Livetra Paul
Director

Olivia Willis
Internal Auditor

Dana Earnest
Executive Assistant

LEON COUNTY SCHOOLS

Technical Assistance Advisement 2020-002
Purchasing Card Usage – District & Internal

Question	Response
1. What is a Purchasing Card (P-Card)?	A purchasing card is a bank card issued to an employee for the purpose of making authorized purchases on the School Board's behalf.
2. What are the types of P-Cards?	There are three (3) types of P-cards: • **District P-Card** - used to purchase supplies and materials using district funds (base budget or federal grants) • **Internal Accounts Miscellaneous P-Card** – used to purchase supplies and materials with internal accounts funds. • **Internal Accounts Travel P-Card** – used for travel expenses when the ultimate funding source is internal accounts. (i.e. registration, airfare/transportation, hotel and rental cars). This card cannot be used for travel when district funds will be the ultimate funding source

3. Who can use a P-Card and what are the requirements for issuance and use?	Employees who have permission for participation from their site administrator and have authorization from the Purchasing Director can use the P-Card.
	
	The requirements for P-card issuance are as follows:
	• **District P-Card**
	  1. A properly completed and approved Purchasing Card Application, initiated by the principal/site administrator.
	  2. Completion of District approved P-Card training.
	  3. Signed card holder acceptance form.
	
	District p-cards are issued in the name of the employee and may only be used by the cardholder whose name is imprinted on the card to make authorized purchases on behalf of the district.
	
	• **Internal Accounts Miscellaneous (Misc.) and Travel P-Card**

1. A properly completed and approved [Internal Account Purchasing Card Application Materials and Supplies,](#) initiated by the principal, for the Internal Accounts Misc. P-Card and the [Internal Account Purchasing Card Application Travel Expense Card](#) for the travel card.
2. Once approved, the card will be issued.

Typically, a school can be issued 4 Internal Accounts P-cards, 3 Misc. and 1 travel. For schools with excessively high volumes of internal accounts transactions, additional IA Misc. cards may be issued with permission from the Executive Director of Elementary or Secondary Schools. Internal Accounts P-cards are issued in the name of the school.

The guidelines for use of the IA Misc. P-Card and the IA Travel P-Card are outlined below:

A. Internal Accounts Travel P-Card:
1. Upon receipt of approval and all required supporting documentation of an internal accounts funded travel expense, the School Financial Accountant (SFA) will initiate the purchase at the school site. Note: This card **CANNOT** be checked out.

B. Internal Accounts Misc. P-Card:
1. Read the policy and procedure regarding P-card usage and sign the P-card acknowledgement form.
2. Complete the P-card requisition form and submit for approval.
3. Upon approval of the P-card requisition form, check out the card by signing the P-card Sign In/Out log.
4. Within 24 hours of issuance of the card, make approved purchases, return card with receipts and sign the P-card Sign In/Out log to evidence return of the P-Card.

4. What are restricted P-Card Purchases?	A list of restricted items for purchase is located in LCSB Procedure 6424 – Purchasing Cards, E. Prohibited Purchases. Further, the IA Travel P-Card purchases are restricted to travel related expenses only.
5. What are the requirements for proper reconciliation of monthly P-Card Statements?	The following are the requirements to perform a proper reconciliation of monthly P-Card statements: 1. Signed statement by cardholder. 2. Transaction log for each statement along with receipts. Acceptable receipts for p-card purchases are as follows:

     a. A merchant receipt that includes the merchant name, date of purchase, description of items purchased, quantity and unit cost of each item purchased and total cost of order

     b. A packing slip, listing individual items and cost for each

     c. Order forms for dues, subscriptions, registrations or similar items

     d. An invoice/receipt showing credit card payment

3. P-Card Journal Entry Spreadsheet for each statement signed by the p-card holder, administrator and preparer.

4. Any necessary payments (i.e. internal accounts check, repayment of taxes charged, etc.)

6. Can I use any of my District issued P-Card (District, IA-Misc., IA-Travel) to make purchase from any district or internal funding source?	No, please note that cards are not to be used interchangeable. The District P-Card can only be used to make purchases when the ultimate funding source will be from the District budget. The IA Misc. and IA Travel P-Cards can only be used when internal accounts funds will be the ultimate funding source. DO NOT use your IA P-Cards to make district funded purchases. DO NOT use your District P-Card to make internal accounts purchases. Please ensure that you are using the correct card type and following the procedures outlined of that specific card types for all purchases.

Relevant Governing Authorities:

- LCS Policy 6424 – Purchasing Cards
- LCS Procedure 6424 – Purchasing Cards
- LCS Policy 6423 – Use of Credit Cards
- LCS Purchasing Department Policy and Procedure Manual
- LCS School Internal Accounts Procedures Manual

Office of Internal Auditing Technical Assistance Advisement 2020-02:

The Leon County School Board's Office of Internal Auditing in response to frequently asked questions from district management, school management, teachers, parents and other interested parties, issued this Technical Assistance Advisement. Responses are based on guidance provided in the aforementioned governing authorities. Questions regarding responses provided can be directed to the Office of Internal Auditing at internalauditors@leonschools.net.