



Procurement Credit Card Policy & Procedure Manual

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INTRODUCTION

This Procurement Credit Card Policy & Procedure Manual is developed and distributed by the General Services Agency (GSA) Procurement Services Division. It establishes the policies and procedures associated with the use of the County of Ventura Procurement Credit Card.

The Procurement Credit Card was introduced in 1997 by GSA/Procurement Services and the Auditor-Controller's office, as a payment mechanism to improve operational efficiency. The Procurement Credit Card reduces the number of requisitions and purchase orders associated with small dollar purchases. It facilitates one payment to the bank, on a monthly basis, instead of individual payments to a large number of vendors.

The County has been utilizing a competitively bid Master Contract issued by the State of California. This contract is currently with U.S. Bank.

Updates to this manual will be posted on the GSA Procurement Services intranet site at <http://myvcweb/index.php/procurement-card>. Questions regarding your account, or these procedures, should be directed to GSA/Procurement Services on 805/654-3750.

DEFINITIONS

Approver

The Approver is a crucial internal control checkpoint. The Approver reviews monthly bank statements to verify necessity and County compliance. The Approver assists the Cardholder in resolving disputed transactions. The Approver must have a working knowledge of County procurement policies and procedures, as well as the job responsibilities of the designated Cardholder. The Approver should be the Cardholder's supervisor or a higher-level official. In general, an employee may not be an Approver for his/her supervisor. An Approver can have authority over any number of Cardholders.

Billing Cycle

The Billing Cycle is the designated period for finalizing transactions and monitoring spending compliance. Currently, the County's billing cycle ends on the 22nd of each month. The cycle date remains the same each month unless it falls on a holiday or weekend in which case it moves forward to the next business day.

Billing Official

The Billing Official is the agency's fiscal staff assigned to receive the Corporate Summary Invoice and is responsible for processing payments and reconciling outstanding balances.

Cardholder

The Cardholder is the employee whose name is on the bank card. The Cardholder is authorized to make purchases of items on behalf of their agency/department and should be familiar with County procurement policies and procedures. The Cardholder reconciles his/her monthly bank statement and forwards it to the Approver.

Cardholder Statement

At the end of each billing cycle each Cardholder is responsible to obtain their monthly statement of account from U.S. Bank Inc. which lists transactions. Information will be provided on how to access your account when the credit card is picked up.

Program Administrator

The Program Administrator is the County Purchasing Agent, or his/her designee. The Program Administrator is responsible for approving applications for new cards; modifications to existing cards; ensuring existing procurement regulations are not circumvented; and is responsible for all external correspondence relative to the program. The Program Administrator coordinates the establishment of reports and administrative training; and, with the Auditor-Controller, establishes the local procedures for controlling and using cards.

U.S. Bank

U.S. Bank is the contractor who maintains all accounts. U.S. Bank issues cards and monthly Statements of Account to Cardholders, and invoices for payment (Corporate Account Statement). U.S. Bank pays vendors in a timely manner and receives reimbursement from the County.

GENERAL INFORMATION

Your agency/department head has authorized a Procurement Card be issued to you, assigned a maximum dollar amount for each single purchase, and a total for all purchases made with the Procurement Card, within a given cycle period.

The unique VISA card that you receive from U.S. Bank, has your name embossed on it. **YOU ARE THE ONLY ONE AUTHORIZED TO USE THE CARD.** No member of your staff, family, supervisor, or anyone else may use this card.

It has been specially designed to avoid confusing it with your personal credit cards. In all other respects, this is considered a regular VISA card. **HOWEVER, THIS PROCUREMENT CARD MUST NOT BE USED FOR PERSONAL PURCHASES!**

A number of unique controls have been incorporated into the Procurement Credit Card that, typically, do not exist in a traditional credit card environment. These controls ensure that the card can be used only for specific purchases and within specific dollar limits.

In addition, monthly reconciliation and certification of all purchases is required by each Cardholder, with verification performed by their supervisor (Approver) before payment is made.

Each Cardholder must attend training, and sign an agreement, in order to be issued a Procurement Credit Card.

Procurement Card Application Procedure

[New item | p-card \(sharepoint.com\)](#)

Applicants for Procurement Cards for County of Ventura must use the designated application link provided. This process ensures adherence to County procedures, guiding applicants efficiently through review stages for card issuance.

Upon application submission, users are notified that their request has been forwarded to their leadership for approval. Each contact listed in the form receives an approval email. The applicant is responsible for ensuring accurate fiscal information. If any contact in the approval chain rejects the request, the workflow halts and the applicant will be notified.

