax. If the vendor charges sales tax, the Card Holder must contact the vendor and obtain a credit equal to the amount of the sales tax. If the Card Holder is unable to obtain the necessary credit, they are required to reimburse the County for the sales tax charged. Payment should be made within 30 calendar days of the date of the transaction.
- b. Polk County's Florida sales tax exemption number is printed on the face of the P-Card. If a Card Holder has a problem with any merchant about sales tax, they should contact the Procurement Division's P-Card Administrator. As a last resort, Card Holders may be required to file a Dispute Claim against the merchant for a sales tax credit. This form can be found on Procurement's website.

## 4. MISSING DOCUMENTATION

If for some reason the Card Holder does not have documentation of the transaction to send with the statement, the Card Holder should notify their Group Accountant. The Group Accountant must request a Missing Documentation Form which can be found on the internet. The Card Holder, card representative and Division Director prior to submittal must sign this missing documentation form. Use of a Missing Documentation Form in no way relinquishes the Card Holder from providing an itemized receipt for each transaction. Missing documentation forms should be used ONLY after the Card Holder has exhausted all efforts to obtain a duplicate receipt. Use of a Missing Documentation Form will still result in Procurement disciplinary action.

## 5. PAYMENT AND INVOICE PROCEDURES

- a. The card issuing bank will transmit one consolidated statement for all Card Holders to the Procurement Division. This statement will list all transactions processed during the previous billing cycle.
- b. The Group Accountant will print individual statements for each Card Holder in their respective group after all allocations have been completed with detailed item descriptions and expense categories. These statements

will list all transactions processed for individuals during the previous billing cycle. If no purchases were made on the P-Card during the billing cycle, no statements will be generated unless adjustments for previously billed transactions have been processed during that cycle.

- c. The Card Holder must review the statement and note any errors or disputes. The Card Holder will then sign the statement. By signing the statement, the Card Holder is certifying that all charges are appropriate and authorized; that detailed receipts have been attached for all charges; and that the goods/services charged were received prior to the statement date. The Group Accountant will prepare and sign a Card Holder summary for all statements and after the Division Director has signed it, the summary will be forwarded to Finance and Accounting. **Statements and the transmittal form should then be forwarded to Finance and Accounting within five (5) workdays after receipt.**
- d. Finance and Accounting will review the statements for compliance and pay the P-Card Provider. Division Directors and the PCA will be notified when individual statements are not received in the allotted time. Continued failure to meet the five (5) workday deadlines may result in the PCA requesting a new Group Accountant being assigned for that Division or, if the failure is due to a Card Holder not submitting their receipts to the Group Accountant on time, Procurement disciplinary action may be taken against the Card Holder.

#### **D. INTERNATIONAL TRANSACTION FEES**

If a Card Holder orders something from a company outside of the United States they will be charged an “international transaction fee”. This should be allocated to the same account string as the original transaction. A cardholder does not have to submit a receipt for the international transaction fee.

#### **E. DISPUTES**

1. If items purchased with the P-Card are defective, the Card Holder must return the item(s) to the vendor for replacement or credit. If the service paid for with a P-Card is faulty, the vendor must be notified and asked to correct the situation or provide a credit. If the vendor refuses to replace or correct the faulty item or service, the purchase will be considered in dispute. If the quantity of items received is less than the quantity shown on the invoice, or if the pricing is incorrect, then the transaction must be disputed and procedures followed as outlined below.
2. A disputed item must be explained with a note on the Card Holder’s statement before the statement is forwarded to Finance and Accounting for payment.
3. It is essential that the time frames and documentation requirements established by the

card issuing bank be followed to protect the Card Holder's rights in the dispute process.

