

Atlanta Public Schools Purchasing Card Program



Cardholder Manual

Revised August 2018

Atlanta Public Schools

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INTRODUCTION

Welcome to the Atlanta Public Schools Purchase Card Program!

On behalf of your Finance and Accounting colleagues, we welcome you to our Company's Purchase Card ("P-Card") Program. We believe each cardholder's time is valuable and that the P-Card Program contributes directly to enabling you to streamline your school's or department's purchasing needs.

This manual is designed to acquaint you with the P-Card Program's policies and procedures. You should read, understand and comply with all provisions of the manual. It describes many of your responsibilities as a Team Member and outlines the processes and procedures to facilitate secure, timely and accurate purchase transactions. One of our objectives is to provide purchasing channels that empower our employees to meet our resource needs as we deliver quality products and services to our customers, while at the same time providing the necessary financial controls to safeguard our Company's assets.

No P-Card Manual can anticipate every circumstance or question. As the Company continues to grow, we may revise, supplement, or rescind any policies or portion of the manual as the Company deems appropriate.

Again, we welcome you to the P-Card Program!

Sincerely,

Accounts Payable Department

Contact Information

Bank Information

- Bank of America
- 1-888-449-2273 Bank Information

Assistant Director of Accounts Payable

- Joycelyn Smith
- 404-802-2479
- josmith@atlanta.k12.ga.us

P-Card Administrator

- Robert Ryan
- 404 – 802 -2491
- rryan@atlanta.k12.ga.us

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CODE OF CONDUCT

The Code of Conduct for the Company's Purchase Card Program is designed to provide the participant a set of guidelines and philosophy to follow regarding the use of the card.

- **Purchases**
P-Card purchases should be made so that the company gains the maximum value and quality for each purchase.
- **Supplier Gifts**
Decline all personal supplier gifts offered.
- **P-Card Agreement**
The issuance of a P-card is strictly prohibited prior to receipt of a signed agreement from the employee. An employee must sign the P-Card agreement prior to receiving a P-Card.
- **Personal Use of P-Card**
Only authorized business purchases may be completed with the P-Card and any personal purchases are strictly prohibited.
- **P-Card Security**
The P-card is the property of the Atlanta Public Schools and as such should be retained in a secure location. An employee may use the P-card to purchase goods at local businesses on behalf of the Company; otherwise, it should not be retained in the employee's purse or billfold. This practice reduces the possibility of the P-card being lost or stolen.
- **Authorization**
Only the employee to whom the card is issued is authorized to use it. Delegating the use of the P-card to another employee is strictly prohibited.
- **Supplier Bids**
Where required in accordance with company policy, all suppliers should be offered an equal opportunity to participate in the company's purchase programs within federal and state statutory regulation.
- **Supplier Disagreements**
If a disagreement occurs with a supplier, the employee should make every effort to reach a reasonable and equitable settlement to the dispute. If it is not possible to settle the disagreement under reasonable circumstances, then submit the dispute to arbitration with an independent, impartial third party.
- **Negotiations**
Each employee is required to conduct themselves in a good faith manner when negotiating with suppliers. Any intentional misrepresentation is strictly prohibited.
- **Company Policies**
Adhere to company policy as it relates to the P-Card program.
- **Documentation**
All purchases using the P-Card program must be properly documented for business purposes. Any altered or forged documentation is strictly prohibited.
- **Purchase Restrictions**
The purchase of products, services or commodities on the restricted list in the Purchase Card Policy is strictly prohibited. Check with the P-Card Administrator if you have any questions about whether a charge is valid under the P-card program.
- **Purchase Limits**
All dollar value purchase limits will be adhered to under the program and any splitting of transactions to avoid authorized limits is strictly prohibited.
- **Business Practices**
In all supplier relationships and purchasing, promote and cooperate with trade and professional associations and with state, federal, local and private agencies on encouraging fair, ethical and legal business practices.

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**ATLANTA PUBLIC SCHOOLS
PURCHASE CARD
EMPLOYEE AGREEMENT**

The P-Card Manual describes important information about the Atlanta Public Schools purchase card program controls and processes required to manage the day-to-day operations of this purchasing option. The manual is intended to inform cardholders and district employees handling P-Card transactions about the formal policy guideline, processes and responsibilities of the various participants. These policies ensure that P-Card purchasing is consistent with the Atlanta Public Schools fiscal and internal control goals.

Since the information, policies and procedures described in the manual are subject to change, I acknowledge that revisions to the P-Card Manual may occur. All policy changes require the appropriate authorized approvals before they are implemented. I understand that revised information may supersede, modify, or eliminate existing policies.

I acknowledge that I have received the P-Card Manual, and I understand that it is my responsibility to read and comply with the policies and the Code of Conduct contained in the manual and any revisions and updates made to it.

I agree that should I violate the terms of this agreement and use the Atlanta Public School's purchase card for personal use or gain that I will reimburse the Atlanta Public Schools for all incurred charges and any fees (including attorney's fees and expenses) related to the collection of these charges. I further understand that if I violate the provisions of this agreement and use the purchasing card to make personal purchase for others, or myself, I will be subject to termination pursuant to the disciplinary procedures, which may be applied to the terms of my employment.

EMPLOYEE SIGNATURE

DATE

EMPLOYEE NAME (Type or Print)

SCHOOL OR DEPARTMENT NAME

CARD LAST 4 DIGITS & EXP. DATE

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1.1 Overview

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The purchase card program is designed to assist the company in reducing its reliance on petty cash funds, employee advances and special checks, and reduce the need to use personal funds for business purposes. The program should help increase your turn-around time in the fulfillment of orders, provide greater flexibility and reduce paperwork. The Accounts Payable department is responsible for the implementation, maintenance, program compliance, auditing, processing payment, issuance of the P-Card, and bank relations to solve customer service issues. Only employees of the company are allowed to participate in the program. Each cardholder has the responsibility to review, reconcile and submit their monthly account statement with the appropriate signatures for processing and payment by the due date.

