


Approved:

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Department of Transportation

PURCHASING CARD

PURPOSE:

This procedure explains the process and internal controls for use of the Purchasing Card and the responsibilities of the Purchasing Cardholder, Delegate, Approver, Payer, Reviewer and Administrator.

AUTHORITY:

Sections 20.23(3)(a) and 334.048(3), Florida Statutes (F.S.)

REFERENCES:

- Chapter 287, F.S.
- State of Florida Purchasing Card Program Administrator's Manual
- Commodities and Contractual Services Procurement Manual No. 375-040-020
- Emergency Procurement During Governor Declared Emergencies Procedure No. 375-040-130
- Contract Funds Management Funds Approval Procedure No. 350-020-200
- Fuel and Maintenance Card Procedure No. 400-000-005
- Mobile Equipment Procedures Manual Procedure No. 400-000-001
- FLAIR Access Security Procedure No. 350-090-150
- Records Management Procedure No. 050-020-025
- [Department of Financial Services Reference Guide for State Expenditures](#)
- [Disbursement Handbook for Employees and Managers](#)

SCOPE:

This Procedure affects all cost centers of the Department of Transportation (Department or FDOT).

BACKGROUND:

The instructions in this procedure are based on requirements imposed by the Department of Financial Services (DFS) and on sound purchasing and ethical practices. This procedure documents the Internal Control Plan required by DFS.

DEFINITIONS:

AARF (Automated Access Request Form) System: A system that automates computer security access requests, approvals, and authorizations.

DOO/FSO: Disbursement Operations Office in the Central Office and Financial Services Offices in the districts.

Electronic Document Management System (EDMS): The Department approved enterprise electronic document storage system. The Enterprise EDMS allows for the storage and retrieval of electronic records.

FIDO (FLAIR Information Delivery Options): A web-based application used to access FLAIR accounting data and the Purchasing Card Monthly Paid Transaction Report.

FLAIR: Florida Accounting Information Resource

P.C.A.R.D (Purchasing Card Audit QAReview Document) Storage System: A web-based application used to conduct purchasing card audits, purchasing card Quality Assurance Review's and to maintain all purchasing card documentation.

LMS (Learning Management System): The Department's learning management system.

1. PURCHASING CARD PROCESS

The Purchasing Card (or p-card) is a VISA credit card used to pay for low cost commodities, services, and travel expenses. The Purchasing Card Program is managed by a program administrator in the Central Office who is supported by a purchasing card administrator in each district.

The card uses an automated, on-line approval and payment module in FLAIR to process and approve credit card charges. Card transactions are downloaded nightly and must be processed through the levels of the system within ten (10) calendar days of receipt.

Approval groups dictate how a transaction will be electronically routed through the FLAIR system. Charges post to the approval group of the cardholder who made the

purchase. An approval group consists of a cardholder, delegate (optional), and approver. Every group is assigned payers from DOO/FSO. The Program requires separation of each of these roles.

Charges will appear in the cardholder's queue (level 001) unless a delegate has been assigned to process charges on their behalf (level 002). The cardholder or delegate is responsible for reviewing and reconciling charges. The approver (level 004) must approve the charge to forward it to the payer (level 008) in DOO/FSO for payment. Level 008 auditors review charges for adequate descriptions, appropriate object code and other required accounting information.

Transactions paid in FLAIR must be reconciled with supporting receipts and documentation. The **Monthly Paid Transaction Report** is available in FIDO on the 5th business day after month end for each cardholder who had transaction(s) paid during the previous month. The cardholder or delegate reconciles the **Monthly Paid Transaction Report** with receipts and supporting documentation by the 15th of the month. The **Monthly Paid Transaction Report** is signed and dated by the cardholder's cost center manager by the end of the month. The complete monthly file is subject to review by DOO/FSO and the Procurement Office. (See **Section 2.6 and 2.7**)

2. PURCHASING CARD ROLES AND RESPONSIBILITIES

2.1 CARDHOLDER (LEVEL 001)

- The cardholder is an FDOT employee, approved by their supervisor and senior management, to be assigned a Purchasing Card to make purchases on behalf of the agency.
- The cardholder shall ensure that the card is used solely for conducting state business.
- The cardholder will use the card in accordance with law, rules, and procedures.
- The cardholder will obtain a receipt or other acceptable documentation for each transaction (**Section 5.1**).
- All receipts shall be signed and dated by the cardholder to indicate the receipt, inspection, and acceptance of the goods.
- Receipts for services require the following signed and dated statement:

"I certify, by evidence of my signature below, the above information is true and correct; the goods and services have been satisfactorily received and payment is now due. I understand that the office of the State Chief Financial

Officer reserves the right to require additional documentation and/or to conduct periodic post-audits of any agreements.”

- If the cardholder uses their card on behalf of another employee, for either travel related charges or the purchase of a commodity or service, they must confirm that goods and services are received with evidence such as: the receiving employee’s signature and date on receipt; receiving reports, or; email confirmation.
- Cardholders without delegates are responsible for monitoring the charge queue daily and processing charges within two working days of posting in FLAIR (Level 001).
- The cardholder will ensure the vendor and amount posted in FLAIR matches the amount on the signed and dated receipt, enters the description, required accounting data and processes the charge for approval.
- Cardholders with delegates should submit their signed and dated receipts to the assigned delegate within two working days of the date of purchase or immediately upon return from travel status.
- Description of goods and services must provide details of what was purchased. Generic descriptions should be avoided. Charges for fuel must reference the car rental agreement number and dates of travel (See Appendix C). Fleet repair and maintenance charges must reference the appropriate vehicle number (See Appendix E). No confidential information (such as social security numbers) should be entered into description fields.
- The cardholder is responsible for disapproving invalid transactions within two working days of the transaction posting in FLAIR. The cardholder must attempt to resolve the discrepancy with the vendor or file a dispute with the credit card provider, if corrections are not made.
- The cardholder is responsible for the security of their card. The cardholder shall take every precaution to maintain the confidentiality of their account number. If the full card number appears on the receipt or supporting documentation, the card number should be partially redacted to help prevent fraudulent use. The last four digits of the card number should remain visible. This information may be necessary for audit purposes to verify the method of payment. The cardholder should not share their account number with anyone other than the vendor with whom the purchase is being made. Copies of the card should not be provided to the vendor. The cardholder must not lend their card to another individual.

- The cardholder must report a lost or stolen card or fraudulent activity immediately to the bank and no later than the next business day to their Purchasing Card Administrator or Central Office Program Administrator.
- Cardholders without a delegate must maintain the **Monthly Paid Transaction Report**. Cardholders will reconcile each transaction on the report to a receipt and supporting documentation by the 15th of the month. All receipts, documentation, and justifications must be attached in the order of the transactions appearing on the report. The report must be signed by the cardholder's cost center manager by the end of the month.
- The cardholder must ensure that travel expenses paid by the card are not claimed on their travel reimbursement request. In addition, the cost center manager/authorized official is required to sign **Form No. 300-000-01, Travel Form** prior to reimbursement.

