



P-CARD PROGRAM MANUAL

2018-19



CONTACT INFORMATION

Waukee Community School District
 560 SE University Avenue
 Waukee, IA 50263
 Phone: 515.987.5161
 Fax: 515.987.2701

Superintendent: Cindi McDonald
 Phone: 515.987.5161 ext. 4531
 Email: cmcdonald@waukeeschools.org

Associate Superintendents:
 Terry Hurlburt
 Phone: 515.987.5161 ext. 7500
 Email: thurlburt@waukeeschools.org

Kirk Johnson
 Phone: 515.987.5161. Ext. 2000
 Email: kjohnson3@waukeeschools.org

Chief Financial Officer: Angie Morrison
 Phone: 515.987.5161 ext. 4509
 Email: amorrison@waukeeschools.org

Benefits Analyst: Lisa Wadsworth
 Phone: 515.987.5161 ext. 2032
 Email: lwadsworth@waukeeschools.org

Payroll Specialist: Marsha Jacobson
 Phone: 515.987.5161 ext. 4506
 Email: mjacobson@waukeeschools.org

Human Resource Manager: Roxy Livermore
 Phone: 515.987.5161 ext. 2030
 Email: rlivermore@waukeeschools.org

Human Resource Analyst: Missy Brush
 Phone: 515.987.5161 ext. 24505
 Email: mbrush@waukeeschools.org

Table of Contents

EXECUTIVE SUMMARY.....	3
P-CARD ADMINISTRATION.....	3
PROCEDURAL MATTERS.....	4
INAPPROPRIATE P-CARD USE AND CONSEQUENCES	5
DETAIL REGARDING P-CARD USE IN VIOLATION OF PUBLIC PURPOSE.....	6
DETAIL REGARDING INCOMPLETE OR NO RECEIPTS.....	9
THE PURCHASING PROCESS.....	10
APPENDIX A: Credit Cards Board Policy Descriptor Code: 413.8.....	13
APPENDIX B: Purchase Order Board Policy Descriptor Code: 803.3.....	14
APPENDIX C: Employee Travel Compensation Board Policy Descriptor Code 803.9.....	16
APPENDIX D: Employee Travel Compensation Board Policy Descriptor Code 803.9R(0).....	17
APPENDIX E: Travel Board Policy Descriptor Code: 405.2.....	18
APPENDIX F: Individual P-Card Use Agreement.....	19
APPENDIX G: Statement of Authority.....	20



MISSION STATEMENT AND VISION

Dedicated to optimizing individual learning and potential for success in a global community.

EXECUTIVE SUMMARY

Purpose: Use of p-cards is a cost-effective way to reduce the administrative costs associated with making frequent and low dollar purchases. The purpose of the p-card program is to provide a cost effective purchasing tool to authorized district staff to efficiently and effectively expedite the purchasing process. p-cards will be made available to employees based upon need as determined by the appropriate district administrator.

History: Waukeee Community School District (Waukeee CSD) began the p-card Program officially on July 1, 2012. As the District's needs change and usage continues to grow it may be necessary to revise or supplement a portion of the p-card Program Manual from time to time as deemed appropriate. If questions arise in the meantime, please contact p-card Administrators, Lora Appenzeller Miller and Tim Bloom by phone or e-mail. Please see contact information listed below.

P-card Administrators:

Lora Appenzeller-Miller
515.987.5161 ext 4509 (office)
515.681.3005 (mobile)
lappenzellermiller@waukeeschools.org

Tim Bloom
515.987.5161 ext 2081 (office)
641.521.1848 (mobile)
tbloom@waukeeschools.org

P-card Administrator Assistants:

515.987.5161 (office)
Holli Marolf ext 2539 (Operations), hmarolf@waukeeschools.org
Tarrah Retman ext 2084 (Nutrition & Activity Fund), tretman@waukeeschools.org
Jocelyn Schlieman ext 4500 (General Fund), jschlieman@waukeeschools.org
Sheryl Ball ext 4519 (General Fund), sball@waukeeschools.org

P-CARD ADMINISTRATION

Due to the size of this program, it is essential that effective internal controls are in place to provide assurances to the Board of Education and the school community at large, that the Waukeee CSD is managing a program of fiscal integrity at the highest level with emphasis on responsible stewardship of public funds.

Effective administration of the p-card program is critical in maintaining a program of integrity. It is reliant on the responsible actions of all district staff who are involved in the program as listed below.

- The p-card Administrator within the Administrative Services Department will have overall district responsibility for the p-card program and will be responsible for all day-to-day operations of the program.
- The Accounting Department will be responsible for review of the p-card program at the transaction level. All card activity is reviewed for appropriateness.
- The p-card user and user's direct supervisor bear responsibility for appropriate use and oversight.

Related Policies: These guidelines are intended to work in conjunction with other relevant district policies including, but not limited to:

- Credit Cards – Board Policy Code No. 413.8 ([Appendix A](#))
- Purchase Order- Board Policy Code No.803.3 ([Appendix B](#))
- Travel, Food and Lodging Allowance – Board Policy Code No. 803.9 ([Appendix C&D](#))
- Travel- Board Policy No.405.2 ([Appendix E](#))
- Individual p-card Use Agreement ([Appendix F](#))
- Statement of Authority ([Appendix G](#))

The accompanying p-card Program Manual, as well as all related policies above, is available on the district website.

Guidelines: This manual is intended to establish a set of operating rules, guidelines, and procedures to minimize instances of card misuse and maximize its benefits to the organization. It is incumbent upon all employees who wish to maintain their privilege of using the district p-card that they act as good stewards of public funds.

