



## **Issuing New Purchasing Cards (PCard)**

1. A PCard Application form must be completed by the staff member (applicant) and approved by the staff member's supervisor (Principal/Assistant Superintendent). The Principal/Assistant Superintendent may approve the issue of one PCard per employee. The total number of PCards issued per location is at the discretion of the Principal/Assistant Superintendent.
2. The applicant shall review and sign the PCard Program application and Acknowledgement of Responsibilities Contract form.
3. The original PCard Program Application Form and Acknowledgement of Responsibilities Contract Form shall be forwarded to PCard Administrator, Financial Services for processing and retention.

## **Card Cancellation**

1. When a staff member ceases employment in any manner with the District, the Principal/Assistant Superintendent is responsible for collecting the PCard immediately and ensuring that it is destroyed. The Principal/Assistant Superintendent shall forward an email to the PCard Administrator, Financial Services advising that the card is to be cancelled and that the card has been destroyed.
2. When a PCard holder wishes to cancel their PCard, the PCard holder shall return their PCard to their Principal/Assistant Superintendent who shall ensure that the PCard is destroyed. The Principal/Assistant Superintendent shall forward an email to the PCard Administrator, Financial Services, with a cc to the cardholder, advising the card is to be cancelled and that the card has been destroyed.
3. When a Principal/Assistant Superintendent believes that a PCard is being misused, or the terms outlined in the Acknowledgement of Responsibilities Contract form are not being followed, the Principal/Assistant Superintendent shall request the PCard holder to return the PCard immediately to the Principal/Assistant Superintendent. The PCard shall be immediately destroyed and an email sent to the PCard Administrator, Financial Services, with a cc to the cardholder, advising the card is to be cancelled and that the card has been destroyed.
4. The PCard Administrator, Financial Services shall notify the PCard Provider to cancel the card. A copy of the email shall be provided to the Principal/Assistant Superintendent and the PCard holder.

## **Employee's Transferring Locations**

1. When an employee (other than Principal/Assistant Superintendent) is transferring locations, the current Principal/Assistant Superintendent shall advise the PCard Administrator, Financial Services of the transfer. The PCard Administrator, Financial Services shall contact the employee's new Principal/Assistant Superintendent asking if the PCard shall be retained, and if so, if the correct account coding for the PCard.
2. When a Principal/Assistant Superintendent is transferred, the PCard Administrator shall transfer the PCard to the new centre at a time agreeable to the Principal/Assistant Superintendent.

## Lost or Stolen Cards

1. If a PCard is lost or stolen, the PCard holder shall immediately inform USBank at 1-800-588-8065.
2. The PCard holder shall immediately inform their Principal/Assistant Superintendent of the loss.
3. The Principal/Assistant Superintendent shall immediately advise the PCard Administrator, Financial Services of the loss.
4. The PCard Administrator, Financial Services shall confirm the loss to USBank, ensure the PCard has been cancelled and arrange for a replacement of the PCard.

## Program Control Features

1. Authorization controls are set in accordance with the Edmonton Catholic Schools authorization guidelines. Card limits are established as follows:

- Single item cost limit for an individual PCard holder \$1,000
- Single transaction limit for an individual PCard cardholder \$1,000
- Monthly charge limit for an individual PCard cardholder \$10,000

Requests to exceed these limits, together with rationale shall be forwarded in writing to the PCard Administrator, Financial Services. Requests will be referred to the Assistant Superintendent, Financial Services for approval.

2. PCards shall be used as part of the District's payment program for appropriate supplies, materials and services that are required for the operation of the District. The PCard program shall not be used to replace the Purchase Policy and Administration Regulation which shall be referred to and used in the first instance regarding District purchasing. As with all purchases, when using public funds, PCard cardholders must consider whether the intended expenditure would withstand scrutiny and is consistent with District policy and regulations. A good rule of thumb is that the PCard cardholder should not be uncomfortable to see the purchase reported in the newspaper.

