

CAROLINE COUNTY VIRGINIA



PURCHASING CARD POLICY AND PROCEDURES

Adopted August 26, 2014

**CAROLINE COUNTY PURCHASING CAD POLICIES AND PROCEDURES
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CAROLINE COUNTY PURCHASING CARD POLICIES AND PROCEDURES

Purchasing charge cards (purchasing cards) offer the County the opportunity to streamline procedures for procuring and paying for small dollar goods and services and for business travel expenses. The purchasing card program reduces the volume of accounts payable transactions and associated administrative costs by eliminating vendor invoices and consolidating multiple vendor payments into one monthly payment. Vendors are paid directly by the County. Purchases may be initiated in person, by telephone, by fax, or via secure E-procurement sites within the limits of these procedures. In addition, the Vendor provides a variety of management information reports to assist the County in maintaining control over purchases and payments via the vendor's online program management system.

The County and its departments must maintain strict internal control over the use of cards and ensure that the County's procurement guidelines are observed. The purchasing card should be viewed at all times as an efficient means of payment, not a substitute for proper procurement procedures.

Purchasing cards will be imprinted with the County's logo, the cardholder's name and department. Cards may be imprinted with the department name and Caroline County. Purchasing cards shall not be used for cash advances, convenience checks, capital outlays, personal purchases, or unsupported and disallowed purchases. P-cards are not transferable between individuals or departments.

1.0 GENERAL GUIDELINES

1.1 Purchase Limits

The small purchase transaction limit can be set up to a maximum of \$1,999 per transaction and up to a maximum monthly limit of \$5,000.

The per transaction and monthly limit on each individual card shall be determined by the County Administrator after a request and justification from the Department Head and may be adjusted as needed and approved by the County Administrator.

1.2 Purchase Card Use

Each Department Head assumes responsibility for their employee's use of the card. Each employee assumes the ultimate liability for their use of the card. The County may issue purchasing cards to full or part time employees, but not to contract or temporary workers. Employees must ONLY use the purchasing cards for official County purchases and must comply with the County procurement guidelines in effect for any other means of payment. Discipline for card misuse can be up to and including full prosecution of any criminal activity in addition to the disciplinary procedures, up to and including termination of employment.

1.3 Roles and Responsibilities

The Small Purchase Charge Card Program Administrator (“PA”)

The Finance Director or a designee who is familiar with procurement regulations will act as the primary PA for the County of Caroline.

The PA is responsible for the following:

- Entering in cardholder data, reviewing and approving card applications online;
- Setting appropriate transaction and credit limits on each card based on the cardholder’s buying needs as requested by the Department Head and approved by the County Administrator;
- Issuing cards;
- Ensuring that an annual analysis of each cardholder’s card usage and card limits is performed and documented;
- Promptly cancelling inactive cards.
- Training cardholders annually in proper card usage, security and procurement guidelines;
- Ensuring the supervisors of cardholders are trained annually in their roles;
- Monitoring on a regular basis, at least monthly, the transactional data for the purchasing cards;
- Educating cardholders, supervisors/reviewers, fiscal staff and other people of the billing cycle and due dates for the program;
- Ensuring County and cardholder compliance with all purchasing card policies and procedures presented in this manual;
- Communicating with the Vendor on such matters as who is to receive access to monthly billings, additional statements, and management reports;
- Ensuring that if the paper bill from the Vendor is not received by the designated staff member no more than 8 days after the cycle closes for the month that Financial Services downloads a copy of the monthly bill from the Vendor’s website;
- Promptly notifying Vendor of any potential or confirmed fraudulent use of the purchasing card and the steps the County is taking to address the issue (e.g., card cancellation, communication with the vendor and notification of law enforcement officials as appropriate);
- Managing vendor issues pertaining to not receiving ordered goods/services or incorrect charges. If the County cannot resolve the issue at the Program Administrator level, the Vendor will be notified and provided the necessary information as referenced on the back of the monthly bill;

Program Administrator Backup:

- The Backup Program Administrator (BPA) who is also familiar with procurement regulations will be the Accounting Manager should the PA not be available and a need arises.

