

# CITY OF WEST LINN, OREGON

## CREDIT CARD POLICY FOR CITY-ISSUED PROCUREMENT CARDS (Pcard)

A screenshot of a "Works" login screen. The header shows the "Works" logo. Below it, the text "Please Log In" is displayed. There are three fields: "Account:" with a dropdown menu showing "City of West Linn", "Username:" with a text input field, and "Password:" with a text input field. A "Login" button is located at the bottom right of the form area.

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22500 SALAMO ROAD, SUITE 600  
WEST LINN, OREGON 97068

Last updated: December 2009

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## I. Procurement Card (Pcard) Policy

**CITY OF WEST LINN  
PROCUREMENT CARD (P-Card) POLICY**

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**I. POLICY ON USE OF CITY PROCUREMENT CARD (P-Card) Updated Feb 2013**

**A. Purpose**

To state the City of West Linn's policy on business use of City Procurement Cards (P-Card).

**B. Scope**

Applies to all City Procurement Cards (P-Card) issued. This policy is to be considered in conjunction with the City's Procurement Card (P-Card) Procedures.

General Statement of Policy:

The City of West Linn has obtained business credit cards (P-Cards) for use by authorized cardholders. The P-Card is to be used for business related expenses and/or emergency purchases only and this Procurement Card Policy and Procedures is not intended to replace nor is it a substitute to the current City Purchasing Policies and Procedures.

The City is liable for all indebtedness that is incurred by the use of the authorized P-Cards. The City has agreed to notify the bank promptly, in writing, of the loss of any P-Card. The City has agreed that the bank may cancel any and all P-Cards issued at any time. The City has agreed to surrender any and all P-Cards upon demand by the bank. The City has agreed to waive and release the bank from all defenses, rights and claims the City may have against any merchant or company honoring the P-Card.

Purpose and Uses:

1. The purpose of the Purchase Card is to accommodate business related expenses and/or charges that are small in nature and amount, and to provide the cardholder with the convenience of paying for expenses incurred while on official City business, including attending meetings representing the City, attending conferences or workshops where meals are not provided, and for purchases that are emergency in nature and that time is of the essence where the issuance of a purchase order may delay the receipt of the goods and/or merchandise.
2. Only those persons to whom a P-Card is issued is authorized to use their card.
3. The P-Card is intended to be used to pay for routine purchases of City authorized expenditures to achieve efficiencies by not issuing purchase orders or handling the significant quantity of paperwork associated with making a purchase through standard

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purchasing channels. The use of the card for cash advances, cash refunds, and purchases that are personal in nature is a violation of this policy.

- a) Where a clear distinction between personal use and business use is questionable, such an item shall be presented to the Finance Director for final determination (i.e. although the purchase of a newspaper for home delivery by a Council member may be considered business use, the City's auditors have determined that it is a questionable expenditure and should be considered personal use, therefore it is an unallowable purchase).

4. The P-Card has single transaction limits and monthly maximum limits that are applied specifically to each card by the P-Card Administrator as authorized by the Department Head and/or City Manager. With specific approval from the City Manager, certain assigned contractors may be authorized to hold and use a City P-Card. Such authorization will also require adequate insurance coverage in place and that the contractor's reporting supervisor review and sign-off on all contractor purchases.

5. P-Card holders are required to:

- a) Ensure that there is sufficient budgetary authority to incur the charge and that there is a sufficient amount available from the appropriate budget to pay for the expenditure.

- b) Adequately identify and provide the original copy of the charge slip and/or receipts of all purchases/charges as shown on the Cardholder Memo Statement (section V) including the quantity and description of items purchased.

- c) Provide an explanation/reason for the purchase/charge in accordance with the requirements of IRS Publication 463 on record keeping for business related expenses. P-Card charges on all business related meals and other food charges require the following information (see also examples provided for proper receipt documentation in section VI):

- I. Business purpose of the meal.
- II. Names and number of City employees in attendance.
- III. Names and organizations of non-City employees in attendance.

- d) Secure approval of the City Manager, where necessary.

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6. Within one week of the month-end P-Card statement period, print out your Cardholder Memo Statement of charges and reconcile your receipts to all the charges, attach the original charge slips and/or purchase receipts (including other documentation, if appropriate), sign and date your consent, obtain your supervisor's signature and date, and then forward your approved statement and receipts to the Finance Department.
8. Finance will pay all P-Card charges that are properly documented and authorized.
9. It is the cardholder's responsibility to provide adequate documentation and proof of the propriety of the charges to their account.
10. The cardholder must reimburse the City for any unauthorized charges or use of the P-Card immediately upon being aware and/or immediately after being notified of the violation.
11. The Finance Department may deduct any disallowed or inappropriate charges (including finance charges) from any amounts owed by the City, if deemed necessary.
12. It is the cardholder's responsibility to immediately notify the bank and the P-Card Administrator if the card is lost or misplaced so that proper arrangements can be made to cancel the card.
13. Any violation or non-compliance with this policy may result in the revocation of the cardholder's right to use their P-Card, as well as disciplinary action up to and including dismissal.
14. Whenever a cardholder to whom a card is issued is no longer an authorized city purchaser, the P-Card Administrator should be notified by the Human Resources Department, the account cancelled, and the card destroyed.

