



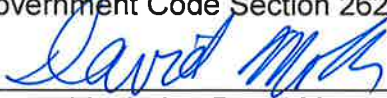
## Walker County

### Appendix- 1 Procurement Card Policy and Procedures Manual

Adopted June 2018, Rev January 2022

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We, the undersigned, members of the Purchasing Board for Walker County, Texas, hereby approve the attached Procurement Card Policy and Procedures Manual submitted by the Walker County Purchasing Agent, pursuant to Texas Local Government Code Section 262.



Honorable Judge David Moorman  
12<sup>th</sup> District Court



Honorable Judge Hal R. Ridley  
278<sup>th</sup> District Court




Honorable Judge Danny Pierce  
County Judge

Walker County


Procurement Card Policy and Procedures Manual

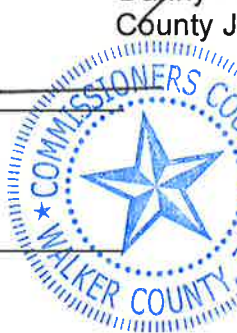
APPROVED AND ADOPTED BY WALKER COUNTY COMMISSIONERS' COURT

ON Date January 31, 2022

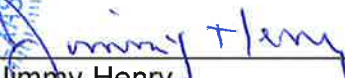
  
\_\_\_\_\_  
Danny Pierce  
County Judge

  
\_\_\_\_\_  
Danny Kuykendall  
Commissioner, Precinct 1

  
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Ronnie White  
Commissioner, Precinct 2



  
\_\_\_\_\_  
Bill Daugette  
Commissioner, Precinct 3

  
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Jimmy Henry  
Commissioner, Precinct 4

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## **Purpose**

To establish a methodology to define the limits of use of County issued Procurement Cards provided to certain personnel in order to make purchases of goods and/or services.

## **Procedure**

The Procurement Card Program (P-Card) is established to provide immediate access to goods and/or services in a work stoppage situation, for routine supplies, travel related expenses or approved on-line purchases. Cardholders may initiate a transaction, within the limits of this policy and procedure and receive goods and/or services. Payments to vendors will be made by the P- Card Company. Accounts Payable will make monthly payments at the end of the billing cycle.

## **Receiving a Procurement Card**

- Employees requesting a P-Card must submit an Enrollment Request Form (Appendix A) to the P-Card Administrator. The application must be approved by the appropriate Elected Official/Department Head responsible for the department in which the employee works.
- The P-Card Administrator shall have authority for card issuance.
- All initial P-Cards issued shall have a credit limit of \$5,000 as set by the Purchasing Agent.
- Approved Cardholder may attend a procurement training session by the Purchasing Agent upon request by the Cardholder.
- Approved Cardholder shall be issued a copy of this policy when P-Card is issued the by the P-Card Administrator.
- A Walker County Procurement Card Agreement shall be signed by each Cardholder prior to being issued a P-Card. The Agreement (Appendix B) indicates that the Cardholder understands the policy and procedures and the responsibilities of a P- Card Cardholder.
- In the event of any extenuating circumstances, the P-Card Administrator may request a temporary increase with verbal approval by the Purchasing Agent.
- In the event that the Cardholder needs a permanent limit change, the Employee requesting the increase must submit a Limit Change Request Form (Appendix C) to the P-Card Administrator. This request must be signed by the Cardholder, Cardholder's Elected Official/Department Head, Purchasing Agent and the P-Card Administrator.
- The P-Card Administrator has the authority to terminate or suspend a P-Card as required at any time as stated in this policy to protect the County's interests.
- The P-Card Administrator shall maintain all records of P- Card enrollment requests, authorizations, purchase limits, purchase limit increase requests, and any lost/stolen/destroyed card information.

## **Authorized Procurement Card Use**

The P- Card shall have the Cardholders name embossed on it and shall be used only by the Cardholder. NO OTHER PERSON IS AUTHORIZED TO USE THE CARD.

The Cardholder may make transactions on behalf of others within their department with the written approval of a supervisor authorized to approve such purchases. The written approval for purchase on behalf of another employee must accompany the documentation for the purchase. The Cardholder is responsible for all use of his/her card. Use of the P- Card shall be limited to the following conditions:

- The purchase shall not circumvent any procurement policy or other policies adopted or approved by Commissioners' Court.
- When deemed an efficient procurement method and is for the best interest for Walker County.