These program guidelines govern the process by which p-cards are issued, utilized, and processed. These guidelines also detail the responsibilities of the cardholders, supervisors, and management in ensuring that all p-card transactions are appropriate, authorized, and recorded in a timely manner.

PROCEDURAL MATTERS

Issuance: Issuance of a p-card will be initiated by the potential cardholder's supervisor and will require employee training and a signed **Individual P-Card Use Agreement** ([Appendix F](#)).

P-Card Limits and Restrictions: p-card limits have been determined on an individual basis with the input of the employee's supervisor. Purchases are not to be split into multiple transactions in order to circumvent single transaction limits.

To increase limits after a card has been issued, contact the p-card Administrator. For specific transactions or events, limits can be increased on a temporary basis by contacting the p-card Administrator and providing the specific information.

Acceptable uses

- Office supplies
- Professional/Educational subscriptions
- Educational supplies
- Books
- Instructional games and classroom activities
- Professional education or training seminars
- Buildings and Grounds cardholders: maintenance supplies, repairs, & services
- Travel related expenditures (Do not use the p-card to refuel personal vehicles.)
- Other instructional related supplies and materials. (No items are to be purchased if available through the warehouse. Examples: toilet tissue/Kleenex/copy paper)

All p-card users should use the following Bids and Quotes guidelines for appropriate p-card use.

- All public improvement projects costing more than \$100,000 have to be competitively bid.
- Must seek competitive quotations and follow the new competitive quotations process if:
 - The cost of a public improvement exceeds \$67,000 (for cities, city hospital or aviation authority in a city, or a school district with 50,000 or more population)

Chapter 26 has expressly adopted into statute prior Iowa common law which provides: "If the estimated total cost of a public improvement exceeds the competitive bid threshold of \$100,000, a governmental entity shall not divide the public improvement project into separate parts regardless of intent, if a resulting part of the public improvement is not let in accordance with Chapter 26."

Select a vendor based upon best price, quality and service. Employees are expected to compare multiple vendors whenever possible and practical in an effort to ensure that the best value is obtained.

Select the lowest shipping cost possible or provide written documentation of the rationale for necessity to have expedited shipping.

District purchase should be delivered to the school building or the District warehouse. Delivery to a personal address implies the expenditure is for personal use since there is no documented evidence that the purchased item was ever provided to the District.

INAPPROPRIATE P-CARD USE AND CONSEQUENCES

The following categories constitute inappropriate use of a p-card:

- **Personal Use:** Use of district p-cards to pay for expenditures not specifically related to official school business shall be deemed personal expenditures and are strictly prohibited. If such purchases are identified, the employee will reimburse the District prior to the statement due date. If the reimbursement is not made by the due date, it will be deducted from the next paycheck.
- **Use in Violation of Public Purpose:** District funds are to be expended only for legitimate public purposes and not for private personal gain for which services of comparable value have not been rendered to the district. (See details starting on page 6.)
- **Failure to Provide Appropriate Documentation:** Every month an e-mail notification is sent to all Cardholders and the Cardholder's supervisor stating that reconciled statements with attached detailed itemized receipts are due to Accounting by noon on the last day of the month, NO EXCEPTIONS. If the last day of the month falls on a Saturday or Sunday, statements are due to Accounting by noon on the Friday before. (See details on page 9.)
- **Loaning a p-card is strictly forbidden.** In the event of violation, the user's card will be immediately terminated. Cardholder's supervisor will be notified. A written reprimand by the supervisor will be put in the cardholder's employee personnel file.

Consequences

Generally and depending upon the nature of the violation in the district's judgment, the following progressive consequences will be enforced for inappropriate, misuse or unauthorized use of a p-card:

- **First violation:** The user's card will be placed on hold status and will not be reactivated until all charges have been reimbursed and all appropriate documentation is received. Cardholder's supervisor will be notified.
- **Second violation:** The user's card will be suspended for six months. Cardholder's supervisor will be notified and should provide the employee with a verbal warning.
- **Third violation:** The user's card will be terminated. Cardholder's supervisor will be notified. A written reprimand by the supervisor will be put in the cardholder's employee personnel file.

Loss of p-card privileges includes acting as an approver for other cardholder's purchasing activity. If, at any time, an employee's procurement card privileges are suspended or revoked, the employee is also prohibited from using ANY other District procurement card.

The district reserves the right to use whatever discipline it decides is appropriate in any situation, up to and including discharge, without regard to the progressive discipline guidelines explained above.

Consequence Appeal Process: In the event that an employee feels that a levied consequence for card misuse can be appropriately defended based upon unique circumstances, the employee has the right to appeal for reconsideration. The employee may request an appeal hearing to defend their position. Please direct all requests for appeals to the

p-card Administrator who will arrange for an appeal hearing.

Appeal Hearing: An appeal hearing will include an opportunity for the employee to provide an explanation of the circumstances related to their card usage in question. The p-card Administrator will first state the finding of fact that led to the consequence for card misuse. The employee will then follow with an explanation of the circumstances.

A p-card Appeal Panel composed of the superintendent or designee, a member of the superintendency whose supervisory responsibilities are most closely aligned with the employee in question, and the chief financial officer, will have sole voting rights to make the appropriate determination under the circumstances.

If the member of the p-card Appeal Panel is the employee who is subject of the appeal hearing, then another member of the administration will be chosen by the Superintendent or designee to act as a voting member of the p-card Appeal Panel and participate in the decision making process. The number of voting members on the P-Card Appeal Panel will be three in all circumstances and be composed of the superintendent or designee and two other members of the administration. The decision of the p-card Appeal Panel shall be final.

