Cañada College

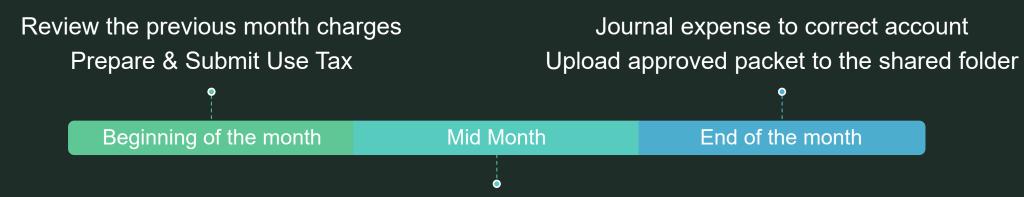
Procurement Card Training

Agenda

- Procurement Card Monthly Time line
- Purpose of a procurement card
- > Eligibility
- Receipts and the FIVE W's
- Monthly Reconciliation
- Cardholder Responsibilities
- Reviewers responsibility
- When using your Procurement Card at a Conference (Pre-COVID/ During COVID)
- Structure of a Procurement Card Packet
- Common Missing Items (Procurement card packet)
- Restricted Purchases
- Revocation of Procurement Card
- > Audits
- > Q & A

Time To Take A Poll

Procurement Card Monthly Time-line



Compile backup, prepare packet and submit for Supervisors approval

Purpose of a Procurement Card

Procurement Card is:

- A convenient way to purchase goods directly from Vendors
- A way to eliminate the use of personal funds for purchases

Procurement Card is not:

- The way to avoid appropriate purchasing or payment procedures.
- > A card to obtain cash or credit
- For personal use

Eligibility

The only employees who are eligible for a District Procurement Card are:

- > Employees who are required to make purchases on behalf of the District
- Permanent employees (who have passed their probationary period)
- > Employees whose assignment are at least 50% full-time

Procurement Card Application

Time To Take A Poll

Receipts and the FIVE W's

> A itemized receipt is required for EVERY transaction made with the Procurement Card.

Receipts must be kept on file for three years as per District regulations.

- Each transaction should detail the following information:
 - Who (Vendor name)
 - What (items purchased)
 - Where (location of transaction)
 - When (date of transaction)
 - Why (purpose of the transaction)

Monthly Reconciliation

- ➤ US Bank cycle end date is the 25th of every month.
- US Bank's email will serve as a reminder that the monthly statement is ready for review.
- Banner Screens to review charges:
 - FGIDOCR To review charges by C Document
 - FGIBDST To review charges by Account number
 - FYAPRJV To review charges by Journal Voucher Document
 - FGAJVCD Allocation of expenses (Creating a Journal to move expenses)
 - Journal Type: APCF Journaling between different funds
 - Journal Type: APCA Journaling between same funds

Cardholders Responsibilities

- To make purchases in compliance with the College ~ Expenditures Polices.
- > Retain all original itemized receipts for purchases made with the Procurement Card.
- Monthly reconciliation of all transactions.
- Upload Procurement Card Packet to the share folder.

- Procurement Card Document Management Procedures
- Procurement Card User's Guide

For Grant Purposes <u>Expenditure Request Form</u>

Reviewer Responsibilities

Each month, the reviewer must...

Verify the Bank Statement and receipts reflects what was purchased and submitted.

Verify that all transactions are valid, according to the College ~ Policies & Procedures.

- Upload complete packet with the following:
 - US Bank Statement with Manager signature, C-DOC#, Numbered Statement, Supporting numbered receipts in order of charges, blocked-out account#, Journal Voucher & Use Tax Report.

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When using your Procard at a Conference

Reimbursable

Meals (Purchased on ProCard –itemized receipt required) or Per Diem

Breakfast: \$10

Lunch: \$20

Dinner: \$30

- Transportation
 - Airfare
 - Uber (please label to and from)
 - Parking (request receipt)
 - Tolls (request receipt)
- Hotel
- Lodging Fee Final Invoice required
- Room Service Meals within District limits

Time To Take A Poll

(DURING COVID)

When using your Procard at a Conference

Current District Guidelines on Travel:

- Meals (Non-allowable)
- Transportation (Non-allowable)
- Hotel (Non-allowable)
- Conference Fee (Allowable) Request the vendor W-9 and select Advance Request on Conference Advance Coversheet – this pays the vendor directly without the use of procurement card or personal funds.

Forms:

Conference Advance

Conference Expense

Structure of Procurement Card Packet

US Bank Statement

- CDoc# (place on 1st page)
- Assign a number to each item
- Number receipt(s) to match statement
- Block out of Account Number
- Signature of Manager
- Use Tax (notate only if Use Tax was reported)

Receipts

- Reason of Purchase on receipt
- Block-out Credit Card number
- Match assigned item number from Statement to receipt

Use Tax

- Review receipts/invoice for correct tax (9.25%)
- Complete & Submit Monthly Use Tax Template by Due Date
- ▶ Include complete Use Tax Template with Procurement Card Packet when uploading to shared folder.

Time To Take A Poll

Common Missing Items:

Procurement Card Packets

- Use tax report and notation on US Statement missing
- Missing backup Itemized receipts for: airfare w/ name, flight: departure and arrival times and cost. Hotel final invoice, car rental & meals: itemized receipt if paid with a procurement card.
- Notation on Receipt/Invoice purpose of the charge
- Journal vouchers missing from packets
- Food backup (the amount ppl, flyer, sign-in sheet, agenda) not during COVID 19
- Realignments missing (moving of expenses from default to ending Acct# and/or Fund#)

Common Missing Items cont.:

Conference Advance/Expense Forms

- Conference Advance: Registration Fee To pay vendor directly new vendor (request W-9),
 Agenda or Flyer for the event.
- Incomplete Procurement Card Packets uploaded supervisor signature missing, backup missing, FOAP, meals, journal#
- Conference Forms: notation if not claiming meal (N/A), splitting tabs avoid when possible

Restricted Purchases

- Technology Equipment over \$300.00
- Alcoholic Beverages
- Legal Services
- Insurance
- Professional Services
- Cash Advances/Loans
- Ammunition/Weapons
- Gift cards
- Although not prohibited, ongoing supply and equipment purchases should be managed through a standing PO.

Revocation of a Procurement Card

- Used for personal or unauthorized purposes.
- Not adhering to the Procurement Card ~ Policies & Procedures.
- A Cardholder using another Cardholder's Procurement Card.
- Cardholder fails to provide upon request from the District receipts, statements and/or related documentation upon an audit.

Audits

- College Review
 Conducted by the Business Office
- District Audits
 Conducted by the Internal Audit Team
- External Audits
 Conducted by an External Auditor



Q & A



Thank you for your time & attention!

If further explanation is needed, please feel free to stop our virtual office or email at conchathiam@smccd.edu to set up a personal training.