

POLICY AND PROCEDURES

NUMBER: 202

SUBJECT: Visa Purchasing Program

ACA STANDARDS: 4-ALDF-7D-11

DIRECTOR: Herbert Bernsen

EFFECTIVE DATE: 8/99 REVISION DATE: 5/05, 4/11, 8/11,
12/15



I. POLICY

The St. Louis County Department of Justice Services in cooperation with the County Program Administrator will *provide cardholders to procure low dollar goods and services independently and reduce the number of purchase orders and check requests for small dollar purchases. These are purchases of goods and/or services under \$1,500 and not designated as a "Capital Asset".*]

II. RESPONSIBILITY

All Department of Justice Services employees who have been authorized to use the Purchasing Card and the Accounting Manager are responsible for the following procedures.

III. PROCEDURES

A. General Information

1. A Division Head must give his/her consent to the Accounting Manager in charge of Accounts Payable, prior to an employee participating in the Purchasing Card Program.
2. All Department employees participating in the Purchasing Card Program will read, understand and sign an Agreement to Accept the Purchasing Card form (See Attachment 1) prior to being authorized to use the card.

[3. Participating employees will *read the Purchasing Card Manual available on the County Procurement website and they will sign the "Agreement to Accept Purchasing Card"*. The Purchasing Card Manual contains the employees' responsibilities and card restrictions. It is the responsibility of the participating employees to read and understand this booklet. Any questions concerning this booklet can be directed to the Accountant *III* in charge of Accounts Payable.]

4. The employee whose name is on the Purchasing Card is the only person entitled to use the card and that employee is responsible for all charges made with the card.

5. The Purchasing Card will only be used for purchases of business related goods and services. A copy of the Exemption From Missouri Sales And Use Tax On Purchases form (See Attachment 2) will be used in conjunction with the Visa Purchasing Card.

NOTE: It is the responsibility of the participating employee to ensure taxes are not included on the purchase of an item/service.

[6. The amount of the transaction limit is *\$1,500.00* with a monthly expenditure limit of *\$5,000.00*. The employee will *follow all rules for purchasing and will responsible for obtaining and turning in three estimates showing the purchase was made of the item costing the least whenever feasible.*]

[7. Employees who have been authorized a Purchasing Card will turn in copies of their receipt signed by themselves and their supervisor immediately following the purchase to the *Accountant III* for payment processing.]

8. Supervisory personnel may request to see a receipt from a Purchasing Card and the actual items purchased, to ensure the validity of any purchase.

[9. The *Accountant III* will handle payment of the cards by proxy. *The Accountant III will print the cardholder's statement every month and send it to the cardholder. Upon receipt, the cardholder will review, sign, and return the statement to the cardholder's immediate supervisor for approval and signature. The statement will then be returned to the Accountant III for payment.*]

10. The *Accountant III* in charge of Accounts Payable will review all receipts in which the Department budget is concerned. The *Accounting Supervisor* in charge of the inmate funds will review all receipts in which the inmate funds are concerned. Any discrepancies will be brought to the attention of the appropriate Superintendent.
11. The *Accountant III* in charge of Accounts Payable will be the authorized staff responsible for ensuring that any charges for the Purchasing Cards are paid.
12. Improper use of the card, which includes personal charges, will be considered misappropriation of County funds which will result in disciplinary action, up to and including termination.

NOTE: Cash advances are not permitted on any Purchasing Card. Pay pal accounts that store the credit card number for future use are not to be opened. If this is the only option to paying a credit purchase Pay Pal may be used as a one time payment.

13. If a Visa Purchasing Card is lost or stolen, it is the responsibility of the authorized employee whose card was lost or stolen to report it to their immediate supervisor and to the *Accounting Manager*.
Portions of this record are closed pursuant to Section 610.021(19) RSMo and Section 114.020(18) SLCRO because public disclosure of such portions would threaten public safety by compromising the safe and secure operation of the Jail, and the public interest in nondisclosure outweighs the public interest in disclosure of the portions of such records.
14. The employee will immediately surrender his/her card upon the employee's termination of employment or due to circumstances deemed necessary by the Department to the Accounting Supervisor.