

**YORK SCHOOL DISTRICT ONE  
Procedures for Procurement Cards**

**General**

A person using a York School District One Procurement Card has been entrusted with authority to expend District funds for off-the-shelf supplies, internet purchases, or emergency purchases needed by his/her school or department. With this authority rest the responsibility to assure that the District Procurement Procedures are followed. Failure to comply with these rules and procedures may result in removal of authority to serve as Cardholder, and in extreme cases, disciplinary action, or termination for misappropriation of District funds.

**Conditions**

- A. The District implemented the Procurement Card program primarily for purchasing off-the-shelf items, such as classroom and department supplies.
- B. Employees shall not use a Procurement Card for any single procurement which exceeds \$1,500.00. The monthly limit shall be \$5,000.00 per location.
- C. Supplies and materials to be purchased must be stocked by the vendor. Back orders and partial shipments are not authorized.

**UNDER NO CIRCUMSTANCES SHOULD AN EMPLOYEE SPLIT A PURCHASE INTO 2 OR MORE TRANSACTIONS TO KEEP THE TRANSACTION UNDER THE \$1,500 THRESHOLD.**

For certain purchases, **providing the purchase being requested meets all procurement guidelines listed below**, the Accounting Manager may increase the transaction limit of \$1,500.

An employee may request a transaction greater than \$1,500 provided he/she follows the appropriate general procurement procedures. Contact the Accounting Manager via email and/or phone with details of the request. Provide as much information as possible to allow the Accounting Manager to make the determination of whether or not the request is valid.

- D. **Under no circumstances will personal items be purchased using the District Procurement Card with the intent of reimbursing the District. The Procurement Card is restricted for School/Department expenses.**
- E. **The Procurement Card must be secured at all times. Loss or theft of the Procurement Card shall be reported immediately to the Accounting Manager. If a principal/department head retires or resigns then the**

**Procurement Card shall be returned to Finance prior to the issuance of the final paycheck.**

- F. Cash advances are not authorized and are not permitted with Procurement Cards.**
- G. Under no circumstances will the Procurement Card be used against a blanket purchase order.
- H. Procurement card purchases may be monitored daily in the Finance Office by our online connection with Bank of America. Procurement card purchases will be audited by the District's outside independent audit firm as part of the year end audit and quarterly by the Finance Office.
- I. Files shall be maintained at each school/location for the Procurement Card Log Out/Log In, sales slips, and invoices supporting procurement card activity for each month.
- J. A detailed sales slip/invoice is required for all Procurement Card purchases.

#### **Card Holder (Principal/Department Head) Responsibilities**

- A. The Principal/Department Head is responsible to assure that the York School District One's procedures for Procurement Cards are followed.
- B. The Principal/Department Head is responsible to assure that a complete audit trail of all Procurement Card transactions from their location are maintained in accordance with the internal procedures established by the Finance Office.
- C. The Principal/Department Head is responsible to assure that any persons entrusted with the Procurement Card **shall understand** the procedures, that cards are properly issued/secured and that purchases are made within budgetary limits.
- D. The Principal/Department Head will explain the proper procedures of the Procurement Card to the users.
- E. The Principal/Department Head will maintain the Sign In/Out Procurement Card Log.
- F. The Principal/Department Head will be responsible for securing the Procurement Card upon return.

- G. If an original sales slip/invoice is not available, then the District is not liable. If an original is not available upon reconciliation of the monthly charges, we will ask for personal payment.
- H. The Principal/Department Head will notify the Accounting Manager of lost/stolen cards within 24 hours.
- I. All transactions will be entered through the WORKS Bank of America online system which is interfaced with CSI accounting software.

### **Bookkeeper Responsibilities**

- A. Obtain receipts for all purchases

If an original receipt/invoice is not available, the District is not liable. If an original detailed receipt/invoice is not available upon reconciliation of the monthly charges, the District will require personal payment from the employee who made the purchase.

- B. Document appropriate account number on receipt and in WORKS.
- C. Sign off on all transactions in the Bank of America WORKS program daily.
- D. Review all bank statements and match each transaction per the statement to the supporting receipts/invoices.