2.2 DELEGATE (LEVEL 002)

- The delegate is an optional role where another employee is assigned to process Purchasing Card charges in FLAIR on behalf of the cardholder. This role is used where it is not feasible or desired for the cardholder to access FLAIR. The role must be approved by an SMS (Senior Management Service) level employee on **Form No. 350-030-08, Purchasing Card Approval Group Authorization**.
- Card transactions automatically route to the delegate instead of the cardholder for initial review and approval.
- The delegate cannot be an approver in the same approval group (**Section 2.3**).
- The delegate must obtain signed and dated receipts, applicable documentation (quotes, packing slips, etc.) and justification from the cardholder before processing transactions in FLAIR.
- The delegate will monitor the charge queue daily and will process charges within two working days of posting in FLAIR.
- The delegate will ensure the vendor and amount posted matches the amount on the signed and dated receipt, then enters the description, and required accounting data and approves the charge for payment.
- A description of goods and services must provide details of what was purchased. Generic descriptions should be avoided. Charges for fuel must reference the rental agreement number and dates of travel. Fleet repair and maintenance charges must reference the appropriate vehicle

number. No confidential information (such as social security numbers) should be entered into description fields.

- Invalid transactions should be disapproved within two working days of the transaction posting in FLAIR. The cardholder or delegate must attempt to resolve the discrepancy with the vendor or file a dispute with the credit card provider if corrections are not made by the vendor.
- The delegate maintains the **Monthly Paid Transaction Report** on behalf of the cardholder. Delegates reconcile each transaction on the report to a receipt and supporting documentation by the 15th of the month. All receipts, documentation, and justifications must be reconciled and attached in the order of the transactions appearing on the report. The report must be signed by the cardholder's cost center manager by the end of the month.

2.3 APPROVER (LEVEL 004)

- The approver is a required role, where a supervisor, manager or an appropriate level employee with knowledge of the purchases, reviews and approves Purchasing Card charges in FLAIR. The role must be approved by an SMS (Senior Management Service) level employee on **Form No. 350-030-08, Purchasing Card Approval Group Authorization**.
- The card transaction routes to the approver after the cardholder or delegate completes required processing.
- The approver cannot approve charges made on their own card. An alternate approver must be assigned.
- The approver will process charges within two working days of the charge appearing in their queue.
- The approver will review charges to ensure they are reasonable and appropriate.

2.4 PAYER (LEVEL 008)

- The payer is a required role in DOO/FSO for final review and approval of all Purchasing Card charges in FLAIR.
- The payer is responsible for the payment of charges.
- The payer will monitor the charge queue daily and will process charges within two working days of the charge appearing in their queue to ensure the 10 calendar day processing requirement is met.

- The payer verifies required accounting information is complete, the description provides details of what was purchased and the object code supports the description.
- The payer reviews charges for statutory authority (to the extent possible) and may contact the cardholder/delegate to verify that the purchase is authorized if not apparent.
- The payer may reject charges that do not contain the required information.
- The payer is not authorized to approve charges at a lower level bypassing Level 001, Level 002, or Level 004.

2.5 REVIEW OF MONTHLY PAID TRANSACTION REPORT

The cardholder's cost center manager is responsible for reviewing monthly transactions and certifying that transactions are in compliance with law and are valid obligations of the state.

The cost center manager's signature and date is required on the **Monthly Paid Transaction Report** by the end of the month. **This responsibility cannot be delegated.** If the cost center manager position is vacant, the **Monthly Paid Transaction Report** must be signed by the direct supervisor or interim cost center manager. Temporary delegation may be allowed only if the cost center manager is out of the office for an extended period of time (i.e. FMLA or Military Leave) and is unable to review the report via email or another method. This delegation must be supported in writing and include the dates the cost center manager is out of the office.

2.6 PURCHASING CARD AUDIT (SEE APPENDIX A)

- DOO/FSO conducts an annual audit of charge transactions on the **Monthly Paid Transaction Reports** for each cost center. More frequent reviews may be necessary to ensure compliance with law, rule and procedure. See **Appendix A** for the Audit Process and Sampling Methodology.
- DOO/FSO verifies that receipts, required justifications, and supporting documentation are attached to the **Monthly Paid Transaction Reports** for each transaction sampled, and notifies the cost center manager, cardholder, or delegate if additional information is needed.
- DOO/FSO provides reasonable assurance that purchases are allowable, justified, documented, and that transactions are properly coded. The audit focuses on potential for fraud, waste and abuse, proper authority, requirements for specific purchases and administrative requirements.

- The audits are conducted electronically through the P.C.A.R.D System. Findings are reported to the cost center manager in writing through the system.

2.7 PROCUREMENT OFFICE QUALITY ASSURANCE REVIEW (SEE APPENDIX B)

- The Procurement Office conducts QARs (Quality Assurance Reviews) to ensure compliance with critical procurement law, rules, and procedures.
- The Procurement Office reviews charge transactions on the **Monthly Paid Transaction Reports** annually in conjunction with the DOO/FSO audits. See **Appendix B** for the Procurement QAR Process.
- The Procurement Office reviews transactions for commodities and services and the supporting documentation on a sample basis. Supporting documentation should include required quotes, sole source documentation, information resource approvals, and requirements for specific purchases.
- The QARs are conducted electronically through the P.C.A.R.D System. Findings are reported to the cost center manager in writing through the system.

2.8 PURCHASING CARD ADMINISTRATORS

- Administrators must comply with the **State of Florida Purchasing Card Program Administrator's Manual** and this procedure.
- Administrators order new cards, make changes to existing cards, and cancel cards as needed.
- Administrators are responsible for maintaining approved **Form No. 350-030-05, Purchasing Card Request** and **Form No. 350-030-07, Cardholder Acknowledgement of Requirements** for each cardholder.
- Administrators monitor card processing activities so that all appropriate transactions are processed within 10 calendar days of posting in the FLAIR Purchasing Card Module.
- Administrators cannot process any transactions.
- Administrators investigate declined transactions.

- Administrators evaluate emergency cardholder profiles semi-annually, including transaction limits and the application of merchant category code groups. See **Appendix D** for the emergency card process.
- Administrators provide information as requested to the Program Administrator or auditors.
- Administrators monitor the termination reports for immediate card cancellation and elimination of roles in the FLAIR Purchasing Card Module.
- Administrators monitor the status of uploaded and missing documentation in the P.C.A.R.D System on a monthly basis.

