

GENERAL PROVISIONS

The Internal Accounts Purchasing Card (IA P-Card) must be used in accordance with the requirements outlined in LCSB Policy & Administrative Procedure 6424 – Purchasing Cards and the Purchasing Card Program Policy and Procedure Manual.

There are two types of internal accounts P-cards available for use at the school site:

1. Internal Accounts Travel P-Card
2. Internal Accounts Miscellaneous P-Card.

The IA P-Card program was implemented to eliminate the need to process reimbursements to employees for items purchased on behalf of the school district. The IA P-Card or an Internal Accounts check are to be used exclusively by employees when initiating payment for items to be purchased with internal accounts funds.

The prohibition on employee reimbursements with internal accounts purchases provides some valuable benefits to our employees:

1. Eliminated the need to use personal funds to purchase items on behalf of the school.
2. Eliminated the sales tax expense incurred by employees when purchasing items on behalf of the school. Given that the Florida Department of Revenue rules would not allow employees to use the District sales tax exemption with personal funds, employees were required to cover the sales tax with their personal funds.

Further the restriction placed on employee reimbursements with internal accounts funds provides additional controls over internal accounts expenditures that will help ensure that the prior approval process is applied to all purchases and serve to mitigate the fraud risk associated with the reimbursement process.

The District acknowledges that in isolated instances exceptions to the reimbursement restriction may be required. The principal is authorized to grant exceptions in emergency situations that would impact the health and safety of the school when use of an internal accounts check or P-Card is not practical. Additionally, exceptions to this requirement may be granted for approved travel reimbursements and in instances where the items purchased are restricted purchases using the IA P-Card (i.e. gas).

OBTAINING AN INTERNAL ACCOUNTS P-CARD

Each school is authorized to obtain a maximum of 4 Internal Accounts P-Cards - one Internal Accounts Travel P-Card and up to three Internal Accounts Miscellaneous P-Cards.

The principal must complete the appropriate application and forward it to the District purchasing department for processing. The principal is responsible for ensuring that all staff members who will be authorized to use the IA-P-Card have read the District policies and procedures governing the use of the card and have signed a log evidencing their understanding of these requirements (IA P-Card Policy Acknowledgement Log). The log should be updated on an annual basis and maintained with the school's internal accounts records.

PRIOR AUTHORIZATION PROCESS

Staff members requesting use of the IA P-Card must complete and submit the Internal Accounts Purchasing Card Requisition Form to the principal and the SFA to obtain prior approval for IA P-Card purchases. An internal accounts purchase order is not required for IA P-Card transactions.

The SFA's signature provides evidence that funds are available to initiate the purchase and the principal's signature serves as authorization to make a purchase. Upon completion and approval of the required forms, the employee may complete the steps necessary to purchase all prior approved items.

IA Travel P-Card

The IA Travel P-Card cannot be checked out by school employees. The card should be assigned to the employee designated by the principal to process travel arrangements funded through the school's internal accounts. The principal's designee should maintain custody of the IA Travel P-Card at all times. The principal's designee should work in conjunction with the employee who initiated the IA P-Card requisition form to make the travel arrangements. Travel arrangements are often secured using the IA Travel P-Card via phone or internet. The IA Travel P-Card should not accompany the employee initiating the request during travel. The individual traveling should have a copy of the front and back of the IA Travel P-Card and of the District's tax exemption certificate available for review by the hotel during travel if requested.

IA Miscellaneous P-Card

The employee initiating the IA P-Card Requisition Form must sign the log evidencing receipt of the IA P-Card. The employee has 24 hours to complete the purchase of the approved items and return the IA P-Card and receipts to the SFA. The employee must complete the log indicating return of the IA P-Card. The principal may authorize use of the IA P-Card for timeframes in excess of 24 hours when it's necessary for the employee to make purchases over the weekend or over extended periods of time due to school related travel that will keep the employee away from the school site for more the 24 hours.

IA P-Card Requisition Forms are to be maintained as a part of the school's internal accounts records.

A sample Internal Accounts Purchasing Card Requisition Form can be found in the Appendix.

CARD USAGE

The Internal Accounts Purchasing Card (IA P-Card) can be used for authorized, pre-approved internal account purchases from vendors that will not accept purchase orders. Additionally, the card may be used for online purchases, emergency situations or when it makes better business sense to use the purchasing card instead of an internal accounts purchase order.

The employee should use the card to make only those purchases authorized on the IA P-Card Requisition Form. The card may be used at any vendor that accepts Visa cards. All transactions must be sufficiently documented before a charge can be made on the IA P-Card, including the following:

1. Prior approval from school's administration for all charges.
2. Funds must be available in corresponding internal account (quotes must be provided to the SFA prior to issuance of card).
3. All supporting paper work must be complete (i.e. leave forms).
4. Requisition form must be completed and signed.
5. A list of all travelers is to be provided to school's administration.

CARD RECONCILIATION

The SFA is responsible for completing the monthly reconciliation for all IA P-Cards.

The SFA should collect and maintain all supporting documentation from IA P-Card purchases. This documentation should be attached to the IA P-Card Requisition Form and IA P-Card Statement and maintained as a part of the school's internal accounts records.

The principal and the SFA shall review and sign the IA P-Card statement to ensure that all charges are legitimate and all appropriate supporting documentation is available prior to remitting funds to the District Accounts Payable Department.

The SFA must remit the IA P-Card statement, all supporting documentation, and an internal accounts check to the District Accounts Payable Department within ten (10) days of the end of the billing cycle. When generating the internal accounts check for payment, the SFA must properly post expenses from the various Internal Activity Accounts that utilized an IA P-Card for the respective month.

The required support that must be maintained and attached includes:

1. Check Requisition Form
2. IA P-Card Requisition Forms
3. IA P-Card Statement (originals to be provided to the District Purchasing Department)
4. All corresponding receipts and invoices (originals to be provided to the District Purchasing Department)

RESTRICTIONS AND OTHER INFORMATION

The purchasing card can only be used for Board authorized purchases in accordance with the requirements outlined in LCSB Administrative Procedure 6424 – Purchasing Cards.

Personal use of the purchasing card is strictly prohibited. Misuse of the purchasing card shall be subject to the immediate revocation of purchasing card privileges. Resolution of situations involving improper use of the purchasing card will be handled by the Purchasing Card Administrator in accordance with LCSB Policy & Procedure 6424 – Purchasing Cards.

[Click here to view the Purchasing Card Program Policy and Procedure Manual.](#)