### **Unauthorized Procurement Card Use**

A Cardholder who makes unauthorized purchases or carelessly or fraudulently uses the P- Card, may be liable for the total dollar amount of such unauthorized purchases plus any administrative fees charged by the Bank or other associated costs in connection with the misuse. The Cardholder will also be subject to disciplinary action up to and including termination. The P- Card SHALL NOT BE USED for the following:

- Circumventing Commissioners Court approved contracts for items/services.
- To split purchases or make sequential purchases to avoid exceeding the maximum for a single transaction or purchasing threshold.
- Vendors that have an account set up with a procurement savings card. (Example: Walmart, Home Depot, Office Depot)
- To avoid competitive bidding requirements.
- Items/services that are on a current solicited contract.
- Purchase of a fixed asset without appropriate Purchasing Office and Commissioners Court approval.
- Technology devices and long-term commitments for services without appropriate Purchasing Office and Commissioners Court approval.
- Tires.
- Purchases for personal, family members, or friends use.
- Purchases that do not comply with the travel policy.
- Entertainment expense.
- Cash Advances.
- Telephone calls.
- Alcoholic Beverages.
- Tips.
- Unauthorized purchases.
- Any additional products/services restricted by County policy or state statutes.

### **Making a Purchase**

- P- Card purchases for services do not require a requisition/purchase order process.
- P- Card purchases for goods do require an annual requisition, but do not require the purchase order process.

- It is policy to seek competition when possible, utilize existing contracts, and seek the lowest prices within the parameters of quality and delivery.
- All purchases must adhere to the guidelines established in the Procurement Policy Manual adopted by Commissioner's Court.
- Confirm that the good or service are available, meets the specification and delivery requirements, and agrees to accept your P- Card.
- All products purchased with a P- Card shall be sent to the Cardholder ordering the merchandise, as this will ensure that the documents necessary for the record keeping are readily available to the Cardholder.

### **Sales Tax**

Cardholders are responsible for ensuring the vendor does not include sales tax in the transaction. If sales tax is included, the Cardholder will be responsible for ensuring that the vendor credits the sales tax back to the card no later than the following billing cycle. If the vendor does not credit sales tax back to the card, the Cardholder is responsible for reimbursing the tax amount back to the Walker County Treasurer.

- Walker County Tax Exempt Identification Number is 74 600 1432.
- Cardholder will be provided a copy of Walker County's tax exemption certificate upon request to the Purchasing Agent.

### **Cardholder Record Keeping**

Whenever a P-Card purchase is made, documentation shall be retained as proof of the purchase. Such documentation will be used to verify the purchases listed on the Cardholder's monthly statement.

- When the purchase is made over the counter, the Cardholder shall retain the original invoice/receipt. The Cardholder is responsible for making sure the vendor lists the quantity and fully describes the item(s) on invoice/receipt.
- **A copy of the invoice and approval for payment is due to the Auditors office within 10 business days of the statement notification.**
- When making a purchase on-line, the Cardholder shall document the transaction by printing an itemized receipt and retain all shipping documentation.
- Cardholders are required to retain itemized corresponding receipts for all transactions and process them as required.
- All allowable expenses identified in this policy for Travel require the appropriate Travel Expense Form as outlined in the Travel Policy.
  - ❖ Travel Expense Forms shall be accompanied with itemized receipts and should clearly identify the training event attended with documentation attached that identifies the event as well as the receipt for the transaction. If traveling is not for conference or training the Cardholder shall be exempt from the agenda or program outline. (See Travel Policy)
- Support documentation includes, receipts, shipping documents to verify the monthly transactions, packing slip, invoice, cash register tape, and credit card slips, etc.
- After the Cardholder has approved a transaction by signing the invoice/receipt and attaching all support documentation, the Cardholder must submit the

items to his/her approving supervisor for approval before submitting to the Auditor's Office.

- ❖ If the Cardholders approving supervisor is unavailable for approval then the items must be submitted to the Auditor's Office with a written note indicating why an approval was not received.
- If the Cardholder does not have documentation of a transaction listed on the statement, he/she shall attach a signed explanation that includes a description of the items(s) purchased, date of purchase, vendor's name and reason for lack of supporting documentation with supervisors' approval. Lack of documentation may be grounds for suspension of P- Card privileges and possible disciplinary action.
- Return of Items: If an item is not satisfactory, received wrong, damaged and/or defective or is a duplicate order, the Cardholder is responsible for making contact with the vendor to have the issue resolved. Items should be returned properly to the vendor by whichever means the vendor requires. The Cardholder must notify the Auditor's Office in writing of the return and shall attach a signed explanation that includes a description of the items(s) purchased, date of purchase, and vendor's name. The Cardholder is responsible for verifying accurate credit is posted for any returned items not to exceed two (2) billing cycles. Cash refunds shall be taken to the Treasurer's Office immediately.
  - ❖ If an item has been returned and a credit voucher received, the Cardholder shall verify with the Auditor's Office that this credit is reflected on the statement. The credit invoice/receipt must be submitted to the Auditor's Office and approved as documentation for the transaction.
  - ❖ If purchased items or credits are not listed on the monthly statement, the appropriate transaction documentation shall be RETAINED by the Cardholder until the next month
  - ❖ If the purchase or credit does not appear on the statement within sixty (60) days or two (2) billing cycles after the date of purchase, the Cardholder shall reimburse the charge to the County through the Walker County Treasurer's Office. The employee reimbursement receipt must be submitted and approved as documentation for the transaction to the Auditor's Office.
- Immediate action to resolve a dispute is of extreme importance. The Cardholder is responsible for correcting any erroneous charges, disputed items or returns. Disputed items can result from failure to receive goods or services, fraud or misuse, altered charges, defective merchandise, incorrect amounts, duplicate charges, credits not processed, sales tax, etc. It is the responsibility of the Cardholder to contact the vendor to determine a resolution. The Cardholder must notify the Auditor's Office of any charge in dispute and its resolution for payment purposes. The Cardholder must notify the Auditor's Office and P-Card Administrator in writing of a Dispute that involves fraudulent charges.



