

LOWER COLUMBIA COLLEGE PURCHASING CARD



The Smart Choice!



QUICK CHEAT SHEET

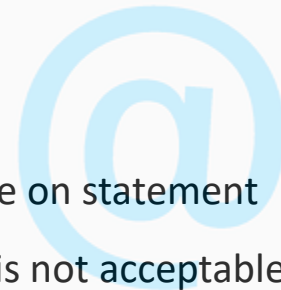
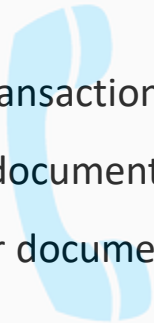
- Check US Bank website weekly to confirm no unfamiliar charges and if there are, contact the vendor.
- If card has been compromised contact Amy Brevick immediately, ext 2208.
- Utilize the Card Log when **trained staff** use your P-Card and share the Business Practices (link on last slide). **Staff must complete required DES training** to use P-Cards more than once or twice.
- The Cardholder (person in possession of a card) check in/check out process must go through the Finance Dept.
- Keep all ORIGINAL receipts together—receipts need to be itemized and food receipts **NEED** to be itemized **WITH** a list of attendees and the Meals with Meetings form.
- Use Credit Card Receipt Routing form for purchases on checked out cards **and** when the approver is not the P-Card Approver in ctLink.
- If a receipt/invoice does not match what is on statement, call the vendor immediately to begin resolving the issue before the P-Card deadline.
- Tape small receipts to blank sheet of paper. Do not put tape over important receipt info (ink will fade under tape).
- When statements are available, compile receipts/support in the same order as the statement and confirm support for each transaction.
- Once all is in order and reconciled, staple or paperclip support to the statement and have the supervisor/VP review and sign—**statements must be signed by the Approver**.
- Deliver all documentation including departmental purchase logs to the Finance Dept on or before due date each month.



WHO TO CONTACT

PURCHASING CARD ADMINISTRATOR: **AMY BREVICK, FISCAL ANALYST, EXT 2208**

- Activation of new accounts
- Deactivation of cards for employees transferring departments or leaving the College
- Policies and procedures
- Decrease or increase spending limit
- Report a lost or stolen card
- Report fraudulent activity
- Troubleshoot denied vendor transactions
- Send statements with backup documentation for each purchase on statement
- Ask questions regarding proper documentation or what is and is not acceptable



PURCHASING CARD BASICS

- Purchases made for personal use violate the terms of use of the Purchasing Card. Cardholder will be personally liable to pay the College for such transactions.
- The card belongs to Lower Columbia College, not the individual. When an employee terminates their employment with the College, or transfers to another department, the Purchasing Card must be returned to the Finance Dept in the Cashiering Office.
- Card Custodians must complete the required training and sign an agreement holding them responsible for their business transactions when using the College's purchasing cards.
- Purchases are subject to review by any or all of the following:
 - Your departmental approving official
 - Card Custodian
 - Finance Department
 - Internal Audit
 - External Audit





PURCHASING CARD PROCESS – MAKING PURCHASES

1. Exercise caution when making purchases over the Internet. **DO NOT FAX ORDERS WITH CARD ACCOUNT NUMBERS.**
2. Inform merchant this is a purchase by Lower Columbia College, a Washington State Agency, and should be accorded any applicable discounts.
3. Give accurate delivery information.
4. **REQUEST A COMPLETE, DETAILED RECEIPT—IT MUST INCLUDE DESCRIPTIONS OF EACH ITEM PURCHASED.**
5. Do not allow COD deliveries.
6. If your transaction is declined:
 - Phone orders: Have merchant re-enter the card number and expiration date. It may have been entered incorrectly; transposition of numbers is common.
 - The transaction amount may be over the card's limit. Check with approving official or program administrator.
 - The transaction link between the merchant and bank may be down. Ask the vendor to try again later.
 - The purchase may be restricted on the College account. Contact Amy Brevick to troubleshoot.



PURCHASING CARD PROCESS - RECONCILING

1. Maintain a dated P-Card Check Out Log detailing who uses the card (other than the Cardholder, if desired) and when it is returned.
 - Inform Finance of any employee transfers or terminations.
 - The Cardholder (person in possession of a card) check in/check out process must go through the Finance Dept.
2. Verify the goods received match what was ordered and work with the vendor to correct any issues.
3. Review and code transactions in ctLink.
4. Retrieve monthly statements containing all cardholder's transactions for the statement period.
5. Verify all transactions are correct and compare with the statement and check out log.
6. Promptly investigate discrepancies noting action taken on the check out log, if applicable.
7. Attach original detailed sales receipts to the monthly statement in order of statement.
8. Mark each entry appearing on the monthly statement as being reconciled on the check out log.
9. Provide the monthly statement packet (statement, receipts/documents & check out log) for each P-Card to the approving official for review and approval.
10. After approval, deliver statement packets to the Finance Dept.