**C. Other Related Documents**

This Procurement Card (P-Card) Policy should be read and used in conjunction with the City of West Linn Procurement Card (P-Card) Procedures, Cardholder User Agreement, QuickSheet Guide for Bank of America's P-Card Software, Example of Cardholder Memo Statement for Sign-offs, Example of Proper Receipt Documentation and PowerPoint on City's P-Card Process (available upon request).

## II. Procurement Card (Pcard) Procedures

# CITY OF WEST LINN PROCUREMENT CARD (Pcard) PROCEDURES

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## INTRODUCTION

### Overview

The purpose of the City of West Linn's (Pcard) Program is to establish a cost-effective method of purchasing and paying for small dollar transactions within established usage limits. The program is designed for the purchase of expense items. The City's Pcard vendor is Bank of America.

- The Pcard is **NOT** intended and shall not be used:
  - To avoid or bypass appropriate purchasing or payment procedures, but compliments the existing processes available
  - For personal use
- All cards issued shall be authorized by a City of West Linn Department Head.
- This manual outlines the guidelines to obtain and use a Pcard. Please read it carefully. The cardholder's signature on the Pcard Cardholder User Agreement indicates that the cardholder understands the intent of the program and agrees to adhere to the guidelines established for this program.
- Record keeping is essential to ensure the success of the program. As with any purchasing/charge card, the cardholder must justify the business purpose of the purchase, retain sales slips, cash register receipts, invoice order forms and receiving reports for the cardholder's protection.

### Benefits

Highlights of the Bank of America's Card Benefits:

- Pcard users authorized by the City will be able to make purchases much easier, faster, and more economically than before. Paperwork and processing in purchasing will be sharply reduced. These efficiencies will allow all groups and individuals involved to be more effective and focused on the value added aspects of their jobs.
- Pcards can be used for purchases at merchant locations, purchases by mail, fax orders, and online purchases.

### Controls

Bank of America Pcard Program utilizes internal management controls and management information reporting to ensure that City policies, procedures and objectives are being achieved.

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PROCUREMENT CARD (Pcard) PROCEDURES**

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**Control Mechanisms within the Bank of America Pcard Program**

The Bank of America Pcard is a special type of card. For all cardholders, limitations have been hard-coded into the card to control its use.

- Number of times a cardholder can use the card per day
- Number of times a cardholder can use the card per month
- Maximum dollar amount per transaction
- Maximum dollar amount per month per card

These limits may be adjusted based upon written justification by the individual with both Department Head (and designee) and Pcard Administrator approval. If the maximum dollar amount of a transaction exceeds the current City's no quote limit of < \$5,000, the cardholder will also provide documents supporting the solicitation used for the purchase.

For more specific cardholder information, please contact the City's Pcard Administrator and/or Coordinator.

Bank of America also generates reports to help manage the Pcard transactions and to provide assistance in understanding how the Pcard works. The City's Pcard Administrator may assist the cardholder in acquiring specific bank reports or additional information.

**PCARD PROCEDURES**

**Obtaining a Pcard**

Upon approval from the cardholder's Department Head (or designee), a written request by the Department Head must be submitted to the City's Pcard Administrator. Based on the information provided, the Pcard Administrator will then place an online user and card request which will be electronically submitted to Bank of America. The bank will process the request and deliver the physical Pcard within 5-10 working days.

Upon receipt of a Pcard, the cardholder must call the 800 number listed on the card to activate the account. The cardholder will need to have the cardholder's employee number available for activation purposes. Once the card has been activated, the cardholder will be ready to begin using the card.

**Guidelines for Card User**

The Pcard may be used at any qualified merchant that accepts credit card transactions.

The Pcard is intended for the expenditure for goods and services that benefit the City. Examples of the types of purchases that can be made with the card are tools, parts, shop supplies, office

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supplies, books, software, etc. The cardholder's purchases will be limited by the standard spending limits that were authorized for the card as identified above.

**USE OF THE CARD FOR PERSONAL PURCHASES, CASH ADVANCES OR CASH REFUNDS IS STRICTLY PROHIBITED.**

**Cardholder Responsibilities (General Instructions)**

**NOTE:** The cardholder is responsible for ensuring that all required steps are completed when placing an order.

**Know Your Vendor**

Whenever possible, IRS Form W-9 should be obtained from new suppliers/merchants prior to purchasing from the supplier/merchant, and forwarded to the Finance Department (Accounts Payable).

**Shipped Orders**

The cardholder (or designee) contacts the supplier to place the approved order.

The cardholder (or designee) will provide the supplier with the account number and expiration date on the card. The cardholder (or designee) will have the supplier ship according to appropriate terms. The cardholder (or designee) will give the supplier the cardholder's name, department name, telephone number, street address, and zip code. This information must be included on the shipping label. The cardholder (or designee) must inform the supplier that City of West Linn is exempt from sales taxes, excise taxes and use taxes.

Request that the supplier enclose a copy of the purchasing card receipt and a copy of the sales slip confirming the price with each shipment.