2.0 Procedures for Use

2.1 Generally

All County employees who receive approval from their Department Head and complete the Purchasing Card training may receive a Purchasing Card for use in purchasing items on behalf of the County after approval from the County Administrator. The following section will discuss the procedures for applying for and receiving a Purchasing Card, use of the Purchasing Card, the reconciliation of statements, payment of the statements, and the procedures for returning the card to the County after the termination of employment.

2.2 County Contract Vendors

Employees must not use the Purchasing Card to circumvent procurement guidelines, particularly those designed to maximize the County's purchasing power. Users should make an effort to use County contract vendors who accept the purchasing card, where appropriate, in order to maximize administrative cost savings. Questions regarding the appropriate use of the purchasing card should be directed to the County's PA.

2.3 Applying for and receiving the Purchasing Card

The County uses a commercial credit card services Vendor to provide the purchasing card service to County employees for the purpose of paying for purchases made for official County business. To request a Purchasing Card for a new user, the Department Head will submit a request to the PA. After completion and approval of the request, the PA will submit the required information to the Vendor for processing. The Vendor will then issue the Purchasing Card in the preapproved amount. Pin numbers may also be issued by the Vendor. The Purchasing Card will contain the user's name or department name, Caroline County, County logo and the expiration date embossed on the front of the card.

Prior to receiving the Purchasing Card, the user must receive a copy of the policies and procedures manual and attend a training session on the use and procedures applicable to the card. When the PA receives a Purchasing Card from the Issuer, the employee whose name appears on the card must personally take receipt of the card and sign a Cardholder Agreement. For those departments receiving a "department" card rather than an individual card, the employee responsible for the card must take receipt of the card and sign the Cardholder Agreement. The PA will retain the original Cardholder Agreement, and provide copies to both the employee and Human Resources for placement in the employee's personnel file.

2.4 Training Requirements

Prior to receiving a Purchasing Card, employees must complete the training program. The PA will conduct orientation providing information and basic instructions on using the card. The PA will provide training updates at least once a year to all Cardholders and Department Heads.

As part of the card application, each prospective cardholder must sign a form acknowledging completion of the training program prior to receiving their Purchasing Card. By signing the form, the card user acknowledges that they understand the training provided, received training materials to use for future reference, and understand the consequences associated with misuse of the card. The training program will cover the following areas:

Cardholder and Department Head responsibilities

Internal procedures for using the credit card including:

- Documenting purchases
- Reviewing the account statement (if applicable)
- Reconciling invoices (if applicable)
- Handling disputes

Contracting procedures and purchasing ethics, for example

- Determining price reasonableness
- The prohibition against splitting charges to avoid transaction amount limits
- Checking for an existing warranty prior to purchasing a new one
- Information on current term contracts and agreements the County has that should not be duplicated

2.5 Transaction Limits

The single transaction limit allows the County to designate the maximum dollar amount allowed for Cardholders to spend on each purchase or transaction (maximum of \$1,999). At the point of sale, the Vendor's system verifies that the purchase amount falls within the approved transaction limit. If the amount requested for authorization exceeds the limit set by the PA, the system will not authorize the purchase. The Cardholder shall not authorize a charge in excess of the per transaction limit established by the County for their card, whether by splitting the invoice, encouraging the Vendor to circumvent the Vendor's denial, or any other means.

Upon approval by the County Administrator, the PA may temporarily increase a Cardholder's limit to accommodate a one-time purchase in excess of the established limits. The PA should maintain documentation of such temporary approval for audit purposes.

Upon approval by the County Administrator, the PA may designate, in writing, Cardholders who will have higher transaction limits during declared emergencies. The PA may raise the limits of the designated Cardholders during an emergency to \$30,000. The PA will make this designation at the time of card issuance or any other time prior to an emergency.

2.6 Name Changes

The County must validate all name change requests by a cardholder against a legal document before processing the name change. All requests to change names should be facilitated through Human Resources, who will then alert the PA in writing verifying receipt of documentation and requesting a change in name. The PA will retain this notification as documentation of verification. To change the name, the PA will contact the Vendor and request a new card which the Cardholder will then receive upon acknowledgment of receipt.

2.7 Cardholder Information Changes

Contact the PA when changes need to be made to existing purchasing cards. If the Vendor needs to issue a new purchasing card, the PA should receive the replacement card through U.S. Mail and will notify the employee of receipt of the new card. A new Cardholder Agreement will be required to be signed by the employee.