### **P-Card Statement**

The Auditors office will email a copy of the County wide statement each month to each County Elected Official/Department Head, or their designee (one) for distribution to Cardholders. The Elected Official/Department Head or their designee (one) is expected to work with the Cardholders they approved for a P-Card.

### **Suspension**

Invoices and authorization for payment are due within 10 days of the charge to the card. With exceptions for special circumstances, all invoices, proper documentation, and authorization for payment shall be submitted to the Auditors Office no later than ten (10) business days of the receipt of the County statement for the Procurement Card. Failure to comply shall result in card privileges being suspended for 90 days and after two (2) suspensions within one (1) calendar year card privileges will be terminated.

### **Charge Appeal**

The Cardholder is responsible for personal payment of lost receipts or receipts not received. The Cardholder shall reimburse the County through the Treasurer's Office immediately. A Cardholder may appeal to Commissioners' Court to make exception for lost receipts for special and non-recurring circumstances and submit a claim for reimbursement.

### **Card Security**

It is the Cardholder's responsibility to safeguard the P-Card and account number to the same degree that a Cardholder safeguards his/her personal credit information.

- The Cardholder must not allow anyone to use his/her account number. A violation of this trust will result in that Cardholder having his/her card suspended and possible disciplinary action.
- If the card is lost or stolen, the Cardholder shall immediately notify the – Card provider. Representatives are available 24 hours a day. Cardholder must advise the representative that the call is regarding a MasterCard Procurement Card. The P-Card Administrator must also be notified immediately.
- A new Procurement Card shall be promptly issued to the Cardholder after the reported loss or theft. A card that is subsequently found by the Cardholder after being reported lost shall be destroyed by the P-Card Administrator.

### **Cardholder Separation**

Prior to separation from the County, or transfer to another department, the Cardholder shall surrender the P-Card to his/her approved Elected Official/Department Head. Upon its receipt, Elected Official/Department Head shall review, approve, and forward the month end statement to the Auditor's Office and the P- Card to the P-Card Administrator.

## Definitions

**P-Card:** Procurement Card System

**Vendor:** A company from which a Cardholder is purchasing materials and/or equipment or services under the provisions of this procedure.

**Cardholder:** Personnel who have been issued Procurement Cards and who are authorized to make purchases in accordance with these procedures.

**Designee:** This individual has been delegated the authority to act on behalf of his/her Elected Official/Department Head and shall review and approve a Cardholder's monthly statement.

**Intermittent:** Occurring at irregular intervals; not continuous or steady.

**P-Card Administrator:** The County Treasurer is responsible for all program details.

**Purchasing Agent:** Is responsible for approving employee purchasing authority and setting procurement limits.

**Monthly Purchase Limit:** A dollar amount not to exceed for the duration of the billing cycle.

**Routine Supplies:** Small value items where the use of Procurement Card System is more efficient for products approved by policy or when vendor will not accept a purchase order. Routine supplies do not include stock items.

**Work Stoppage:** Situations where supplies or services are required to complete a project in a timely and efficient basis.

**Point of Sale:** A Point of Sale transaction is the point at which a retail transaction is completed where a cardholder makes a payment in exchange for goods and /or services in the same transaction.

## Appendix A Enrollment Request Form

### WALKER COUNTY PROCUREMENT CARD PROGRAM ENROLLMENT REQUEST FORM

This form is to request enrollment for a Walker County Procurement Card. I understand that, if approved, I will be issued a MasterCard in my name to be used for official County business only. As a Cardholder, I understand that I will be required to sign a procurement card agreement and have the option to attend a procurement card training session provided by the Purchasing Agent.