PURCHASING CARD PROCESS – FINAL APPROVAL

Approving Officials

1. Review the monthly statement and receipts for each Cardholder P-Card who has transactions during the cycle period.
2. Approve by signing the monthly statement once all has been reviewed. The cardholder cannot approve his/her own transactions. If the approving official does not have signature authority for all of the transactions, an authorized signature must also be obtained (Credit Card Receipt Routing Form or email authorization is acceptable as long as details are included).
3. Take appropriate action for any and all violations.





PURCHASING CARD PROCESS - FINANCE

- Order and Activate New accounts.
- Manage card distribution and transaction limits.
- Train new cardholders and card custodians.
- Act as liaison between Lower Columbia College and US Bank.
- Provide support and assistance to cardholders and card custodians.
- Conduct internal audit of the cards.
- Give accurate delivery information.
- Receive statements from departments with supporting documentation.
- Review all transactions confirming proper support is included for transactions.
- Edit use tax when applicable and notify of any coding corrections needed.



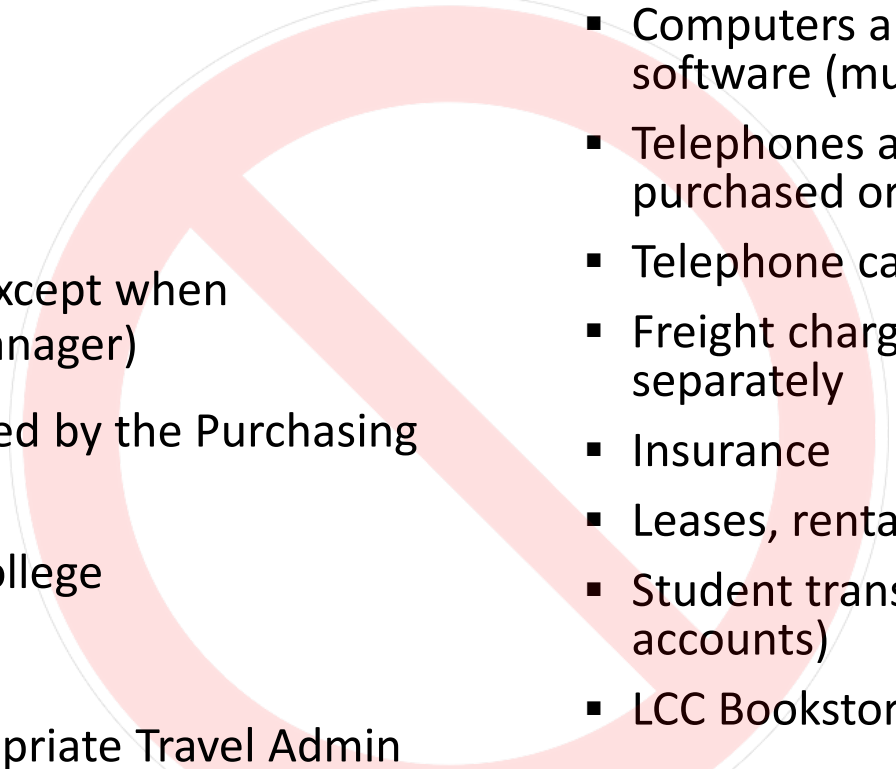


PURCHASING CARD PROCESS - IMPORTANT INFORMATION

- All documentation and statements **MUST** be provided to Finance by the due date – this is imperative to meet state deadlines.
- Receipts should be routed directly to the cardholder or card custodians upon receipt; **DO NOT FORWARD** them to Accounts Payable or Finance. Itemized receipts are **REQUIRED** for each purchase and failure to keep receipts may cause the card to be revoked. All receipts must contain the following information:
 - Vendor Information
 - Last 4-digits of P-Card
 - Purchase date
 - Description of each item purchased
 - Per item cost
 - Total cost