2.8 Revocation of Card Privileges

The PA is required to close an account if a Cardholder: (a) transfers to a different department, unless mutually agreed by the department heads to leave in place, (b) moves to a new job in which a purchasing card is not required; (c) terminates employment or retires or (d) for any of the following reasons, which may also subject Cardholder to disciplinary action in accordance with County policies relating to disciplinary action and/or termination for cause:

- The purchasing card is used for personal or unauthorized purposes
- The Purchasing Card is used to purchase alcoholic beverages or any substance, material or service that violates policy, law or regulation pertaining to the County's policies and regulations.
- Cardholder is on an extended period of leave (i.e. disability, medical, etc.)
- Cardholder splits a purchase to circumvent the limitations of the P-Card or County Procurement Policy
- Cardholder uses another Cardholder's card to circumvent the purchase limit assigned to either the Cardholder or the limitations of the P-Card

- Receipts not submitted in a timely manner or fails to provide required receipts
- Cardholder fails to provide, when requested, information about any specific purchase
- History of abuse and prior suspension of the purchasing card

2.9 Monthly Consolidated Bill

The online billing statement is accessible the day following the cycle close after 12 noon EST. This applies to all cardholder billing statements as well as corporate billing statements. All accounts must be reconciled and submitted to Finance ten (10) business days after billing cycle ends.

All cardholders, or the designated reconciler, shall print a copy of their bill, attach all the receipts relevant to the bill, retain a copy and forward to the Finance Department. The bill submitted to the Finance Department must have the Cardholder's name at the top and signed by the Department Head/Constitutional Officer or their designee.

2.10 Purchasing Card Security

The cardholder has a responsibility to ensure the security of the card and pin number if applicable. It is the cardholder's responsibility to ensure that the number is only provided in the proper procurement of goods and services needed for the County and that the number is provided in a way which ensures the security of the number.

Authorized use of the purchasing card is limited to the person whose name appears on the face of the card. This restriction does not preclude a cardholder from placing an order with a vendor electronically or by telephone and then sending a representative to claim the items ordered.

The cardholder must not share the purchasing card or its number with another person unless they are conducting legitimate County business with that person.

2.11 Program Reviews

The PA will conduct an annual review of the Purchasing card program. During the review, the PA should examine the program's functionality and make any procedural changes to enhance the efficiency, reliability, and accuracy of the program. The PA should also review the training program to ensure that users are knowledgeable about the program and the associated procedures.

After the annual review, recommendations, if any, should be brought to the attention of the County Administrator so that any necessary changes to this policy may be approved.

2.12 On-Site Review

The PA will take advantage of automated systems that can provide reports of denied transactions of purchases from unauthorized merchants, violations of limits, and other irregular activities. The PA will conduct a policy and procedure review with the cardholder immediately after noting violations.

Records from the on-site reviews will remain on file for three years. The PA will forward copies of the results of the review to the department head and the cardholder. If the PA finds any instances of noncompliance, then the PA will discuss the findings with the department head and the cardholder in compliance with Caroline County Personnel Policies.

3.0 Using the Card

3.1 General Procedures

The following section will describe the basic procedure for using the Purchasing Card and will be followed by detailed information about the County's procedures for disputes, security, reconciliation, etc.

To make a purchase with your Caroline County Purchasing Card, present the Purchasing Card to the Vendor. Pay for the purchases using the Purchasing Card as you would any credit card purchase. You must retain a copy of the detailed receipt for your records. Receipts should be turned into the department's reconciler, if applicable, immediately upon return to the office. Receipts must be attached to the monthly statement. At the end of the purchasing period the cardholder or reconciler shall obtain the statement online. Compare the statement and the receipts, and if there are no discrepancies, place the correct coding on each item of the statement and submit the statement and receipts to the Department Head for approval. Maintain a copy of the statement and detailed receipts for your records. The Department Head will approve the documents and forward it to the Finance Department for payment.

