



## Cochise County

Public Programs...Personal Service  
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# COCHISE COUNTY

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## Purchasing Card Policy

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Revised: ~~January 23, 2018~~ June 18, 2024

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Effective: ~~February 1, 2018~~ TBD June 18, 2024

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Supersedes: *Cochise County Purchasing Card Policy, January 23, 2018*

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**Purpose:**

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The purpose of this policy is to establish standards for the governance and use of Purchasing cards by employees who are provided a Cochise County card.

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The Board of Supervisors has authorized the use of Purchasing cards (Pcards) to improve the efficiency of procuring goods necessary for the conduct of the County's business. Employees entrusted to use Pcards incur a special obligation to ensure that all card transactions are in strict compliance with this policy, the Cochise County Procurement Policy and any other statute or policy and procedure concerning the use of public funds.

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After verifying that the items needed are not available through another option of procurement such as an agreement, contract or using a purchase order(PO) or blanket purchase order(BPO), the PeardPCard should be used as a secondary option for purchasing. Cardholders are encouraged to use the PCard Peard for low value purchases and travel with the exception of food during travel. If the use of the PCard Peard is not practical, a standard purchase requisition must be used.

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Cochise County also has a Fleet card that is assigned to each vehicle only for purchasing fuel. The policies and procedures associated with the use of the Fleet card are not included in this policy but are available through Fleet Management and can be found in the vehicle assigned.

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**Definitions:**

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**Approving Official:** Department Head, Elected Official, or their designee who reviews the transaction logs of cardholders in the department.

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**Card Provider:** Entity that issues the Pcards to Cochise County employees, provides electronic transaction authorizations, and bills the County for all purchases made on the Pcards.

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**Cardholder:** Any County official or employee to whom a PeardPCard has been issued. The user of a fuel card assigned to a County vehicle is a cardholder.

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**Purchasing card:** The card that allows designated employees to charge goods or services to an account for which the County is liable.

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**Department liaison:** Employee designated by the Department Head or Elected Official to be responsible for reviewing transactions of individual cardholders to make sure the transactions are legitimate business expenses and are classified for accounting purposes appropriately.

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**Department card:** The PeardPCard issued to a Department that allows for designated employees to charge goods or services for that Department to an account for which the County is liable.

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**Fleet card:** The Voyager card, associated with a fleet vehicle, used by the employee assigned to that vehicle to charge gas to an account for which the County is liable.

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**Program Administrator:** The overall administrator located in the Finance Department who is responsible for the management of the PeardPCard Program.

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**Purchasing Card log:** The listing of transactions, that was downloaded from the card provider, for each individual Peard within a department to which the general ledger (GL) line information has been added for each purchase.

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**Unauthorized transaction:** A Peard transaction that is not in compliance with the Peard policy.

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## Policy:

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1. Purchases made using the **PeardPcard** are purchases made on behalf of Cochise County and therefore, shall be made in the best interest and benefit of Cochise County.

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2. Before being issued a **PeardPcard**, personnel must read this policy, attend training and sign the Cochise County **PeardPcard** User Agreement. No card will be issued unless the minimum training requirements are met. A **PeardPcard** may be revoked or canceled if there is failure to adhere to this policy.

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3. A **PeardPcard** may only be used for purchases under \$1000.00 and up to the maximum extent practicable, when a PO or blanket PO is not an available method of payment. Any exceptions to this policy shall be made through the **PeardPcard** Administrator.

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4. Each single purchase may be comprised of multiple items, but the total, including freight, shipping, taxes, and fees, shall not exceed the single transaction dollar limit of \$1000.00. **Purchases must not be split to circumvent procurement regulations by swiping the card multiple times or making an identical purchase on subsequent days, etc.** Splitting purchases violates the Cochise County **PeardPcard** Policy, the Cochise County Procurement Policy, and the State of Arizona Procurement Code.

