



GREATER SALT LAKE
Municipal Services
District

Purchasing Card

Policies and Procedures

May 1, 2025

CONTENTS

INTRODUCTION AND OVERVIEW	3
<i>Purpose</i>	4
<i>How It Works.....</i>	4
CARD TYPES.....	5
<i>Individual Card</i>	5
<i>General Purchasing Cards</i>	5
Hospitality Cards	5
<i>Dual Purpose</i>	5
PROGRAM RESPONSIBILITIES	5
<i>Cardholder</i>	5
<i>Finance</i>	6
<i>Treasury Department</i>	6
ASSIGNMENT AND CONTROL.....	7
<i>Training</i>	7
<i>Requests For and Issuance of Purchasing Cards.....</i>	7
<i>How to Obtain a Card.....</i>	7
<i>Canceling a Card</i>	7
<i>Lost or Stolen Purchasing Cards</i>	7
<i>Termination or Transfer of Cardholder</i>	8
<i>Fraudulent Charges</i>	8
<i>Card Renewal</i>	8
PURCHASING CARD LIMITATIONS	8
<i>Cardholder Use Only</i>	8
<i>Purchases Only</i>	8
<i>Credit Limitations</i>	9
<i>Temporary Increase Changes</i>	9
<i>Permanent Information Changes</i>	9
<i>Prohibited Uses of the Purchasing Card</i>	9
<i>Appropriate Card Expenses</i>	10
<i>Ordering and Receipt of Materials and Services</i>	10
SPECIAL CONSIDERATIONS.....	11
<i>Internet Ordering</i>	11

<i>Sponsored Funds</i>	11
<i>Membership Information</i>	11
DOCUMENTATION AND RECONCILIATION	11
<i>Checks and Balances</i>	12
<i>Reconciliation and Approval Process</i>	12
General Information.....	12
Approval Process.....	12
<i>Resolving Errors, Disputes, Returns and Credits</i>	12
<i>General Ledger Statement</i>	12
<i>Proper Signature Authorization</i>	13
<i>Key Reminders</i>	13
COMPLIANCE	13
<i>Finance Department Auditing</i>	13
Transaction Level.....	13
Cardholders.....	13
<i>Procurement Card Services Auditing</i>	14
CONTACT INFORMATION	14
<i>Errors, Disputes, Returns, Credits</i>	14
<i>Copy of Charge/Credit Slip</i>	14
<i>Report Lost or Stolen Cards</i>	14
<i>Card Management Changes, Questions</i>	14
APPENDICES	14
APPENDIX A - <i>National Association of Educational Purchasers (NAEP) Code of Ethics</i>	14
APPENDIX A - <i>Credit Card Miscellaneous</i>	16
APPENDIX B - <i>General Exemption Certificate</i>	16
APPENDIX C: <i>Guide to Purchases through the Internet</i>	16
APPENDIX D: <i>Internal Control Self-Assessment</i>	16
General Procedures.....	16
Transactions	17
Segregation of Duties.....	17

INTRODUCTION AND OVERVIEW

The Greater Salt Lake Municipal Services District (the “MSD”) Purchasing Card (Pcard) provides an efficient, cost-efficient method of purchasing and paying for small dollar transactions within established procurement guidelines, to conduct MSD business.

This program allows the cardholder to purchase approved commodities and services directly from our vendors. Purchases made on the Pcard are not encumbered.

A purchasing card is issued to a named individual. MSD is indicated on the card as the buyer of goods and services. Pcards should primarily be used by Finance Department Staff and the Office Manager.

The Purchasing Card cannot be used to avoid or bypass appropriate procurement or payment procedures or for personal use.

The purchasing card is a privilege granted by the MSD and responsible use of the card is expected. Cardholders must follow all MSD policies when using the card as a procurement/payment mechanism. Fraudulent or intentional misuse of the card will result in revocation of the card and/or criminal charges and possible termination.

