

**COUNTY OF LAKE**



**Cal-Card Program  
Policies and Procedures Manual**

**Prepared by ~~Purchasing Division~~  
~~and the Administration Office with~~  
consideration by the  
Auditor-Controller's Office**

**Adopted by Board of Supervisors**

**January 2000October 2024**

**Formatted:** Centered, Right: 2.14"

**Formatted:** Centered, Indent: Left: 2", First line: 0",  
Right: 2.14"

## COUNTY OF LAKE CAL-CARD PROGRAM POLICIES AND PROCEDURES

### General

The County of Lake has entered into a Master Service Agreement with U.S. Bank I.M.P.A.C. Government Services to provide purchasing cards (credit cards) to designated County employees. These cards are purposely designed to appear different than regular VISA cards by having the County of Lake seal and the words, "For Official Use Only" printed on the card. The words, "County of Lake" and the name of the designated employee (cardholder) are embossed on the card. Therefore, these cards are different than the gasoline credit cards which are issued to the County of Lake, and which may be used by any County employee. Use of the CAL-Card credit card is **restricted to the specifically designated employee (cardholder) only.**

The CAL-Card Program has the following authorization controls: the Cardholder's single purchase limit, the Cardholder's 30-day limit, the Approving Official's 30-day limit, and the types of merchants from which the Cardholder may make a purchase. When the Cardholder uses the card, the system checks these controls and limits before the purchase is authorized. Each Cardholder may have different spending limits and types of authorized merchants. A list of all available merchant categories is included in this manual. However, each Cardholder will be authorized to procure goods and services only at those types of merchants so designated.

The CAL-Card Program has specific roles which will be filled by the following County employees:

- ~~Purchasing Agent/Administration Office (Agency Program Administrator and Approving Official for Cardholders who are also the Department Head/Coordinator who is the Purchasing Agent);~~
- ~~Department Head (Approving Official over their staff) who is either the Department Head or the Purchasing Agent if Department Head is the Cardholder.~~
- ~~Cardholder (who is a designated County employee) approved by the Board of Supervisors.~~
- ~~Auditor-Controller's Office (Billing and Compliance Office) which is the Auditor-Controller's Office.~~
- ~~Dispute Office which is also the Auditor-Controller's Office.~~

Formatted: Font: Bold

The CAL-Card Program has produced booklets or pamphlets providing the general program guidelines for each of these positions. The County of Lake's CAL-Card Program adopts by reference the regulations found in the following publications: "Cardholder Guidebook", "~~Approving Official Guide~~", "~~Designated Billing Office Guide~~", and "~~Agency Program Coordinator Administrator Guide~~." This manual summarizes and emphasizes general program procedures found in the published guides and provides regulations specific to the County of Lake's program. Failure to follow all policies and procedures will result in the immediate termination of the Cardholder's purchasing authorization.

### Agency Program Coordinator Responsibilities

Overall coordination and administration of CAL-Card Program including:

- Administer contract with U.S Bank.
- Provide training to Cardholders, Approving Officials, and the ~~Auditor-Controller's~~Billing Office.

- Issue Cal-Cards upon the following:
  - Receipt of Form ~~CofL~~CALCardRqst\_1/00 [Sample 1] Request for County of Lake CAL-Card.
  - ~~Approval of the Board of Supervisors.~~
  - Receipt of Form ~~CofL~~CALCardAck\_1/00 [Sample 2] Acknowledgement of Receipt of CAL-Card.
- Grant access to online portal (Access Online) for Cardholder.
- Establish Cardholder spending limits and authorized merchants.
- Enforce Cardholder and ~~Approving Official~~ Department Head compliance with CAL-Card policies and procedures by terminating Cardholder purchasing authorization upon violation of the policies or procedures. (See page 4 of this policy)
- Provide updated Cardholder listing to the Auditor-Controller's Office on a quarterly basis.
- Provide a copy of the signed Acknowledgement of Receipt of CAL-Card to the Auditor-Controller's Office as they are received.

Formatted: Font: Italic

### Cardholder Responsibilities

- Sign Acknowledgement of Receipt of CAL-Card [Sample 2].
- Establish Access Online portal to review statement online.
- Use card for **official County purchases only**.
- Do not use CAL-Card for those purchases or transactions specifically excluded by this policy as set forth on page 4 of this policy.
- Accept full financial responsibility for all expenses charged to this CAL-Card account in violation of this policy.
- Purchase goods and services only for which there are sufficient funds and budgetary appropriations.
- **Comply with all applicable regulations found in the County of Lake Travel Policy and Purchasing Ordinance.**
- Obtain detailed receipts of ALL transactions charged, including telephone and Internet purchases.
- Stay within spending limits.
- Maintain a log of purchases made over the telephone or via the Internet. Said log should include, at a minimum, the transaction date, item description, merchant name, and amount charged, including tax and shipping.
- Do not split purchases to circumvent purchasing regulations.
- Do not split purchases to circumvent card limits.
- Secure the CAL-Card at all times. **If the card is lost or stolen, immediately notify:**
  - **I.M.P.A.C. Customer Service at (800) 227-6736.**
  - ~~Program Coordinator~~ (Purchasing Agent) and ~~Department Head~~ Approving Official.
- Follow all CAL-Card guidelines for disputed transactions.
- Forward Cardholder Statement of Questioned Item [Sample located in the CardHolder Guidebook] and supporting documentation to Approving Official.
- Return card to the Purchasing Division immediately upon separation from County employment or change in position.

