Title: Administrative Policy Procurement Cards	**Policy No.** Part 4, Financial Administration Chapter 6, Procurement and Contracting Section 2
	Effective Date May 22, 2012
Policy Custodian Finance and Information Technology	**Adoption/Revision Date** May 22, 2012

Adopting Resolution(s): CC12-198

References (Statutes/Resos/Policies): CC07-201, CC09-452

Procedure: Procurement Cards Procedure

Purpose: The Jefferson County, Colorado Procurement Card (PCard) program was created to provide an efficient, cost effective alternative to the traditional, labor-intensive purchase transactions for goods and services such as purchase orders, petty cash and voucher requests, and field purchase orders. The card can be used to purchase those items requiring accelerated acquisition, and emergency purchases required to maintain operations.

Policy: Procurement Cards

A. Purchasing Operations and Accounting Division Responsibility

1. Purchasing Operations shall establish procedures to issue Procurement Cards (P Cards), set up accounts and monitor compliance.

2. The Purchasing Operations Manager may designate a Program Administrator.

3. On a monthly basis, Purchasing Operations shall:

    a. Perform usage reviews to verify appropriate card usage.

    b. Compare list of cardholders with list of employees separated from employment and cancel cards as necessary.

4. On a monthly basis, the Accounting Division shall review account statements to identify purchases of Capital Equipment and Non-Capital Equipment that must be inventoried in accordance with the Inventory Policy.

5. Purchasing Operations, in conjunction with Elected Officials and Department/Division Directors, or their designee, shall establish monthly charge limits for each P Card. Each P card shall be assigned a unique Business Unit (BU) number linked to a specific individual and respective Department, Division or Office. Once issued, the BU number can only be changed by Purchasing.

B. Department/Division Director or Elected Official Responsibility

1. Each Department/Division Director or Elected Official shall designate cardholders and determine spending authority limits. A Procurement Card Request Form shall be completed for each cardholder.

2. Each Division, Department, or Office shall have a designated P Card Coordinator.

    a. The P Card Coordinator shall be responsible for printing monthly account statements for cardholder and supervisor verification that purchases fall within the scope of P Card Policy and Procedure.

    b. If any purchases do not conform, the P Card Coordinator will notify the P Card Program Administrator who will contact the cardholder and/or their supervisor to initiate corrective measures as necessary.

3. On a monthly basis, the Department/Division Director or Elected Official shall:

    a. Review and verify cardholder account statements

    b. Notify Purchasing Operations of any cardholders who have separated from employment.

4. On an annual basis, the Department/Division Director or Elected Official shall review each employee's spending behavior and adjust the spending limit accordingly.

C. Employee Responsibility

1. Employees shall comply with P Card Policy and Procedures, including proper safekeeping, knowing Acceptable and Unacceptable Uses, and being Accountable for non-compliance.

2. On a monthly basis, cardholders shall:

    a. Review and verify the account statement

    b. Submit receipt or verification for each transaction

3. Cardholders shall not permit others to use their card unless prior written approval from the respective Division/Department Director or Elected Official has been granted.

4. Accidental misuse of the card shall be reported immediately to the Purchasing Operations Manager or the Accounting Division Director to determine acceptability and accountability.

5. If unsure whether a particular purchase is within the bounds of the P Card Policy and Procedure, the cardholder shall contact the P Card Program Administrator or the Purchasing Operations Manager for clarification.

6. Failure to comply with P Card Policy and Procedure will result in loss of card privileges and further disciplinary action pursuant to existing Jefferson County Personnel Rules.

D. P Card Usage

1. Jefferson County retains the right to cancel P Card privileges at any time. Cards will be collected and cancelled should any cardholder fail to follow Policy and Procedures.

2. Examples of acceptable and unacceptable uses of the P Card are outlined in the P Card Procedures. Finalized categories for acceptable and unacceptable uses of the P Card will be determined by the individual requirements of the business unit.

3. In evaluating instances of misuse, emergency circumstances as outlined in the P Card Procedures will be considered, however, when feasible, an attempt to obtain approval should be made prior to purchase.