**Pick Up Orders by Cardholder**

When orders must be picked up at the supplier's place of business, the cardholder (or designee) must make sure to present the card for imprint, sign the charge slip and obtain a copy of the charge slip and the cash register or handwritten receipt at the time of pick up.

**Pick Up Orders by Others**

If the cardholder (or designee) needs to place an order, but have someone else pick up the order, the cardholder (or designee) must check with the selected supplier to see if it can accommodate the request. The supplier must be willing to process the purchasing card transaction over the telephone without a cardholder signature and allow another individual to pick up the order and

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the appropriate paperwork (purchasing card receipt and sales slip). The cardholder (or designee) must verify with the supplier what identification would be needed for someone other than the authorized cardholder to pick up a telephone purchasing card order.

### Purchasing Card Receipts (Cash Register or Sales Receipts)

For each transaction the cardholder (or designee) charges to the Pcard, the cardholder (or designee) will need to keep both purchasing card receipt and a cash register or handwritten sales receipt. The cardholder (or designee) is required to verify and provide justification (the purpose of purchase, appropriate fund/cost center/account/project information) for all Pcard transactions. The online program will track the charges and will need to be “signed” off by the cardholder and Department Head or designee. (Detailed instructions available online from the home page under the TOOLS, REFERENCE, USERS Guide, or TRAINING VIDEOS)

Each cardholder must maintain this sign off as purchases are made during each billing cycle. It is the cardholder’s responsibility to keep all transaction receipts, charge slips or any other information related to the purchase.

### Reconciliation

The cardholder (or designee) will need to reconcile the Pcard Cardholder Memo Statement to the accumulated charge slips and transaction receipts. An electronic cardholder and a Department Head or designee sign-off are required in order for the manager/accountant to close each transaction. Once the cardholder (or designee) has reconciled the statement for the billing cycle, the Pcard Cardholder Memo Statement will need to be signed by the cardholder and the cardholder’s immediate Supervisor, Department Manager or Department Head, and then forwarded to the Finance Department for review and safekeeping.

### Missing Receipts

Purchasing card charge slips and a sales receipt must be attached to support each purchase made on the Pcard. If the cardholder is missing a receipt, an explanation for the missing receipt must be attached to the Pcard statement and should include at minimum, the business purpose, the date, supplier, items and cost of purchase. A continued pattern of missing receipts may be cause to revoke Pcard privileges.

### Sales Taxes, Excise Taxes and Use Taxes

Cardholders (or designees) should make sure vendors **do not** include sales tax, excise tax or use tax. The City of West Linn is exempt from paying these taxes.

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Purchasing Card Security

The cardholder must keep the card in a secure location and safeguard the account number. The cardholder (or designee) shall be the **only one using the card**. It shall be accessible **ONLY to the cardholder (or designee)**.

**DO NOT post your card number at your desk, or any other place easily accessible to others.**

**DO NOT SHARE THE USE OF YOUR CARD WITH ANYONE!**

The **only** person entitled to use the Bank of America Pcard is the person whose name is imprinted on the face of the card. If the cardholder is going to be absent for an extended period of time, the applicable Department Head may request that a new card be issued to a different person.

Lost or Stolen Cards

Like personal purchasing cards, if the Pcard is lost or stolen, the cardholder (or designee) ***must contact the bank immediately by phone at: 1-888-449-2273.***

The cardholder (or designee) must also contact the City's Pcard Administrator.

The card will be canceled and a new card will be issued and sent to the Pcard Administrator within 5 business days. If the old card is located at a later date, destroy it by cutting it in half and forward it to the Pcard Administrator. **Do not attempt to use the old card.**

Cardholder Transfer or Termination

When a cardholder is transferred from one department to another, the card can remain with the employee. The P Card Administrator must be notified.

When a cardholder leaves the City, Human Resources must notify the Pcard Administrator. The cardholder must turn in the Pcard to the Pcard Administrator. A Bank of America Pcard can be canceled by calling the Pcard Administrator.

Returns, Purchasing, Disputed Items

If a purchased item needs to be returned for any reason, it will be necessary to make arrangements with the supplier/merchant to have the item shipped/delivered to the supplier's place of business or warehouse. The cardholder (or designee) must keep a copy of any shipping documents used for this purpose and have the transportation company sign for receipt of any

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items being returned. These documents are to be submitted to the Pcard Administrator with the Cardholder Memo Statement reconciliation paperwork.

The supplier/merchant should issue purchasing credit for any item that has been discussed and that it has agreed to accept for return. **The cardholder (or designee) may not request or accept cash from a supplier when resolving a dispute.** The cardholder (or designee) should review subsequent statements to assure that this purchasing credit has been processed and posted to the account.

In case of discrepancies or disputed charges, the supplier/merchant should be contacted first. Most exceptions or issues can generally be resolved between the cardholder (or designee) and the supplier/merchant by way of an adjustment that would appear on the next statement. If the cardholder (or designee) is unable to obtain an acceptable resolution, he or she must contact the Pcard Administrator. If agreement cannot be reached with the supplier/merchant, the next step is to request that the Pcard Administrator contact the bank at its customer service center: **1-888-449-2273**. Bank staff is experienced in dealing with these problems and should be able to help.