Formatted: Not Expanded by / Condensed by

Formatted: Indent: Left: 0.57", Space Before: 0 pt

Formatted: Font: Bold

Formatted: Font: 12 pt

### Approving Official Responsibilities

- ~~Review all purchases listed on Cardholder Statement of Account [Sample 3] for~~

- validity, proper documentation, and compliance with applicable County policies.
- Compare Cardholders' *Statement of Account with Approving Official Summary* (form R090) [Sample 5].
- Submit the cardholder's *Statement of Account* to the Billing Office (Auditor-Controller's Office) **within 5 business days**.
- Retain the *Approving Official Summary* in your office files.
- Forward *Cardholder Statement of Questioned Item* [Sample 4] and supporting documentation to Billing Office.
- Follow all CAL-Card guidelines for disputed transactions.

## Payment Processing Procedures Monthly Statement Procedures

### Cardholder Tasks

- Review *Cardholder Statement of Account* [Sample 3] for accuracy **immediately upon receipt on the 23<sup>rd</sup> of each month or shortly thereafter via Access Online. Do not wait for your statement to come in the mail. If a Statement is not received within 10 calendar days of the cycle date, the Cardholder must call the County's Purchasing Agent or I.M.P.A.C. Customer Service at 800-227-6736 to request a duplicate.** The completed packet is due to the Auditor's Office by the 5<sup>th</sup> of each month following the date of the statement (i.e. 9/22/23 statement is due 10/5/23).
  - Attach ALL detailed invoices, supporting documentation and authorizations for charges on *Statement of Account*.
  - For each transaction listed on the *Cardholder Statement of Account, which is approved for payment, complete Cal-Card Invoice Summary.*
  - Sign, date, and submit *Statement of Account* to **the Depart Head Approving Official, within 3 business days** of receipt **of**
    - Statement of Account*.
- For charges not approved for payment, first try to resolve the problem with the merchant. If the merchant refuses to issue a credit voucher, complete a *Cardholder Statement of Questioned Item* form, and submit it to **the Auditor's Office US Bank following the guidelines in the Cardholder Guidebook, along with supporting documentation,** within **15 calendar days** of the date of the *Statement of Questioned Item* on which the transaction first appeared. Send a copy of the *Cardholder Statement of Questioned Item* with supporting documentation to **both** the Purchasing Agent **and the Auditor-Controller's Office.**
- Track disputes and notify the **Billing Auditor-Controller's Office** when the dispute is resolved by either becoming payable or cleared by a credit.
  - Unresolved disputes will be billed to the Cardholder's Department at Fiscal Year End.**

### Department Head Tasks

(May be delegated to another employee who is authorized to sign payment requisitions, such as Administrative Manager, Fiscal Officer, or Office Manager.)

- Ensure staff which you have authorized to receive a CAL-Card has read the policy and understands it, prior to making purchases.
- For each Review all transaction purchases listed on the *Cardholder Statement of Account* **which is approved for payment, for validity, proper documentation and compliance with applicable County policies,** write a description of the charge and enter the accounting codes (i.e. fund, budget unit, general ledger, object code) on

Formatted: Indent: Left: 0.57", Space Before: 0 pt

Formatted: Superscript

Formatted: Font: Bold

Formatted: Font: Not Bold

Formatted: Superscript

Formatted: Not Expanded by / Condensed by

Formatted: Body Text, Space Before: 0 pt, Tab stops: Not at 1.07"

Formatted: Space Before: 0 pt

Formatted: List Paragraph, Space Before: 0 pt, Bulleted + Level: 3 + Aligned at: 0.82" + Indent at: 1.07", Tab stops: 1.07", Left

Formatted: Normal, Space Before: 0 pt

Formatted: Font: Bold

Formatted: Space Before: 0 pt

Formatted: Line spacing: single

Formatted: Indent: Left: 1.13", Right: 0", Don't add space between paragraphs of the same style, Line spacing: single, Tab stops: Not at 1.07" + 1.12"

Formatted: Font: 12 pt

Formatted: Indent: Left: 0.75", Tab stops: 1", Left + Not at 1.07"

