

Amador Water Agency

Purchasing Card Policy

Reviewed and Adopted

09-10-20

100.00 Purpose of the Policy

The purpose of this policy is to establish the Amador Water Agency (Agency) requirements for procuring materials and trade services on credit through the use of purchasing cards.

100.10 Definitions

Purchasing Card (or CAL-Card) – merchant purchase authorization card issued by U.S. Bank National Association and administered by the State Department of General Services under the CAL-Card program.

Program Administrator – The Financial Services Manager or similar position is responsible for and has oversight of the CAL-Card program for the Agency.

Approving Official – A Cardholder’s supervisor, manager or designee, having purchase approval authority.

Billing Official – The Financial Services Manager or similar position or designee is responsible for managing the billing, payment and approval process of the CAL-Card program for the Agency.

Cardholder – Selected Agency employees as determined by the General Manager. Cardholders are responsible for using issued purchasing cards in accordance with Agency policies and procedures.

200.00 Authorized Purposes

Agency purchasing cards are provided solely for the purpose of obtaining authorized Agency goods and services. No other uses of Agency purchasing cards are permitted.

Purchasing cards are never to be used for personal transactions. Any employee who mistakenly or otherwise uses or authorizes the use of Agency purchasing cards for unauthorized purposes will be required to immediately reimburse the Agency for the purchase and may be subject to disciplinary action at the discretion of the General Manager as provided in section 200.00 of Policy PL-BOD 008. If the employee cannot repay the unauthorized amount immediately and the Agency is required to use the “VISA Waiver of Liability,” the employee will still be required to pay the Agency in full for the

purchase and become subject to disciplinary action as described above.

200.10 Authorized Users and Purchasing Limits

Authorized Cardholders are certain Agency employees designated by the General Manager. Purchasing limits for Cardholders shall be established at no greater than the monthly limits set forth below:

Purchasing Agent: \$12,500
Human Resources: \$7,500
Department Managers: \$5,000
Department Supervisors: \$2,500
General Manager: \$5,000

Cardholders are to: 1) Follow the Agency “Procurement Policy (PL – FIN 005)”, 2) document the receipt of goods or services, 3) receive monthly statements from U.S. Bank, review invoices on the statement, attach receipts, shipping orders, and other Agency required documentation, and 4) sign the Statement of Account before forwarding to the Approving Official each month.

The Agency will establish tracking guidelines to monitor credit card usage.

If a purchasing card is lost or stolen, the cardholder must report the lost or stolen card to the Finance Department immediately.

200.20 Areas of Responsibilities

The Agency Program Administrator shall have overall responsibility for the purchasing card program within the Agency. The Administrator shall see that this policy is followed at all times and shall provide training to all Approving Officials and Cardholders as necessary.

Approving Officials shall be responsible for receiving statements from each Cardholder over whom they have authority each time a statement is received. Approving Officials are responsible for reviewing the statements, assuring all purchases are authorized and comply with Agency Purchasing Card Procedures and the Procurement Policy, and sign and forward the statements to the Finance Department in a timely manner.

The Billing Official is responsible for receiving the Monthly Summary Invoice from U.S. Bank, reconciling the Invoice to the cardholder statements and remitting payment to U.S. Bank in a timely manner.

300.00 Reporting

A detailed listing of all transactions made using Agency purchasing cards shall be

provided to the Board as part of the monthly Finance Report.

400.00 Policy Review

This policy shall be reviewed at least every two years.