The Purchasing Card is a MSD liability Visa, issued through and supported by Zions Bank.

The Purchasing card should remain at the office in a safe locked unit unless being used. Cards should not be carried in a purse or billfold unless the user is going to be making an imminent purchase. At no time should a photocopy of a Procurement Card be made to provide to others, doing so could subject the MSD to full liability for any fraudulent charges on that account.

Purpose

The purpose of these policies and procedures is to:

- Provide an efficient method of purchasing and paying for goods.
- Ensure purchasing card purchases are in accordance with the MSD policies and procedures.
- Ensure that the MSD bears no legal liability for inappropriate use of purchasing cards.

Provide notice of possible disciplinary action if the purchasing cards are misused.

How It Works

The purchasing card system simplifies the procurement and disbursement process.

Procurement responsibility is delegated to the ordering department enabling an authorized cardholder to place an order directly with the vendor. The Pcard program provides enhanced control over all transactions by producing immediate decisions on specific authorization criteria as explained below.

When the supplier at the point-of-sale requests a purchase authorization, the Pcard system validates the transaction against pre-set limits established by the MSD when the card is issued. All transactions are approved or declined (instantaneously) based on the purchasing card authorization criteria established. The authorization criteria may be adjusted periodically as needed and may include, but is not limited to, the following:

- Single purchase limit
- Monthly spending limit
- Approved Merchant Category Codes (MCC) Some MCC are blocked such as auto rentals, hotels and motels, restaurants, bars, taverns, caterers, cash advances, etc.

The authorization process occurs through the electronic system that supports the Purchasing Card processing services under the agreement with Zions Bank.

CARD TYPES

The MSD has several credit card programs and utilizes the card types below.

Individual Card

- Issued in the name of an individual.
- Can be a general, hospitality, or dual-purpose card.
- Does not affect personal credit history.
- MSD has full dispute rights and limits the MSD's liability.
- Transaction limits vary upon the needs of the department.
- Individual Cards must not be used by anyone other than the person who is issued the card.

General Purchasing Cards

- Exclude vehicle rental, hotels, restaurants and other hospitality-like charges.
- Accepts general merchants such as Wal-Mart, Amazon, etc. and are issued as an individual card.

Hospitality Cards

- Accept hospitality merchants, such as restaurants, misc. food stores, (pre-booking training registration & conference registration), florists, grocery stores, etc.
- Card is issued as an individual card.

Dual Purpose

- Can be used for a combination of general and hospitality type charges.
- Will be issued as an individual card. This is not the MSD's preferred card.

PROGRAM RESPONSIBILITIES

The following is a summation of the responsibilities of the individuals involved in the purchasing card system.

Cardholder

A cardholder will be held liable for any purchases made with their card for personal use. In addition, they may be subject to disciplinary action up to and including termination.

- Must read, understand, and sign the Responsibility and Financial Liability Agreement and the Procurement Card Cardholder Agreement.
- Adhere to the guidelines established in this manual, including any updates.
- Not allow anyone to use their card.
- Not use their card for personal use.
- Purchasing cards should remain in a safe locked unit unless being used. Cards should not be carried in a purse or billfold unless the user is going to be making an imminent purchase.

- At no time should a photocopy of a Procurement Card be made to provide to others, doing so could subject the MSD to full liability for any fraudulent charges on that account.
- Order materials and service from an independent contractor without proper documentation, such as W9.
- Collect and save sales receipts which must be submitted at the time the PCard statement is reviewed for payment. Failure to supply the receipts may result in loss of PCard privileges. When used for restaurant purchase, attendee list and stated purpose of the meal must be included. Receipts must be detailed and not hand written.
- **Use the approved Finance Form to submit receipts to the Finance Department.**

Finance

To ensure the success of the card program, the department head and Finance Department will play a key role and will provide:

- Store department cards in a secure place, such as a locked cabinet or locked desk.
- Appropriate internal control structure and staffing to monitor use of the cards which includes department head review and approval as well as the Finance Department review and approval.
- Appropriate staffing and/or organization to accommodate accounting distribution and to deal with occasional vendor or card provider problems which may result through using the cards.
- Utilize the accounting distribution coding for posting to the General Ledger within the statement reconciliation period. Match receipts with monthly card statement. Review monthly statements for validity of all transactions. Code transaction to G/L. Identify and report disputed charges to the Finance Department.
- Commitment to assuring that the card will be used only for allowable transactions and that records and transactions will be maintained in the prescribed manner, See Appendix A.
- Collects and destroys cards from cardholders who terminate employment and immediately notify the Treasurer to cancel the card.
- Finance Department retains employees' approved monthly cardholder statements following internal audit guidelines and supplies requested documentation within established Procurement Card Services audit guidelines.
- Assurance that cardholders and other business/department office personnel are properly trained in Purchasing Card processes and procedures.
- Complete an annual review of card holders and limits.
- Completed Internal Control Self-Assessment questionnaire, [See Appendix D.](#)

Treasury Department

- Coordinates issuance and cancellation of cards.
- Approves purchasing cards and limits for designated employees.
- Participates in ongoing program reviews.
- Participates in resolving billing disputes.
- Maintains Policy and Cardholder guides/manuals.
- Coordinates program policy issues.
- Conducts random cardholder statements audits.

ASSIGNMENT AND CONTROL

Training

- Purchasing card training will be required for all cardholders, reconcilers, Finance Department staff who manage department cards and management supporting these individuals.
- A Pcard will not be provided until the cardholder has completed the required training.
- Annually, cardholders must complete P-card training to ensure they are kept informed of the policy and procedures. The date required to complete training coincides with the month and year in which the card expires. **If the refresher course is not completed by the end of the month the card expires, purchasing privileges may be suspended until course completion.**

Requests For and Issuance of Purchasing Cards

- Purchasing cards are issued to individual employees who frequently purchase goods and services on behalf of the MSD.
 - The purchasing card will have the employee's name, the MSD name and an expiration date. The issuing bank will not have individual cardholder information other than the cardholder's work address. No credit records or other information of the cardholder is maintained.
- Purchasing cards may be issued for a department but an individual must be identified as the responsible owner of the physical card. *Currently, this is not an option.*
 - The purchasing card will have the department's name, the MSD name and an expiration date.
- The Treasurer reserves the right to decline an application and/or adjust requested dollar limits.
- Authorized check signers will not be issued a PCard.

How to Obtain a Card

- Contact Brian Hartsell, the MSD Treasurer.
- The cardholder will be contacted to complete Pcard training.
- Upon completion of the training, the card will be given to the cardholder.

Effective, May 1, 2025 purchasing cards will not be released until the cardholder and Finance Department personnel, who support the cardholder complete Pcard training.

Canceling a Card

- For immediate cancellation, the department manager should send an email to bhartsell@msd.utah.gov to notify Treasury of the situation.
- Follow up with Brian Hartsell via phone or email at bhartsell@msd.utah.gov. Then shred and dispose of the card.

Lost or Stolen Purchasing Cards

- If a purchasing card is lost or stolen, the cardholder must immediately notify:
 - Zions Bank at 1-888-635-8323. You can call this number 24 **hrs.** / 7 days a week.

- Notify the treasurer via email at bhartsell@msd.utah.gov.
- Card replacement will take 7-10 working days to receive.
- The cardholder will be responsible for reporting to the card company and Treasury all information necessary to minimize the liability to the MSD for a lost or stolen card.

Termination or Transfer of Cardholder

- When an employee ends their employment, the employees' manager must collect the purchasing card, advise the Treasurer who will destroy the card and complete the requirements for [Canceling a Card](#).
- If the Department is unable to collect the purchasing card when an employee terminates, the manager must immediately notify the Treasurer at bhartsell@msd.utah.gov who will cancel the card.
- If a cardholder transfers to a new position within the MSD, the PCard holder must notify the Treasurer/Brian Hartsell.