All policies outlined in this manual and the Atlanta Public Schools financial operational policies must be adhered to and any failure to comply can result in the suspension from the P-Card program and also include disciplinary actions that may include termination of employment. The P-Card issued to the cardholder is the property of the Atlanta Public Schools and can be canceled at any time. Periodic audits will be performed to ensure the cardholder is in compliance with the policies and procedures.

Cardholder Setup

A new participant in the P-Card program must complete the P-Card Application and obtain the appropriate authorization. The application must be submitted to the P-Card administrator by the applicant and the applicant must have the budget center manager's signature. Once the application has been approved by the P-Card administrator and the bank has processed the request, an account for the cardholder may be established.

The new participant must also sign the P-Card Employee Agreement that outlines the responsibility of the cardholder while in possession and use of the P-Card. In addition, the participant is required to read the Code of Conduct for the program and adhere to the principles in the policy. The P-Card Employee Agreement must be completed and signed prior to the release of the P-Card to the cardholder from the P-Card administrator.

1.2 Activation of Account

Bank of America will deliver all new cards to the P-Card Administrator who will contact the cardholder for pickup. The cardholder must call the number on the purchasing card to activate the purchasing card before using it. Upon receipt of the card, the cardholder should sign the back of the purchasing card and always keep the card in a secure place. Reconcilers who assign account codes to transactions will receive a Welcome email from the WORKS Payment Manager System, the software used to reconcile P-Card transactions. If you have problems activating your account, please call the P-Card administrator at 404-802-2491 or contact via email.

1.3 P-Card Forms

- 1.3.1 P-Card Employee Agreement (Page 5)
- 1.3.2 P-Card Application (Page 21)
- 1.3.3 Special Approval Request Form (Page 20)
- 1.3.4 P-Card Transaction Log (Page 10)
- 1.3.5 Business Card Claim Statement of Disputed Items Form (Page 22)

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2.1 Overview[Return to Table of Contents](#)

The Atlanta Public Schools only allows certain purchases to be made using the P-Card. All purchases must be made in compliance with its Purchasing Policies and the guidelines set forth in this manual. Any violation will result in disciplinary action that may include termination of employment. Only the authorized cardholder may use the P-Card and no authority is permitted or conferred to the cardholder for the delegation of its use. Each cardholder is designated a single purchase transaction limit and is limited to the total dollar amount requisitioned from their budget. Intentional circumvention of these limits is strictly prohibited. This includes splitting a transaction amount with the same vendor or multiple vendors for purchases that would otherwise exceed the cardholder's limits. The Finance area performs periodic audits electronically and manually to verify adherence to this policy.

2.2 Allowable Purchases

- 2.2.1 General school or department supplies
- 2.2.2 Single transaction limit is \$2,000.00 (no daily limit at this time)
- 2.2.3 Dues for associations
- 2.2.4 Subscriptions for business purposes only
- 2.2.5 Go to Merchant Category Groups ([See MCC Groups](#))

2.3 P-Card Violation Regulations

The Purchasing Card must never be used to purchase items for personal use or for non-APS purposes even when the Cardholder intends to reimburse the school system. A Cardholder who makes an unauthorized purchase with the Purchasing Card or uses the Purchasing Card in an inappropriate manner will be subject to card cancellation and disciplinary action that may include termination of employment and criminal prosecution.

P-Card Violations

The following P-card violations discovered during routine monitoring and oversight of Purchasing Card transactions will be subject to the following disciplinary actions:

Violation	First Infraction	Second Infraction	Future Violations
Personal Purchase	Voluntary repayment; or involuntary payroll deduction if no response after 10 days. Disciplinary action that could result in termination and criminal prosecution, if warranted	First infraction penalties <u>and</u> card cancellation	Second infraction penalties and termination (applies only if card was reinstated)
Incremental / Split Transaction used to circumvent the limitations of the P-card	Written warning with notice to Supervisor	Card cancellation with notice to Supervisor and disciplinary action that could result in termination.	Termination (applies only if card was reinstated)
Purchase of Restricted Item(s)	Repayment; voluntary or involuntary (payroll deduction) if no response after 10 days. Disciplinary action that could result in termination	First infraction penalties <u>and</u> card cancellation with notice to Supervisor and disciplinary action that could result in termination.	Termination (applies only if card was reinstated)
Improper record keeping including improper signature(s) on the Transaction Log or Statement	Written Warning	Written Warning with notice to Supervisor	Card restrictions that may include cancellation with notice

			to Supervisor and disciplinary action that could result in termination.
Missing Itemized Receipt and/or justification for purchase	Written Warning	Written Warning with notice to Supervisor	Card restrictions that may include cancellation with notice to Supervisor and disciplinary action that could result in termination.
Reconciled P-card Packet not received by the 18th of the month	Written Warning	Written Warning with notice to Supervisor	Card restrictions that may include cancellation with notice to Supervisor and disciplinary action that could result in termination.
Sales tax was paid and a full credit was not obtained	Written Warning	Written Warning with notice to Supervisor	Card restrictions that may include cancellation

Card Deactivation

Atlanta Public Schools reserves the right to terminate the use of any P-card at any time without reason or cause. Upon request, the assigned P-card must be returned to the P-card administrator. In some cases, P-cards will be rendered inactive and reinstatement will be required.

P-Card Reinstatements

A written request for reinstatement from the appropriate Senior Cabinet member will be required to reactivate the P-card. A written explanation will be required from the Cardholder providing an explanation of the policy violation and the steps that will be taken in the future to ensure that the violation does not reoccur signed by the Cabinet member.

Unacceptable Uses

The following are examples of unacceptable uses of the P-card. This listing is not exhaustive:

- Personal purchases
- Cash withdrawals
- Entertainment, Food or Drink
- Clothing of any kind including t-shirts
- Telephone systems, pagers, cell phones, iPhones
- Gift Cards
- Sales tax (NO SELF CHECKOUT)
- Vehicles-cars, trucks, buses, tractors, trailers
- Large industrial equipment
- Temporary labor costs
- Copy/duplicating machines
- Computers, Servers, hardware, tablet computers, mobile computer tablets (iPads, iPods, Kindles, Nooks) etc.
- Fuel (Only Transportation Department Use Acceptable)
- Maintenance or service agreements
- Services or repairs which include labor (1099 requirements)
- Services or items provided by in-house departments such as Plant Services, Transportation, Dept. of Technology etc.