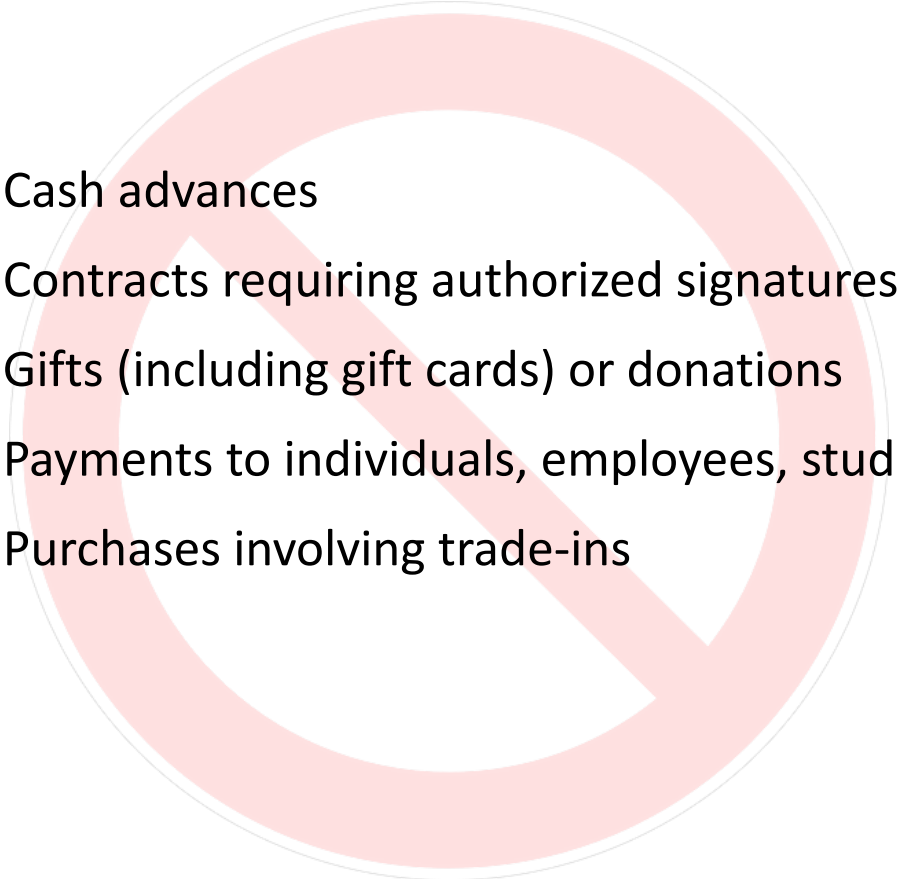


PROHIBITED TRANSACTIONS

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- Alcoholic beverages
 - Controlled substances
 - Weapons and ammunition
 - Hazardous chemical materials (except when authorized by the Purchasing Manager)
 - Furniture (except when authorized by the Purchasing Manager)
 - Equipment inventoried by the College
 - Personal items
 - Airline travel—contact the appropriate Travel Admin
 - Computers and computer related equipment and software (must be purchased by IT)
 - Telephones and related equipment (must be purchased or approved by IT)
 - Telephone calls or calling cards
 - Freight charges for incoming shipments billed separately
 - Insurance
 - Leases, rentals
 - Student transactions (paying charges on student accounts)
 - LCC Bookstore, Food Service, Fitness Center



PROHIBITED TRANSACTION TYPES

- 
- Cash advances
 - Contracts requiring authorized signatures
 - Gifts (including gift cards) or donations
 - Payments to individuals, employees, students
 - Purchases involving trade-ins



VIOLATIONS AND CONSEQUENCES!

Violations

- The following actions violate the terms of the Purchasing Card agreement, and are subject to consequences:
 - Using the card to obtain prohibited items
 - Failure to code/reconcile or approve transactions in ctcLink in a timely manner
 - Failure to provide accurate description of purchase
 - Failure to promptly reconcile and approve the statement and the check in/out log
 - Failure to provide receipt documentation
 - Failure to track delegation of the purchasing card

Consequences

- Any or all of the following actions may result from violating the terms of Purchasing Card Agreement:
 - Written warning may be given by the P-Card Administrator to the cardholder
 - Card may be suspended
 - Cardholder may be required to obtain additional training before reinstatement.
 - Violation may be reported to the appropriate Vice President
 - Card cancellation
 - Termination and/or criminal prosecution – in the event of willful or neglectful default of obligation, the College shall take any recovery action deemed appropriate, which is permitted by law.

All transactions are subject to review by the Approving Official, Card Custodian, Director of Finance, Purchasing, and/or the State of Washington Auditor's Office.



BOTTOM LINE

The use of a state procurement card is a privilege granted to you by the College and it is expected to be used responsibly. The College will seek restitution for any inappropriate charges. Fraudulent or intentional misuse of the card will result in the loss of card privileges and action by college officials.



USEFUL LINKS

Policies

[Business Practices – Admin Procedure 510.1A](#)

[DES Statewide Purchase Card Policy](#)

Forms

[P-Card Check Out Log](#)

[Credit Card Receipt Routing Form](#)

Process Guides

[P-Card Reconciler Process](#)

[P-Card Approver Process](#)

[How to add Use Tax to a P-Card Transaction](#)



DEPARTMENTAL PURCHASE LOG

- Department Check Out Log

P-CARD CHECK OUT LOG FOR CARD #

Check Out Date	Purchaser	Vendor	Item Description	Check in Date	Receipt?	Signature



THANK YOU!!!!

ANY QUESTIONS??