DETAIL REGARDING P-CARD USE IN VIOLATION OF PUBLIC PURPOSE

All funds received by the district are considered public funds and must be used to support the educational mission of the district. The best test to use when determining whether the expenditure is appropriate is called the “public scrutiny test.” The test is simple and merely asks whether the tax-paying public would view the expenditure as necessary to support public education. **If you are already questioning whether the expenditure is appropriate, it may very well not be appropriate.** Contact your supervisor if you have any questions about appropriate expenses.

- Personal purchases are prohibited. In the event the District discovers such a purchase, the Business Office will contact the employee. The employee is expected to make payment in full immediately.
- An employee cannot use their personal credit card for District purchasing to gain reward points

This section identifies specific practices and procedures to be followed by all district employees when using public funds. The following list is intended to provide examples and may not be all-inclusive.

Registration Fees and Travel Expenses

- **Registration fees and travel expenses** following guidelines established in Board Policy 803.9 Travel, Food and Lodging Allowance ([Appendix C](#)). If the p-card is used to pay for meals when traveling, the district meal limits apply ([Appendix C](#)).
- **Meal tax:** As long as the total cost of the meal, including sales tax and reasonable tip, do not exceed district established rates as detailed in Board Policy 803.9, the use of the card is acceptable under these circumstances.
- **Detailed itemized receipts** with specific costs for all purchases must be attached to the p-card statement.
- **No personal purchases at a hotel:** Movie charges, personal phone calls, water, or bar charges should not be charged to the p-card.
- **Lodging documentation required:** Final Check Out statement, showing an itemization of all nightly room charges, taxes, and other business related expenses.
- **Airfare documentation required:** Itinerary showing routing, dates, and class of service.
- **Rental Cars documentation required:** Final itemized receipt given upon return of car, showing an itemization of all charges, including daily/weekly rate, refueling charges, etc. The rental agreement given at the time of rental is not sufficient. Additional/optional insurance coverage is not an allowable charge.

- **Refuel Vehicle:** Use of the p-card to refuel a personal vehicle is not allowed.

Food and Refreshments

- **Alcohol:** The purchase of alcohol is never an acceptable use of public monies.
- **Meetings and Conferences:** Meals and snacks are normally a personal expense. Any meal or snack paid for with public funds must be a reasonable price and an integral part of employment duties and must follow the guidelines established in Board Policy 803.9 Travel, Food and Lodging Allowance ([Appendix C](#)).

Meals and snacks can be paid for with public funds if:

- Incurred with overnight travel for school-related business.
- The meeting is a breakfast, lunch or dinner meeting where attendance during meal time(s) is a requirement of an employee's job duties. The name of District employees in attendance for this meeting where food is provided must be noted on the receipt. All food receipts must be itemized – this includes catered meals.
- **Coffee and Beverages:** Coffee and other beverages are normally a personal expense. A voluntary collection can be made from those who desire to have coffee and other beverages in the school/department. Except for meetings and conferences (Item B), public areas (Item G), and Board of Education meetings (Item H), coffee and beverages shall not be purchased with public funds.
- **Employee Break Room Supplies:** Public funds should not be used to stock supplies such as plastic ware and paper products in employee break rooms. A voluntary collection can be made from those who desire to have such supplies.
- **Individual Receptions:** Receptions for individual employees should never be paid from public funds. This includes retirement dinners, staff meals, welcome aboard receptions, and similar gatherings where food and/or refreshments may be served. Voluntary collections can be taken from those attending such gatherings.
- **Acceptable Occasions:** The Board of Education and/or superintendent may determine that the serving of food or refreshments is appropriate for selected occasions. The annual retirement reception for all district employees is one example.
- **Public Areas:** In some cases, a building or part of a building is routinely open to the public for conducting district business. The superintendent's office and school principals' offices are such locations. Having refreshments of nominal value available to members of the public, such as coffee and other nominal snacks/beverages, are considered a courtesy and are authorized in these specific locations.
- **Board of Education Meetings:** The Board of Education meets at a time that is intended to be convenient for the general public. Meetings routinely span the normal dinner hour. Serving meals of reasonable value to board members and staff required to attend Board meetings is considered an appropriate expense.
- **Student Incentives:** Incentives purchased for qualifying groups of students from public funds as part of an initiative, program, or recognition (example: rewards, honor roll) shall be of nominal value and authorized by the school principal.

Gifts

- **Employee Gifts:** Expenditures of public funds for gifts to staff and employees are not authorized. This includes gifts purchased for staff birthdays or other personal occasions. Voluntary collections from staff would be an acceptable way of purchasing employee gifts.
- **Gift Cards/Certificates and Cash:** Gift cards, certificates and cash are not an allowable expense. Per the State of Iowa, school districts cannot purchase gift cards, certificates or cash for volunteers. This includes movie

passes, coupons for free merchandise, etc. This applies to both the general and student activity funds. Both funds are district funds and must meet the criteria of being used for a “public purpose.”

- **Tokens/Clothing:** The purchase of tokens of appreciation, or personal clothing (example: coffee mugs, pens, tote bags, T-shirts/apparel, etc.) is not authorized.

GIFT LAW:

The gift law applies to all public employees. The gift law prohibits a public employee or that person’s immediate family member from accepting or receiving, directly or indirectly, any gift or series of gifts from a “restricted donor.” A restricted donor is defined in the law as a person or company who is or is seeking to be a party to a sale, purchase, lease or other type of contract with the employer of the public employee.