Violations Requiring Disciplinary Actions

Board Policies and State laws will be applied for any cardholder that fails to meet expectations for a significant act. Such violations could result in disciplinary action that may include termination of employment and/or criminal prosecution. This will be determined on a case by case basis.

2.4 Card Closure

The Purchasing Card Administrator is required to close an account if a Cardholder. It is the responsibility of the school or department to notify the Purchasing Card Administrator electronically that a cardholder is no longer with the school system or duties have changed. The card should not be utilized after the cardholder's last day in the position and the card should be shredded.

2.4.1. Transfers to a different department.

2.4.2 Moves to a new job in which a purchasing card is not required;

2.4.3 Terminates employment

2.4.4 The purchasing card is used for personal or unauthorized purposes.

3.1 Purchase Card Log & Reconciliation Overview

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The cardholder is responsible for maintaining adequate receipts for goods and services purchased with the P-Card. Please note that there is a seven year retainage policy on p-card transactions and documentation. The cardholder must contact the vendor directly to resolve any discrepancies or incomplete orders. The documentation retained should include invoices, sales receipts, packing lists (if applicable) and credit card transaction receipts. A transaction log using Bank of America is available to assist the cardholder in tracking purchases that must be reconciled to their account statement each month. Any incorrect charges, duplicate transactions or missing credits must be addressed directly between the cardholder and the vendor. Upon completion of the reconciliation, the cardholder must sign the Purchase card log or GL configured report documenting their agreement with the transactions appearing on their account statement.

3.2 Cardholder Monthly Reconciliation

3.2.1 At the end of each billing cycle, every cardholder will receive a Cardholder billing statement, which lists purchases made to that account. Upon receipt of this statement, the cardholder must reconcile the statement to ensure each item billed was received, each item returned has been properly credited, and that the charges that are billed match the charges at the time of the sale. For each transaction listed on the statement, the cardholder should have documentation in the form of an itemized receipt. Attach all sales receipts, order confirmations, packing lists, and GL memo statement, billing statement and or any additional information pertinent to the purchase. THE CARDHOLDER MUST SIGN THE STATEMENT.

3.2.2 The cardholder i.e. manager/principal/director/division head must sign the GL configured memo statement or purchase card log indicating his/her approval of the purchases and forward only the memo statement/log and Cardholder billing statement to the P-Card Administrator. All documentation including receipts in package must be maintained at site for audit purposes.

3.3 Examples of Receipt Documentation

3.3.1 Cash register receipt

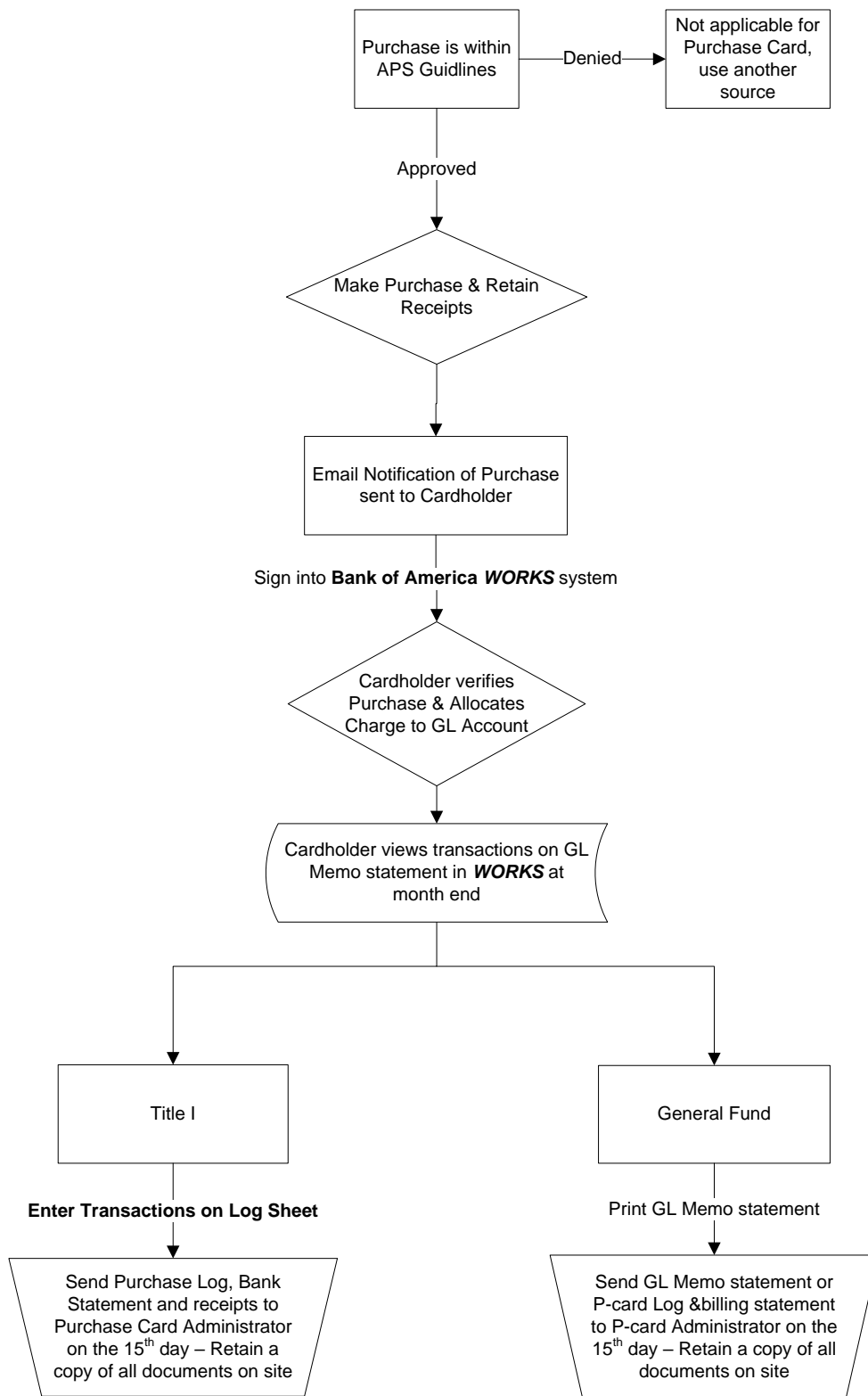
3.3.2 Itemized receipts for any purchases (no minimum amount)