Fraudulent Charges

- If fraudulent charges appear on your card, immediately contact:
 - Zions Bank (888-635-8323)
 - This number can be used 24 hours/day, 365 days/year.
- Complete a dispute within 60 days of the transaction.
- Notify the treasurer via email at bhartsell@msd.utah.gov. Advise if you need a replacement card.
- The Treasurer will notify appropriate authorities, if required.
- Card replacement will take 3-5 business days when requested from Zions Bank.

NOTE: *All replacement card requests must go through the Treasurer.*

Card Renewal

- It is the responsibility of the cardholder to attend Pcard Refresher Training and to submit a renewal application.
- Procurement Card Services will not send notifications advising the cardholder that their card is expiring.

PURCHASING CARD LIMITATIONS

Cardholder Use Only

- Only the employee whose name is embossed on the card may use the purchasing card.
- No other person is authorized to use the card.

Purchases Only

- Card is to be used for MSD authorized purchases only
- Card is not to be used for any personal use or travel such as car rental, taxi, Uber or Lyft, airfare, hotel, restaurant and entertainment related transactions

- The use of the card for unauthorized purchases may result in disciplinary actions, up to and including termination.

Credit Limitations

- Each purchasing card will have two credit limits. A single purchase or transaction limit and a monthly limit. The transaction credit limit identifies the maximum amount available to charge for an individual transaction. Attempts to place charges on the card in excess of the individual transaction limit will result in the transaction being declined.
- Splitting charges greater than the transaction credit limit into multiple segments, whether processed on the same or over multiple days, is prohibited.
- The monthly limit is the total amount of charges that may be placed on the account in a billing cycle. Attempts to place charges on the card in excess of the monthly limit will result in the transaction being declined, even if the amount is within the individual transaction limit.
- Initial credit limits are established for each eligible employee based on the chart below.
- Requests for modifications to an employee's credit limit must provide a business justification and be submitted to the Procurement Card Services for review on the [temporary increase](#) form.
- Procurement Card Services reserves the right to deny increases.

Procurement Card Services will determine final approval of credit limits

Temporary Increase Changes

- Temporary increases will be approved by the Treasurer at bhartsell@msd.utah.gov.
- Any temporary increase over \$25k will need a business justification and spend history. These requests require approval from the Treasurer.

Permanent Information Changes

- For permanent changes (longer than 60 days) will require approval by the Treasurer and the department head. The Treasurer has the ability to fulfill most requests within 3 working days.
- Any permanent increase over \$25k will need business justification and spend history. These requests require approval from the Comptroller.

Prohibited Uses of the Purchasing Card

The following types of items may not be purchased with a purchasing card, regardless of the dollar amount.

- Personal transactions
- Cash advances
- Travel and Entertainment (T&E) transactions
- Alcoholic Beverages or Escort Services
- Capital Assets (Any tangible item costing \$5,000 or more with expected useful life more than one year). Personal service payments (due to tax reporting issues).
- Cylinder Gases
- Fuel (MSD fleet vehicles are assigned a fuel card.)

- Commodities or services required to be purchased through current contracts or that are available through the MSD e-procurement tool.
- Any goods or services not directly benefiting MSD.

Appropriate Card Expenses

To determine if a purchasing card purchase is allowed:

Is the transaction:

- **Is it a repetitive (recurring) purchase?** If the same, or like items, need to be purchased on a recurring basis, the cardholder should work with the Treasurer to research other procurement methods to acquire the need.

Examples:

- A software maintenance agreement that must be paid monthly or once a year. These purchases must be approved by the Finance Department annually and can't be made on a hospitality card. The monthly limit for repetitive purchases cannot exceed \$300 per month. Departmental approval is required.
- A project has a need for storage boxes, the MSD does not have a contract to purchase storage boxes with a vendor, and purchase is less than \$300 and will only occur this one time. This would qualify as a non-repetitive purchase, under the transaction threshold and should be acquired with the Pcard.
- If the transaction does not violate any of the above criteria, the cardholder may use the purchasing card for the purchase.

