

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).