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5. Cardholders must obtain an **itemized receipt** for all **PeardPcard** transactions. Non-itemized receipts are not acceptable, and may require reimbursement by the cardholder. **Cardholder must sign and date the itemized receipt and provide a date if the receipt does not display a date.**

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6. In general, Pcards should not be used to acquire professional services (i.e., intangible products such as accounting, expertise, consultant, instructor, court reporter, interpreters, speakers, extermination, etc.). The purchase of services should be done through a requisition with the assistance of Procurement. However, during emergency situations, or those situations which may bring danger to the public or the County's employees, it is recognized that it may be necessary to purchase professional services using a **PeardPcard**. An example would be the towing of a vehicle. If there are questions, please contact the **PeardPcard** Administrator.

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a. Professional Service providing vendors that do not accept purchase orders:

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7. The purchaser must obtain written documentation that the vendor does not accept purchase orders, to be submitted with every receipt to that vendor (required with every transaction)

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7. Pcards may be used to provide meals for business meetings and promotional meetings that benefit Cochise County only by the approval of the County Administrator. Please see Cochise County Administrative Procedure #1600-1 - Purchasing Food and Beverages.

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9.8 Pcards must not be used for purchases if the cardholder has a personal interest or knowledge that would create a conflict of interest, or an appearance of conflict of interest (i.e., buying from a relative or close friend).

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40. Pcards may not be used by individual employees to purchase uniforms or safety equipment (i.e., work boots, goggles, etc.) uniforms or clothing items or uniforms for non-uniformed staff. Work boots are to be acquired per Procurement Policy 1501: Personal Protective Equipment and are considered prohibited purchases on pcards. Affected employees should purchase these items with advance permission from their Department Head, Elected Official, or designee and then submit the receipts for applicable reimbursement.

9.

41.10. Specifically, Pcards may not be used to purchase the following prohibited items:

- a. Employee appreciation related purchases as prohibited per Article IX, §7 of the Arizona Constitution - Gift Clause.
- b. Food for departmental staff meetings and luncheons, and items related to staff's birthday, retirement, going-away celebrations, holiday parties, baby showers, engagements, bridal or wedding parties and favors, etc.
- c. Personal items such as holiday cards, birthday cards, birthday cakes, flowers, cash equivalent items, gift cards, tickets, awards or plaques, etc. per Article IX, §7 of the Arizona Constitution- Gift Clause.
- d. Transactions where shipping is more than the items purchased
  - Contact Pcard Administrator in extenuating circumstances
- e.g. Equipment and other Assets with a cost of more than \$5,000 (these must be tagged)
- f.f. Cash advances
- e.g. Personal services
- f.h. Construction, renovation, or maintenance services of facilities
- g.i. Equipment rental
- i. Cell phones, other telecommunications equipment, data processing hardware and software, etc. (does not apply to Information Technology Department)
  - h.- Only to be purchased by I.T. Department
- i.k. Fuel charges for any vehicle, employee or County owned, except for rental car fuel related to documented long-distance travel. County vehicles used for official County business shall be refueled with the fleet card provided with each vehicle.
- j.l. Road projects
- k.m. Vehicles
- l.n. Professional Services – (Consultant, instructor, court reporter, interpreters, speakers, etc)
- o. Alcohol
- p. Food or snacks for employee consumption
  - m.- See Cochise County Travel Policy for extenuating circumstances
- l.n. Hotel extras (i.e., movies, wet bar stock, etc.)
- m.o. Tobacco
- p. Pharmaceuticals (medicine) for staff use
  - n.- Select departments with prior authorization for support and care of persons may make such purchases
- e.g. Medical services. Exceptions will be made for emergency situations.
- r. Holiday and office decorations
- p. Personal items such as Birthday cards, Birthday cakes, flowers, etc.
- s. Break room supplies such as coffee, utensils, paper products, etc. for employee use.
- n.t. Small kitchen appliances (microwaves, coffee pots, toasters, etc.) used in the work environment. These types of items may be purchased for the County lunch rooms through the requisition process through coordination with the Facilities Department.

42.11. Pcards may be used to purchase firearms and ammunition only with approval by the County Administrator for authorized departments only.