2.9 PROGRAM ADMINISTRATOR

- The Program Administrator coordinates, monitors, and oversees the Purchasing Card Program, and ensures that key controls are in place and operate as designed.
- The Program Administrator coordinates approval by DFS to use restricted merchant category codes and one time authorizations.
- The Program Administrator monitors the use of restricted merchant category codes weekly. Inappropriate use will be handled in accordance with **Section 3.8, Misuse and Abuse**.
- The Program Administrator is responsible for providing a list of emergency cardholders with transaction limits to the Purchasing Card Administrators semi-annually.
- The Program Administrator provides training and resources to users of the program.
- The Program Administrator provides statistics, cardholder transaction activity and procurement activity for review and use by Purchasing Card Administrators, Procurement Office and DOO/FSO on an annual basis or as needed.
- The Program Administrator is responsible for reviewing each district's card administration documentation each year to ensure administrative actions are properly documented.
- The Program Administrator is the application owner of the P.C.A.R.D System and is responsible for overseeing and maintaining the functionality of the system. The Program Administrator is also responsible for granting appropriate user roles within the system.

- The Program Administrator ensures that the Purchasing Card Audits and Procurement QARs are performed in accordance with **Section 2.6 and Section 2.7.**

2.10 DEPARTMENT OF FINANCIAL SERVICES

- DFS issues the **5500 – 10 Day Aging Report** detailing charges greater than ten (10) calendar days old that have not been processed or disapproved with a valid reason. If charges are not processed immediately or disapproved for a valid reason, the Program Administrator must provide justification to DFS.
- DFS issues a weekly **Decline Report** detailing all charges which were declined at the point of sale. Administrators review the report to determine if cardholders are exceeding their transaction limit or monthly credit limit or if there is any inappropriate activity. Changes in limits can be made within the requirements of this procedure. Inappropriate activity should be investigated and any concerns of possible fraud should be reported to the Program Administrator.
- DFS conducts random charge reviews of individual transactions to determine if the agency has adequate documentation to support that the expenditure is allowable, reasonable and necessary. Cardholders will be required to submit documentation in a timely manner to the Program Administrator.

3. PURCHASING CARD USAGE

3.1 COMMODITIES AND CONTRACTUAL SERVICES

The Purchasing Card may be used to purchase commodities and contractual services within the cardholder's transaction limits. Purchases must be done in accordance with the **Commodities and Contractual Services Procurement Manual No. 375-040-020**. Purchases shall not be divided to circumvent limits in the procedure or on the card. All supporting procurement documentation, such as quotes, sole source documentation, information resource approvals, and requirements for specific purchases, must be maintained with the **Monthly Paid Transaction Report**.

3.2 TRAVEL

The Purchasing Card may be used for travel expenses such as airfare, rental car, fuel for rental cars, hotel, parking, registration fees and other allowable travel charges. Travel expenses must be charged in accordance with the provisions of **Section 112.061 F.S., DFS Reference Guide for State Expenditures** and the **Disbursement Handbook for Employees and Managers**. The card cannot be used to pay for meals or personal expenses.

Travelers who have a Purchasing Card should ensure their travel expenses are charged to their own card. Travelers without a Purchasing Card may have their expenses paid

by a travel agent (co-traveler) –see **Appendix F** for additional guidance. It is recommended that employees who are required to travel for their job obtain their own state Purchasing Card.

Travel receipts are maintained with the **Monthly Paid Transaction Report** and copies of receipts for travel charges should be submitted with the **Travel Form, 300-000-01**. A copy of page 1 of the **Travel Form, 300-000-01, (Travel Authorization)** must be attached to the **Monthly Paid Transaction Report** for each authorized trip. In the event that no reimbursement is required for travel, and travel expenses were paid directly using the card, all justifications for upgrades, internet usage, etc. must be included with the **Monthly Paid Transaction Report**.

3.3 DECLARED EMERGENCY

The Purchasing Card may be used to pay for commodities and contractual services during a Governor declared emergency when it is not necessary to execute **Form 375-040-61, Emergency Contract (H-Contract)**. The card shall not be used to pay for commodities/services procured using **H-Contracts**. Please refer to **Procedure No. 375-040-130, Emergency Procurement**.

The card may be used as a method of payment for travel expenses directly related to the emergency. Travel related expenses under emergency circumstances may include but are not limited to hotel, rental cars, food, etc. However, food shall not be purchased using the card without the suspension of travel statutes and rules and authorization by the Secretary of Transportation. Cardholders should consult the **Emergency Disbursement Guidance** section of the **Disbursement Handbook for Employees and Managers** for appropriate justification. Questions regarding the appropriateness of a particular charge should be referred to DOO/FSO. If these offices are unable to make a determination, please contact the Disbursement Operations Office, Quality Assurance Section.

3.4 TAXES

Purchases made in Florida with the Purchasing Card are sales and use tax exempt. Cardholders should ensure that vendors are notified of FDOT's tax exempt status. The tax exemption number is printed on the face of the card and a copy of the consumer's certificate of exemption is available on the Disbursement Operations Office website.

Cardholders should attempt to obtain a credit for erroneous sales tax charges over \$100.00. However, vendors have the right to deny an exemption. If this occurs, the vendor's refusal should be documented and included with the cardholder's receipt.

3.5 RETURNING MERCHANDISE

When returning merchandise or pallets, the credit must be issued to the Purchasing Card used for the original purchase. Original receipts may be required to facilitate proper credit. Cash, gift cards or store credits cannot be accepted as credit.

3.6 RESTRICTED USES

Each vendor that accepts credit cards selects a MCC (merchant category code) that defines the type of goods and services the vendor provides. DFS restricts the use of the Purchasing Card at vendors with certain MCCs such as restaurants, gift stores and financial institutions. Required restrictions are activated on each cardholder profile depending upon the card usage (i.e., commodities and contractual services or declared emergency).

DFS authorizes the use of restricted MCCs upon declaration of emergency. The Program Administrator is responsible for monitoring the use of restricted MCCs weekly and handling inappropriate use in accordance with **Section 3.8, Misuse and Abuse**.

If the card is declined at a restricted vendor and you have an authorized business purchase, contact your Purchasing Card Administrator to coordinate pre-approval of a one-time override.

3.7 UNAUTHORIZED USE

The Purchasing Card is for official state business only.

Purchases for commodities and services must be done in accordance with **Commodities and Contractual Services Procurement Manual No. 375-040-020**. The card shall not be used for purchases over the Category Two threshold (currently \$35,000) unless authorized under a declared emergency.

Travel expenses must be charged in accordance with the provisions of **Section 112.061, F.S., DFS Reference Guide for State Expenditures** and the **Disbursement Handbook for Employees and Managers**.

The card is for allowable purchases only. Cardholders should refer to the **Disbursement Handbook for Managers and Employees** for questions regarding allowable purchases.

The card shall not be used as a method of payment in My Florida Market Place (MFMP). Refer to invoicing requirements in **Commodities and Contractual Services Procurement Manual No. 375-040-020**.

