

PURCHASE CARDS: A FLIGHT PLAN FOR EFFICIENT SERVICE

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EFFECTIVE INTERNAL CONTROLS FOR PURCHASE CARDS (P-CARD) PROGRAMS

- Policies and procedures
- Segregation of duties
- Authorization and Limits
- Monitoring and Reconciliations
- Security and Accountability

POLICIES AND PROCEDURES

- Develop and document clear policies
- Require signed cardholder agreements
- Provide mandatory training
- Define eligible and prohibited purchases

Policy for Use of Purchase Cards by Departments

September 2020

Overview

The Ascension Parish School Board authorizes each Director to utilize a purchase card for the payment of authorized expenditures within established budgeted amounts.

The use of School Board purchase cards improves the efficiency of transactions, provides a vehicle for School Board travel and online and last-minute purchases from approved local vendors, and reduces the administrative burden on staff.

Scope and Application

This policy states the principles governing the use of School Board purchase cards and the procedures for the issue and acquittal of cards. No School Board purchase cards may be issued or used except in accordance with this policy.

Policy Principles

1. Purchase cards may only be issued to those staff members approved by the Superintendent. The issue of School Board purchase cards is also subject to approval by and regulations of the issuing bank.
2. School Board purchase cards may only be issued to a staff member who has signed acknowledging receipt and understanding of policies and procedures for authorized use of a School Board purchase card.
3. Cardholders are responsible for the safe custody of cards and the security of card information and are trusted to spend School Board funds prudently in accordance with state law and School Board policies and within budgets.
4. Cardholders are required to retain supporting documentation (a receipt) for all expenses incurred on their purchase card and are required to complete a monthly Purchase Card Register. The Register will include the date of the charge, vendor, amount, business purpose, and general ledger coding.
5. Purchase cards are required to be paid in full by the due date each month; therefore, completed Purchase Card Registers must be transmitted to the accounts payable department for payment timely each month.

6. Purchase cards may be used only for transactions associated with the academic or administrative activities of the department. Cash advances are strictly unauthorized.

Misuse of a School Board purchase card in breach of this policy may result in consequences detailed in 11 and 12 below. Misuse includes but is not limited to

- a. using the card for a private transaction such as a personal purchase;
- b. assigning or transferring the card to another person;
- c. using the card after the cardholder's employment relationship has been suspended or terminated;
- d. using a School Board purchase card without the named cardholder's specific written authority;
- e. failure to pay the purchase card in full on time every month;
- f. using the card for a transaction for which there are insufficient funds;
- g. using the card for expenditures not previously approved where prior approval was required; or
- h. using the card for a cash advance.

7. Cardholders must return their School Board purchase card permanently when

- a. they leave their employment or engagement with the Ascension Parish School Board, or
- b. they are no longer approved by the Superintendent to have a card.

8. Cardholders must return their School Board purchase card temporarily for safekeeping when

- a. their relationship with the Ascension Parish School Board is temporarily suspended, or
- b. they take periods of extended leave from their School Board activities.

9. Purchase cards may be withdrawn or cancelled by the Superintendent, Assistant Superintendent, or Business Services Director.

10. Any rewards offered by the issuer of a purchase card may not inure to any individual, but only to the School Board. Cash rebates must be applied only to reduce future payments.

11. The Internal Revenue Code requires detailed receipts to prove the business

purpose of the expenditure. In addition, state law prohibits the misappropriation of public funds for private use. Therefore, those staff members missing any receipts may be subject to either of the following actions:

- a. reimbursement immediately to the School Board for the total of all purchases with no receipts, or
- b. automatic deduction from the next paycheck of the total of all purchases with no receipts.

Full reimbursement will be made when receipts are submitted at a later time.

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September 2020

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12. In addition, those staff members missing any receipts or otherwise misusing the purchase card may also be subject to the following actions at the discretion of the Superintendent:

- a. reimbursement of any late fees, interest, or penalties for late payment.
- b. reduction of the total purchase card amount.
- c. revocation of the purchase card.
- d. written conference documentation placed in the staff member's personnel file.
- e. suspension.
- f. termination; and/or
- g. the pursuit of criminal charges.

Approved By: Superintendent

By my signature below I acknowledge (1) receipt of a School Board purchase card; (2) that I understand and will abide by all policies and procedures for the authorized use of the purchase card; (3) that I accept responsibility to safeguard the purchase card assigned to me; and (4) that I understand the consequences if I misuse the purchase card.