Ordering and Receipt of Materials and Services

- Purchasing card users should ask for discounts and preferential pricing offered by vendors.
- The MSD is tax exempt. Advise the vendor of the tax-exempt status BEFORE making a purchase.
- Most expenditures from MSD funds are exempt from Utah State Sales Tax and Federal Excise Tax.
 - Purchases from other states, shipped into Utah are also exempt from tax. Items picked up in another state are not exempted from Utah Sales Tax. When using a Hospitality Pcard, food and beverage provided by a caterer or restaurant establishment are not exempt.
 - Our Utah **Sales Tax Exemption Number is: 14667814-003-STC**
 - See the link to Appendix B for the tax exemption form, which needs to be on file with any vendor so they will not charge tax. It may be necessary to fax this certificate to the vendor. Some suppliers will not honor the MSD's tax-exempt status; if possible find an alternative supplier in such cases. If a vendor requests MSD's Federal Employee ID Number, contact our Finance Department, sokobia@msd.utah.gov or call at (801) 719-0737.
- The cardholder is responsible for ensuring receipt of materials and services and will follow-up with the vendor to resolve any delivery problems or discrepancies.

- Evidence of receipt (such as a cash register receipt, packing slip signed by receiver, notations on original documentation that the requestor has been contacted and agreed to receipt of the goods, or a printed receipt from the web site) must be supplied for all transactions.
- The cardholder must retain the information below for procurement process/justification in the event of a compliance audit.
 - Phone/email quotes received if the dollar amount meets the quote threshold in the procurement manual
 - Documented business reason for purchase

SPECIAL CONSIDERATIONS

Internet Ordering

- Internet ordering is allowable via the purchasing card
- The increased use of portable devices such as iPads, laptops, and smart-phones also has brought increase risk of exposing confidential account information. To prevent these situations, it is highly encouraged to make online purchases from a secure MSD computer and not from any portable device.
- Internet purchases require using a secure socket layer browser session, See Appendix C for the full guidelines and expectations.

Sponsored Funds

- The costing, charging, and document retention requirements must be met for procurement on sponsored accounts.
- Users are still required to demonstrate that the item procured is allowable on the account, and that the item purchased is necessary (allocable) for the project.
- Finance Department staff members are responsible for assuring the procurement is not expressly prohibited by sponsor regulations or by other federal guidance.

Membership Information

- Costs of MSD memberships in business, technical and professional organizations are allowable.
- Individual memberships under \$500 with a business purpose benefiting the MSD required formal approval from the department head.
- Memberships in organizations whose primary purpose is lobbying are not allowable.

DOCUMENTATION AND RECONCILIATION

- Proper documentation for the purchasing card is the same as any other procurement transaction. A record of what is being purchased should be signed by the departmental approver and co-signed by the Finance Department.
 - The record should note the name of the individual who placed the order, what was purchased, amount, and date purchased.

- Proper evidence of receipt must be kept completing the record for all purchases.
 - Examples of receipt include cash register receipt, printed receipt from the website, or a signed notation on the documentation that the requestor has been contacted and agreed to receipt of goods.
 - The cardholder is responsible for forwarding all credit card slips, cash register receipts, packing slips or other documentation, to the Finance Department.
- The cardholder, and/or department/Finance Department must maintain all receipts to expedite reconciliation and distribution of charges, see [Appendix A](#).
 - This log is used for department checkout purchasing cards.

Checks and Balances

- A separation of duties should be followed with the purchasing card (as with any other financial transaction).
- The person placing the order should not be the person reconciling the account.
- The Finance Department should receive and review the reconciliation of the Cycle Statements.
- For a department card, the responsible person should not be the reconciler.
- An Internal Control Self-Assessment questionnaire has been developed to help users assess the adequacy of their control environment see Appendix D.