- **Scenario #1:** A clothing company contacts an activities director and coaching staff with a deal for their school. To get the activities director and coaches to recommend the company to the superintendent and Board of Education members, the company wants to give clothing to the activity directors and coaches.
- **Scenario #2:** A curriculum publisher contacts the math department of a district and offers free DVD players to the teachers if they can get their building principal to recommend the company to the superintendent and Board of Education members.

The Reality: Iowa’s gift law (Iowa Code Chapter 68B) prohibits the above conduct. Thus, in the scenario of the clothing company, the publisher, and all of their representatives are restricted donors. They want a contract with the school district. They want to sell goods to the district.

There are some exceptions to the prohibitions in the gift law. The ones that would most commonly occur regarding school employees are as follows:

- Non-monetary items with a value of three dollars or less that are received from any one donor during one calendar day.
- Informational material relevant to a public employee’s official functions, such as books, pamphlets, reports, documents, periodicals, or other information that is recorded in a written, audio, or visual format.
- Anything available or distributed free of charge to members of the general public without regard to the official status of the recipient.

The consequences for violating the gift law are severe. A person who knowingly and intentionally violates the gift law may be punished in **ALL** of the following three ways:

- Both donor and recipient are guilty of a serious misdemeanor. Serious misdemeanors are punishable by up to one-year incarceration and a fine between \$250 and \$1,500, plus a 30% surcharge and court costs.
- The gift law specifically gives the public employer permission to fire the employee who takes a gift in violation of this law.
- Finally, violation of the gift law is a violation of the Board of Educational Examiners Code of Ethics. Therefore, the public employee who is also licensed by the Board of Educational Examiners could lose his or her license.

Flowers

- **Sympathy and Congratulations:** The use of public funds for the purchase of flowers is restricted to the few occasions where a public expression of sympathy or congratulations has been determined by the Board of Education or the superintendent to be in the best interests of the district. Personal donations can be made in lieu of flowers if requested by the family. Written expressions of condolence are encouraged for all other occasions where flowers are not appropriate.

- **Individual Achievements:** Unless they are part of the award ceremony, flowers are not appropriate for individual achievements. Graduations have been an exception to this provision.
- **School Activities:** Flowers/decorations purchased for proms, dances, homecomings, etc., may be purchased out of school activity funds, if authorized by the school principal.

Awards and Recognition

- **District Awards and Recognition:** At times, awards or tokens of recognition are appropriate for presentation to district staff in recognition of service. District awards or tokens of recognition shall be determined by the School Board and/or the Superintendent or designee in advance and shall be paid for with “central” district funds under the control of the Superintendent or designee. Public funds should not be used for the purchase of department or building level staff awards or tokens of recognition.
- **External Awards and Recognition:** At times, awards are appropriate for presentation to people (example: volunteers) or organizations external to the district. External awards or tokens of recognition shall be determined by the Board of Education and/or Superintendent in advance.
- **Break Room Equipment:** Microwaves, refrigerators, coffee pots, toaster ovens and other similar equipment items may be procured with public funds for use in public reception areas and employee break rooms. Otherwise, these items must be purchased with personal funds. In all instances, all fire marshal safety restrictions must be observed.

Holiday Parties Decorations and Cards

- **Holiday Decorations:** Office holiday decorations shall not be purchased with public funds.
- **Holiday Cards:** Holiday cards shall not be purchased with public funds.
- **Holiday Parties:** Staff holiday parties and meals are a personal expense. Voluntary collections may be taken to fund holiday events. Public funds shall not be used for holiday parties.
- **Student Activity Funds:** Student activity funds are public funds and are to be used to finance a program of co-curricular school activities supplementing, but not replacing, the activities provided by the district. Student activity funds are derived from the student body as a whole and shall be so expended to benefit the student body as a whole.

DETAIL REGARDING INCOMPLETE OR NO RECEIPTS

Every month an e-mail notification is sent to all Cardholder supervisors stating that reconciled statements with attached detailed itemized receipts are due to Accounting by noon on the last day of the month, NO EXCEPTIONS. If the last day of the month falls on a Saturday or Sunday, statements are due to Accounting by noon on the Friday before.

Detailed itemized receipts with specific costs for all purchases must be attached to the p-card statement. An acceptable receipt must include the vendor name, date, dollar amount, and description of items purchased. Receipts for meals should always include the number of staff served. If a detailed itemized receipt is not obtained, the cardholder must complete a [P-Card Missing Receipt Form](#), which is available from the Accounting Department.

THE PURCHASING PROCESS

How To: Make a Purchase

The p-card may be used to purchase goods/services in person, over the phone or on the Internet (see **Internet Guidelines**).