Non-compliance/rejections may lead to delays or denials, with potential disciplinary action. County of Ventura prioritizes transparency and efficiency in all procurement activities, including card issuance.

USE POLICIES

Conditions for Use

Use of the card does not relieve the Cardholder from adherence to County and/or agency/department acquisition regulations, policies, and procedures. The Procurement Card is a supplement to the purchase order process. The following conditions must be met when using the card.

- A.** Each single purchase may be comprised of multiple items, but the total cannot exceed the single purchase dollar limit on your Procurement Card.
- B.** When purchases exceed the limit established by your agency/department, the normal procedures of using purchase orders must be followed.
- C.** The least expensive item that meets your basic needs must be sought.
- D.** Cardholders must follow their agency/department's administrative procedures to ensure that sufficient appropriations are available prior to making a purchase.
- E.** Use of the Procurement Card is not intended to replace effective procurement planning which enables volume discounts. (Refer to Restricted Uses for card restrictions.)
- F.** Purchases must not be split to circumvent procurement regulations.
- G.** The Procurement Credit Card must not be used for purchases when the Cardholder has a personal interest, or knowledge, regarding any vendor which would create a conflict of interest. An example is buying from a relative or close friend.
- H.** Intentional use of the card for other than official County purposes is not allowed, and such use will result in immediate cancellation of your Procurement Card, possible referral to the District Attorney, disciplinary action as authorized by applicable County procedures, and personal liability to the County for the amount of the purchase.

Restricted Uses

The Procurement Credit Card is intended to be used for small dollar purchases. However, the card is **not** to be used for contracted **services**. Exceptions to these restrictions are granted only in written form from the County Chief Procurement Officer. Exceptions must be provided at the time of reconciliation.

In addition, the Procurement Credit Card is restricted from being used to purchase the following items:

- Ammunition and weapons (Sheriff's Crime Lab may purchase ammunition for testing)
- Automobile rental
- Automotive parts, repairs, or maintenance (GSA/Fleet and Fire Protection District may use for parts only)
- Cash advances through bank tellers or teller machines
- Chemicals and hazardous materials
- Consultants, instructors, or speakers
- Fixed asset purchases
- Gasoline, diesel fuel, oil, and grease
- Maintenance contracts and services
- Non-approved merchant type codes
- Commodity items available on a County master agreement should be considered first. Use of the Pcard is not a substitute for normal procurement process. The Pcard may be used in instances when a better cost or value may be obtained and in case of an emergency.
- Personal computers, iPads, tablets, printers, and networked technology.
- Software (unless online purchase is the *only* option and Procurement, Counsel and ITSD approval is obtained)
- Purchase of items stocked in the Central Warehouse (unless required in emergencies)
- Splitting of purchases to circumvent the dollar limitation.
- Systems office furniture (Herman Miller modular furniture)
- Telecommunications equipment (including telephones, routers and any device that enables dialing into or out of the County network)
- ALL Travel expenses (including airfare, lodging, meals, and alcoholic beverages)
- ALL Services and work on County property by outside contractors
- Payment of existing invoices

Agency/Department specific regulations may further restrict this list.

Emergency Use

The Procurement Credit Card also provides a mechanism for procuring goods and/or services during an emergency, disaster response, or other unforeseen events.

An emergency purchase results when a situation arises in which compliance with normal procurement practice is impracticable or contrary to the public interest. An emergency purchase may be warranted to prevent a hazard to life, health, safety, welfare, property, or to avoid undue additional cost to the County, and/or disruption of service.

Notwithstanding the immediate nature of an emergency, all procurements conducted as emergencies should be made as competitive as possible, under the circumstances. Emergency purchases of goods, and services, should not exceed the scope or duration of the emergency.

Cardholders involved in first responder activities, or making purchases in response to an emergency situation, must indicate on the Order Log the nature of the emergency.

ORDERING PROCEDURES

Prior to making any purchase Cardholders must confirm that the item is within program policies and not on the Restricted Uses list in Chapter 2.

Verify the vendor accepts VISA cards for payment of purchases. You may find that some of vendors, especially wholesalers, do not accept VISA cards. If any of these vendors are interested in accepting VISA cards, they should be directed to their local banks or financial institutions. Vendors may also call U.S Bank Merchant Services Group at (800) 432-9412 (select option 5) for information regarding acceptance of the VISA Card.