The card shall not be used to pay for encumbered contracts. Refer to encumbrance requirements in **Procedure No. 350-020-200, Contract Funds Management Funds Approval**.

The card shall not be used to pay for employee moving expenses. Refer to the ***Disbursement Handbook for Managers and Employees***.

The card shall not be used to purchase fuel for FDOT owned fleet vehicles. Fuel purchases should be made with the Fuel and Maintenance Card. Please refer to ***Procedure No. 400-000-005, Fuel and Maintenance Card***.

The card shall not be used to purchase fuel for personal vehicles (POV) while in travel status. Please refer to the ***Disbursement Handbook for Managers and Employees*** for additional guidance regarding travel.

The card shall not be used for bulk fuel purchases except in declared emergency situations and with prior approval from the Central Office Purchasing Card Program Administrator or the Deputy Comptroller (Disbursement Operations Office).

The card shall not be used to purchase mobile equipment. Mobile equipment purchases must be processed through MFMP and in accordance with ***Procedure No. 400-000-001, Mobile Equipment Procedures Manual***.

3.8 MISUSE AND ABUSE

Misuse or abuse of the Purchasing Card is a violation of the ***Uniform Conduct Standards*** for state employees and will result in disciplinary action up to and including termination of employment in accordance with personnel rules. The card is to be used for official business only. Personal purchases or other improper uses are prohibited.

Examples of misuse include, but are not limited to:

- (1) Cardholder negligence in performing responsibilities
- (2) Non-compliance with transaction processing requirements
- (3) Carelessness in maintaining the security of the card.

Examples of abuse include, but are not limited to:

- (1) Falsifying records
- (2) Fraud
- (3) Theft
- (4) Using the card for personal gain.

The Program Administrator should be notified of all instances of misuse or abuse. Misuse or abuse will be reported to the cardholder's supervisor or cost center manager for further action in accordance with ***Disciplinary Actions, Procedure No. 250-012-011***. In cases of abuse, the Office of Inspector General should also be notified.

4. ISSUANCE OF PURCHASING CARD

Only FDOT employees may have a Purchasing Card or be assigned a role in the FLAIR Purchasing Card Module. Consultants or contractors cannot receive a purchasing card or have access to the FLAIR Purchasing Card Module unless approved as stated in Section 4.2(3). The Purchasing Card Administrator will order and issue a Purchasing Card once the applicable requirements are met.

4.1 TRAINING REQUIREMENTS

Specific training must be completed prior to the issuance of a card. There are three computer based training courses. Cards will not be issued until all required training is recorded in the Department's Learning Management System.

- (1) SKL-0176 Purchasing Card for Cardholders

NOTE: All cardholders must retake this course every three (3) years.

- (2) BT-01-0082 Purchasing Card Approval and Payment Processing

NOTE: This course is required if access to the FLAIR Purchasing Card Module is necessary. Cardholders who have delegates assigned to process transactions for them are not required to complete this course.

- (3) BT-03-0040 Purchasing Card for Emergencies

NOTE: This course is required for cardholders responsible for making purchases during a declared emergency and must be completed annually.

4.2 FORM REQUIREMENTS

In addition to training, the following forms need to be completed before a Purchasing Card is issued:

- (1) **350-030-05, Purchasing Card Request** must be signed by the employee's direct supervisor and an SMS (Senior Management Service) level employee before card will be issued. The SMS approval level may not be delegated down to the SES or Career Service level.
- (2) **350-030-07, Cardholder Acknowledgement of Requirements** is required for every cardholder and is certification that a cardholder has been made aware of their responsibilities in obtaining and using a card, as well as the administrative requirements.
- (3) **AARF, FLAIR Access Addendum**, is required to obtain access to FLAIR (refer to **FLAIR Access Security, Procedure No. 350-090-150**). This is only required for individuals responsible for processing or approving charges in the FLAIR

Purchasing Card Module. Consultants or contractors may not have access to the FLAIR Purchasing Card Module unless approved in writing by the FDOT Comptroller.

4.3 SINGLE TRANSACTION AND MONTHLY CREDIT LIMITS

Single transaction limits and monthly credit limits are applied to each card. Single transaction limits can range from \$2,500 to \$35,000. The Secretary has delegated the approval of single transaction limits to SMS level employees. Single transaction limits will be based on historical purchasing and travel requirements for each cost center. A purchase shall not be divided to circumvent the single transaction limit.

Cardholders with single transaction limits exceeding \$20,000 (Category One) are required to file a financial disclosure statement with the Florida Commission on Ethics.

Emergency cardholders can have single transaction limits higher than \$35,000 in preparation of a declared emergency. Emergency cardholders will be evaluated semi-annually to assess the distribution of cards and transaction limits. Refer to **Appendix D** of this procedure.

Monthly credit limits are typically \$25,000 per month. Higher monthly credit limits may be requested for cost centers that historically purchase in excess of \$25,000 a month or cards used in emergency situations.

5. PROCESSING REQUIREMENTS

5.1 RECEIPTS

A transaction should not be processed or approved in the Purchasing Card module without a receipt. The following requirements apply to all receipts supporting Purchasing Card transactions:

- Receipts supporting the transaction should be attached to the **Monthly Paid Transaction Report**.
- Receipts must be clear and legible.
- If a receipt is lost and not obtainable, complete **Form No. 350-030-06, Receipt Replacement Certification**. The cardholder's immediate supervisor's signature is required on each replacement receipt.
- Receipts for commodities shall be signed and dated by the cardholder to indicate the receipt, inspection, and acceptance of the goods.
- Receipts for services require the following signed and dated statement:

“I certify, by evidence of my signature below, the above information is true and correct; the goods and services have been satisfactorily received and payment is now due. I understand that the office of the State Chief Financial Officer reserves the right to require additional documentation and/or to conduct periodic post-audits of any agreements.”

- Receipts must clearly reflect that payment was made with the purchasing card (VISA). This may be reflected directly on the invoice from the vendor displaying the last 4 digits of the card number and usually reflecting a “zero” balance. This confirmation may also be written or stamped on the invoice by the cardholder.
- Receipts must clearly reflect a description of the goods or services acquired, number of units, and cost per unit.
- The combination of several documents to provide the description, number of units and cost per unit may be used (i.e., quote sheets, packing slips, web page screen-prints, cash register receipts, charge slips.)
- Numerical code descriptions alone are not acceptable.
- A statement or invoice is not acceptable unless it can be clearly shown that it's intended to be used as a receipt by the merchant/vendor.
- No prior unpaid balance on a statement should be paid using the card.
- Acronyms and non-standard abbreviations for programs or organizational units within the Department should not be used in the supporting documentation unless an explanation is also included.
- Written justification or explanations are required for expenditures that are not representative of normal operations. These statements can be written on the invoice, receipt or other supporting documentation.
- Credits do not require a receipt, but an explanation must be documented in the description field or on supporting documentation.
- Receipts from foreign vendors should be supported by a currency conversion to reflect the amount charged in USD (US Dollars).