Some disputed items, because of their complexity, may have to be submitted in writing. All written submissions must be on the current version of the form "Statement of Disputed Items". The bank staff will provide this to you at the time of the dispute.

**Department Head/Designee Responsibilities**

The Department Head or designee will review the Pcard Cardholder Memo Statement and all accompanying receipts submitted by the cardholder (or designee), ensure that the cardholder has signed and dated the Statement, and approve the reconciled Cardholder Memo Statement for payment.

The Department Head or designee will also ensure that each transaction is charged to the appropriate fund/cost center/account and project.

**Charges allocated to Department Funds/Cost Centers**

It is the Cardholders responsibility to identify the appropriate funds/cost centers/accounts when submitting the reconciled Pcard Cardholder Memo Statement and associated transaction receipts and documents to the City Pcard Coordinator for payment, unless this is completed by another department staff member. All reconciled statements must be reviewed and approved by an authorized Department Head or designee. These charges will appear as expenditures after the monthly billing has been paid and the payment posted to the General Ledger.

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**Audits**

To ensure the continued success of the Pcard program, periodic reviews will be conducted to ensure that correct information is being captured and the Pcard policies and procedures are being followed.

**Impact on Cardholder's Personal Purchasing Rating**

A Bank of America Pcard is a corporate liability card, not a personal liability card. Therefore, only the City's purchasing rating will be affected by use of this product. Before receiving the Pcard, it will be the cardholder's responsibility to sign a Pcard Cardholder User Agreement (section III) and the cardholder will be responsible for any abuse or misuse of the card that has been entrusted to the cardholder.

**Consequences for Non-Compliance to Program Guidelines**

The cardholder has been empowered as a responsible agent to safeguard the City's assets and make appropriate expenditure of City funds. There are consequences for non-compliance with established Pcard program guidelines, up to and including any of the following:

- Permanent revocation of Pcard privileges
- Assignment of wages for repayment of discrepancies
- Notification to Police Department and Legal Counsel for further investigation of the matter
- Disciplinary action, in accordance with Personnel Rules and collective bargaining agreements, up to and including dismissal, and/or legal action.

**ASSISTANCE AND KEY PERSONNEL**

City Pcard Administrator

- Administrative Assistant (Customer Service)
- Accounting Manager
- Assistant Finance Director
- Finance Director

BANK OF AMERICA

Customer Service Center 1-888-449-2273

Lost or Stolen Cards

Disputes/Research

### III. Cardholder User Agreement

**CITY OF WEST LINN  
PURCHASING CARD - CARDHOLDER AGREEMENT**

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In return for the purchasing authority delegated to me and in consideration of my responsibility to properly steward public resources, I agree to undertake the following responsibilities:

- To comply with this Agreement and the applicable provisions of the A City of West Linn Credit Card Policy for City – Issued Procurement Cards (P-Cards), presently and as may subsequently be revised. I acknowledge receipt of the Manual and affirm that I have read and understand its terms and conditions. I understand that the City of West Linn is liable to Bank of America for all charges made by me.
- To submit appropriate transaction documents and transaction information to the City of West Linn on a monthly basis. I also acknowledge that my failure to do so may result in the revocation of my privilege to be a cardholder.
- To protect and safeguard the Purchasing Card per this Agreement and the Credit Card Policy for City – Issued Procurement Cards (P-Cards).
- I understand that with the use of the City Issued Purchasing Card, transaction documents and transaction information will be audited.

As the holder of this Purchasing Card, I agree to accept responsibility for the protection and proper use of this Purchasing Card as outlined in this Agreement and the Credit Card Policy for City – Issued Procurement Cards (P-Card). I understand that I cannot use the Purchasing Card for the restricted items listed in the Credit Card Policy for City – Issued Procurement Cards (P-Cards). (Such as personal items for example)

I understand that my failure to comply with the applicable provisions of the Credit Card Policy for City – Issued Procurement Cards (P-Cards) and/or the provisions of this Agreement may result in revocation of Purchasing Card privileges, and if the Purchasing Card is used for unlawful or improper purposes, I may also be subject to disciplinary action for that misconduct.

I understand that the City may terminate the privilege to use the Purchasing Card at any time for any reason and agree to return the Card to the City Finance Department immediately upon request or upon my dismissal from the City.

**Cardholder**

I acknowledge receipt of City of West Linn, Purchasing Card:

Card Number (last four digits): \_\_\_\_\_

Name : \_\_\_\_\_

Department : \_\_\_\_\_

Signature : \_\_\_\_\_

Date : \_\_\_\_\_

## IV. QuickSheet Guide for Bank of America's Pcard Software

### Logging In

- 1> Open your Internet Browser.
- 2> Enter the following in your address bar:

[payment2.works.com](http://payment2.works.com)

- 3> Login to the system with:

**E-mail:**  
**Username:**  
**Password:**

Note: You can reset your password by clicking on "Forgot your password?"

- 4> Click .

### Submitting Transactions

To start, **either** click the "Sign Off" task link on your home page, or click "Transactions Requiring Sign Off" in the Left Navigation Bar.