In Store Ordering Procedures

Ask for and/or verify that applicable County discounts have been deducted. Indicate that discounts were requested on Order Log.

The vendor will complete the transaction by obtaining authorization for the transaction via either a direct telecommunication link to the VISA authorization network or a telephone call. The vendor will obtain an authorization number (as long as the purchase is within the limits established for your card). Please note that the vendor has no way to verify whether purchases are legal County charges. The Cardholder will be provided with a credit card charge receipt/slip which includes, in most cases, the following information:

- Partial card number and Cardholder name
- Date and amount of purchase
- Brief description of item(s) purchased
- Vendor name and identification

The vendor will request that you sign the draft. Before you do, verify that the dollar amount is correct, sales tax is added, and that no additional charges have been included in error.

You will be provided one copy of the signed credit card charge receipt. The remaining copies are retained by the vendor for their records, and for deposit with their financial institution to receive payment for the purchase amount.

The cardholder copy must be kept and verified against your monthly Statement of Account (Exhibit II) and attached to your certified Statement of Account when forwarded to your Approver.

NOTE: You must log all orders on the Order Log (Exhibit I).

Telephone or Internet Ordering Procedures

If you are authorized by your Approver to make telephone, or Internet orders, with your credit card, log all orders on the Order Log. When placing a telephone order ask for and verify that any and all discounts, available to the County, have been applied. Indicate this on your Order Log.

You will be asked to provide your name, card number, expiration date on the card and a delivery address and possibly the security code on the back of the card.

In cases where an order is placed by telephone for pickup by another County employee, the Cardholder should notify the vendor of the pickup arrangements. The vendor may require that the Cardholder be present to sign for the transaction. It is not acceptable for the Cardholder to give their credit card to the employee assigned to pick up the item.

Please note: Some out-of-state vendors may not collect California State Sales Tax. This should be noted on the Order Log. Under “sales tax” indicate “not collected”. The Auditor/Controller’s office will pay the sales tax directly to the State.

MONTHLY RECONCILIATION PROCEDURES

Cardholder Responsibilities

At the close of each billing cycle, the Cardholder will receive a "Statement of Account", (Exhibit II) from U.S. Bank. The Statement of Account will itemize each transaction which was charged to their account.

Paper statements are usually mailed within (3) business days after the cycle ends. Cardholders can suppress "paper" statements, choosing instead to print a copy from Access Online.

Statements are not generated when there is no activity during the billing cycle.

Upon receipt of the Statement of Account, complete each of the actions listed below:

- A.** Review the Statement of Account for accuracy. Compare it to your Order Log.
- B.** Enter, on the Statement of Account, the ORG and ACCT expense information. If not known, the departmental accounting office should assist in providing.
- C.** Attach copies of the sales receipts to the Statement of Account along with the Order Log and any other documentation required by your agency/department.
- D.** Sign the Statement of Account and forward it to your Approver within five (5) working days of receipt.

If you will not be available to sign your Statement of Account because of leave or travel, forward all sales receipts and credit vouchers to your Approver. The Approver will forward a copy of your Statement of Account to your Accounting section. When you return, sign the original Statement of Account and forward it to your Approver.

- E.** If you have returned an item purchased, attach the credit voucher to the Statement of Account on which the credit appears.

- F.** If you are charged for an item incorrectly, provide a complete explanation of the error on the Statement of Account.

Cardholders are responsible for completing, and submitting to U.S Bank, the Cardholder Statement of Questioned Item form (CSQI) (Exhibit III). A CSQI may be completed online, called into the bank, or submitted by fax.

Regardless of the method, Cardholders must provide a copy of the CSQI form to the Auditor/Controller's office.

- G.** If an item is found to be unacceptable, try to resolve the problem with the vendor first. If the vendor refuses to issue a credit voucher, the Cardholder Statement of Questioned Item must be completed.
- H.** Cardholders should call Customer Service immediately if they suspect fraud. Customer Service will close the account and issue a new card. **Do not** file a Cardholder Statement of Questioned Item (CSQI) for suspected fraud.

Disputes

Please note that VISA Operating Regulations have specific time frames established in which reversals of charges may be processed. If conditions occur as noted in items F and G, the Cardholder Statement of Questioned Item (Exhibit III) must be forwarded to U.S. Bank within 60 days from your Statement of Account date to ensure compliance with these time frames.

In addition to these time frames, VISA Operating Regulations often require certain written documentation from you before a reversal can be processed. If the data on the Cardholder Statement of Questioned Item form is not sufficient to satisfy the requirements, Procurement will notify you of any additional documentation that is needed. Further details regarding the charge-back reasons listed on the Cardholder Statement of Questioned Item are located at the end of these instructions (Exhibit III).