- Determine if the purchase is appropriate for a p-card transaction and within your dollar limits.
- Select a vendor based upon best price, quality and service. **It is incumbent upon all employees who wish to maintain their privilege of using the district p-card that they act as good stewards of public funds.** Employees are expected to compare multiple vendors whenever possible and practical in an effort to ensure that the best value is obtained.
- **Sales Tax Exempt Purchases:** State that you are with Waukee Community School District, that you will be using a MasterCard and that the district is **sales tax exempt**. If the vendor requests the tax-exempt number, it is **42-6003918**. If the vendor requests a tax-exempt certificate, they can request it directly from the Accounting Department at 515.987.5161. If taxes are charged, the **Cardholder** is responsible for contacting the vendor and requesting a credit. If the vendor will be issuing a credit transaction, state this on the receipt and check subsequent statements to be sure this credit has posted. **Always check the receipt before leaving the store.** If tax has been charged, the transaction will need to be canceled and reissued. Cash refunds are strictly prohibited. Keep both receipts for verification to attach to your statement.
 - **Until all sales tax charged to your p-card has been credited or personally reimbursed, your p-card account will be placed on hold. When the credit receipt or the personal reimbursement has been received in accounting, your p-card privileges will be reinstated.**
- Clearly define your purchase requirements, determine availability, agree on a price (including shipping and handling costs) and order the item(s).
- Give the vendor the p-card number and expiration date, as well as your name, your school/department and complete delivery address.
- Obtain a receipt. Detailed itemized receipts with specific costs for all purchases must be attached to the p-card statement. An acceptable receipt must include the vendor name, date, dollar amount and description of items purchased.
 - The following items, listed in priority order, will serve as a receipt.
 - Invoice
 - Register Receipt
 - Web Page Print Out
 - Record the transaction on the monthly [P-Card Transaction Log](#).
- Select the lowest shipping cost possible or provide written documentation of the rationale for necessity to have expedited shipping.
- All purchases made via procurement card are to be delivered to Central Receiving. Purchases are not to be shipped to individual homes or direct to the school building. When receiving a shipment, it is the Cardholder's responsibility to promptly inspect the shipment to ensure that the order is complete and that the items are in an acceptable condition. Any visibly damaged goods should not be accepted. Suspected damaged goods should be noted on the bill of lading.

All packing slips and/or bills of lading should be retained as part of the purchase transaction documentation. The date items are received should also be recorded on the [P-Card Transaction Log](#).

Internet Guidelines

Cardholders must exercise discretion in selecting Internet vendors that are reputable in order to minimize the possibility of fraud. All guidelines apply Internet purchases. Do not give out your p-card number online unless you have read and understand the vendor's privacy statement, disclaimer, warranty, terms and conditions. This will allow the Cardholder to understand the vendor's policies on purchases, deliveries, returns, etc. and provide an additional layer of protection for both the Cardholder and the District.

Prior to entering the p-card number onto an Internet website, the Cardholder should ensure that the site is secure. To identify whether an Internet website supports secure transmissions, the URL identifying the current page will always begin with <https://> ("s" stands for secure) in lieu of the normal <http://>, and a secure symbol (solid key or closed yellow lock) will be displayed on your Internet browser. The https and secure symbol may not appear until you are at the checkout screen. All relevant information should be printed from the ordering screens if available, recorded on the [P-Card Transaction Log](#) and handled in the same manner as telephone purchases.

An acceptable receipt and/or invoice for an internet purchase includes vendor name, date, dollar amount, description of item(s) and payment type. You may receive this receipt and/or invoice immediately following the submission of your order or it may be sent to you via e-mail at a later date.

- Example: AMAZON.com users will go to www.amazon.com/your-account and click to view their orders. Click "view order" next to the appropriate order. A button to print an invoice will appear on the next page.

Please be aware that not all vendors are the same. You may need to contact the vendor directly in order to obtain a complete receipt and/or invoice. Order confirmations are not a guarantee of the final purchase and are NOT an acceptable receipt and/or invoice.

If you have placed an online order with a vendor and any of the following take place:

- You do not receive the order within a reasonable amount of time after the promised delivery date (generally one week) and you are unable to contact the vendor.
- The phone number on the website is no longer in service.
- The vendor goes out of business.

Call Harris Bank Customer Service at 800-263-2263 immediately to determine if cancellation of your p-card is necessary. The Cardholder will receive assistance from Harris Bank and /or p-card Administrator in processing the dispute. If your p-card has been cancelled, contact the p-card Administrator to obtain a replacement.

How To: Handle Returns or Exchanges

The Cardholder is responsible for managing any returns and exchanges directly with the vendor and for ensuring that the proper credit is received from the vendor for returned merchandise.

- Cash refunds are strictly prohibited. Any credits or returns MUST be handled as a credit transaction on a subsequent Harris Bank statement. Contact the vendor directly and obtain instructions for returns and exchanges.
- Return or exchange the item in person at the store or ship it.
- Log the return or exchange on your [P-Card Transaction Log](#). Include as much detail as possible.
- Review future statements to ensure that your p-card account is properly credited.
- Credits must be reconciled the same as any charge in the month in which the credit was received. If an item was returned to the vendor, but the credit will be applied to the next billing cycle, the item must be charged to the department for the current billing cycle. The charge should be applied back to this account number once the credit appears.

How To: Handle Disputed Charges

If there is a charge that is not recognized by the Cardholder or if it appears to be incorrect, the Cardholder must seek resolution with the vendor immediately. Common examples of disputes are: goods not received, damaged items, merchandise was returned, duplicate or incorrect charges. Please note the reason for the discrepancy on the receipt. If the problem cannot be resolved with the vendor, call Harris Bank Customer Service at 800-263-2263. The Cardholder Dispute Form must be completed and forwarded to the p-card Administrator within 10 days. The Dispute Form will be

sent to Harris Bank for review and temporary credit if needed. When Harris Bank has completed its investigation, the Cardholder will be informed of the resolution and any corrections that were made to their account.

P-Card Security

The p-card is District property. Keep your p-card in a secure location and guard the card number against use by unauthorized individuals in the same manner you would safeguard your personal credit card. The only person entitled to use a p-card is the person whose name appears on the face of the card. **Do not lend your card or give the number to another employee to use.** If the Cardholder is expected to be absent for 30 days or more, please notify the p-card Administrator. The card will be inactivated to safeguard the account.

How To: Report a Lost or Stolen Card

In the event of a lost or stolen card, the Cardholder must notify Harris Bank by calling 800-361-3361 immediately. The p-card Administrator must also be notified. Harris Bank will immediately close the account, transfer account information to a new account number and issue a replacement card. A p-card may also be replaced by calling the p-card Administrator directly.