- 1> Click a transaction in the upper section to view its details in the lower section.
- 2> On the General tab, use the Sales Tax drop-down to indicate whether your transaction was non-taxable or whether sales tax was incurred.
- 3> If sales tax was charged on your receipt, check the amount and make any changes. Click .

- 4> To add a comment, click .

- 5> Click the Allocation tab, review the GL accounting codes (defaulted codes may appear). To edit the allocation, check the box on the line you wish to change and click . Add lines, if needed, and choose to allocate by percentage or amount. Click on  to change the codes from a list. After any changes, click .

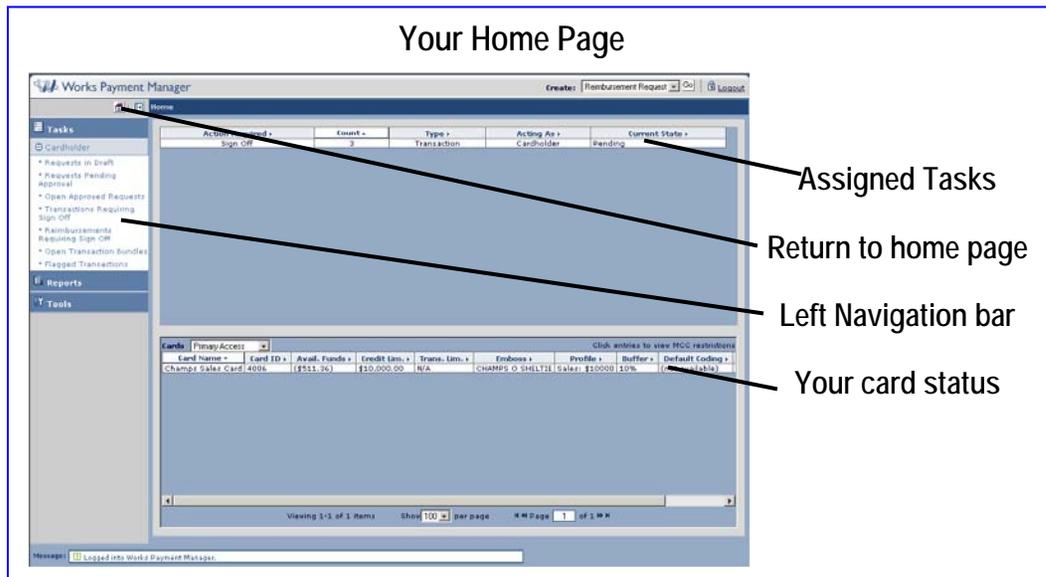
- 6> Click the Purchase Detail tab to review any line-item detail submitted by the merchant.

- 7> To submit the transaction to your Manager for review, click .

### Printing Your Statement

- 1> Using the Left Navigation Bar, click **Reports**, choose **Personal Reports**, and click **Spend Reports**.
- 2> Choose "My Memo Statement" from the list.
- 3> Use the drop-down to choose a weekly statement period.
- 4> To generate your report, click either  or .

### Your Home Page





## Payment Manager 3.0

### Reviewing Transactions

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To start **either** click the “Sign Off” task link on your home page, or choose “Transactions Requiring Sign Off” in the Manager section of the Left Navigation bar.

- 1> Transactions awaiting approval display in the upper section.
- 2> The sign off status will show:

CH = Cardholder has signed off  
M = Manager has signed off  
A = Accountant has signed off

If parentheses are present, the transaction was *automatically* signed off.

- 3> Click a transaction in the upper section to view its details in the lower section.
- 4> On the General tab, click **Add Comment** to add a comment.
- 5> Click the Allocation tab and review the GL accounting codes. To edit the allocation, check the line you wish to change and click **Add / Edit**. When finished, click **Save**.

- 6> Click the Purchase Detail tab to review any line-item detail submitted by the merchant.
- 7> To send a transaction back to a cardholder for additional changes, click **Flag** on the General Tab and enter comments.
- 8> To approve the transaction, click **Sign Off**.

### Additional Resources

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If you have additional questions, please contact your local Program Administrator.

## V. Example of Cardholder Memo Statement for Sign-offs and Instructions

**Billing Statement**

Card One of: CASEY A CAMORS (6471)  
 Company Name City of West Linn  
 Post Date Between 2009-10-24 00:00:00 and 2009-11-25 23:59:59  
 Report Owner SOLLERS, CYNTHIA A  
 Report Time 2009-12-08 12:38:36  
 Transaction Type One of: Cash advance or Misc Credit or Misc Debit or Purchase or Payment

Last 4 Digits		MCC	Txn Number	Post Date	Purchase Date	Amount	Credit	Debit	Payment Amount
6471									
	9399		TXN00009513	10/26/2009	10/23/2009	32.54	0.00	32.54	0.00
	8220		TXN00009646	11/06/2009	10/29/2009	440.00	0.00	440.00	0.00
	5310		TXN00009660	11/09/2009	11/07/2009	349.79	0.00	349.79	0.00
	5310		TXN00009710	11/16/2009	11/14/2009	149.90	0.00	149.90	0.00
	count: 4					972.23	0.00	972.23	0.00
	report count: 4					972.23	0.00	972.23	0.00

CARD HOLDER *[Signature]* 12/8/09  
 PREP. BY *C Sollers* 12/8/09  
 APPROVED BY *[Signature]* 12/8/09



### Getting Started – Access Reports

- 1> Once logged into Works, use your left Navigation Bar and select **Reports**, then **Reports**, and then click **Spend Reports**.