## **F. DISPUTE PROCEDURES**

A **dispute** occurs when a Card Holder attempts to return an item and they are refused, services are not performed satisfactorily, or there are questions concerning a transaction that has been charged to their account. The following steps must be taken to ensure prompt settlement:

1. The Card Holder should first contact the vendor about the transaction and attempt to resolve the dispute. If the issue is not resolved, then
2. The Card Holder should complete the "Statement of Disputed Items" and give it to the Group Accountant. The Group Accountant should fax the "Statement of Disputed Items" to the following parties. This form can be found on the internet.
  - Card issuing bank (888) 678-6046
  - Finance and Accounting (863) 534-6521
  - P-Card Administrator (863) 534-6789
3. If the problem is resolved between the merchant and the Card Holder, the Card Holder should write the solution agreed upon on the bottom of the dispute form that was previously faxed to the card issuing bank; and the Group Accountant should fax it to the card issuing bank, Finance and Accounting, and the PCA as soon as possible. If an agreement cannot be reached, the following steps need to be completed:
  - a. After the item has been entered as a dispute, the card issuing bank will determine who is responsible by researching the transaction, including requesting a copy of the sales draft when necessary. When responsibility for the transaction is determined, the dispute will be settled on-line.
  - b. When an account is in a dispute status, the disputed amount is still included in calculating the available money for authorizations (monthly limit).
  - c. If the Card Holder is actually responsible for the transaction, the dispute is settled in favor of the card issuing bank and no further actions are required. If the Card Holder is not responsible for the transaction, the dispute is settled for the Card Holder and the charge back process may be initiated against the vendor.
4. The Group Accountant will assist the Card Holder, if necessary, in resolving the dispute.
5. If there continues to be problems with a particular vendor, the Card Holder or Group Accountant shall notify the PCA of the problems.

## **G. REVIEW OF PURCHASES BY DIVISION**

1. Group Accountants are required to ensure that each purchase using the P-Card was done in an appropriate manner and that the use complies with Procurement and accounts payable procedures.
2. When purchases are questioned, the Division Director will be responsible for resolving the issue with the Card Holder. If the Division Director is not satisfied that the purchase was necessary and for official use, the Card Holder must provide either a credit voucher proving the item(s) was/were returned for credit; a personal check or money order made payable to the Polk County Board of County Commissioners, or cash for the full amount of the purchase. Payment must be sent to the Accounts Payable Manager with a written explanation. A copy of the explanation will be sent to the Procurement Director by the Division Director along with the action(s) taken to prevent reoccurrence. Violations of P-Card policy will result in Procurement disciplinary action.
3. In the event that a card is inadvertently used for personal use, the Card Holder must immediately obtain a credit for the transaction in question. Written explanation of the event must be presented to the Division Director on the next business day after being noticed, with a copy to the PCA. If the Card Holder is unable to obtain a credit, they will be required to submit a personal check or money order made payable to the Polk County Board of County Commissioners, or cash for the full amount of the purchase. Payment must be sent to the Accounts Payable Manager with the statement. Violations of P-Card policy will result in Procurement disciplinary action.

## **SECTION III - TRAVEL**

The Polk County P-Card Procurement Policy and Procedures apply to all travel related P-Card transactions. These Procedures are in ADDITION to the County's travel policy including pre-approved travel forms. The Polk County Travel Request Form shall still be submitted and approved by the County Manager's Office prior to any travel related expenditures in accordance with the County's Travel Policy, which can be found in the Polk County Employee Handbook.

1. If the Card Holder's profile does not allow for full-time travel rights, a written request for changes to the card authorization criteria should be submitted by the Division Director to the PCA when the Travel Request Form is approved. An email from the Director is acceptable.
2. After the travel has been approved and completed, the ORIGINAL charge receipt(s) shall be turned in with the completed Polk County Travel Voucher for Reimbursement of Traveling Expenses form. When completing the Polk County Voucher for Reimbursement of Traveling Expenses, all P-Card charges should be totaled and included in the "Advance/P-Card" line item. This amount is subtracted from the total travel expenses to determine the amount due to the payee. The completed Polk County Travel

Voucher for Reimbursement of Traveling Expenses form should be sent to the Finance and Accounting Department within 10 days after completing the trip.