Staff Member's Signature:-----

Department: -----

Printed Name:-----

Date:



SEGREGATION OF DUTIES

- Separate key functions
- Independent review

AUTHORIZATION AND LIMITS

- Establish spending limits
- Implement merchant category (MCC) restrictions
- Restrict use of assigned individuals

MONITORING AND RECONCILIATIONS

- Timely reconciliations
- Independent verification
- Regular audits
- Review declined transactions

SECURITY AND ACCOUNTABILITY

- Safeguard cards
- Prompt deactivation
- Enforce consequences

PURCHASE CARD HOLDER CAPABILITIES THROUGH HANCOCK WHITNEY



REQUIRED-Sign a purchase card agreement



Self-registration process. Ability to view balances, activity or statements



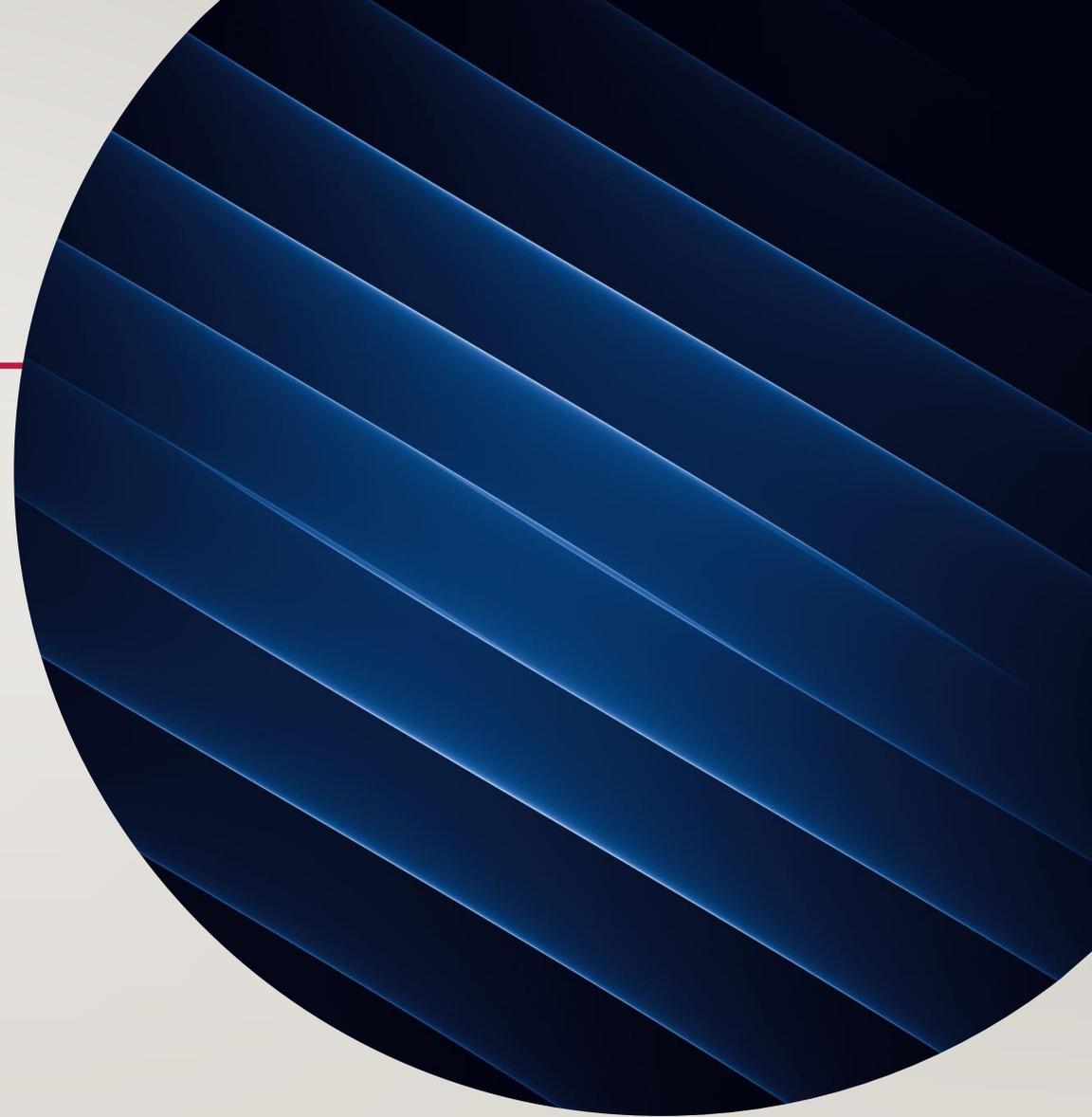
Download statements



View recent authorizations and declines



Manage and complete expense reports



PURCHASE CARD HOLDERS

Superintendent

Chief Directors

Directors and Supervisors

Principals

Assistant Principals (High School only)

Purchase Card Manager

Over 50 cards issued

ADVANTAGES OF ELECTRONIC PURCHASING

Provides flexibility to schools and departments to obtain authorized materials and supplies

Allow a convenient and expedient method of purchasing small items and approved travel expenses

Increase productivity

Efficient payment method

Increased transaction speed

Avoid invoice delays and duplicate payments.