~~the respective lines-~~

- ~~• Compare Cardholders' *Statement of Account with Cal-Card Invoice Summary*,~~
- ~~• Ensure sufficient appropriations in expenditure accounts prior to submitting Cal Card statement and invoice summary.~~
- ~~• Sign *Statement of Account* underneath Cardholder's signature as the "Approver".~~
- ~~• This will serve as the official payment approval and request so the Auditor will process payment for these charges without requiring an additional payment requisition document, such as a confirming requisition or a various claim.~~
- ~~• If the Department Head is also the Approving Official, submit documents to the Auditor's Office **within 5 business days**. If the Department Head is the Cardholder rather than the Approving Official, forward documents to the Purchasing Agent (Approving Official) **within 3 business days** of receipt of *Statement of Account*.~~
- ~~• Submit the cardholder's *Statement of Account*, *Cal-Card Invoice Summary* and supporting documentation to the Auditor-Controller's Office **by the 5<sup>th</sup> day of each month following the date of the statement (i.e 9/22/23 statement is due 10/5/23)**.~~
- ~~• If the Department Head is the cardholder, forward documents to the Purchasing Agent by the **3<sup>rd</sup> day of the month**.~~
- ~~• Retain a copy of the *Cal-Card Invoice Summary* in your office files.~~
- ~~• Forward *Cardholder Statement of Questioned Item* and supporting documentation to the Auditor-Controller's Office, if needed.~~

#### Billing Auditor-Controller's Office Tasks

- ~~• Receive all completed cardholder statements and Cal-Card Invoice Summary sheets by the 5<sup>th</sup> of each month following the date of the statement.~~
  - ~~• Notify the Agency Program Coordinator and Auditor-Controller of any statements that have not been received by the 5<sup>th</sup> of each month~~
- ~~• Review and verify all proper documentation has been completed, signed, and received (*Cardholder Statement of Account* and supporting documentation).~~
- ~~• Verify proper budgetary account coding and sufficient fund and budgetary appropriations.~~
- ~~• Ensure proper compliance with all County policies.~~
- ~~• Compare and verify with R060 *Financial Summary*. [Sample 6]~~
- ~~• Send copies of any completed *Cardholder Statement of Questioned Item* forms to I.M.P.A.C. along with the payment.~~
- ~~• Complete Notification of Invoice Adjustment form as necessary [Sample 7]~~
- ~~• Process payment to U.S. Bank I.M.P.A.C. Government Services.~~
- ~~• Review and follow-up on pending Cardholder disputes to ensure timely resolution.~~
  - ~~• Unresolved disputed items will be billed to the applicable Department at Fiscal Year End~~

#### Specifically Excluded Purchases

In addition to the transactions prohibited by the CAL-Card Program as listed in the "Cardholder Guide," the County of Lake CAL-Card may not be used for any of the following goods or services.

- Services listed on a hotel/motel bill, but which are for the benefit of the employee, such as:
  - Personal telephone calls
  - Movies

Formatted: Font: Italic

Formatted: Font: Italic

Formatted: Font: 12 pt, Not Italic

Formatted: List Paragraph, Indent: Left: 0.75", Right: 0.14", Tab stops: 1", Left

Formatted: Indent: Left: 0.75", Tab stops: 1", Left + Not at 1.07"

Formatted: Indent: Left: 0.75", Space Before: 0 pt, Tab stops: 1", Left + Not at 1.07"

Formatted: Tab stops: 1.07", Left

Formatted: Indent: Left: 0.75", Bulleted + Level: 1 + Aligned at: 0" + Tab after: 0.25" + Indent at: 0.25", Widow/Orphan control, Adjust space between Latin and Asian text, Adjust space between Asian text and numbers, Tab stops: 1", List tab + Not at 0.25"

Formatted: Tab stops: 1.07", Left + Not at 0.25"

Formatted

Formatted: Indent: Left: 1.06"

Formatted: Not Expanded by / Condensed by

Formatted: Not Expanded by / Condensed by

Formatted: Body Text, Indent: Left: 1.07", Line spacing: single, Bulleted + Level: 1 + Aligned at: 0" + Tab after: 0.25" + Indent at: 0.25", Tab stops: 1.32", List tab + Not at 0.25" + 1.07"

Formatted: Space Before: 0 pt

- Room service charges
- Services not allowed by the County of Lake Travel Policy such as :
  - Alcoholic beverages
  - Gratuities
  - Discretionary charges
  - MEALS OF ANY KIND Meals, food, and beverages are prohibited without advance approval from the CAO, pursuant to the Travel and Reimbursement Policy.
- Special or contractual services as defined by the Purchasing Ordinance, without appropriate 1099 tracking.
- Services which can be provided by another County department.
- Services which require approval of another County department (e.g. contract approval by County Counsel), without prior approval.
- Services which are provided on County premises.
- Services that are more appropriately paid through the standard Accounts Payable process.

Formatted: Space Before: 0 pt

Formatted: Not Expanded by / Condensed by

Formatted: Space Before: 0 pt

Formatted: Not Expanded by / Condensed by

Formatted: Font: 12 pt

### Compliance

Failure to comply with the basic requirements of the cardholder responsibilities may result in suspension or revocation of the Cal Card. This will be determined by the Purchasing Agent. Violations including but not limited to: making excluded purchases, failing to obtain prior authorization where needed, submitting incomplete statements, or missing the statement submission deadline (the 5<sup>th</sup> of each month) are causes for suspension of the Cal Card. Suspensions and revocations will be evaluated on a case-by-case basis. The repetition of the violation as well as the timeliness of the correction will be considered during the evaluation process.

END