3. Those employees who have been identified as frequent travelers may be assigned to a profile that allows permanent travel privileges upon written authorization by their Division Director. Additionally, those employees who will be making travel arrangements for others within the Division, as approved by the Division Director, may also be assigned this profile.
4. Employees that have travel authorized P-Cards are not eligible for advanced travel payments for expenses that could be paid for with the P-Card (i.e., hotel, airline reservations, rental cars, etc.).
5. Card Holders must note the vehicle number and reason for travel on fuel receipts if fuel is purchased for a County vehicle, for out of County travel, or for rental car fuel. If a County vehicle, then the vehicle number and reason for the travel must be noted in "Works", the P-Card data base, when allocating the fuel charges.

Travel related transactions include, but are not limited to charges for airfare, lodging, rental cars, fuel for County vehicles, conference registrations, etc.

## **SECTION IV – DISCIPLINARY PROCEDURES**

### ***P-Card Disciplinary Procedures***

The Procurement Division, with the assistance of Finance and Accounting, monitors the usage of P-Cards and the appropriateness of their use. Inappropriate use as outlined in this policy counts as a "violation" and Card Holder privileges will be suspended or terminated based upon the severity of the violation. Please see the following for a list of violations and Card Holder privilege impacts, as applicable to employees of the Polk County Board of County Commissioners (Board), Clerk of the Court, Supervisor of Elections, State Attorney, Public Defender, or Court Administrator

| <b>VIOLATION</b>  | <b>DISCIPLINE</b> |                    |
|---|-------------------|--------------------|
| Card used for personal use (Card Holder must reimburse the County and file a memo with their Division Director and Procurement, explaining the violation) | (First Offense)   | 3 Month Suspension |
|   | (Second Offense)  | Card Revocation    |
| Splitting of transaction<br>(to stay under single purchase limit)   | (First Offense)   | 3 Month Suspension |
|   | (Second Offense)  | Card Revocation    |

|   |                  |                    |
|---|------------------|--------------------|
| Lending of card or card number  | (First Offense)  | Card Revocation    |
| Purchase of restricted item<br>(i.e. computer hardware/software, capital items, etc.)   | (First Offense)  | 3 Month Suspension |
|   | (Second Offense) | Card Revocation    |
| Lack of signatures on statement or summary  | (First Offense)  | Mandatory Retrain  |
|   | (Second Offense) | 3 Month Suspension |
|   | (third offense)  | Card Revocation    |
| Late/missing paperwork/receipts<br>(includes missing documentation forms<br>and missing travel related forms)                   | (First Offense)  | Mandatory Retrain  |
|   | (Second Offense) | 3 Month Suspension |
|   | (Third Offense)  | Card Revocation    |
| Procurement of goods or services<br>associated with a contractor or<br>agreement that has expired.                              | (First Offense)  | Card Revocation    |
| Payment for goods or services on a contract,<br>annual bid, quote, furniture or I.T. purchases, unless<br>otherwise authorized. | (First Offense)  | Warning            |
|   | (Second Offense) | Warning            |
|   | (Third Offense)  | 3 Month Suspension |
|   | (Fourth Offense) | Card Revocation    |

The Procurement Division will administer the above disciplinary procedures; however, the Card Holder may be subject to further disciplinary action by their Supervisor, up to and including termination. In terms of card revocation, re-issuance of a card after revocation MAY be approved on a case by case basis with County Manager Office approval. If a card is re-issued, the above progression of card privileges and disciplinary procedures will be applied. If a P-Card is terminated for a second time, no further cards will be issued.

***Members of the Board of County Commissioners and Other Elected Officials***

Upon a finding by the Procurement Director of one or more violations, as described above, by a member of the Board of County Commissioners or another Polk County elected official or entity, the Procurement Director shall advise the County Manager of such violation(s) and the corresponding disciplinary action applicable to employees, as stated above, and the County Manager or his/her designee shall administer any disciplinary procedures deemed appropriate in his/her discretion.

**Section 2:** The Purchasing Procedures Manual, as amended by this Amendment remains in full force and effect.

Authorized by:

  
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Jim Freeman  
County Manager

  
\_\_\_\_\_  
Fran McAskill  
Budget and Procurement Director

Date: 4/22/14

Date: 4/21/14