Standard Operating Procedure – Procurement Card Program

<table>
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<th>Title: Parks Procurement Card Program SOP</th>
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<td>Date Adopted: 11/26/18</td>
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<td>Date Revised:</td>
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<td>Authorized By: Kia Selley</td>
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Purpose

The purpose of this SOP is to review minimum standards for the use of City Procurement Cards (Pcards) for Parks Bureau expenses and establish internal processing standards. Refer to the Procurement Card Program Policy Manual for program overview, eligibility, prohibited use, how to utilize a Pcard, and other content.

Refer to the City Procurement’s Procurement Card Program Policy Manual and additional resources on the City Procurement’s Procurement Card Program page.

Parks Guidelines

Deadlines

Last business day of the month – Cardholders must reconcile and sign-off on their transactions
5th day of every month – Approvers must review and sign-off on Cardholders’ transactions from previous month
5th day of every month – Cardholders must submit all backup documents to Accounting no later than the 5th of the month for transactions from the previous month

Documentation

Cardholders must ask for and keep itemized receipts, invoices or packing slips for all purchases relating to their Pcard transactions. If receipts do not provide sufficient detail to identify the nature of the purchase and business reason for the purchase, the Cardholder must include additional details documented on the receipt or additional documentation (i.e. food purchases backup).

If the Cardholder determines a receipt has been misplaced or is missing, the Cardholder must contact the vendor to see if a copy may be obtained. If a receipt is missing and cannot be replaced a Missing Receipt Form must be completed, signed, and kept on file with the monthly billing statement. A copy of each Missing Receipt Form shall be forwarded to Procurement Services with the monthly receipt packet. A pattern of missing receipts, which is defined as more than three (3) times in one fiscal year, may result in suspension of Pcard privileges.
Internal Monitoring

The Accounting team compiles and reviews all Parks Pcard transactions monthly. This includes a review for policy compliance, required approvals and mandatory documentation. As instances of policy non-compliance are identified, Accounting will assist in the development and implementation of a corrective action plan.

Some exceptions may apply as approved by the FP&T Manager, but generally the following action plan will be followed regarding approvals and mandatory documentation:

- If all approval sign-offs and receipts are not completed and submitted by the 5th day of the month for previous month transactions:
  - Reminder email to both cardholder and supervisor will be sent with a list of missing items.
  - Cardholders will have 1 week to submit missing receipts or risk card suspension.
- If sign-offs and receipts exceed 2 months past due or a cardholder has received 3 monthly reminders within a fiscal year:
  - Warning reminder email sent to both cardholder and supervisor with a list of missing items.
  - Pcard suspended until all missing items are received.
- If cardholder receives 4 or more reminders within a fiscal year:
  - Pcard will be suspended until all sign-offs and receipts are up to date, and
  - Must complete a review of the Pcard manual and submit an approved acknowledgement form.
  - Risks permanent loss of Pcard privileges, at the discretion of the FP&T Manager.

Any appeals of FP&T Manager decisions will be made to the Director with copies of the communication sent to the FP&T Manager.

Administration
1120 S.W. 5th Ave., Suite 1302
Portland, OR 97204
www.PortlandParks.org
Tel: (503) 823-7529 Fax: (503) 823-6007
Sustaining a healthy park and recreation system to make Portland a great place to live, work and play.