Responsibility:

Cardholders shall be responsible for:

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1. Ensuring that cards are used for official County business only.
2. Complying with all applicable Procurement and ~~Peard~~Pcard policies and procedures.
3. Ensuring that the card is kept in a secure location. Unless necessitated by specific job responsibilities, the card should only be carried when there is an actual requirement to use the card. The card should NEVER be carried while on vacation, or when otherwise out of the workplace or away from job responsibilities for an extended period.
4. Preventing any unauthorized use of the ~~Peard~~Pcard by unauthorized users.
  - ~~Pcards are to be used by the named cardholder only. They are not transferable and are not to be shared with other employees.~~
  - 4. • ~~Department cards are authorized to be used by multiple employees. If this fits your business needs, please contact the Pcard Administrator.~~
5. Ensuring that itemized receipts are obtained for every card transaction, signed, dated if a date is not displayed on receipt, and maintained for reconciliation and given to the Department Liaison per the Liaison's due date.
6. Reporting all suspected fraud to the ~~Peard~~Pcard Administrator.

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7. Adhering to all Finance and Procurement procedures pertaining to the card.

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The Department Liaison shall be responsible for:

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- 1. Adhering to all Finance and Procurement procedures pertaining to the card.
- 2. Notifying the Department Head or Elected Official and PeardPcard Administrator of any unauthorized or fraudulent use of the card.
- 3. Ensuring that cardholders are using the card in accordance with the Procurement and PeardPcard policy.
- 4. Ensuring that an original, signed and dated (if receipt does not display a date), itemized receipt is obtained for every PeardPcard transaction by department personnel and submitted to Finance for reconciliation by Finance's due date.
- 5. Notifying the PeardPcard Administrator when a cardholder leaves the employ of the County.
- 6. Ensuring that there is sufficient budget capacity to cover all PeardPcard expenditures.

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Department Directors or Elected Officials shall be responsible for:

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- 1. Designating employees to whom a PeardPcard should be issued based upon the duties of the job.
- 2. Appointing a Departmental Liaison(s) for the Department.
- 3. Ensuring that cardholders comply with all applicable Procurement and PeardPcard policies and procedures.

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Finance Department shall be responsible for:

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- 1. Establishing and enforcing the PeardPcard policies and procedures necessary for the administration of the PeardPcard program.

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Procurement Department shall be responsible for:

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- 1. Administering the PeardPcard program.
- 2. Providing PeardPcard training to all County PeardPcard holders and/or users at issuance of card and annually.
- 3. Maintaining agreement documents for all PeardPcard holders.
- 3-4. Maintaining log and documentation of pcard violations and corrective action
- 4-5. Acting as liaison to the PeardPcard provider.

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### Violations and Consequences:

Violations of any of the preceding rules and responsibilities will result in corrective action including:

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- 1. Mandatory training
- 2. Reimbursing the County at cardholder's expense
  - a. Employee may choose the option of directly paying by cash/check or by payroll deduction
  - b. Any outstanding violation balances at time of separation from County employment will result an automatic payroll deduction from the last paycheck.
- 3. Revocation and cancelation of pcard privileges
  - a. This applies to both individually held pcards and department pcards.

### Card Termination:

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Under the authority of the County Administrator, the PeardPcard Administrator and/or Finance Director will terminate a PeardPcard if a card holder:

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- 1. Terminates employment.
- 2. Moves to a new position for which a PeardPcard is not required for the job duties.
- 3. Repetitive non-compliance with the Procurement and PeardPcard policies.

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4. Suspected fraud, waste, and/or abuse.

4-5. Any egregious purchasing violation

Any action by the County Administrator, Board of Supervisors, Finance Director, or PeardPcard Administrator under this policy is separate and independent from any disciplinary action that may arise from any of the same circumstances. The unauthorized use or abuse of a County PeardPcard is a misuse or unauthorized use of public funds and may be subject to serious disciplinary action up to and including termination.

Deliberate misuse of a County PeardPcard may also subject the cardholder to criminal penalties.

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