5.2 PROCUREMENT DOCUMENTATION

Procurement documentation is required for commodities and contractual services in accordance with **Procedure No. 375-040-020, Procurement of Commodities and Contractual Services**. Procurement documentation includes, but is not limited to,

quotes, sole source justification, information technology approvals, and requirements for specific purchases.

5.3 PROMPT PAYMENT REQUIREMENT

FDOT has ten calendar days to process charges once they post in the FLAIR Purchasing Card Module. Charges usually post within five calendar days of the purchase. To ensure the ten day compliance, each level of review and approval is allotted two working days as a guideline for processing:

- (1) The cardholder has two working days to process charges or submit signed and dated receipts to the delegate.
- (2) The delegate has two working days to process charges.
- (3) The approver has two working days to approve charges.
- (4) The payer has two working days to approve charges.

5.4 DISAPPROVING CHARGES

Cardholders or delegates should disapprove charges in the FLAIR Purchasing Card Module in the following situations:

- (1) Goods or services not received
- (2) Incorrect amount charged
- (3) Unauthorized charges

Cardholders should contact the vendor to resolve any issues with delivery or the amount charged. Charges should not be processed until goods are received and accepted. Credits should be requested for incorrect or unauthorized charges. The charge should remain disapproved until the situation is resolved.

5.5 FAILURE TO PROCESS OR DISAPPROVE CHARGES

Purchasing Card Administrators are authorized to lower the card limit to one dollar until charges are processed timely or disapproved with a valid reason by the cardholder or delegate. This includes:

- (1) Cardholders who process their own charges
- (2) Cardholders who do not submit their travel receipts to their delegate within two working days of returning from their trip
- (3) Delegates or approvers that are not processing or approving charges within two working days of receipt. Failure of a delegate or approver to process charges may affect several cardholders.

The cost center manager or their supervisor and the affected cardholders will be notified prior to lowering limits. Documentation of repeated violations (i.e. email notification and **10 Day Aging Reports**) will be included as supporting information for the decrease.

5.6 CONFIDENTIAL INFORMATION AND CARD SECURITY

All employees are responsible for the security of confidential information, including Purchasing Card and Social Security Numbers. Social Security numbers should only be entered in the sub vendor id field (in FLAIR) when required by object code edits. Social Security numbers must never be entered in the description fields.

The cardholder is responsible for maintaining the security of their card. The cardholder shall take every precaution to maintain the confidentiality of their account number. If the full card number appears on the receipt or supporting documentation, the card number must be marked out (with the exception of the last 4 digits) to help prevent fraudulent use. The cardholder should not share their account number with anyone other than the vendor with whom the purchase is being made. Copies of the card should not be provided to the vendor. The cardholder must not lend their card to another individual.

5.7 DISPUTES

If an incorrect charge cannot be resolved directly with the vendor, the cardholder must complete **Form No. 350-030-13, Commercial Card Claims Statement of Disputed Item**, and submit to the bank no later than 60 calendar days from the close of the billing cycle in which the transaction posts. The billing cycle ends on the 4th of each month. The charges should remain in disapproved status, but the description should include the date the dispute was filed. The cardholder should contact the Purchasing Card Administrator prior to filing the dispute and provide them with a copy for tracking purposes.

5.8 FRAUDULENT ACTIVITY

Fraudulent activity should be reported to the Purchasing Card Administrator immediately. The credit card provider may also contact the cardholder about suspicious activity on the card. In the event the card provider cancels your card, please notify your Purchasing Card Administrator to order you a new card.

6.0 PURCHASING CARD MAINTENANCE

6.1 MONTHLY PAID TRANSACTION REPORT

A **Monthly Paid Transaction Report** will be available on the 5th business day after month end in FIDO. This report contains all transactions paid during the previous month. Cardholders or delegates reconcile each transaction on the report to a receipt and supporting documentation by the 15th of the month. The report must be signed by the Cardholder's cost center manager by the end of the month. This responsibility cannot be delegated – see **Section 2.5** of this procedure. Documentation should be attached in order of the transactions listed on the report.

Monthly Paid Transaction Reports and supporting documentation will be maintained by the cost center for all cardholders. This documentation should be scanned and uploaded into the P.C.A.R.D Storage System each month. Refer to **Appendix G** of this procedure for document and scanning requirements.

6.2 RETENTION REQUIREMENTS

Monthly Paid Transaction Reports must be retained for five fiscal years as required by the Department of State. Federal reimbursed emergency transactions must be retained in accordance with **Chapter 14, Office of Comptroller Natural Disaster Emergency Handbook**.

Monthly Paid Transaction Reports for the retention period must be accessible for review by auditors, DOO/FSO or Procurement Unit. If a reconciliation report is not available for audit, it will be reported to the cost center manager for appropriate follow up and action in consideration of **Section 3.8** of this procedure, and in accordance with **Conduct Standards**.

Purchasing Card records prior to FY 13/14 are maintained in paper format and retained by the cost center for a minimum of five fiscal years. Purchasing Card records beginning with FY 13/14 and forward will be retained electronically. The Purchasing Card Program Administrator will be responsible for submitting the final disposition request for electronic records that have met the retention period per **Procedure 050-020-025, Records Management**.

6.3 TEMPORARY ABSENCES

In the event of a temporary absence for maternity leave, military leave or other extended leave, the cardholder or supervisor must notify the Purchasing Card Administrator so the card single transaction limits can be lowered to one dollar and increased when the employee returns.

6.4 TRANSFERS

When cardholders or employees who have a role in the FLAIR Purchasing Card Module change positions within the Department, the Purchasing Card Administrator must be notified immediately. This includes cardholders, delegates, approvers and payers.

Cards may be transferred to the employee's new cost center within the same District. The Purchasing Card Administrator must obtain approval from the employee's new cost center manager verifying the appropriate credit limits and approval workflow for charges in FLAIR.

If the employee transfers to a position with another District, the card should be cancelled and destroyed. A new card may be requested as outlined in **Section 4** of this procedure if required for the new position.

6.5 TERMINATION

The Purchasing Card Administrator must be notified immediately by the supervisor or cost center manager when cardholders or employees who have a role in the FLAIR Purchasing Card Module are terminated. This includes cardholders, delegates, approvers and payers. The Purchasing Card Administrator will also monitor the employee termination list provided by the Program Administrator on a weekly basis. The card should be destroyed upon termination.

6.6 LOST OR STOLEN CARDS

If the Purchasing Card is lost or stolen, the cardholder must immediately notify:

- (1) Bank of America's Commercial Card Customer Services at 1-888-449-2273 to report the lost or stolen card. **Do not request a replacement card from the bank.**
- (2) The Purchasing Card Administrator must be notified the next business day to cancel the lost card and order a replacement card in the FLAIR Purchasing Card Module.