3.4 On-line Processing Purchase Card Transactions

3.4.1. Cardholder: The cardholder or their proxy reconciler will receive an e-mail from WORKS Payment Manager software notifying the cardholder of the need to process the transaction. Using the software provided, the cardholder, or reconciler, must verify that the transaction is correct, assign accounting codes to the transaction and sign-off on the transaction. Cardholders should process their transactions by Tuesday at midnight of each week. If transactions are not reviewed, they will be posted to the initial account that is funded by the purchase order.

3.4.2. Department Manager: If a two-person sign-off process is desired by the cardholder's supervisor, the employee's supervisor will receive an e-mail from WORKS Payment Manager software notifying the manager of the need to approve the transaction. Using the WORKS software, the manager must verify that the transaction is valid, confirm that correct accounting codes have been assigned and sign-off on the transaction by Tuesday at midnight of each week (See Flow Chart).

Bank of America Purchase Card Process



General Ledger (GL) Memo Statement

GL Memo Statement				Card Last 4 Digits Exactly Matches '8608'	
				Company Name ATLANTA BOARD OF ED	
				Post Date Between 2018-07-01 00:00:00 and 2018-07-31 23:59:59	
				Report Owner Smith, Joycelyn H.	
				Report Time 2018-08-26 20:48:39	
				Transaction Type One of: Cash advance or Misc Credit or Misc Debit or Purchase or Payment	
Item GL Combination					
Txn Number	Card Last 4 Digits	Post Date	Credit	Debit	Vendor Name
MCC	Item Tax		Item Price	Payment Amount	Item Description
761 100764180109990 2500 6100					
TXN00336243	8608	07/23/2018	0.00	55.00	GA SECRETARY OF STATE
9399	0.00		55.00	0.00	PCARD
TXN00336257	8608	07/23/2018	0.00	189.33	STAPLS7201127231000001
5111	0.00		189.33	0.00	PCARD
TXN00336433	8608	07/25/2018	0.00	131.35	STAPLS7201343967000001
5111	0.00		131.35	0.00	PCARD
TXN00336747	8608	07/27/2018	0.00	399.98	AMAZON MKTPLACE PMTS WWW.
5942	0.00		399.98	0.00	PCARD
count: 4			775.66		
report count: 4			775.66		

Authorized Signature

Authorized Signature 2

Print Name

Print Name

The above figure is an example of the GL Memo Statement generated in the Bank of America Works system. As shown, the GL Memo Statement lists the Cardholder's name, the card's last 4 digits, transactions made during the month, and the GL account number to which the transactions were charged. The Cardholder should sign the GL Memo Statement acknowledging receipt of the items and should be sent into Accounts Payable by the 15th of each month along with the Billing Statement.

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The Finance Department receives a single account statement from its P-Card Administrator by the 5th of each month. All schools and departments must allocate charges weekly to their GL account and verify the transactions monthly as they appear on the cardholder's GL memo statement. The cardholder must submit their reconciled account statement to include the Purchase Card log or GL memo statement by the 15th of each month to the Accounting Department with the appropriate approvals and documentation. Please note that the cardholder must retain a copy of both statements with the invoices attached as documentation for each month. This documentation must be retained for seven years.

Any account statements deficient of the proper approvals and documentation will be returned to the cardholder to be resubmitted appropriately. If a cardholder is consistently delinquent in submitting their reconciled account statement to the P-Card administrator, the Purchase Card Administrator may review their status as a participant in the program and suspend their privileges until an adequate resolution is achieved.

If a cardholder is delinquent in allocating charges to the GL account or fails to correct inaccurate account numbers, the transactions will be allocated to the defaulted supply line.

Returns, Credits and Disputed Charges

The cardholder is responsible for ensuring that all ordered materials charged to the card are received. Should a problem arise with a purchased item or charge, every attempt should be made to first resolve the issue directly with the supplier. Review of the credit card statement is vital to ensure the account is properly credited for returns, credits and disputed charges. The returned, credited or disputed item should be noted on the monthly statement reconciliation.

4.1.1 Returns. If a cardholder needs to return an item to a supplier, contact the supplier and obtain instructions for return. Note that some suppliers may charge a restocking or handling fee for returns. All returns shall be indicated on the monthly reconciliation.

4.1.2 Credits. If the supplier accepts an item as a return, a credit for this item should appear on the same or following month's statement. All credits should be indicated in the monthly reconciliation. Credit must always be applied to the card-no cash refund may be accepted.

4.1.3 Disputed Charges. If a cardholder finds a discrepancy on a monthly statement, the cardholder should contact the supplier and attempt to resolve the problem directly. All disputed items shall be indicated in the monthly reconciliation. Notify the P-Card Administrator for unresolved disputed items.

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At times there might be disputed transactions appearing on a cardholder's account statement. The dispute may arise due to non-delivery of the goods or services, incorrect billing, duplicate billing, missing a valid credit not processed to the account for a return, altered charges or defective merchandise. When this occurs and the cardholder cannot resolve the problem, the cardholder must complete a **Business Card Claim Statement of Disputed Items Form** (Exhibit C). The disputed item can be flagged in the Bank of America system (see 5.1) documenting the reason for the disputed item and other transaction details. The cardholder must submit the form directly to the bank and should also notify the vendor of the discrepancy. The cardholder is responsible for resolving the disputed item with the vendor.