Employee Leave of Absence, Transfers, Terminations and Retirements

The Cardholder's supervisor must notify the p-card Administrator in writing in the event a Cardholder takes a leave of absence for 30 days or more, transfers to another school/department, is terminated, or retires. In the event of a leave of absence, the card will be put on hold until the cardholder's return. It is the supervisor's responsibility to collect the p-card from transferred, terminated and retired employees. Cut the card in half and forward to the p-card Administrator.

ATTACHMENTS:

- Credit Cards – Board Policy Code No. 413.8 ([Appendix A](#))
- Purchase Order- Board Policy Code No.803.3 ([Appendix B](#))
- Travel, Food and Lodging Allowance – Board Policy Code No. 803.9 ([Appendix C&D](#))
- Travel- Board Policy No.405.2 ([Appendix E](#))
- Individual p-card Use Agreement ([Appendix F](#))
- Statement of Authority ([Appendix G](#))

APPENDIX A: CREDIT CARDS BOARD POLICY DESCRIPTOR CODE:

413.8

Employees may use school district credit cards for the actual and necessary expenses incurred in the performance of work-related duties. Actual and necessary expenses incurred in the performance of work-related duties include, but are not limited to, fuel for school district transportation vehicles used for transporting students to and from school and for school-sponsored events, payment of claims related to professional development of the Board and employees, and other expenses required by employees and the Board in the performance of their duties.

Employees and officers using a school district credit card must submit a detailed receipt in addition to a credit card receipt indicating the date, purpose and nature of the expense for each claim item. Failure to provide a proper receipt shall make the expense a personal expense. Personal expenses shall be reimbursed to the school district no later than ten working days following the use of the school district's credit card. In exceptional circumstances, the Superintendent or Board may allow a claim without proper receipt. Written documentation explaining the exceptional circumstances shall be maintained as part of the school district's record of the claim.

The school district may maintain a school district credit card for actual and necessary expenses incurred by employees and officers in the performance of their duties. The Superintendent may maintain a school district credit card for actual and necessary expenses incurred in the performance of the Superintendent's duties. The transportation director may maintain a school district credit card for fueling school district transportation vehicles in accordance with board policy.

It shall be the responsibility of the Superintendent to determine whether the school district credit card use is for appropriate school business. It shall be the responsibility of the Board to determine through audit and approval process of the Board whether the school district credit card use by the Superintendent and the Board is for appropriate school business.

The Superintendent shall be responsible for developing administrative regulations regarding actual and necessary expenses and use of school district credit cards. The administrative regulations shall include the appropriate forms to be filed for obtaining a credit card.

Legal Reference: Iowa Constitution, Art. III ss 31.

Iowa Code ss 279.8, .29, .30 (1993)

281 I.A.C. 12.3 (1)

Cross Reference: Board of Directors' Member Compensation & Expenses

Receiving Goods and Services

Payment for Goods and Services

Date Adopted: 11/14/1995

Last Revised: 7/15/2015

APPENDIX B: PURCHASE ORDER BOARD POLICY DESCRIPTOR

CODE: 803.3

The procurement of all supplies, equipment, and services shall be initiated by the issuance of an official purchase order signed by authorized staff.

Legal Reference: Code of Iowa
Iowa Code 279.8 (1993).

Cross Reference: 803.1
803.4

Related Administrative Rules and Regulations:

Date Adopted: 6/8/1982
Last Revised: 3/20/2017

Purchasing Policy Board Policy Descriptor Code 803.1

The official budget document shall be considered as the authority for all expenditures made during the fiscal year. The principal concern of the Board of Directors shall be that the overall expenditure for any fiscal period shall not exceed the budgeted amount for any one fund. Categorical breakdowns within funds shall be used primarily for budget control for the current fiscal year and for future budget planning.

The Superintendent of Schools or designee shall establish a system for purchases made in the name of the School District except those authorized by direct action of the Board of Directors.

No official may make a purchase or contract in the name of the School District exceeding an amount fixed by state law for any single item or single group of items without competitive sealed bids. These bids shall be made in accordance with the laws of the State of Iowa.

The Board of Directors supports economic development in Iowa, particularly in the school district community. If applicable, statutory purchasing preferences shall be considered in accordance with law. Such preferences include: consideration of purchasing goods and services from a locally owned business located within the school district if the cost and other considerations are relatively equal; preference to products and provisions grown and locally produced within Iowa when they are found in marketable quantities and are of a quality reasonably suited to the purpose intended and can be secured without additional cost (this preference is not applicable to food purchases while the school district is participating in the federal school lunch program); preference to Iowa labor in the constructing or building of any public improvement or works and any goals set, as required by law, regarding procurement from Targeted Small Businesses, minority-owned and female-owned businesses. However, no such preferences shall be given for any public improvement contract subject to the procedures of Iowa Code Chapter 26 unless the lowest responsive, responsible bids or quotes, as appropriate, are otherwise equal.

GOODS AND SERVICES CONTRACTS

It shall be the responsibility of the Superintendent or designee to approve purchases, except those authorized by or requiring direct Board action. The Superintendent or designee may coordinate and combine purchases with other governmental bodies to take advantage of volume price breaks. Joint purchases with other political subdivisions will be considered in the purchase of equipment, accessories or attachments with an estimated cost of \$50,000 or more.

