

<b>Subject:</b>	<b>USE OF DEPARTMENT PURCHASING CARD</b>
<b>Section:</b>	<b>PPG# 2871</b>
<b>Chapter:</b>	<b>Administration</b>
<b>Effective Date:</b>	<b>12/11/03</b>

## 1.0 POLICY

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- 1.1 The District shall authorize a purchasing card system (PCS) to be used for training, travel, mobilization purchases and procurement of goods & services. The purchasing cards may be used to purchase items for District Official Business only. The Fire Chief's purchasing card shall have an individual limit of \$2500.00. Each additional card shall have an individual limit of \$500.00. The aggregate total shall be \$6500.00.

## 2.0 RESPONSIBILITIES

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- 2.1 **Fire Chief:** shall be responsible for designating & authorizing "card custodians" and recommending purchasing card limits; will advise "custodians" of applicable limits and ensure proper card usage, security and controls.
- 2.2 **Administrative Assistant:** shall be responsible for providing training, advise, direction, consultation and assistance to the Fire Chief and "card custodians"; coordinate timely bank statement reconciliation and approval, and manage retention of transaction documentation. The Administrative Assistant shall ensure payment for purchasing card charges are executed in a timely manner.
- 2.3 **Card Custodian:** District members that are assigned purchasing cards shall be responsible for card security, use, submittal of transaction documentation and shall be personally responsible for all expenditures until payment is authorized by warrant.
- 2.4 **Board of Fire Commissioners:** shall authorize PCS program policy, set maximum purchasing card limits, and audit PCS expenditures prior to authorizing payment by warrant.

### **3.0 PROCEDURES**

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#### **3.1 CARD SECURITY**

- 3.2** Cards shall be retained by the “custodian” in a secure location. If the purchasing card is lost, the “custodian” shall immediately notify Administrative Assistant and the purchasing card contractor’s customer service center. The “custodian” must return the card to the Administrative Assistant upon termination of membership, who in turn will cancel the card account with the purchasing card contractor and perform a final audit/reconciliation of the card’s account.

#### **3.3 CARD USE**

- 3.4** Each card custodian shall be required to submit a Purchase Order for each purchasing card transaction. The Purchase Order shall list:

- 3.4.1** Date of the transaction
- 3.4.2** Vendor Name
- 3.4.3** Description of goods and services purchased
- 3.4.4** The total amount charged
- 3.4.5** District budget code

- 3.5** Purchasing cards shall not be used to:

- 3.5.1** Obtain cash advances from financial institutions.
- 3.5.2** Personal purchases
- 3.5.3** Purchase equipment, materials or supplies restricted by District Policy, other guidelines or contractual agreements.

- 3.6** Misuse of purchasing cards shall result in revocation of purchasing card privileges and may result in addition

- 3.7** al disciplinary actions as deemed necessary by the Fire Chief.

#### **3.8 DISPUTE RESOLUTION**

If a charge is disputed by the “custodian”, they shall contact the Administrative Assistant who will immediately contact the purchasing card contractor’s customer service center and follow-up with a written statement (within 60-days of the date of the disputed charge) detailing the disputed charge. The disputed charge will be reflected in the subsequent card’s statement outstanding balance, but will not be included in the total amount due. When the dispute is resolved, a line item credit will be put on the statement and reflect a note about the credit & adjusted outstanding balance.

#### **4.0 REFERENCES:**

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- 4.1 RCW 42.24.115
- 4.2 RCW 43.19.1905
- 4.3 WAC 236-48-250