If a vendor does not issue a credit for a returned item within 30 days of the return, cardholder must also complete the **Business Card Claim Statement of Disputed Items Form** as notification to the bank. Any disputes that cannot be resolved by the cardholder directly with the vendor may contact the bank for assistance.

Contact Information

Bank of America – Business Card Services Operations
P. O. Box 53101
Phoenix, AZ 85072-3101
Phone 800-673-1044 FAX 888-678-6046

The bank must be notified of all disputed transactions within 60 days of the transaction posted to the account. Fill out Business Card Claim Statement of Disputed Items **Form** and send to above listed address.

Key Dates

Cardholder has 60 days from transaction posted to account to notify the Bank of the dispute

Cardholder has 30 days from the date of the returned merchandise to begin the dispute process

5.1 Online Notification of Dispute

In the Bank of America system to use the dispute feature of the application, the process begins with marking the transaction as disputed within the application. The application automatically notifies the bank whenever a transaction is marked as disputed, and any further communication about the disputed transaction (including revoking the dispute) must be handled directly between the cardholder and the bank.

If you need to mark a transaction as disputed, you must do so before you sign off the transaction. However, if the transaction is flagged after you have signed off the transaction, you can dispute the transaction in the Flagged queue (contact P-Card Administrator to flag transaction)

NOTE: A transaction marked as disputed can be attached to a purchase request, signed off by the cardholder/manager, closed, and batched.

To dispute a transaction:

1 Within 60 days from the transaction date, access the desired transaction from the appropriate queue (either the Requiring Sign off queue or the Flagged queue). For example, to dispute a transaction in the Requiring Signoff queue, click Pending.

2 Click (to highlight) the desired transaction in the List section (Select down arrow on Document Number).

3 Click **Dispute**. The Dispute Payable page displays:

4 (*Optional*) Enter any comments about the disputed transaction in the **Comments** field.

5 Click **OK**. The transaction is marked as disputed by checking the box beside the statement "I have examined the charge(s) made to my account and wish to dispute the transaction."

6. Duties and Responsibilities

6.1. P-Card Administrator. The purchasing card program is managed by the Purchasing Card Administrator, who is responsible for the overall management of the purchasing card program. Responsibilities include:

- 6.1.1. All card set up, card maintenance, and card closure.
- 6.1.2. Management of the online reconciliation software.
- 6.1.3. Coordinating approval of purchasing card requests.
- 6.1.4. Direct liaison with Bank of America.
- 6.1.5. Reviewing department approved card applications for complete and correct information.
- 6.1.6. Submitting requests and receiving purchasing cards from Bank of America.
- 6.1.7. Training departmental cardholders.
- 6.1.8. Obtaining cardholder signature on Cardholder Agreement, signifying agreement with the terms of the APS Board policy and the purchasing card program.
- 6.1.9. Resolving disputed charges/discrepancies not resolved by Cardholder.
- 6.1.10. Securing revoked purchasing cards and submitting information to Bank of America.
- 6.1.11. Receiving and reviewing Bank of America monthly statements for taxes and the appropriateness of transactions.
- 6.1.12. Ensuring that lost or stolen cards have been blocked by Bank of America.
- 6.1.13. Assisting the Cardholder with erroneous declines and emergency transactions.

6.2. Department Manager. Principals, Directors and others can be both departmental managers and cardholders. The Department Manager must request a purchasing card be issued to a specific person. The Department Manager must immediately report suspected misuse or fraudulent use of any card (their own or other's) to the P-Card Administrator.

6.3. Cardholder. A person that has been issued a valid Atlanta Public School purchasing card as requested by the department manager and approved by the Purchase Card Administrator. The cardholder is responsible for complying with the policies of the Board in regards to purchases, selection of vendors, security of the card and monthly card reconciliation. This card should be treated with the same level of care, as the cardholder would use with his/her own personal charge cards, even though the liability associated with the use of this card lies with the Board. Guard the purchasing card account number carefully. It should not be posted in a work area, or left in a conspicuous place. It should be kept in an accessible, but secure location. The Cardholder must:

- 6.3.1. Ensure the purchasing card is used for legitimate school business purposes only.
- 6.3.2. Under no circumstance make personal purchases with the purchasing card.
- 6.3.3. Maintain the purchasing card in a secure location at all times.
- 6.3.4. Not allow other individuals to use the cardholder's purchasing card. The only person authorized to use the purchasing card is the cardholder whose name appears on the card.
- 6.3.5. Adhere to the purchase limits and restrictions of the purchasing card and ensure the total per transaction limit does not exceed \$2,000.00 without prior approval.
- 6.3.6. Reconcile all sales slips, register receipts, order confirmations, and/or purchasing card slips to Bank of America's Cardholder statement and provide same to P-Card Administrator for billing cycle reconciliation by the 15th day of the month. The cardholder must reconcile the statement received from the Bank of America to ensure all charges are those of the cardholder and are accurate.
- 6.3.7. Attempt to resolve disputes or billing errors directly with the vendor and notify P-Card Administrator if the dispute or billing error is not satisfactorily resolved.
- 6.3.8. Ensure that an appropriate credit for the reported disputed item or billing error appears on the same or subsequent Cardholder statement.
- 6.3.9. Not accept cash in lieu of a credit to the Purchasing Card account.
- 6.3.10. Immediately report a lost or stolen card to Bank of America at 1-888-449-2273 (24 hours a day, 365 days a year). The cardholder must also report the lost or stolen card to the P-Card Administrator at the first opportunity during normal business hours.
- 6.3.11. Return the purchasing card to the P-Card Administrator when terminating employment with the Atlanta Public School or transferring departments within APS.

6.3.12. Report erroneous and emergency transaction needs to the P-Card Administrator during normal business hours.

6.3.13. Immediately report suspected misuse or fraudulent use of any card (cardholder's own or other cardholders) to the P-Card Administrator.

6.4. Accounts Payable. Analysts or departmental designees assist in managing the procurement card program.

6.5. Proxy Reconciler. The Proxy Reconciler may be assigned to manage another card or group of cards for a workgroup or department. The Proxy Reconciler verifies correct accounting codes on each cardholder reconciliation report including his or her own. The Proxy Reconciler reviews all cardholder receipts and verifies that the purchases were within the guidelines for purchasing policy and purchase card guidelines.