The Superintendent or designee shall have the authority to authorize purchases without competitive bids, proposals or quotations for goods and services costing not more than \$25,000 without prior Board approval. For goods and services costing at least \$25,000 but not more than \$50,000, the Superintendent may, unless otherwise provided by law, receive quotes or proposals (formal or informal) for the goods and services to be purchased, prior to final approval by the Board. Competitive sealed bids or proposals shall be required for the purchase of goods and services costing at least \$50,000, except for emergency purchases and those professional services annually

Purchasing Policy Board Policy Descriptor Code 803.1 (Continued)

appointed/approved by the Board for continual and ongoing services (i.e. legal and audit) or those professional services exempted by law from the requirements of competitive bids or quotations (i.e. architectural, landscape architectural or engineering design services procured for a public improvement). These purchases may be made after appropriate due diligence as determined on a case-by-case basis by the Board. All purchases of goods and services costing at least \$50,000 shall require prior Board approval.

If only one vendor bid or quote can be or is obtained, the Superintendent or designee shall notify the Board of said bid or quote and advise the Board whether acceptance of said bid or quote is in the best interest of the District. The Board, upon prior request from the Superintendent or designee, may authorize the direct purchase of goods and services from vendors on the State Contractor/Bid List without having to follow the procedures outlined in this policy, as applicable.

Purchases of goods and services shall be based upon total cost considerations including, but not limited to, the cost of the goods and services being purchased, availability of service and/or repair, delivery date, and other factors deemed relevant by the Board. If applicable, statutory purchasing preferences shall also be considered. The board shall have the right to reject any or all bids/quotes, or any part thereof, and to enter into such contract or contracts as the board deems in the best interests of the school district.

PUBLIC IMPROVEMENT CONTRACTS

The board may, as appropriate and necessary, award and approve contracts for public improvement projects.

Formal competitive bidding procedures are required for all legally defined “public improvement” contracts that have an estimated total cost exceeding the minimum competitive bidding threshold as established by Iowa law. The District shall follow all competitive bidding notice, hearing and timeline requirements as outlined by Iowa law. The public, competitive sealed bid requirement is waived in the case of emergency repairs when the repairs are necessary in order to ensure the continued use of any school or school facility. The AEA administrator will certify that the emergency repairs are necessary to ensure the continued use of the school or school facility.

The competitive quotations process is required for public improvement contracts that have an estimated total cost exceeding the minimum competitive quotation threshold established by law, but less than the competitive bidding threshold. The Board shall approve the quote for the project.

The Superintendent or designee will determine the process for obtaining quotes for projects below the competitive quotation threshold as appropriate.

The award of all public improvement contracts (whether bid or quoted) will be made to the lowest responsive, responsible bidder/quoter. The board shall have the right to reject any or all bids/quotes, or any part thereof, and to enter into the contract or contracts deemed to be in the best interests of the school district.

It is the responsibility of the superintendent or designee to make a report of results for bids received, as well as a recommendation and the reason for the recommendation, to the Board for public improvement contract bids/quotes. The superintendent or designee shall recommend to the Board which bids/quotes to accept.

Legal Reference: Code of Iowa
Chapters 297.7, 297.8, 301.7,301.8, 301.10

Date Adopted: 6/8/1982
Last Revised: 3/20/2017

APPENDIX C: EMPLOYEE TRAVEL COMPENSATION BOARD POLICY

DESCRIPTOR CODE 803.9

Employees traveling on behalf of the school district and performing approved school district business will be reimbursed for their actual and necessary expenses per Administrative Rules 803.9R. Actual and necessary travel expenses shall include, but not be limited to, transportation and/or mileage costs, lodging expenses, meal expenses and registration costs.

All school personnel are expected to keep in mind that travel, food, and lodging costs are general fund, expenditures and these monies are derived from public taxation. School personnel are expected to exercise prudent judgement in these expenditures. All reimbursements are subject to budgetary constraints of the travel and conference budget.

Travel Outside the School District

Travel outside of the school district must be pre-approved. Pre-approval shall include an evaluation of the necessity of the travel, the reason for the travel and an estimate of the cost of the travel to qualify as approved school district business. Travel outside the school district by employees, other than the Superintendent, shall be approved by the Superintendent or designee.

Reimbursement for actual and necessary expenses will be allowed for travel outside the school district if the employee received pre-approval for the travel. Prior to reimbursement of actual and necessary expenses, the employee must provide the school district with a detailed receipt, other than a credit card receipt, indicating the date, purpose and nature of the expense for each claim item. In exceptional circumstances, the Superintendent may allow a claim without proper receipt. Written documentation explaining the exceptional circumstances shall be maintained as part of the school district's record of the claim. Failure to have a detailed receipt shall make the expense a personal expense.

Reimbursement for actual and necessary expenses for travel outside the school district will be limited to the pre-approved expenses. Pre-approved expenses for registration shall be limited to the actual cost of the registration.

Travel Within the School District

Employees required to travel in their personal vehicle between school district buildings to carry out the duties of their position may be reimbursed at a rate consistent with the Federal mileage rate. It shall be the responsibility of the Superintendent or designee, to approve travel within the school district by employees. It shall be the responsibility of the Board to review the travel within the school district by the Superintendent through the board's audit and approval process.

Employees who are allowed a district travel allowance shall have the amount of the allowance actually received during each calendar year included on the employee's W-2 form as taxable income according to the Internal Revenue Code.

The Superintendent shall be responsible for developing administrative regulations regarding actual and necessary expenses, in-school district travel allowances and assignment of school district vehicles. The administrative regulations shall include the appropriate forms to be filed for reimbursement to the employee from the school district and the procedures for obtaining approval for travel outside of and within the school district.