### Choose an Existing Template

- 1> Use the Report Template drop-down menu to select the option **“Choose from all available templates...”**
- 2> The “Select a Report” screen appears. Click in the checkbox **“Include shared reports”**.
- 3> Click **“Cardholder Stmt”** and **<Finish>**.
- 4> The report attributes appear on the screen. Do not change any attributes. **Scroll down to “Step 4: Add General & Column Filters”**.
- 5> Click the **<Date>** box. A calendar screen appears – check the date range for which you want to generate your Cardholder Statement. Click **<Finish>**.

### Generating and Printing the Report

- 1> After the date range has been selected, click **<Submit Report>**. A screen will appear indicating the report is being generated.
- 2> Click the **<Download XLS>** button on the bottom of the screen.
- 3> Click either **<Open>** or **<Save>** depending on the action you would like. Click **<Open>** to open the Excel file. When the file is open, you may print the report.
- 4> You may reprint the report up to 7 days by accessing it under **“Completed Reports”** on the left Navigation Bar.

### Accessing the Report Template after the Initial Report Generation

- 1> After running the report for the first time, it will be in your **“Recently Used Reports”** queue.
- 2> Login to Works, use the left Navigation Bar and select **Reports**, then **Reports** and then click **Spend Reports**.
- 3> Use the Report Template drop-down menu to select the option **“Cardholder Stmt”** under **“Recently Used Reports”**.
- 4> Follow steps 4 & 5 under the **“Choose an Existing Template”** section of this Quicksheet.

## VI. Examples of Proper Receipt Documentation

Sample of a receipt that is considered "Bad Support"

It is easy to see why "nothing" is an example of "Bad Support"

*Hints:*

1. When you lose your receipt, what should you do?
  - a. Attach a blank page with a couple of sentences indicating that you lost your receipt, what/who the purchase was for, and the date. Initial and date your comments.
  - b. If the amount is relatively large, consider calling the supplier/merchant and requesting a copy. Follow-up later and attache the copy to your printed Monthly Summary Statement.

97834  
897 7355  
4381347921013038  
TID : 34792101303843010004  
DATE : 01/05/07 01:00:51 PM FRI  
ACCT : \*\*\*\*\* VI  
NAME :  
BATCH : 794

TRAN # : 2675

AMOUNT : \$32.06

TIP : \$

TOTAL : \$ 32.06

THANK YOU  
PLEASE COME AGAIN

APPROVAL : 015668

### Sample of a receipt that is considered "Weak Support"

Below is a list of issues with this receipt/documentation:

1. This is the card total receipt, not the itemized receipt that actually shows the items that were purchased;
2. There is no comment as to what it is for;
3. It appears that this receipt may be for meals. If so, it lacks a list of attendees and the discussion topics as required by the IRS to qualify for a tax-free reimbursement or purchase;
4. There is no expense account number documented on the receipt to show where it was coded to; and
5. It is stapled, along with many other receipts, in the upper left corner of the Monthly Summary Statement. Stapling in this manner makes it very difficult to review. It is recommended that you use a blank piece of paper and tape the receipts to it for easy review, put the receipts in the same order as they appear on the Monthly Summary Statement then document any comments, notes, attendees, coding and page referencing clearly.

Sample of a receipt that is considered "Excellent Support"

This receipt includes the expense purpose, attendees, discussion topics, the expense account number and the date and time of the meeting. It also includes a page number that correlates with the Monthly Summary Statement.

**Purpose:** City Council meeting Dinner (1/12/09) 6:00pm.

**Expense Account:** 001-0511-411.10-16

**WEST LINN CITY COUNCIL  
MEETING MINUTES  
JANUARY 12, 2009**



Market of Choice #5  
5639 Hood St  
West Linn, OR 97068  
Phone: (503) 594-2901  
1/12/2009 5:05:06 PM 1 48 1 25  
Cashier: Manager1 M.

**Council Present:**  
Mayor Patti Galle, Council President Jody Carson;  
Councilor Scott A. Burgess, Councilor Teri Cummings and Councilor John Kovash

**Council Absent:**  
None

**Staff Present:**  
Kirsten Wyatt, Assistant to the City Manager;  
City Attorney Bill Monahan; and Shirley Richardson, Minute Taker

FRESH TODAY BREAD	3.99	F
GREEN GRAPES	5.26	F
1.76 lb @ \$2.99/lb		
1LB. STRAWBERRIES	3.99	F
RED RASPBERRIES	3.99	F
ROUND CAKE PAN	3.78	
2 @ \$1.89		
VEGETABLE TRAY	8.99	F
COOKIES-PNT BTR	6.99	F
SMK MOZZ PASTA SALAD	8.88	F
SMK MOZZ PASTA SALAD	9.09	F