****If you have any problems or issues with your card or billing, please see the appropriate section below****

3.2 Allowed and Prohibited Uses for Purchasing Cards

3.2.1 Examples of Allowed Uses:

- Shipping charges
- Office supplies
- Publications
- Registration fees for seminars and training
- Travel expenses when on County business, for example:
 - Gasoline (if personal vehicle is used for travel). The Shell fleet card should be used if county vehicle is used. Mileage will not be reimbursed if P-Card is used for gasoline.
- Hotel charges

- Airline tickets
- Meals
- Rental cars
- Operating materials and supplies
- Emergency equipment repair
- Emergency clean up (such as after storms)
- Dues and Membership Payments
- Other services as approved on a case-by-case basis by the Department Head and PA.
- Certain services (should not be used for services unless a W-9 is on file with Financial Services per IRS guidelines):
 - Maintenance
 - Copying
 - Printing

3.2.2 Examples of Prohibited Uses:

- Alcoholic beverages
- Fixed assets
- Cash advances
- Personal use
- Any substance, material or service which violates policy, law, or County regulation
- Betting (including lottery tickets, casino gambling chips, off-track betting & wagers)
- Insurance or insurance premiums
- Rental or lease of land or buildings
- Telephone calls
- Entertainment during travel
- Professional services

- Services not included on the permitted list

3.3 Violations

Any abuse or misuse of the Purchasing Card may result in the privilege being suspended or revoked, pursuant to Caroline County Personnel Policies. The use of the card is a privilege. The County will respond to any misuse or abuse of the card with discipline up to and including termination and legal prosecution.

The County considers the following actions to be violations of the Purchasing Card policy:

- Attempting to make single item purchases that exceed limits
- The department purchasing the item must make sure to consider all additional charges (i.e. delivery, shipping, set up) prior to completing the transaction.
- A Vendor's willingness to honor a transaction exceeding the limit does not authorize a department to make such purchases.
- Attempting to make more transactions per day than allowed to purposely circumvent the limit
- Failure to turn in receipts in a timely manner
- Purchases from vendors that create conflicts of interest (i.e. companies owned by a County employee)
- Multiple transactions to circumvent the pre-determined limits
- Purchase of prohibited goods or services
- Failure to consistently produce proper documentation and receipts
- Failure to properly report a lost or stolen card
- Purchase of any item that is an unlawful expenditure in accordance with County regulations and policy
- Failure to use correct purchasing policies and procedures when using the card

3.4 Disputes

If goods and services purchased with the Card are defective or faulty, the cardholder or reconciler has the responsibility to return the item(s) to the Vendor for replacement, receive a credit on the purchase, or request that the service provider perform at a satisfactory level. The County does not permit cash refunds unless there is no other option. If the Vendor refuses to replace or correct the faulty item, then

the County will consider the purchase of this item to be in dispute. The cardholder or reconciler will notify the PA, the Issuer, and the Vendor immediately of the intent to dispute.

The cardholder must note the disputed item when submitting their monthly statement to the Department Head. The Cardholder must also complete a Cardholder Statement of Disputed Item Form and attach the relevant documentation. The cardholder will then give the form and the statement of account to his/her department head. The department head will forward the dispute form and account statement to the PA who will then forward the documentation to Finance for adjustment with the Issuer. Finance will notify the PA, the cardholder, and the department head of action on the disputed items.

Cardholders must use the dispute form in cases where accidental personal purchases are made. Reimbursement of the accidental charge must accompany the dispute form.

To protect their rights in the event of a dispute, cardholders must observe the time and documentation requirements established by the Issuer. Cardholders will receive a copy of these procedures when they receive their card. The PA will also cover these procedures during training.

3.5 Billing Discrepancies

If an amount on the receipts differs from the monthly statement, immediately:

- Contact the Vendor and inquire about the difference.
- If the amount referenced on the receipt is incorrect, note the correction and the reason for the correction on the monthly statement.
- If the amount on the statement is incorrect, ask the Vendor to credit the card. Note the credit on your monthly statement to ensure receipt of the credit.

If a charge appears on the cardholder statement, but you do not have a receipt:

- Contact the Vendor. If you determine that the item was a legitimate charge and the County received the item ask them to send a copy of the receipt.
- If you determine that the vendor should not have posted the charge to your account, ask the Vendor to credit your card. Note the credit on your statement to ensure receipt of the credit.
- If you suspect a fraudulent charge, contact the PA immediately.

If a copy of a sales draft is required to investigate a discrepancy, send a written request to the Issuer and copy the PA.

3.6 Lost or Stolen Card

Immediately after discovering the loss or theft of the card, the Cardholder shall notify:

1) The Issuer (available 24 hours/day, 7 days per week)

2) The PA

3) The Department Head

The cardholder will complete the Notification or Lost/Stolen Card Form and submit it and all supporting documentation to the PA. The PA will submit the form to the Issuer and retain a copy.