All reimbursement for travel is subject to the provision of Policy 803.9R.

Legal Reference: Iowa Constitution, Art. III, § 31.

Iowa code §§ 70A.9-11 (1995).

1980 Op. Atty. Gen. 512.

Cross Reference: Board of Directors' Member Compensation and Expenses

Transporting of Students by Employees

Credit Cards

Transporting Students in Private Vehicles

Related Administrative Rules and Regulations:

Date Adopted: 6/8/1982

Last Revised: 3/20/2017

APPENDIX D: EMPLOYEE TRAVEL COMPENSATION BOARD POLICY

DESCRIPTOR CODE: 809.3R(0)

The mode of transportation selected for travel shall be at the most reasonable rate and be the most efficient available.

Meals

Meal expenses will be reimbursed only when incurred with overnight travel for school-related business or business meeting meal expense per IRS Publication 15-B. Meals within the state will be reimbursed at a rate not to exceed \$40.00 per day. Out-of-state meal reimbursement will be limited to \$60.00 per day. All per diem amounts include tips and detailed receipts must be submitted. Payment is based on actual cost.

Hotel

While double occupancy is encouraged when feasible and appropriate, single occupancy may be approved in certain situations. The District will reimburse only for the time spent during attendance at the meeting or conference. Hotel receipts and/or bills must be attached to the travel reimbursement form.

Taxis, Car Service, Buses

Usual charges for these services will be reimbursed. Charges over \$15.00 must have a receipt attached to the reimbursement form.

Airfare

Travelers must arrange for the most economical airfare available. Receipts and ticket stubs must be attached to the reimbursement form.

Automobile

The District will reimburse for the authorized use of personal vehicles for District business at the federal reimbursement rate for the actual number of miles driven

Other Authorized Expenses

Rental cars, parking, and other miscellaneous items will be reimbursed provided proper receipts are attached to the reimbursement form.

Unauthorized Expenses

Personal items such as alcoholic beverages, entertainment, personal telephone calls, laundry or dry cleaning are not authorized expenses and therefore will not be reimbursed.

Date Adopted: 3/11/2008

Last Revised: 3/20/2017

APPENDIX E: TRAVEL BOARD POLICY DESCRIPTOR CODE: 405.2

Expenses for approved travel shall be reimbursed at a rate per mile equal to the Federal Reimbursement rate. Employees may receive approval to attend out of district events, activities, or places with the understanding that they pay their own travel expenses.

Legal Reference: Code of Iowa 79.9

Cross Reference: 803.9 Travel Allowance

Date Adopted: 11/9/1982

Last Revised: 7/13/2015

APPENDIX F: INDIVIDUAL P-CARD USE AGREEMENT

Waukee Community School District, 560 S.E. University Ave., Waukee, IA

AGREEMENT made this _____ day of _____, 20____, between the WAUKEE Community School District, Dallas County, Iowa (hereinafter the "District"), and _____, residing at _____ (hereinafter the "Employee").

WHEREAS, by this Agreement the Employee has been entrusted with a procurement credit card ("P-Card") for use in the purchase of goods and services solely and exclusively for the authorized business purposes of the District; and

WHEREAS, the Employee agrees to abide by the terms and conditions of the p-card as set forth herein.

NOW, THEREFORE, consideration of the mutual covenants and conditions set forth herein, it is agreed by the District and the Employee as follows:

1. The employee acknowledges that they have read and understand the District procurement card program manual that governs the appropriate use of the p-Card.
2. The Employee hereby agrees to immediately return the p-card to the District upon request.
3. The Employee shall not use the p-card for the purchase of any goods or service that is not authorized by the terms of this Agreement or by the direct written approval of the CFO, Director of Business Services or designated p-card administrator.
4. Employee shall process a purchase order and submit receipts and such other reasonable documentation of goods or services purchased as requested by the p-card Administrator.
5. Employee shall immediately notify the Bank of Montreal ("Bank") in the event of a possible loss, theft, or unauthorized use of the Card by notifying the Bank by phone at (800) 361-3361 or by fax notice to the Bank at (888) 224-5394. Employee shall also immediately notify the p-card Administrator of possible loss, theft, or unauthorized use of the Card. Employee shall also immediately notify the p-card administrator of possible loss, theft, or unauthorized use of the Card.
6. Attached herewith and incorporated by reference herein is a Statement of Authority of p-card use that sets forth the authority and express limits of authority of Employee's use of the p-card.
7. Utilization of the p-card must be within annual budget parameters and consistent with applicable Board policies and procedures.
8. The p-card may not be utilized to circumvent State and District competitive bid laws and policies.
9. Any unauthorized charges will be paid by said employee by check, cash or salary deduction prior to the statement due date or it will be deducted from the next employee paycheck.
10. I will surrender the Card to the p-card Administrator upon my transfer or separation from the District.
11. This Agreement may not be modified in anyway without the approval of the District.

IN WITNESS WHEREOF, the parties hereto have made and executed this Agreement the day and year first above written.

WAUKEE COMMUNITY SCHOOL DISTRICT

By: _____
Signature of Employee

Printed name of Employee _____

Attest: _____ p - card administrator

APPENDIX G: STATEMENT OF AUTHORITY

WAUKEE COMMUNITY SCHOOL DISTRICT

Name _____ Position _____

Location: _____

Limit per Transaction: \$ _____

Credit / charge limit of \$ _____ per month / year (circle appropriate period)

Account(s) to be charged:

Authorized Vendors:

Goods and services authorized to be purchased using the district p-card:

Employee signature _____ date: _____

Supervisor signature _____ date: _____