Acceptable uses of the PCard would include:

- Purchase of office supplies that are not available from the District's warehouse
- Payment of out of pocket expenses (hotel, meals, taxi) related to the PCard cardholder attending a District approved conference or convention
- Payment of registration fees to conferences and professional development events
- Purchase of books related to the PCard cardholder's employment with Edmonton Catholic Schools
- Purchase of computer peripherals (mice, keyboards, etc.) – (Please note - Computer hardware including CPU's, laptops, printers, and monitors shall be made through Purchasing Services)
- Payment for meals where District business is being discussed. (Payment for liquor is at the cost of the PCard cardholder and shall not be included on the PCard purchase)

Unacceptable use of the PCard would include, but not be limited to:

- Purchases contravening District Policy
  - purchase of computer hardware – CPUs, monitors, printers
- Personal Purchases
- Cash Advances

Regardless of the nature of a purchase, improper use of a PCard is also unacceptable. Unacceptable practices are those that are intended at subverting District policy in relation to purchasing. Unacceptable practices would include but not be limited to:

- splitting one purchase in excess of \$1,000 into two or more purchases of less than \$1,000
- requesting or directing a subordinate to use their PCard for a questionable purchase and subsequently approving the reconciliation containing the purchase.


If a PCard cardholder is uncertain as to whether a purchase is acceptable or unacceptable, the PCard cardholder shall contact one of the following, by email, outlining the details of the purchase. Confirmation of approval or denial will be provided to the cardholder by return email. The contacts are: Assistant Superintendent, Financial Services; Assistant Superintendent, District Education Services; or School Operations Principals.

Where a personal purchase has been made inadvertently by a PCard cardholder, the PCard cardholder shall immediately advise their Principal/Assistant Superintendent of the purchase, the details of the purchase and immediately provide restitution to the District for the total amount of the purchase, including any service or interest charges incurred as a direct result of the personal purchase. The Principal/Assistant Superintendent shall advise the PCard Administrator, Financial Services details of the purchase and when the restitution was provided.

Unacceptable use or practices in relation to District PCards is a serious matter. When it is found that employees have engaged in unacceptable uses or practices, or repeated inadvertent personal purchases, the District will review the conduct and if appropriate, consider disciplinary action including termination of the employment relationship. If circumstances warrant, the District may refer the matter to police if theft or fraud is suspected.

3. The Principal/Assistant Superintendent is responsible for all PCard activity assigned to their location. It is their responsibility to ensure that all District regulations relating to PCard activity are adhered to at all times.
4. It is the Principal's/Assistant Superintendent's responsibility to request additional PCards, submit card changes, cancel issued cards and request card limit override authorizations.
5. The PCard Administrator, Financial Services shall maintain a central listing of all PCard cardholders, limits, controls, etc.
6. US Bank Canada will forward monthly to each PCard cardholder a statement of activity on the card during the month (if there is no activity, a statement will not be produced). It is the PCard cardholder's responsibility to complete the monthly reconciliation form by the 15<sup>th</sup> of each month and submit same to their Principal/Assistant Superintendent for review and approval. Principals shall forward their PCard reconciliations to Financial Services for review and approval. All receipts must be attached to the statement. For restaurant payments, the receipt outlining the detailed charges for all meals must be included.
7. The Principal/Assistant Superintendent shall review each PCard reconciliation for staff at their site and indicate their approval by signing the reconciliation. PCard Reconciliation forms shall be retained in a separate file for review by internal/external auditors. PCard reconciliations for Principals shall be reviewed by Financial Services and will be returned to the site for retention. PCard reconciliations for Assistant Superintendents shall be reviewed by the Superintendent and will be returned to the site for retention.

8. The PCard Administrator, Financial Services shall include in the site's monthly financial report, a listing of all PCard holders and the amount of purchases made during the previous month. The Principal/Assistant Superintendants shall use this list to ensure that all PCard reconciliations are completed on a monthly basis.
  
9. Should a discrepancy be noted on a PCard statement, the PCard holder is responsible to initiate the dispute and follow through to its resolution.
  - If the dispute is a Visa error, the PCard holder shall contact US Bank Canada at the number provided on the reverse of the PCard and initiate the correction of the dispute. Particulars of the dispute shall be recorded on the PCard reconciliation and the PCard cardholder shall ensure that a correction is provided by US Bank. If difficulties continue, the PCard cardholder shall contact the PCard Administrator, Financial Services to assist.
  - If the dispute is because of a supplier error, the PCard cardholder shall contact the supplier to correct the error. Particulars of the dispute shall be recorded on the PCard reconciliation and the PCard cardholder shall ensure that a correction is provided by US Bank. If difficulties continue, the PCard cardholder shall contact the PCard Administrator, Financial Services to assist.
  
