

**PORTLAND POLICE BUREAU
BUSINESS SERVICES GROUP
STANDARD OPERATING PROCEDURES**

SOP: #11
EFFECTIVE: 09/17/20
REVIEW: 09/17/20

SUBJECT: **PROCUREMENT CARD (P-CARD) ACTIONS AND RESPONSIBILITIES**

POLICY: Refer to the [P-card Program Policy Manual](#) for program overview, eligibility, prohibited use, how to use a P-card, and other content.

PURPOSE: The purpose of this SOP is to review minimum standards for the use of the City Procurement Cards (P-cards) for Police Bureau expenses and establish internal processing standards.

PROCEDURE: 1. Deadlines

- **23rd day of every month** - Cardholders must reconcile and sign-off on their transactions for the billing cycle that completed the day prior
- **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 (InboxPPBPCard@portlandoregon.gov) no later than the 5th of the month for transactions from the previous month

A pattern of late submission, which is defined as more than three (3) instances of tardiness in one fiscal year, will result in suspension of P-card privileges.

2. Documentation

Cardholders must ask for and keep itemized receipts, invoices or packing slips for all purchases relating to their P-card 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.

- a. Reminder: include a detailed description of items purchased in Works.
- b. If food was purchased, City procurement rules requires explanation for the purchase, i.e. “meals provided for event staff per PPA agreement.” This should be entered in Works and supported by backup documentation.

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, will result in suspension of P-card privileges.

3. *Internal Monitoring*

The Accounting team compiles and reviews all Police P-card 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 Business Services Group (BSG) Manager, but generally the following action plan will be followed regarding approvals and mandatory documentation:

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

4. Any appeals of BSG Manager decisions will be made to the branch Assistant Chief with copies of the communication sent to the BSG Manager.

HISTORY:

- Original SOP Effective 09/17/20
- First Revision 09/17/20
- Next Review Date 07/01/21

■ Review by: Business Services Group Senior Manager

Ken Lee

Ken Lee
Senior Business Operations Manager
Business Services Group

- c: Chief of Police
- Deputy Chief of Police
- Operations Branch Commanders
- Operations Branch Captains
- Operations Branch Lieutenants
- Operations Branch ASII