Cardholder Name: \_\_\_\_\_ Employee ID#: \_\_\_\_\_

Email Address: \_\_\_\_\_

Personal Street Address \_\_\_\_\_  
\_\_\_\_\_

Personal Phone #: \_\_\_\_\_ Office Phone #: \_\_\_\_\_

PURCHASING AUTHORITY:      TRAVEL      PRODUCTS    SERVICES    ALL

Department: \_\_\_\_\_ Monthly Cycle Limit: \$ \_\_\_\_\_

\_\_\_\_\_  
Elected Official/Department Head Approval      Date

\_\_\_\_\_  
Purchasing Department Approval      Date

As Cardholder, my signature acknowledges that I have received the listed credit card, training and credit card procedures manual.

\_\_\_\_\_  
Cardholder Signature      Date

<b>For Card Coordinator Use Only</b>	
Last 6 of Card Number: _____	Date Issued: _____
4 Digit Activation Code: _____	P-Card Policy & Procedures Manual Issuance: _____
P- Card Administrator Signature: _____	Date: _____
Date of Card Returned/Cancelled: _____	

## Appendix B Procurement Card Agreement

### WALKER COUNTY PROCUREMENT CARD AGREEMENT

I, \_\_\_\_\_, request to be assigned a Procurement Card in the name of Walker County. I understand that Walker County agrees to provide this Procurement Card to myself under the following conditions.

I \_\_\_\_\_ agree to abide by any and all procurement and travel policies, procedures, statutes, or legislation present or future while using this Procurement Card.

I \_\_\_\_\_ agree that the use of the Procurement Card is not for personal use and that misuse of the card can result in termination of the Procurement Card.

I \_\_\_\_\_ agree fuel for personal vehicles and employee meals may not be charged to a Procurement Card and that fuel for personal vehicles and employee meals shall be reimbursed on a travel expense form or requested by providing detailed receipts attached to a check request.

I \_\_\_\_\_ agree employees not issued a fuel card may use the Procurement Card for intermittent fuel purchases for county vehicles while traveling on county business, otherwise a fuel card shall be used when accepted with the area.

I \_\_\_\_\_ agree each charge to my Procurement Card must be properly documented with a detailed receipt and supporting documents.

I \_\_\_\_\_ agree no sales tax shall be charged on any County credit cards.

I \_\_\_\_\_ agree all purchases of supplies or services are to be documented with a detailed receipt and/or documentation supporting each charge and approval for payment.

I \_\_\_\_\_ agree that a travel form with original receipts attached and detailed documentation for describing the purpose of the travel must be provided for travel related charges to the Procurement Card.

I \_\_\_\_\_ agree the Procurement Card is a form of payment and in no way shall circumvent the procurement process.

I \_\_\_\_\_ agree that with exceptions for special circumstances, all invoices, proper documentation and authorization for payment shall be submitted to the Auditors Office no later than (10) business days of the statement for the Procurement Card. Failure to comply shall result in card privileges being suspended for 90 days and after two (2) suspensions within one (1) calendar year card privileges will be terminated.

I \_\_\_\_\_ agree my procurement Card shall be surrendered immediately upon separation of employment.

I \_\_\_\_\_ agree the Cardholder shall be responsible for personal payment of invoices and charges due to lost receipts or receipts not received. The Cardholder shall reimburse the County through the Treasurer's Office immediately.

I hereby acknowledge acceptance and agree to abide by the above stated guidelines, and agree to be bound by all requirements, county policies, and state regulations as set forth in the above referenced agreement.

\_\_\_\_\_  
Employee Signature

\_\_\_\_\_  
Date

\_\_\_\_\_  
Elected Official/Department Head, Name

\_\_\_\_\_  
Date

**Appendix C Limit Change Request Form****WALKER COUNTY PROCUREMENT CARD PROGRAM  
LIMIT CHANGE REQUEST FORM**

This form is to request a limit increase to an existing Walker County Procurement Card.

Cardholder Name: \_\_\_\_\_ Employee ID#: \_\_\_\_\_

Last 4 Credit Card #: \_\_\_\_\_ Email Address: \_\_\_\_\_

Personal Phone #: \_\_\_\_\_ Office Phone #: \_\_\_\_\_

PURCHASING AUTHORITY:      TRAVEL      PRODUCTS      SERVICES      ALL

**NEW LIMITS REQUESTED**

Current Monthly Cycle Limit \$ \_\_\_\_\_ New Monthly Cycle Limit: \$ \_\_\_\_\_

\_\_\_\_\_  
Elected Official/Department Head Approval

\_\_\_\_\_  
Date

\_\_\_\_\_  
Cardholder Signature

\_\_\_\_\_  
Date

\_\_\_\_\_  
Purchasing Department Approval

\_\_\_\_\_  
Date

\_\_\_\_\_  
P- Card Administrator Signature

\_\_\_\_\_  
Date