7. LOCAL CHARGE ACCOUNTS

7.1 Local Charge Accounts may be established by a cardholder to consolidate several small dollar purchases on a monthly basis. The Purchasing Card may be used to pay for the charges monthly. All approval forms and procurement documents must be retained for the same time period as the related Monthly Paid Transaction Reports. Local Charge Accounts cannot be used to circumvent the competitive procurement process. To establish a Local Charge Account:

- (1) Complete the ***Agreement to Establish a Local Charge Account, Form No. 350-030-11***, and obtain an agreement from one or more vendors, where feasible, that provide similar commodities. The vendor's signature on the bottom of the form is their authorization to establish a Local Charge Account.
- (2) Complete the ***Request to Establish Local Charge Account, Form No. 350-030-09***, which must be signed by the Cost Center Manager. If only one source can provide the commodity, specifically state this on the form.
- (3) Submit completed forms to the appropriate District or Central Procurement Office for approval. The District or Central Procurement Office is responsible for verifying that any statements on the form are accurate before giving approval.

7.2 TERMS OF LOCAL CHARGE ACCOUNTS

Local Charge Accounts will be approved for a period not to exceed two years.

7.3 DAILY USE OF LOCAL CHARGE ACCOUNTS

(1) All purchases on a Local Charge Account are subject to the same requirements outlined in **Procedure No. 375-040-020, Procurement of Commodities and Contractual Services**. All telephone and written quotes shall be maintained in the Local Charge Account file.

(2) All purchases on a Local Charge Account shall be recorded as items are delivered or picked up, so that monthly statements can be verified.

7.4 PROCESSING LOCAL CHARGE ACCOUNT INVOICES FOR PAYMENT

The vendor shall provide the cost center with a monthly statement listing each invoice by date, invoice number, and dollar amount. The statement shall be provided by the vendor for the procurement of goods or services received in the previous month, and shall be received by the cost center manager by a predetermined date agreed upon by the vendor and the cardholder at the time of entering into the **Local Charge Account Agreement**. The statement shall be compared with the record of items received by the cardholder. Any discrepancies should be resolved with the vendor. The card can be used to pay the account.

8. TRAINING

Refer to **Section 4.1** of this procedure.

9. FORMS

The forms listed below are available in FDOT's Infonet Forms Library:

300-000-01, Travel Form
350-030-05, Purchasing Card Request
350-030-06, Receipt Replacement Certification
350-030-07, Cardholder Acknowledgement of Requirements
350-030-08, Purchasing Card Approval Group Authorization
350-030-09, Request to Establish Local Charge Account
350-030-11, Agreement to Establish a Local Charge Account
350-030-12, Credit Card Charge Authorization
350-030-13, Commercial Card Claims Statement of Disputed Item

The AARF (Automated Access Request Form), is available online at <http://webapp02.dot.state.fl.us/AutomatedAccessRequest/Default.aspx>

10. APPENDIXES

APPENDIX A Purchasing Card Audit Process

APPENDIX B Procurement Quality Assurance Review (QAR) Process

APPENDIX C Fuel for Rental Vehicles

APPENDIX D Emergency Card Process

APPENDIX E Vehicle Repairs and Maintenance

APPENDIX F Travel Agent

APPENDIX G P.C.A.R.D Storage System Requirements

APPENDIX A

Purchasing Card Audit Process

General Information

- The Purchasing Card is a method of payment and follows the same documentation requirements as any other disbursement.
- Post audits of the documentation must be done at least once a year by the DOO/FSO and the review period for each audit must cover the entire period since the last review was conducted.
- Audits are conducted online within the P.C.A.R.D System. Notifications for the scheduled audit and audit results are emailed to the assigned Cost Center Manager through the system.
- Each cost center is responsible for scanning and uploading the Monthly Paid Transaction Report along with all receipts and supporting documentation for each cardholder. This documentation should be uploaded in the P.C.A.R.D System within 45 days of the end of each month. The cost center is responsible for ensuring all scanned pages are clear, legible, and do not contain any confidential information (Social Security Numbers or full Credit Card Numbers). Please refer to **Appendix G** of this procedure.

Conducting Audits

- Audit Requirements and Auditor Process Steps are available in the Purchasing Card Section of the DOO Sharepoint site to assist with preparation and conducting an audit.
- Audits are conducted online within the P.C.A.R.D System. Monthly documentation must be uploaded for each cardholder in order for the audit to be completed.
- Each monthly file is reviewed to ensure receipts are available and in order as listed on the Monthly Paid Transaction Report. The auditors also verify that the Monthly Paid Transaction Report was signed timely by the Cost Center Manager and that there is not an excessive use of Receipt Replacement Certification forms.
- A 10% sample is audited for all transactions within the cost center for that review period. More than 10% may be sampled at the auditor's discretion. These transactions are reviewed in further detail to ensure compliance with the **PCARD**

System – Audit Requirements available in the Purchasing Card Section of the DOO SharePoint site.

- Travel transactions are reviewed for the proper travel authorization, mission critical statement and receipt documentation, but the complete travel audit occurs at the time of the travel reimbursement. If zero reimbursement, a full audit of the travel must be done at the time of the Purchasing Card audit.
- Findings will be documented in the P.C.A.R.D System and must include a clear description of the error as well as what corrective action is required.
- If any inappropriate purchases are discovered which will require reimbursement to the Department, refer to the DOO/FSO Internal Processing Handbook subject “Recovery/Repayment of Inappropriate P-Card Purchases” and follow the process steps shown.

Post-audit Functions & Reporting

- Once all transactions have been audited, the auditor will mark the audit “completed” in the P.C.A.R.D System. The audit findings will then be available for review.
- The Cost Center Manager is notified via email that the results are available and has two weeks to review. The Cost Center Manager must contact the P.C.A.R.D System Administrator if they wish to assign a delegate to view and respond to the audit on their behalf. Only auditors, manager, and delegates have access to view findings in the system.
- If there is inappropriate activity on behalf of the Cost Center Manager, the issue should be elevated to the Cost Center Manager’s supervisor.
- Discuss results with the cardholder or delegate and management, if requested by management.
- If the result of the audit determines that the cardholder or delegate is not safeguarding the Purchasing Card Program, then a follow-up audit should be conducted within three months.
- If the result of the audit determines that there is gross negligence or potential fraud on the part of the cardholder or cost center, then report the findings to the Purchasing Card Program Administrator.
- Auditors will ensure that all documentation is complete and accurate before finalizing the audit period in the system.

- Update the schedule to reflect the date that the audit was completed and the next planned review date or if applicable, the three month follow-up date.
- Maintain records for five years from end of the audit period.