Fraud protection and rebates

Sales tax is not paid

PURCHASE CARD REPORTING

On time reporting

Ensure expense reports follow policy and procedures

Account numbers for transactions

Receipts and backup are uploaded

Reports must be approved before payment

Approval process is electronic

Monthly reconciliation

Creating an expense report

Select Expenses > Manage Expense Reports or Create Expense Report in My Tasks

The screenshot displays a web application interface with a top navigation bar containing the following tabs: HOME, STATEMENTS, ACCOUNTS, REPORTS, EXPENSES, ADMINISTRATION, and HELP. The EXPENSES tab is currently selected, and a dropdown menu is open, listing the following options: VIEW TRANSACTIONS, MANAGE EXPENSE REPORTS (highlighted with a red box), CREATE OUT-OF-POCKET, and VIEW OUTPUT LOG. A timestamp 'ember 2015 12:48 PM MDT' is visible in the top right corner of the dropdown.

Below the navigation bar, there is a section titled 'UPCOMING SCHEDULED MAINTENANCE' with a house icon. To the left, a blue box titled 'View Account Details' contains the following information:

- CREDIT CARD FIVE(480239*****5212)
- Account | Manage
- Credit Limit: \$300.00
- Last Transaction Posted: \$12.00 5/27/2015
- Transactions to Report: None
- A button labeled 'VIEW LAST STATEMENT' is located at the bottom of the box.

On the right side of the interface, there are two sections:

- My Tasks**: A list of tasks with a collapse icon (upward arrow). The tasks are: Review Transactions to Report, Create Expense Report (highlighted with a red box), In Progress (1), and Recently Approved (0).
- Quick Links**: A list of links with a collapse icon (upward arrow). The links are: Create Out Of Pocket Transaction, Manage Accounts, Maintain User Information, and Output Log.

MANAGE EXPENSE REPORTS

Select "Create Expense Report"

The screenshot displays the 'Commercial Card Manager' web application. The header includes the logos for Hancock Bank and Whitney Bank, along with a navigation menu (HOME, STATEMENTS, ACCOUNTS, REPORTS, EXPENSES, ADMINISTRATION, HELP) and a user profile for MIKE. The main content area is titled 'Manage Expense Reports [?]' and features a 'CREATE EXPENSE REPORT' button. Below this, there are three tabs: 'Expense Reports', 'Unattached Transactions', and 'Search Expense Reports'. The 'Expense Reports' tab is active, showing two sections: 'In Progress [?]' and 'Recently Approved [?]', both of which display 'No reports found.' and include 'SUBMIT SELECTED' and 'DELETE SELECTED' buttons.

NAME THE REPORT AND SET THE DATE RANGE FOR THE TRANSACTIONS. CLICK “NEXT” AND ON THE TRANSACTIONS STEP SELECT “NEXT” AGAIN.

The screenshot shows the 'Commercial Card Manager' interface. At the top, there are logos for Hancock Bank and Whitney Bank, and a user profile for 'MIKE'. A navigation bar includes 'HOME', 'STATEMENTS', 'ACCOUNTS', 'REPORTS', 'EXPENSES' (selected), 'ADMINISTRATION', and 'HELP'. Below this is a progress indicator with five steps: 1. Information (active), 2. Transactions, 3. Out of Pocket, 4. Receipts, and 5. Finish.

The 'Information' section contains the following fields and options:

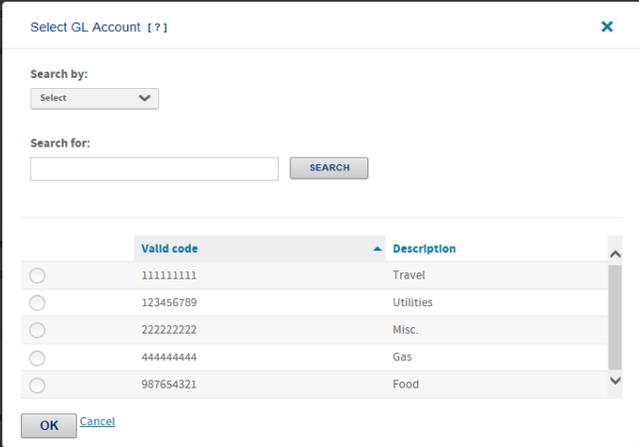
- Select Account:** A dropdown menu currently showing 'CREDIT CARD THREE (480239****5113)'. A link 'Select a different account' is provided below.
- Account [?]:** A label for the account selection.
- Expense Report Name *:** A required text input field.
- Description:** A text input field.
- Destination:** A text input field.
- Date Range: *:** A required field with a dropdown set to 'Whitney Cycle (Last)'. It includes 'From:' and 'To:' date pickers, with values '7/28/2015' and '8/27/2015' respectively.
- Auto-attach transactions:** A checked checkbox.