If you have questions regarding the information on the Cardholder Statement of Questioned Item form, or if you have any problems regarding the reversal of a transaction, please contact U.S. Bank Customer Services at 1-800-344-5696.

Fraud

Do not dispute a charge, or file a CSQI form, for suspected fraud. Contact U.S. Bank and Customer Service will help you determine if the charge is fraudulent. If need be, you will be forwarded to the Fraud Unit.

Cardholders should document the call(s) with the names of all U.S. Bank staff handling the fraud case.

If the charges are determined to be fraudulent, Customer Service will close the account and all charges will be moved to a new account. A new card will be issued, and the cardholder will be notified by GSA/Procurement Services (Program Administrator) when it is ready to pick up.

Approver Responsibilities

Cardholders will forward their Statement of Account, Order Log, and receipts to their Approver at the end of each billing period. Note any exceptions to this policy granted for individual purchases.

Upon receipt of all required documentation the Approver should:

- a. Completely review, and approve of, all Cardholder transactions to ensure that purchases are for “Official Business” only and that purchases are authorized within the duties of the Cardholder, and that proper documentation is included. Beware of repetitive “missing” receipts.
- b. Sign the front of the Cardholder’s Statement of Account certifying that the charges have been reviewed for compliance with policies and procedures and approved.
- c. Forward to the agency’s accounting section the Cardholder’s Statement of Account and related documentation.

Approvers will be able, and are encouraged, to view Cardholder activity online via Access Online.

Billing Official Responsibilities

The Billing Official will be responsible for reconciling the Cardholder statements and documentation received from the Approver with the Corporate Account Summary.

- a. Review supporting documentation to ensure that it is adequate to justify each purchase.
- b. Code each transaction on the Cardholder’s statement with the appropriate Object and ORG codes and complete the required claim form to process payment to the bank.

Disputed items will be removed from the statement and will be re-charged when the purchase is resolved, and the amount is due.

- c. Make and distribute documents as follows:
- Original of the Financial Summary, originals of all related Cardholder Statements of Account, Order Log, and CSQI dispute forms to the Auditor-Controller's office along with the required claim form. Make copies for agency records.
 - To meet the payment deadline, forward the claim form and the required supporting documentation to the Auditor-Controller's office at least ten (10) working days before payment is due to U.S. Bank.

Record Keeping

Each agency/department is required to maintain all records pertaining to their Procurement Credit Card activities as a public record for a period of three years.

Records include order logs, receipts, invoices, and credit card charge receipts.

Auditing

Procurement periodically reviews an agency/department's use of the Procurement Credit Card, using appropriate U.S. Bank reports to monitor patterns of use.

If misuse is suspected, GSA Procurement Services will notify the Auditor Controller's office for further investigation. Repeated misuse of the card will trigger retraining and may result in escalating action up to cancellation of the card.

The Auditor Controller's office will monitor monthly Order Logs and will notify Procurement, the Cardholder, Approver and agency/department head (as deemed necessary) of any misuse. Procurement Credit Card authorization may be canceled at any time for policy infractions.

UPDATING ACCOUNT INFORMATION

Changes to Cardholder Information

Changes to a Cardholder's name, address, agency or division, Approver, or spending limits should be *immediately* reported to GSA/Procurement Services (Program Administrator).

Changes should be reported by completing a new Procurement Credit Card Request form. Mark the change request box, fill in only the cardholders name and items that are being changed/updated, obtain authorized signature, obtain agency/department head signature, submit to GSA Procurement Services.

If you move to another group or division within the same agency, you should check with your Approver before using your card to see what changes may be required.

Changes to Approver Information

Changes to Approver name should be reported to GSA Procurement Services.

Complete a new Procurement Credit Card Request form, mark the change request box, and submit to GSA Procurement Services.

Canceling or Closing an Account

If you leave your agency/department, you must return your card to the Approver prior to leaving. You, or an authorized agency representative, must notify Procurement Services to request that the card be canceled. This can be done by email or by completing a new Procurement Credit Card Request form. Mark the change request box, enter only the Cardholder name and write "cancel" across the page. Forward the form to Procurement Services. The card must be destroyed.

Agencies/departments should incorporate, as part of their "Exit Procedures", the return of the Procurement Credit Card.