6.6. Vendor. The merchant from whom a Cardholder is making a purchase is the "vendor". Cardholders should promote and encourage positive interactions with suppliers. Honesty and courtesy are essential ingredients in all aspects of a buyer/supplier relationship.

7. Audits

Overview

All cardholder accounts are subject to periodic audits to ensure compliance with the Company's overall policies and the policies outlined in this manual. The P-Card Administrator, the Accounts Payable Department and the Internal Compliance Department team review daily, monthly and annual transaction activity reports as deemed necessary to ensure adherence to the P-Card policies. If an audit reveals a policy violation, the cardholder and their manager will be contacted and disciplinary action assessed based on the type of violation.

7.1 Special Approval

Unusual circumstances may occur that requires purchase of goods outside established guidelines. Any approval will be granted on a case by case basis. Purchases must be approved by the Chief Financial Officer to be sure the items are allowable and allocable to the funding source. A copy of this form is located on page 20.

7.2 Violations

- Intentional splitting of transactions to circumvent the credit limit including single day and single transaction limits
- Consistently delinquent accounts submitted for processing and payment
- Personal use of the P-Card
- Allowing an unauthorized user of the P-Card
- Purchase of prohibited products, service or merchandise outlined in the Atlanta Public Schools policies and in this manual
- Failure to pay inadvertent personal charges on the P-Card
- Fraudulent transactions with a vendor
- Violation of the Company's Purchasing Policy

8. Lost or Stolen Cards

Overview

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If your card is lost or stolen, the cardholder must immediately contact the Bank and the P-Card Administrator. The cardholder may be required to complete the Account Maintenance Form provided by the bank documenting the card was lost or stolen and the date that it was noticed missing. Upon notification, the card will be suspended immediately and any charges posted to the account after the “missing date” will be denied. After notification is received by the P-Card Administrator it will take approximately 3 days to reissue a replacement card. All cards are delivered to the central office (130 Trinity Avenue SW – 4th Floor) for pick up.

8.1 Card Security Tips

When you are not traveling on Atlanta Public Schools business, the card should be retained in a secure location other than your personal billfold or purse.

A canceled card should be destroyed by cutting it up into several pieces prior to disposal.

When presenting your card for purchases, provide your driver’s license to identify you as the authorized user of the card.

Sign the back of the card and also write “See ID” next to the signature to remind the vendor to look at your personal identification to authenticate the transaction.

Do not provide your card account number to unsolicited marketing calls.

9. Special Limit Cards

9.1 Overview

To enable the use of the purchasing card to departments whose day to day operations may require them to regularly exceed the \$2,000 single transaction limit, special permissions were granted to the below departments/areas to permit use of the card with special limits. The cards in use in these areas are required to adhere to all of the aforementioned requirements provided to others in the program. There are no exceptions as it relates to the reporting, documentation or administration of the cards. The exception granted to this group is specifically associated with the single transaction limit allowed on the card. Each year, this group of cardholders will complete the Purchasing Card Exception Form (Exhibit D) to recertify the need for the increase in the single transaction limit.

<u>Dept/Area</u>	<u>Limit</u>
Textbooks	30,000.00
Transportation	25,000.00
Facilities	30,000.00
Title I	3,000.00
Special Grants	3,000.00

9.2 Special Limit Department/Areas

Textbooks

The Textbooks Department has the responsibility of ensuring that every student has the textbooks needed to achieve academic success. Textbooks are ordered centrally for all of the school system’s locations. As such, a single transaction limit of \$2,000 for this purchase card would prohibit its inclusion in the purchasing card program. The use of the purchasing card for textbooks is necessary as can increase the turnaround time in the fulfillment of orders. A single transaction limit of \$30,000 permits the Textbooks Department in obtaining needed items.

Transportation

The Transportation Department strives to provide every student with the opportunity for academic excellence by ensuring that they have necessary transportation. The role of the Transportation Department is to transport students safely, orderly and on time. In an effort to carry out this mission, it is necessary to purchase supplies to help maintain its operations. Typically, time is of the essence. The use of the purchasing card helps to meet the department's needs. However, the \$2,000 single transaction limit would restrict operations if it were not able to procure one of its most important commodities...fuel. A single transaction limit of \$25,000 permits the Transportation Department in obtaining needed items.

Facilities

The Facilities Services Department supports the District to ensure that instructional facilities are conducive to learning and are properly maintained. The Facilities Services Department works to direct resources to remove facilities related issues from the focus of instruction. In the fulfillment of its mission, Facilities regularly purchases merchandise to repair and maintain the District's properties in a timely manner. The use of the purchasing card enables the purchase of needed items within a shorter time span. A single transaction limit of \$30,000 permits the Facilities Department in obtaining needed items.

Title I & Special Revenue

The Title I and Special Revenue departments have been granted a single transaction increase to \$3,000 per transaction. In review of the types of purchases made and the number of allowable transactions that exceeded the \$2,000 limit, an increase on these cards was granted to make purchases made to contract vendors a less cumbersome task when ordering in volume.

All cards with special limits will be reviewed on an annual basis. The cards will be reviewed to identify if they are following District mandates related to contracted purchases and documentation. The card spend(s) will be evaluated to determine the reasonableness of the limit and if, in fact, the special limit that is in place should be amended or rescinded. If there are deficiencies in any area of documentation, adhering to established policies, or any type of misuse by any cardholder under any department/area, these actions could jeopardize the continuation of the entire group.