3.7 Documentation

When making a purchase with the card, the cardholder should obtain a customer copy of the charge slip, which becomes an accountable document. Make sure all carbon copies are destroyed. Travel receipts (lodging and meals) must have both the detailed receipt and the customer signature copy. If the vendor does not provide a detailed charge receipt with the order, the cardholder will provide a written statement that the purchase was a telephone, fax, or internet purchase. The written statement should contain a description of the item, the date of purchase, merchant name, and total price including shipping and handling. For internet transactions, print out the order confirmation and attach it to the written explanation.

Forward all documentation (including packing slips) to the department head.

If the cardholder does not have documentation of the transaction to submit with the statement and receipts, he/she must attach an explanation containing a description of the item, the date of the purchase, the merchant's name, the amount of the purchase, and the reason the cardholder cannot submit supporting documentation. Consistent abuse of this provision may result in card cancellation.

3.8 Reconciliation

Each cardholder or designated reconciler must maintain a complete copy of all supporting documentation for purchases made during each billing cycle. The cardholder will use the copies to reconcile all purchases made against the monthly account statement.

At the end of each billing cycle, the cardholder or reconciler will print out the statement. The card issuer will provide a consolidated master statement to accounts payable at the end of each billing cycle. The statement of account will list all purchases processed in the previous billing cycle by card number and have the cardholder's name listed on the top.

Upon receiving the statement from the card issuer, the cardholder or reconciler will compare the statement to the receipts that the cardholder maintained to verify the accuracy of the purchases and returns listed on the statement. The cardholder will ensure that the bill is accurate. The cardholder or reconciler will code each transaction on the statement. The cardholder then attaches the detailed receipts received at the time of purchase to the statement, and signs the bottom of the statement certifying the accuracy of the statement. The signature also certifies that they purchased the items listed

exclusively for County use. The cardholder should make a copy of the documents, send the original documents to the department head, and retain the copy for his/her records.

The department head reviews the documentation, corrects ledger codes if necessary, then approves the purchases and forwards the package to the Finance Department within the required time period.

3.9 Termination or Transfer

Cardholders who leave the County's employment must surrender their Purchasing Card when their resignation becomes official. The person receiving the resignation notice must immediately notify the Department Head, who is responsible for collecting the card and forwarding it to the PA. The PA will destroy the card and notify the bank to cancel the account.

If a cardholder transfers departments, the cardholder must surrender the card as described above unless their new department head requests in writing to the PA that the card remain in the cardholder's possession.

If the department head is unable to collect the card, he/she will immediately notify the PA who will immediately cancel the account. The department head will also notify Human Resources to attempt to recover the card at the exit interview.

3.10 Renewal and Expiration

Each Caroline County Purchasing Card will expire every two years. The Department Head is responsible for notifying the PA if any changes are necessary prior to expiration.

3.11 Changes to Procedures

The PA will propose amendments to the Caroline County Purchasing Card Procedures for approval by the County Administrator.

APPENDIX A

CAROLINE COUNTY PURCHASING CARD CARDHOLDER AGREEMENT

The County of Caroline has entered into an agreement with a reputable Card Issuer (“Issuer”) that provides a Purchasing Card to procure goods and certain services costing less than \$2,000 (including shipping and handling). Cardholders must follow the Purchasing Card Policy and Procedures.

Ownership: The card remains the property of the Issuer and may not be transferred or used by anyone other than the designated cardholder. Cardholder privileges may be suspended at any time for any reason. The cardholder will surrender the card to the Purchasing Card Administrator upon request. Use of the card after notice of its cancellation may be fraudulent and may be cause for legal action against the cardholder.

Spending Limits: The daily and monthly spending limits are not to be exceeded under any circumstances. No personal expenses are to be charged to the card. Your spending limit will \$ _____ as authorized by the County Administrator.

Usage: Cardholders must refer to the Purchasing Card Policy and Procedures for specific guidelines governing card use.

Receipts: It is the cardholder’s responsibility to obtain transaction receipts from the Vendor each time the card is used. Individual receipts are to be turned in monthly with reconciliation documents.