Lost or Stolen Cards

Immediately notify U.S. Bank at (800) 344-5696 of a lost or stolen card. If the card was stolen, report to Sheriff/Police department when applicable. Note any purchase(s) made on the day the card was lost or stolen. Under most circumstances, a new card will be issued to you within five (5) days from the time that you reported the loss or theft. If you do not notify U.S. Bank of the loss, or theft, of a card immediately, you could be liable for purchases charged on the card.

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Exhibit I

ORDER LOG

RECORD OF PROCUREMENT CREDIT CARD ORDERS						PERIOD (Enter beginning and ending date)		PAGE:		
						TO		OF PAGE(S):		
INSTRUCTIONS: Use this form to document orders that will be paid for using the Procurement Credit Card. Reconcile the information on this form with your monthly billing statement, sign and date the form, and submit with the billing statement to the approving official.						2.NAME OF CARDHOLDER (As it appears on card)				
						3. DEPARTMENT				
4. DATE	5. VENDORS NAME	6. DESCRIPTION OF MERCHANDISE	ORDERED						RECEIVED	
			7. QTY	8. UNIT PRICE	9. MERCH. COST (SUBTOTAL)	10. SALES TAX	11. FREIGHT	12.TOTAL PRICE	13.REQUESTED DISCOUNT Y/N	14.AMOUNT BILLED
									(Sub)Total	
15. REMARKS (List here account code(s) for items(s) purchased above.)										

Procurement Credit Card Policy & Procedure Manual Exhibit III

CARDHOLDER STATEMENT OF QUESTIONABLE ITEM



Government Services
Cardholder statement of questioned item

Mail to: U.S. Bank Government Services, P.O. Box 6335, Fargo, ND 58125-6335 Fax to: 866-457-7506 or 701-461-3466				
Cardholder name: _____		Account number: _____		
Cardholder signature: _____		Date: _____		
Telephone number: _____		(include area code)		
The transaction in question as shown on statement of account:				
Transaction date	Reference number	Merchant	Amount	Statement date

Please read carefully each of the following situations and check the **one** most appropriate in your particular dispute. If you have any questions, please contact us at 888.994.6722. We will be more than happy to advise you in this matter.

1. Duplicate processing

- ☐ The transaction listed below represents a multiple billing to my account. I only authorized one charge from this merchant for this amount. My card was in my possession at all times. Please provide information for duplicate transaction below.

Date: _____ Reference number: _____ Merchant name: _____ Amount: _____

2. Merchandise or service not received in the amount of \$ _____

- ☐ My account has been charged for the above listed transaction, but I have not received the merchandise or service. I have contacted the merchant but the matter was not resolved. (Please provide a separate statement detailing the merchant contract, and the expected date to receive merchandise.)

3. Merchandise returned in the amount of \$ _____

- ☐ My account has been charged for the above listed transaction, but the merchandise has since been returned. *Enclosed is a copy of my postal or express mail receipt*

4. Credit not received

- ☐ I have received a credit voucher for the above listed charge, but it has not yet appeared on my account. A copy of the credit voucher is enclosed. (Please provide a copy of this voucher with this correspondence.)

5. Alteration of amount

- ☐ The amount of this charge has been altered since the time of purchase. Enclosed is a copy of my sales draft showing the amount of which I signed. The difference of amount is \$ _____

6. Inadequate description/unrecognized charge

- ☐ I do not recognize this charge. Please supply a copy of the sales draft for my review. I understand that when a valid copy is sent to me, a cardholder statement of questioned item form must be provided and will include the copy of the sales draft if a further dispute exists. If a copy of the sales draft cannot be obtained, a credit will appear on my account.

7. Service not received

- ☐ I have been billed for this transaction; however, the merchant was unable to provide the services.

Date the service was to be received: _____ Name of person you spoke with: _____

Date the merchant was contacted: _____ The merchant's response: _____

8. Paid for by another means.

- ☐ My card number was used to secure this purchase, however final payment was made by check, cash, another credit card or purchase order. (Enclosed is my receipt, canceled check (front and back), copy of credit card statement, or applicable documentation demonstrating that payment was made by other means.)

9. Not as described

- ☐ (Cardholder must specify what goods, services or other things of value were received). The item(s) specified do not conform to what was agreed upon with the merchant. (The cardholder must have attempted to return the merchandise and state so in their complaint).

10. If none of the above reasons apply, please describe the situation:

(Note: provide a complete description of the problem, attempted resolution and outstanding issues. Use a separate sheet of paper, if necessary, and sign your description statement.)

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