EXHIBITS

A - E

ATLANTA PUBLIC SCHOOLS

Purchasing Card Program

CARDHOLDER SPECIAL APPROVAL REQUEST FORM

School or Department:

Check all appropriate boxes for the type of approval requested and justify purchase below:

- ☐ Purchase - \$2,000 or greater Amount
- ☐ Purchase – Other circumstances (detailed below)

Request Date:

Vendor Names(s):

Purchase Order Number:

Justification detail with attached supporting document:

Cardholder Name:

Card Last 4 Digits:

Signature:

Budget Center Manager Name:

Signature:

IMPORTANT:

Form will not be considered complete until all required signatures are affixed. Hand Deliver form to:

Purchasing Card Program Administrator
 APS Accounts Payable Department
 CLL Building
 130 Trinity Avenue SW
 Fourth Floor
 Atlanta, GA 30303-3624

(404) 802-2491 Office

FOR ACCOUNTS PAYABLE OFFICIAL USE ONLY

☐ Approved ☐ Disapproved

Reason:

By:

Title: Chief Financial Officer

Date:

Exhibit B

**ATLANTA PUBLIC SCHOOLS
PURCHASING CARD APPLICATION**

Ordered by: _____

Date: _____

**I request that the following employee be issued a purchasing card
and be trained in the use of the card:**

FIRST NAME: _____ LAST NAME: _____

POSITION/TITLE: _____ PHONE NUMBER: _____

SCHOOL/PROGRAM NAME: _____

APS EMPLOYEE NUMBER _____

LOCATION ADDRESS: _____

CITY, STATE, ZIP: _____

EMAIL ADDRESS: _____

PROXY RECONCILER (IF NEEDED): _____

PROXY EMAIL ADDRESS: _____

DEFAULT ACCOUNT: _____ / _____ / _____
Accounting Unit (15-digits) Account (4-digits) Sub Account (4-digits)

APPLICANT'S SIGNATURE: _____

SUPERVISOR/MANAGER'S NAME (PLEASE PRINT): _____

SIGNATURE: _____ DATE: _____

TITLE: _____

SEND REQUEST TO ACCOUNTS PAYABLE DEPARTMENT ATTN: P-CARD ADMINISTRATOR
EACH CARD ISSUED MUST BE APPROVED BY THE PURCHASING CARD ADMINISTRATOR

PURCHASE CARD ADMINISTRATOR AUTHORIZATION

Purchasing card issue is _____ APPROVED _____ DENIED

SIGNATURE: _____ DATE: _____

TITLE: _____ DATE: _____

REQUEST NUMBER: _____ CARD LAST 4 DIGITS: _____

Revised: July 13, 2015

Exhibit C

State of Georgia Commercial Card Claims Statement of Disputed Item

Instructions: Your company should first make good-faith efforts to settle a claim for purchases directly with the merchant.
If assistance from Bank of America is required, please complete this form.
Mail completed form with required enclosures within 60 days from the billing close date to:

Bank of America – Business Card Services Operations
P. O. Box 53101
Phoenix, AZ 85072-3101
Or
FAX: 888-678-6046

Company Name: _____

Account Number: _____

Cardholder Name: _____

This Charge appeared on my statement, billing close date: _____

Transaction Date: _____

Reference Number: _____

Merchant Name/Location: _____

Posted Amount: _____ Disputed Amount: _____

Original Sales Slip Requested: ____ Yes ____ No

(Cardholder Signature)

(Authorized Participant Signature)

(Date)

Phone Number)

Please Check Only One (After choosing one of the following options, feel free to provide additional details regarding the transaction on a separate piece of paper)

1. _____ **Unauthorized Transaction:** I did not authorize, nor did I authorize anyone else to engage in this transaction. No goods or services represented by the above charge were received by me or anyone I authorized. My Bank of America card was in my possession at the time of the transaction.
2. _____ **Charge Amount Does Not Agree With Order Authorizing the Charge:** The amount entered on the sales slip was increased from \$_____ to \$_____. I have enclosed a copy of the unaltered sales slip.
3. _____ **Merchandise or Services Not Received:** I have not received the merchandise or services represented by the above transaction. The expected date of delivery of services was _____. (Please describe your efforts to resolve this matter with the merchant, the date(s) you contacted them and their response.)
4. _____ **Defective or Wrong Merchandise:** I returned the merchandise on _____ because it was (check one):
_____ defective; _____ wrong size; _____ wrong color; _____ wrong quantity.
(Please describe your efforts to resolve this matter with the merchant, the date(s) you contacted them, their response and proof of the return of merchandise. Please provide a detailed description of the wrong or defective nature of the merchandise.)
5. _____ **Recurring Charges After Cancellation:** On _____ (date), I notified the merchant to cancel the monthly/yearly agreement. Since then my Bank of America account has been charged _____ time(s). (Please enclose a copy of the merchant's confirmation of your cancellation request.)

6. _____ **Recurring Charges Already Paid by Other Means:** I already paid for the goods and/or services represented by the above charge by means other than my Bank of America Commercial Card. (Please provide a copy of the front and back on the cancelled check, money order, cash receipt, credit card statement, or other documentation as proof of purchase/payment. Describe your efforts to resolve this matter directly with the merchant, the date(s) you contacted them, and their response.)
7. _____ **Credit Appears as a Charge:** The enclosed Credit Voucher appeared as a charge on my Bank of America Commercial Card account.
8. _____ **Credit From Merchant Not Received:** I did not receive credit for the enclosed Credit Voucher within 30 calendar days from the date it was issued to me by the merchant shown above. (Please describe your efforts to resolve this matter with the merchant, the date(s) you contacted them and their response. Provide a detailed statement explaining your reason(s) for disputing this charge.)
9. _____ **Hotel Reservation Cancelled:** I made a reservation with the above hotel which I later cancelled on _____ (date) at _____ (time). I received a cancellation number which is _____. (Please describe how the reservation was cancelled, proof of cancellation and attempts to resolve this issue with the merchant.
_____ I was not given a cancellation number.
_____ I was not told at the time that I made the reservation that my account would be charged for a “No Show”.
_____ I was not informed of the cancellation policy.
10. _____ **Double or Multiple Charges:** My Bank of America Commercial Card Account has been double charged. The valid charge appeared on _____ (date). The duplicate charge(s) appeared on _____.
11. _____ **Do Not Recall the Transaction:** The statement has an inadequate description of the charge. Please supply supporting documentation.
12. _____ **Other; Above Descriptions Do Not Apply:** Please attach a detailed letter explaining the reason for your dispute and your attempts to resolve this issue with the merchant.