Disputed Items: It is the cardholder’s responsibility to follow-up on erroneous charges, returns or adjustments and to ensure proper credit is given on subsequent statements.

Security: The Purchasing Card must be safeguarded to prevent fraudulent use. Sign it upon receipt and keep it in a secure place. Make sure it is returned to you after each charge and verify it is your card. Copies of receipts should be obtained. For a lost or stolen card, the cardholder shall immediately notify the Issuer, PA and Department Head.

The undersigned applicant and supervisor request that a Caroline County Purchasing Card be issued to the applicant. The applicant has read the above agreement and Purchasing Card Policy and Procedures and agrees to be bound by their terms and conditions. The applicant certifies s/he has attended the mandatory Purchasing Card Training.

Applicant

Date

Department Head

Date

Applicant and Supervisor keep one copy each for your records and forward the original to the PA.

APPENDIX B

DISPUTE FORM

CARDHOLDER NAME _____

CARDHOLDER ACCOUNT # _____

MERCHANT NAME _____

AMOUNT _____

TRANSACTION DATE _____

TRANSACTION REF. # _____

To assist our investigation, please indicate below the reason for your dispute. If you have any questions, please call the Purchasing Card Administrator.

I did not make nor authorize the above listed transaction. (Please indicate the location of your County Card.) _____

There is a difference in the amount I authorized and the amount I was billed. A copy of the charge is attached. The amount I authorized is \$_____.

I only transacted one charge, and I was previously billed for this sales draft. The date of the previous charge is: _____

The above transaction is mine, but I am disputing the transaction because

Attach copy of the sales draft.

I have received a credit voucher for the above transaction, but it has not yet appeared on my account. A copy of the credit voucher is attached.

My account has been charged for the above transaction, but I have not received this merchandise. The date of expected delivery was: _____. The details of my attempt to resolve the dispute with the Vendor and the Vendor's response are indicated below:

Other (please explain)

Cardholder Signature: _____ Date: _____

Department Head Signature: _____ Date: _____

APPENDIX C

NOTIFICATION OF LOST OR STOLEN CARD

Cardholder Name: _____

Account Number: _____

Date Lost/Stolen: _____

Date of Discovery: _____

Date/Time Issuer Notified: _____

Name of Issuer's Representative Spoken to: _____

Location of Loss: _____

Last Known Legitimate Purchase (include date, merchant, item, amount) _____

Description of Incident and/or Other Relevant Information: _____

I certify the above information to be correct and true to the best of my knowledge.

Cardholder Signature: _____ Date: _____

Department Head Signature: _____ Date: _____

APPENDIX D

REQUEST FROM DEPARTMENT HEAD FOR EMPLOYEE'S CARD AND CARDHOLDER'S RECEIPT

To: Purchasing Card Administrator

From: Department Head

Re: Purchasing Charge Card for Employee

Date: _____

Department Head Name: _____

Cardholder Name and Title: _____

Cardholder Date of Birth: _____

Cardholder Phone Number: _____

Amount Requested for Card Limit: _____

Date Employment Began: _____

Date of Purchasing Card Training: _____

I certify that this cardholder has been to purchasing card training and I understand that the Department is liable for the charges incurred on any card held by this Department. I request that a card be provided to this employee.

Signature and Title: _____ Date: _____

I certify that I have received my Caroline County Small Purchase Charge Card and I understand that I am liable for the charges incurred on my card.

Signature and Title: _____ Date: _____

cc: Human Resources

APPENDIX E

DESIGNATION OF SMALL PURCHASE CHARGE CARD PROGRAM ADMINISTRATOR

I, _____, County Administrator, do hereby designate the duties of Small Purchase Charge Card Program Administrator to _____ of the Finance Department. I also hereby designate the duties of backup Small Purchase Charge Card Program Administrator to _____ of the Finance Department.

Signature: _____ Date: _____

APPENDIX F

LOST RECEIPT VOUCHER

Name: _____

Department: _____

Date Submitted: _____

Date of Expense: _____

I hereby certify that expenses listed below were incurred by me on official business of the County and include only such expenses as were necessary in the conduct of this business.

Signed: _____ Date: _____

Description of the Item: _____

Merchant's Name: _____

Posting Date	Transaction Date	Transaction Number	Amount
_____	_____	_____	_____

Explanation of Expense and the reason for the lack of documentation:

Department Head Signature: _____