

COUNTY OF LAKE



Cal-Card Program

Policies and Procedures Manual

**Prepared by the Administration
Office with consideration by the
Auditor-Controller's Office**

Adopted by Board of Supervisors

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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** (Program Administrator and Approving Official for Cardholders who are also the Department Head)
- **Department Head** (Approving Official over their staff)
- **Cardholder** (designated County employee)
- **Auditor-Controller's Office** (Billing and Compliance Office)

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", and "Program 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 Office.
- Issue Cal-Cards upon the following:
 - Receipt of Form *Request for County of Lake CAL-Card.*
 - Receipt of Form *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 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.

Cardholder Responsibilities

- Sign Acknowledgement of Receipt of CAL-Card.
- 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.**
 - Purchasing Agent and Department Head.
- 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.

Monthly Statement Procedures

Cardholder Tasks

- Review *Cardholder Statement of Account* for accuracy on the 23rd of each month or shortly thereafter via Access Online. **Do not wait for your statement to come in the mail.** The completed packet is due to the Auditor's Office by the 5th 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 within 3 business days of receipt.
- 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 US Bank following the guidelines in the Cardholder Guidebook, within 15 calendar days of the date of the Statement 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 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

- Ensure staff which you have authorized to receive a CAL-Card has read the policy and understands it, prior to making purchases.
- Review all purchases listed on the *Cardholder Statement of Account* **for validity, proper documentation and compliance with applicable County policies.**
- 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* as the "Approver"
- Submit the cardholder's *Statement of Account*, *Cal-Card Invoice Summary* and supporting documentation to the Auditor-Controller's Office **by the 5th 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 **3rd 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.

Auditor-Controller's Office Tasks

- Receive all completed cardholder statements and Cal-Card Invoice Summary sheets by the 5th 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 5th 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.
- Complete Notification of Invoice Adjustment form as necessary
- 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
 - Room service charges
- Services not allowed by the County of Lake Travel Policy such as :
 - Alcoholic beverages
 - Gratuities
 - Discretionary charges
 - 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.

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 5th 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