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Exhibit D

PURCHASING CARD EXCEPTION FORM

This form must be used when a Cardholder or Department requests an exception to the Purchasing Card Guidelines. The request must be signed by the applicable Budget Center Manager/Approver and Chief Executive Officer of the requesting department and approved by Accounting Services.

****Requests for purchasing card limit exceptions shall be on an annual basis****

Submit the completed form to: P-card Administrator

Cardholder Department/Group:	Fiscal Year:
Requested Single Transaction Limit:	Request Date:

Card Last Four	Cardholder Name	Card Last Four	Cardholder Name	Card Last Four	Cardholder Name

PURCHASING CARD EXCEPTION FORM (continued)

AN EXCEPTION IS REQUESTED BECAUSE: Explain why the exception is needed and what actions will be taken to insure oversight and no abuse of the less restrictive controls you have requested. Attach additional page(s) if necessary.

By signing below, I agree to put processes in place to ensure that the P-card policies and procedures will be adhered to and that the increased single transaction limit will be utilized to improve/support the academic achievement of all students.

Budget Center Manager	Date	Chief Executive Officer	Date

FOR ACCOUNTS PAYABLE OFFICIAL USE ONLY	
<input type="checkbox"/> Approved	<input type="checkbox"/> Disapproved
Reason:	
By:	Title: Executive Director of Accounting
Date:	

Exhibit E

MCC Groups

Merchant Category Codes (MCC) are classification codes set by VISA for all merchants (vendors). Bank of America has arranged these merchants into similar or related business functions

600ATL1	SCHOOLS
MCC	Description
2741	Mis Publishing
5310	Discount Stores
4215	Courier Services Air Ground
4225	Public Warehousing
5099	Durable Goods
5111	<u>Stationary, Office supplies</u>
5131	Piece Goods, Notions, and other dry goods
5192	Books, Periodicals, newspapers
5199	Nondurable goods
5200	Home Supply
5261	Lawn and Garden
5732-	
5735	Electronic, Music stores
5941-	
5943	Bookstores/Office, School supply
5945	Game,Toy,Hobby
	Fabric, Needlework, Piece Goods, and Sewing
5949	Stores
5964	Direct Marketing
5965	Direct Marketing
5968-	
5970	Direct Marketing/Artist supply
5995	Pet Shops
5999	Miscellaneous and Specialty Retail Stores
7217	Carpet and Upholstery
7299	Other Services
7311	Advertising
7338	Quick Copy
7829	Motion Picture, Video tape production
8220	College Universities
8299	Schools Educational Services
8398	Organizations, Charitable and Social Service
8641	Associations- Civics, Social Fraternal
8699	Organizations Membership
9399	Government Services
9402	Postal Services
7399	Business not elsewhere classified
5300	Wholesale Clubs

600ATL	TITLE ONE
MCC	Description
4215	Courier Service
5111	<u>Stationary, Office supplies</u>
5192	Books, Periodicals, newspapers
5311	Department Stores
5942	Bookstores

5943	Office, School supply
5945	Game, Toy, Hobby
5965	Direct Marketing
5969	Direct Marketing
5970	Artist Supply
7338	Quick copy, reproduction, blue printing
7399	Business services
7829	Motion Picture, Video tape production
8299	Schools and Educational Services
9402	Postal Services
5941	Sporting goods store
5251	Hardware stores
600ATL2	TITLE ONE FIELD TRIPS
MCC	Description
5999	Miscellaneous and Specialty Retail Stores
7922	Theatrical Producers
7991	Tourist Attractions
7996	Amusement Parks
7998	Aquariums
8299	Schools and Educational Services
8398	Organizations, Charitable and Social Service
7996	Amusement Parks, Circuses, Carnivals
7929	
5399	
600ATLYL	DEPARTMENTS
5970	Artist Supply
5994	News Dealers
5999	Miscellaneous and Specialty Retail Stores
7296	Clothing Rental
7333	Commercial Art, Graphics
7338	Quick copy, reproduction, blue printing
7349	Cleaning and Maintenance
7394-7395	Equipment rental
7399	Business services
7531	Automotive Parking Lot
7538	Automotive Service Shops
7549	Towing Service
7622	Electronic Repair Shop
7699	Miscellaneous Repair
7829	Motion Picture, Video tape production
8099	Health Practitioners, Medical Services
8249	Schools, Trade and vocational
8299	Schools Educational Services
8641	Associations- Civics, Social Fraternal
8999	Professional Services
9402	Postal Services
1711	
1731	
1799	Air Conditioning, Heating, and Plumbing
2791	Electrical Contractors
2842	Contractors
4214	Typesetting Plate Making
4215	Specialty Cleaning
4812	Motor Freight services
4816	courier services air ground
5021	Telecommunications

5039	Computer Network
5044-5047	Office and Commercial
5051	Construction Material
	Office Photographic Photocopy Computers
5065	Dental Medical Equipment
5072	Metal Service
5074	Electrical Parts
5085	Hardware Equipment and Supplies
5099	Plumbing and Heating
5111	Industrial Supplies
5169	Durable Goods
5172	Stationary, Office supplies
5192	Chemicals and Allied Products
5198	Petroleum and Petroleum Products
5200	Books, Periodicals, newspapers
5211	Paints, Varnishes, and Supplies
5231	Home Supply Warehouse
5251	Building Materials
5300	Glass Paint Wallpaper Stores
5310	Hardware Stores
5311	Wholesale Clubs
5331	Discount Stores
5399	Department stores
5511	Variety Store
5533	Miscellaneous General Merchandise
5699	Automobile and Truck Dealers
5713-5714	Automotive Parts
5722	Accessory Apparel store
	Floor covering, Drapery, Upholstery, and
5732-5733	Window covering Stores
5942-5943	Household Appliances
5946	Electronic, Music stores
5949	Bookstores/Office, School supply
5964-5965	Camera and Photographic Supply Store
	Fabric, Needlework, Piece Goods, and
	Sewing Stores
	Direct Marketing