APPENDIX B

Procurement QAR (Quality Assurance Review) Process

The Procurement Office performs quality assurance reviews to ensure compliance with ***Procurement of Commodities and Contractual Services Manual 375-040-020***. The district Procurement Offices will review each cost center annually in conjunction with the DOO/FSO audits to ensure compliance.

- [QAR Requirements and Procurement Review Process Steps](#) are available in the Purchasing Card Section of the DOO Sharepoint site to assist in conducting the review.
- Audits are conducted online within the P.C.A.R.D System. An email notification is sent at the completion of the financial audit to notify Procurement that a specific cost center is ready to be reviewed.
- A 20% sample is reviewed for all transactions within the cost center for that review period. More than 20% may be sampled at the reviewer's discretion. Travel and utility transactions are excluded from this review.
- Transactions are reviewed to ensure compliance with the critical requirements listed in the ***Procurement of Commodities and Contractual Services, Manual No. 375-040-020*** including:
 - Respect
 - Pride
 - DMS State Contract
 - Quotes
 - Single Quote
 - Formal Procurements greater than Category Two
 - IRR
 - CSA
 - Copiers
 - Lease Criteria
 - Encumbered Requisition
- Non-compliant transactions should be noted as a finding in the system. Reviewers should include a detailed description of the error and the corrective action needed.
- Once all sampled transactions have been reviewed, the reviewer will mark the QAR "completed" in the P.C.A.R.D System. The QAR findings will then be available for review.

- The Cost Center Manager is notified via email that the results are available and has two weeks to review. The Cost Center Manager must contact the P.C.A.R.D System Administrator if they wish to assign a delegate to view and respond to the QAR on their behalf. Only reviewers, Cost Center manager, and delegates have access to view findings in the system.
- Discuss results with cardholder and management, if requested by management.
- Reviewers will ensure that all findings are addressed before finalizing the QAR. Once the QAR is finalized, the Cost Center Manager will receive notification of the completion. The notification will also include the review period for which the paper records can then be discarded.
- QAR results will be maintained for five years after the end of the audit period.

APPENDIX C

Fuel for Rental Vehicles

FDOT has received approval to use the Purchasing Card for fuel purchases associated with the state Rental Vehicle Contract as required by the Chief Financial Officer **Memorandum No. 05 (2013-2014)**. FDOT will be responsible for monitoring these purchases and for implementing procedures to ensure the DFS specific criteria is met:

- The purchasing card may only be used to purchase fuel for rental vehicles while on official state business. The card is prohibited from being used to purchase fuel for state or personally owned vehicles.
- A travel authorization form must be obtained prior to travel or incurring travel expenses. A **Voucher for Reimbursement of Travel Expenses (Travel Form, No. 300-000-01)** must be completed by the traveler, even if no reimbursement is due to the traveler. If no reimbursement is due to the traveler, the travel forms and receipts for that travel must be maintained with the **Monthly Paid Transaction Report** for reference and audit. If reimbursement is due, the reconciled travel forms and receipts will be maintained with the payment voucher by the appropriate Financial Services Office for reference and post-audit.
- FDOT will perform its current process for travel reconciliations which will include comparing the **Voucher for Reimbursement of Travel Expenses (Travel Form, No. 300-000-01)** and supporting documentation to **the Monthly Paid Transaction Report** to ensure that fuel was purchased for a rental vehicle while performing official state business. This review will also ensure that the employee does not claim reimbursement for purchases made directly with the purchasing card.
- Itemized receipts are required for all card purchases regardless of the purchase amount. Receipts must show the name and address of the vendor, date and time of purchase, price per gallon, quantity of fuel purchased and total cost. An itemized rental vehicle receipt must also be available for post audit.
- When processing the p-card charges in FLAIR, cardholders/delegates must reference the rental car receipt/agreement number and dates of travel in the description field for each fuel purchase. The level 004 and 008 approvers should disapprove any charge that does not reference this information.
- Abuse of the card will result in disciplinary action up to and including termination of employment. This is stated in our procedures and training. Cost center managers are responsible for notifying the Purchasing Card Program Administrator of any instance involving abuse of the card. Each vendor is registered under a specific merchant category code (MCC), which defines what

type of goods/services they provide. The allowable MCC code for fuel purchases is 5541 (Gas/Service Stations with/without Ancillary Services). The administrator will also monitor the use of MCC 5541 on a regular basis and will recommend disciplinary action for any abuse.

APPENDIX D

Emergency Card Process

FDOT has a merchant category code group (MCCG) titled DOTEMER. DOTEMER is assigned to Purchasing Cards that are necessary for use during a Governor declared emergency. DOTEMER does not contain any restricted merchant categories specified by the DFS. DOTEMER contains only prohibited merchant category codes as determined by DFS.

FDOT is responsible for monitoring the use of restricted MCCs for our emergency cards. The following procedures will be used to monitor emergency cards and ensure that restricted use of the MCC codes is for declared emergencies only:

1. DOTEMER is assigned to cards that are necessary to be used during a declared emergency. This must be documented and approved on **Form No. 350-030-05, Purchasing Card Request** or by email from Senior Management.
 - a. The DOTEMER designation should only be assigned to those cardholders that would have responsibility to purchase food or other items that may not normally be purchased. Additional guidance can be found in the **Disbursement Handbook for Employees and Managers**.
2. The Program Administrator is responsible for providing a list of emergency cardholders with transaction limits to the District Purchasing Card Administrators semi-annually.
3. Card profiles will be reviewed semi-annually for appropriate transaction limits and MCCG assignment.
4. The Program Administrator will monitor the use of restricted MCCs on a weekly basis.
5. Any use of a restricted MCC code will be investigated.
6. Misuse or abuse of a restricted MCC code will result in disciplinary action up to and including termination of employment.

APPENDIX E

Vehicle Repairs and Maintenance

FDOT received approval (as required by Chief Financial Officer **Memorandum No. 04 (2006-07)**) to use the Purchasing Card for state vehicle repair and maintenance transactions and will comply with the requirements of the memorandum as follows:

1. Cardholders are required to obtain receipts for each transaction placed on the card. Receipts must detail a description of the goods or services acquired, number of units and cost per unit. If necessary, a combination of several documents can be used to provide the description, number or units and cost per unit.
2. Level 001 cardholders who approve their own charges in FLAIR validate the transaction by entering the date purchases were received and approved along with details of the repairs or services and the vehicle number in the applicable description fields (see below.)
3. If the cardholder does not access FLAIR and uses a delegate (level 002) to process their charges, receipts must be signed and dated to validate that the goods or services were received and approved. The delegate will also enter the details of repairs or services received and the vehicle number in the applicable description fields (see below.)
4. All transactions are approved by a level 004 approver, in addition to the level 001 or level 002 approver. The level 004 approver is a required role and is typically the cost center manager. The level 004 approver reviews charges to ensure they are appropriate and reasonable.
5. All transactions are also approved by a level 008 payer. This role is required by DFS and is responsible for final review and approval of the transactions. Charges not referencing the vehicle number or clearly describing the repair or maintenance acquired will not be approved until the required information is entered. This role also ensures the accuracy of the cost distribution information.
6. Receipts are reconciled each month to the cardholder's **Monthly Paid Transaction Report**.
7. DOO/FSO reviews the **Monthly Paid Transaction Reports** on a sample basis to verify that receipts and supporting documentation are attached to the **Monthly Paid Transaction Report** for each transaction.
8. The existing Merchant Category Code Groups (MCCG) will be used. FDOT has state vehicles assigned to approximately 300 cost centers and the individual cost center is responsible for required routine maintenance of the vehicle. The current

MCCGs will allow the cardholder to perform regular office duties and required routine maintenance duties for the assigned vehicle.