10. Each PCard is linked to one Cayenta GL account, into which all monthly card transactions are recorded. The Principal/Assistant Superintendent shall ensure that Financial Services is advised of different distribution codes for amounts included in the monthly PCard statement.

Reference: Governance Process GP2, GP3, GP4 ECSD Organizational Bylaw 19, 21 School Act Section 60	Approved: 
	Date Approved: November 28, 2007
Cross-reference: AP 131, 500, 501, 502,	Date(s) Revised:

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## **ACKNOWLEDGMENT OF RESPONSIBILITIES CONTRACT**

1. I agree to read and abide by the District's purchasing card and purchasing policies and regulations at all times. I understand that the purchasing card is intended to facilitate the purchase of appropriate goods and services for the exclusive benefit of the District.
2. I understand and agree that the purchasing card shall only be used to purchase goods and services when authorized by my supervisor.
3. I understand and agree that the purchasing card shall not under any circumstances be used for personal purchases or purposes of any kind.
4. I understand and agree that the use of the card in a manner contrary to this agreement or any District policies may be considered fraud, misappropriation or theft of District funds. This may result in the immediate and irreversible forfeiture of my assigned purchasing card, which may in turn affect my ability to perform necessary job duties. Furthermore, I understand and agree that disciplinary action may be taken against me by the District, and the pursuit of civil remedies or criminal investigation may also be undertaken by the District.
5. I understand and agree that I may be required to surrender my purchasing card to my supervisor upon reassignment. I understand and agree that I shall surrender my purchasing card to my supervisor upon the termination of my employment for any reason. I understand and agree that I will immediately surrender my purchasing card for any reason upon request of my supervisor or the District.
6. I agree to keep my purchasing card within my custody and control at all times, and to take all reasonable steps to ensure that my purchasing card, number and expiry date are not used by any party other than myself at all times, including but not limited to other District employees. If my purchasing card is stolen or lost, or I become aware that my purchasing card number and expiry date are being used by any party other than myself, I agree to immediately notify the purchasing card provider and my supervisor as directed in the District's Purchasing Card Regulation.
7. I understand and agree that I am wholly responsible for the completion and submission of a reconciliation of my purchasing card's periodic statement, the accuracy of the information contained therein, and the appropriateness of any recorded purchases. I agree that I shall resolve any discrepancies contained the monthly statement provided by the purchasing card provider by contacting the purchasing card provider and undertaking any other steps required pursuant to any dispute process set out by the District or the purchasing card provider.
8. I agree to provide with any and all submitted reconciliations all necessary documentation in support of my purchasing activities in accordance with District requirements at any relevant time. District requirements in this regard will be detailed in the Purchasing Card policy and regulation, this agreement and periodic communications from the District to employees from time to time. I agree that at minimum, I shall provide detailed original receipts describing the supplier's name, itemized description of goods and/or services, vendor GST number, tax breakdown and total amount owing as part of my completed reconciliation. I understand and agree that failure to provide required documentation with respect to items with my completed reconciliation may result in personal liability for those items and any associated accrued charges.
9. I understand that my supervisor will be notified of any activity in relation to my purchasing card on a periodic basis and agree to submit my reconciliation and all required supporting

documentation to my supervisor for approval by the 20<sup>th</sup> calendar day of every month when activities have been recorded.

10. I understand that all charges will be billed directly to and paid by Edmonton Catholic Schools and that the purchasing card provider cannot accept payments from me directly. I further understand and agree that I shall be personally liable for any charges deemed inappropriate, at the sole discretion of the District, or submitted without required supporting documentation, and that I will provide payment for those charges forthwith upon demand by the District. I understand and agree that failure to do so may result in disciplinary action against me by the District, including termination of my employment with the District.
11. I understand that all charges made against my assigned purchasing card will be recorded against a District General Ledger account assigned to my card by my supervisor.

**This document outlines the responsibilities I have as a holder of the Edmonton Catholic Schools Purchasing Card. My signature indicates that I have read, understand and agree to these responsibilities, and agree to adhere to the policies, regulations and guidelines established for the program.**

**CARDHOLDER:**

NAME (print) \_\_\_\_\_

SIGNATURE \_\_\_\_\_

DATE \_\_\_\_\_

**WITNESS:**

Name (Print) \_\_\_\_\_

SIGNATURE \_\_\_\_\_

DATE \_\_\_\_\_