At the bottom, there are four buttons: 'NEXT' (highlighted in blue), 'SKIP TO LAST STEP', 'Save', and 'Cancel'.

ADD ACCOUNTING CODES

Add Accounting Codes

Select the list icon, , for each transaction to select the appropriate accounting codes.



Valid code	Description
111111111	Travel
123456789	Utilities
222222222	Misc.
444444444	Gas
987654321	Food

Actions	Date Posted	Date Occurred	Billing Amount	Merchant Name	Description	Test Field	Test Field	Code to Account
	12/9/2016	12/9/2016	\$20.00	Izzos	Izzos	<input type="checkbox"/>	<input type="checkbox"/>	111111111
	12/20/2016	12/20/2016	\$250.00	Hilton	Hotel	<input type="checkbox"/>	<input type="checkbox"/>	123456789
	12/22/2016	12/22/2016	\$300.00	Hilton	Weekend Business Trip	<input type="checkbox"/>	<input type="checkbox"/>	444444444
	12/23/2016	12/23/2016	\$84.98	Personal Mileage	Travel Day	<input type="checkbox"/>	<input type="checkbox"/>	111111111

Upload or Attach Receipts to Transactions.

Note: Any receipts that have been previously uploaded will be available to attach in the Available Receipts tab.

On the "Finalize Report" section receipts can be added to each transaction by selecting the attach receipt icon



in the actions column. All unattached receipts will be visible to select from.

ADD RECEIPTS

[← Back to Transactions](#)

Add Receipt

Date Posted: 10/17/2016
Date Occurred: 10/16/2016
Billing Amount: \$30.02
Merchant Name: FACEBK K9M9LAJXY2

Available Receipts **Upload Receipts**

Unattached Receipts
There are no unattached receipts available.

If no receipts have been uploaded select "Upload Receipts" then select Browse and choose the receipts to upload

If no receipts have been uploaded select "Upload Receipts" then select Browse and choose the receipts to upload.

Add Receipt

Date Posted: 10/17/2016
Date Occurred: 10/16/2016
Billing Amount: \$30.02
Merchant Name: FACEBK K9M9LAJXY2

Available Receipts **Upload Receipts**

- Supported file types: **.pdf, .jpeg, .tiff, .gif, and .png.**
- Each file must be **less than 5 megabytes.**

 [Browse](#)

Note: The system will allow the user to upload multiple receipts at one time

Name this Batch?



Description: Bissett Fasteners.pdf

Upload Successful.



Description: Facebk.png

Upload Successful.

Once the file(s) are uploaded, click on the Available Receipts tab to select the specific file for the transaction selected as the system will only allow one file per transaction. Users will see a portion of the receipt for all file types except .pdf.

 [Browse](#)

Name this Batch?



Description:



Description: x

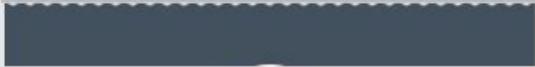
ATTACH RECEIPTS

Add Receipt

Date Posted: 10/17/2016
Date Occurred: 10/16/2016
Billing Amount: \$30.02
Merchant Name: FACEBK K9M9LAJXY2

Available Receipts **Upload Receipts**

Unattached Receipts

Actions	Image	Description
   		Facebk.png
   		Bissett Fasteners.pdf

SUBMIT FOR APPROVAL

Submit Expense Report(s) ✕

Select Approver(s)

	User Name	Business Unit	Approver Type	Profile Name
<input type="checkbox"/>	ADAM SMITH	Direct Assign	Final	Final Approver

Note (Optional):

[Cancel](#)

REBATES

Ascension Parish earns a rebate on the total net purchases.

APSB total net purchases are over \$50,000 monthly

Rebates are paid one per month by the 20th day of the month following the close of each cycle

Only goods or services are included in the rebate calculation

Rebates are only paid to cards in good standing

To date APSB has earned close to \$84,000 in rebates since July 2023

PURCHASE CARD MANAGER

Review and submit
expense reports

Reset passwords and
security questions

Add allocation codes

Add new account holders

Set code restrictions

Modify an existing user

Address change, location

Increase/Decrease credit
limits

Make a payment on one
or more card accounts

Run reports

Speak to Hancock
Whitney representative
on behalf of the card
holder

Ensures the cardholders
follow required District
policies, Procedures, and
Guidelines when making
purchases using the card

Thank you!
Enjoy the conference

SASBO/VASBO 2026