SUBTOTAL 54.96  
TOTAL 54.96  
CREDIT CARD 54.96  
CHANGE 0.00

Item Count 10

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Purchase \$ 54.96  
Master Card #SXXXXXXXXXX7242  
Auth # 055913 Exp Date \*\*/\*\*  
Lane # 01 Checker # 48  
01/12/09 17:05 Ref/Seq # 010964  
WinEPS Sequence # 010964

THANK YOU FOR  
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**1. Call to Order & Pledge of Allegiance**

**2. Proclamations, Recognitions and Presentations**

**3. Community Comments**

(30 Minutes) The council President will call for statements from citizens regarding issues related to City government, properly the subject of Council consideration and not issues on the agenda. Persons wishing to speak shall be allowed to do so only after completing forms provided in the foyer in advance of Community Comments. All remarks should be addressed to the City Council as a body. The City Council will not engage in discussion with those making comments. The time limit for each participant will be determined by the Mayor.

**4. Consent Agenda**

Items appearing below are routine and will not be allotted individual hearing time. The items may be passed upon by the City Council in one blanket motion. Any City Council member may remove an item for discussion or questions by requesting such action prior to consideration.

a. Agenda Bill - Newspapers of Record  
09-01-12A

**5. Report from the City Manager**

**6. Business from the City Council**

a. Agenda Bill - Appointments to Boards and Committee:  
09-01-12B

**7. Business Meeting**

For items marked with a (X), the City Council expects to receive public testimony. All other items are expected to be for City Council discussion and decision only. Persons wishing to speak on agenda items shall be allowed to do so only after completing the forms provided in the foyer and returning them to the City Council prior to the item being called for discussion. A separate slip must be turned in for each item. The time limit for each participant is three (3) minutes, unless the Mayor decides prior to the item to allocate more or less time.

X a. Agenda Bill - Public hearing -> Step one of Annexation process of a  
09-01-12C 21 acre site located between Rosemont Road and  
Hidden Springs Road.  
(Applicant: West Linn/Wilsonville School District)

**8. Adjournment**

## VII. PowerPoint on City's Pcard Process

## Procurement Card Program

[information material provided by Bank of America]

1. Get Department Head approval
2. Sign the P-Card Agreement Form
3. Attend formal training-P-Card User
4. Receive and activate the card
5. Assume full responsibility for card

Updated Feb 2013 1

## History of Procurement Card

The Government Finance Officers Association (GFOA):

- > 1995 published its first guideline
- > 1998 recommends governments explore the use of P-Card to improve the efficiency of their purchasing procedures
- > 2003 published a recommended practice

The Internal Revenue Service:

- > 2004 published final regulations for 1099 reporting pertaining to P-Card purchases for contract services

Updated Feb 2013 2

## What is a Procurement Card?

A card issued by Bank of America, to

- > An individual agency employee, or
- > A department, or
- > For a specific purpose

For purpose of making authorized purchases within certain limits.

Updated Feb 2013 3

## Why use Procurement Card?

The use of P-Card is intended to

- > Promote efficiency in the procurement of goods and services
- > Provide a convenient method for obtaining goods and services

Updated Feb 2013 4

## Who is eligible to use Procurement Card?

- > Cardholders who have successfully completed initial and annual refresher training
- > Cardholders who have received, read, and agreed to the City's Pcard Policy and Procedures
- > Cardholders who have signed the Cardholder Agreement accepting responsibility

Updated Feb 2013 5

## PART 1: Overview of Policies & Cardholder Responsibilities

City of West Linn  
PROCUREMENT CARD PROGRAM

Updated Feb 2013 6

## Purpose of P-Cards

- > Reduce Standard/Blanket PO use
- > Timely purchasing for small purchases
- > Simplify the purchasing process
- > Take advantage of E-Commerce opportunities
- > Provide feedback to the purchaser regarding past purchasing events (for future decision-making)

Updated Feb 2013 7

## When & where can you use your P-Card?

- > With anyone who will accept a credit card and an included vendor on the MCC List
- > Compliance with City of West Linn purchasing policies
- > For approved authorized purchase transactions

Updated Feb 2013 8

## Who can use each individual card?

Bank of America rules require that only the person whose name appears on the card can use the card.

- > ensures individual accountability for all purchases
- > City of West Linn policies & procedures requirement
- > State contract requirement with Bank of America

Updated Feb 2013 9

## The P-Card is NOT intended for....

- A means to avoid or by-pass City procurement rules/policies/procedures.
- Personal Use

Updated Feb 2013 10

## Government Standards & Practices Commission (GSPC) Jurisdiction

The Jurisdiction of the GSPC is limited to the following areas:

- Use of public office for financial gain (*ORS Chapter 244*)
- Conflict of interest (*ORS Chapter 244*)
- Statements of Economic Interest (*Chapter 244*)
- Executive session provisions of Public Meetings law (*ORS 192.660*)
- Lobbying regulation law (*ORS Chapter 171.725 – 171.785; 171.992*)

Updated Feb 2013 11

## Definition of “Public Official”

ORS 244.020(15) defines a public official as “any person who... is serving the State of Oregon or any of its political subdivisions or any other public body of the state as an officer, employee, agent or otherwise, and irrespective of whether the person is compensated for such services.” This definition includes:

- volunteer members of a soil and water conservation board
- Chancellor of higher education
- Governor
- Clerk in a branch office of a state agency
- Persons who serve the state or a political subdivision by performing government services under a contract.