9. The cardholder or delegate will record the state vehicle number and indicate “repair or maintenance” for each transaction. The state vehicle number will be listed in the short description field (Description) and the details of the repair or maintenance will be described in the long description field (Commodity Description).

APPENDIX F

Travel Agent

An administrative assistant or co-traveler with a Purchasing Card can be assigned the responsibility of acting as the travel agent for authorized travel for a cost center.

An infrequent traveler who does not have a card may contact their administrative assistant or co-traveler to make arrangements on their behalf. An approved travel authorization is required before any arrangements can be made.

The travel agent ensures that travel procedures and guidelines are adhered to in accordance with the provisions of **Section 112.061 F.S., DFS Reference Guide for State Expenditures** and the **Disbursement Handbook for Employees and Managers**.

The travel agent may order only one hotel reservation, airfare, or registration per transaction. In turn, the appropriate information shall be properly recorded in the FLAIR Purchasing Card Module so travel costs can be associated with the cardholder and the traveler. The total transaction will appear under the cardholder's name in the FLAIR Purchasing Card Module; however, the distribution of the transaction will be recorded in FLAIR to identify the individual travel costs associated with the specific traveler.

The traveler's information must be reflected as follows:

- The travel expenses are in the individual "amount" fields,
- The traveler's name is in the "description" field,
- The travel dates/purpose of the trip is in the "commodity description" field.

The FLAIR system will require the "sub-vendor" field to be populated for all travel related transactions (using the 26xxxx object code series). The cardholder/travel agent's social security number (SSN) will normally populate in the "sub-vendor" field and must remain in this field for the transaction to be processed. Travel agents may be required to provide their SSN if the system does not auto-populate it. Social security numbers should not be available to anyone other than the travel agent or the delegate responsible for processing the transaction in FLAIR.

The travel agent must prepare the travel reimbursement form or receive a copy to ensure that the traveler does not claim charges paid by the card. The cardholder (travel agent) and traveler must sign and date each travel related receipt to verify the charge.

The cardholder's cost center manager is responsible for review of monthly transactions and certifying that transactions are in compliance with law and are valid obligations of the state. This responsibility **cannot** be delegated. The cost center manager's signature and date are required on the **Monthly Paid Transaction Report** by the end of the month.

APPENDIX G

P.C.A.R.D Storage System Requirements

The P.C.A.R.D (Purchasing Card Audit QA Review Document) Storage System is a web-based application used to conduct purchasing card audits, purchasing card Quality Assurance Review's, and to maintain all purchasing card documentation. The system can be accessed on the Purchasing Card page of the DOO SharePoint site or at the following link:

<http://webapp02.dot.state.fl.us/PCARDAuditSystem/Default.aspx>

The P.C.A.R.D System is supported and maintained by the OOC Systems Support group and the Purchasing Card Program Administrator located in the Office of Comptroller. All documentation uploaded into the P.C.A.R.D System is stored and backed up by EDMS.

Scanning Requirements (Quality Assurance)

Cost centers are responsible for scanning and uploading the Monthly Paid Transaction Report along with all receipts and supporting documentation for each cardholder. This documentation should be uploaded in the P.C.A.R.D System within 45 days of the end of each month. The cost center is responsible for ensuring all scanned pages are clear and legible. The cost center is responsible for ensuring no confidential information is included in the scanned documentation.

- The monthly file for each cardholder must be scanned in the following order:
 - 1) Monthly Paid Transaction Report
 - 2) Receipts/Supporting Documentation – In the same order as listed on the Monthly Paid Transaction Report
- Scanned documentation for each month must be reviewed for accuracy and legibility prior to uploading to the P.C.A.R.D System. There should be one PDF file uploaded for each month for each cardholder as displayed in the system.
- The P.C.A.R.D System will automatically assign the following naming conventions when files are uploaded. Sequence numbers are assigned in the order files are uploaded.
 - 1) The “Upload Monthly File” selection will name the file as MONTH YEAR (sequence number). Example: JUN 2014(1)

- 2) The “Select Invoice for Amendment” option will name the file using the INVOICE# (sequence number). Example: 1676137(2)
 - **NOTE:** This option should only be selected to add missing or corrected documentation as a result of an audit or QAR.
- Files in the P.C.A.R.D System cannot be edited or deleted by the cost center once uploaded. Deletion requests must be sent to the FDOT-P.C.A.R.D System Administrator.

Please refer to the Purchasing Card page on the [DOO SharePoint](#) site for additional scanning guidance.

Quality Control Requirements

The Purchasing Card Program Administrator and supporting District Purchasing Card Administrators will monitor the status of uploaded files on a monthly basis. Cost Center Managers will be notified if files are not uploaded timely.

The audits conducted by DOO/FSO will verify the quality and accuracy of the Purchasing Card documentation. Auditors are required to review each monthly file to ensure a receipt is available for each charge listed on the Monthly Paid Transaction Report. In addition, a minimum 10% sample of transactions for each cost center is reviewed in detail to ensure that the documentation uploaded is in compliance with DFS and FDOT rules and guidelines. For audit process details, please refer to **Appendix A** of this procedure.

The Procurement Office then performs a QAR for the same review period to ensure the files are supported properly in accordance with procurement guidelines. A minimum 20% sample of transactions for each cost center is reviewed to meet this requirement. For QAR process details, please refer to **Appendix B** of this procedure.

Once both the financial audit and procurement QAR are finalized, the documentation for that review period becomes the Department’s official record for the state. The P.C.A.R.D System will not allow these files to be deleted.

This process is effective for all Purchasing Card documentation in FY 13/14 and forward. The Purchasing Card Program Administrator will be responsible for submitting the final disposition request for electronic records that have met the retention period per **Procedure 050-020-025, Records Management**.

All Purchasing Card-card documentation prior to FY 13/14 is to be maintained by the cost center in paper format and is required to be retained for five fiscal years.