It is important to note that a person who was a public official at the time of an alleged violation will be subject to the authority of the GSPC, for a period of four years after the alleged violation, regardless of whether or not the person is still a public official at the time a complaint is filed.

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## The Ethical Issues (cont)

Use of Public Office for financial gain –

• “No public official shall use or attempt to use official position or office to obtain financial gain or avoidance of financial detriment that would not otherwise be available but for the public official’s holding of the official position or office...”

Updated Feb 2013 13

## Avoid

Financial Gain	Detriment
<ul style="list-style-type: none"> <li>• Frequent Flyer Miles</li> <li>• A free camera case with camera purchase</li> </ul> <p style="font-size: small;">All goods/services/benefits associated/received with P-Card purchase belong to the City. If you use them for personal use = potential violation of ethics regulations</p>	<ul style="list-style-type: none"> <li>• “Free Admissions”</li> <li>• Waived Fees</li> </ul>

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## The Ethical Issues (cont)

Conflict of Interests -

- A **potential** conflict of interest occurs when a public official takes official action that **could** affect the financial interests of the public official, or the official’s relatives or businesses with which they are associated.
- An **actual** conflict of interest occurs when a public official takes official action that **definitely would** have such an effect.

Updated Feb 2013 15

## Non-Approved

- Anything for personal use
- Any item exceeding the purchase limits of your card
- Any purchase normally considered inappropriate

Updated Feb 2013 16

## Termination of Cardholder Privileges

<ul style="list-style-type: none"> <li>➢ Non-approved purchases</li> <li>➢ Non-compliance with City policies</li> <li>➢ Failure to retain adequate documentation &amp; control</li> <li>➢ Personal expenditures</li> </ul>	<ul style="list-style-type: none"> <li>➢ Non-compliance with state procurement laws</li> <li>➢ Position no longer requires use of card</li> <li>➢ Department Head (Administration) believes it’s in the best interest of the City</li> </ul>
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## PART 2: Procedures & Logistics

City of West Linn

### PROCUREMENT CARD PROGRAM

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## Department Responsibilities

- > Control Use/Restrict Abuse
- > Keep all receipts, invoices, packing slips and quotation documents
- > Reconcile Monthly Statements
- > Provide all documentation for review during audits.

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## Finance Responsibilities

- > Pay the monthly statements by the due date and to the correct account
- > Review P-Card activity for proper usage and produce required IRS 1099 form
- > Provide opportunities for initial and annual refresher training every month.
- > Conduct internal audit

Updated Feb 2013

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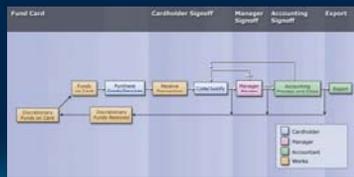
## INTERNAL AUDIT

- > **Finance** will conduct reviews to monitor compliance with policy on purchasing, card usage, record keeping and ethics. For example, we may check that:
  - All receipts have been obtained
  - Documentation for competitive bid is maintained
  - Account limits have been adhered to
  - Expense transactions have been authorized
  - Inactive accounts have been closed
  - P-Card based purchasing has been consolidated when practical

Updated Feb 2013

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## Workflow



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## Transaction Flow

	Cardholder Initial Signoff	Manager Review/Signoff	Accountant Review/Signoff
Primary Responsibility	Cardholder	Group Approver	Accountant
Alternates	Proxy Reconcilers	Group Approver	Accountant

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## Review and sign off of transactions

- > Two step process:
  - Cardholder/Proxy Reconciler
  - Manager

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## Cardholder/Proxy Reconciler

- > Definition:
  - Each cardholder needs to sign on to the system to approve and code transactions.
  - Each department must designate two individuals to assume the role of the cardholder – proxy reconciler.

Updated Feb 2013

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## Cardholder/Proxy Reconciler

- > Responsibilities:
  - Sign on to system and review all transactions.
  - Obtain receipts for the transactions.
  - Code all transactions to the appropriate general ledger expense line.
  - Mark items that are being disputed and follow-up.
  - Resolve flagged items.
  - Submit transactions to Manager for sign off.

Updated Feb 2013

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## Manager

- > Definitions:
  - The role of manager is defined as the Department Director
  - The Department Director should provide the name of an individual that may approve in their absence.

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## Manager

- Responsibilities:
  - Review and sign off all transactions
  - Flag transactions that you would like additional information on.

Your review and sign off is **critical**

Updated Feb 2013

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## Works

- "Works" is the name of the BofA software
- Step one:
  - Navigating the home page and tips
  - Table/Detail/Split View Screens
  - Filters/sorting and column preference
  - Reports

Updated Feb 2013

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## Where to Get More Information

- City P-Card Administrators
  - City Finance Department:
    - Accounting Administrator
    - Accounting Manager
    - Assistant Finance Director
    - Finance Director

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