Reconciliation and Approval Process

General Information

- Pcard transactions are processed by Zions Bank approximately within two business days.

Approval Process

- Approvers will review for:
 - appropriateness of expense, including compliance to the Pcard program GL/Account assignment
 - Existence of a receipt for every transaction
- Submit Approval

Resolving Errors, Disputes, Returns and Credits

- The cardholder is responsible for following-up with the vendor or the bank on any erroneous charges, disputed items, or returns as soon as possible. A disputed charge must be handled with the Treasurer. If you need assistance from the bank, call (888) 968-8323.
- Transactions that cannot be identified should be disputed in by contacting the Treasurer.
- Documentation should be retained explaining each credit received for returns or exchanges. This should be kept with the monthly billing on which the credit appears.

General Ledger Statement

Purchasing card transaction will be identified in Pelorus as a document type CC and in the text field, it will have the Pcard name.

Proper Signature Authorization

Signature delegation and account management guidelines should be followed before placing any orders.

Key Reminders

- Billing cycle ends on the 6th day of each month
- Allocate charges by the 15th day of each month
- All charges must be allocated, including charges being disputed
- Segregation of duties for ordering, reconciliation, and uploading to the general ledger is needed
- Collect and request cancellation of cards for terminated staff.

COMPLIANCE

To ensure compliance to MSD policies, procedures, and success of the Pcard Program various audits will occur. Every department is responsible for compliance with MSD policies, procedures and sponsor guidelines.

Finance Department Auditing

Finance Office is responsible for performing transaction level audits and annual cardholder audits.

Transaction Level

- The Finance Department will ensure documentation requirements for all transactions are uploaded.
- Review all transaction documentation to determine if Utah State Sales and Use Tax or Federal Excise Tax has not been charged. Where inappropriate Sales and Use Tax or Federal Excise Tax has been charged, the Finance Department/cardholder must work with the vendor to recover the tax.
- If an inappropriate purchase appears, justification should be required of the originator. Insufficient justification may result in the loss of card privileges or other appropriate disciplinary action.
- To obtain a copy of a charge or credit slip, call the bank's Customer Service Department at (888) 635-8323. There is a \$5.00 charge for each copy, which will be billed to your card.
- In the event of suspected fraud, call the bank's Customer Service Department at (888) 635-8323. Follow-up with notification to the Treasurer at bhartsell@msd.utah.gov.

Cardholders

- Annually review list of Pcard holders for completeness and accuracy ensure cardholders are active have appropriate limits spending habits are reasonable
- Contact the Treasurer if there are any concerns at bhartsell@msd.utah.gov

Procurement Card Services Auditing

The Treasurer acting as the program administrator will perform audits to confirm internal controls, provide assurance MSD staff are trained, the Pcard is being used appropriately and that the MSD assets are safeguarded against loss and unauthorized use.

- An audit of Pcards will be performed on a random basis. The audit will include transaction level and review of card usage including the possibility of canceling cards with little to no usage.
- Finance Departments are responsible for any missing documentation to support purchases and must make them available for the audit.
- The Treasurer will issue a formal audit finding and issue non-compliance/violation notifications as required. The type of response to a violation or if a pattern of violations will depend on the type, frequency and severity of the violation and may include:
- Written non-compliance notification
- Mandatory Purchasing Card training
- Suspension of the card
- Personnel actions, up to and including termination

CONTACT INFORMATION

Errors, Disputes, Returns, Credits

Zions Bank Purchasing Card Customer Service Department
Phone: (888) 635-8323
7:00am to 7:00pm MST

Copy of Charge/Credit Slip

Customer Service Dept.
Phone: (888) 635-8323
(\$5.00 charge)

Report Lost or Stolen Cards

Call Zions Bank, Phone (888) 635-8323, 24hrs/day **and** E-mail: bhartsell@msd.utah.gov

Card Management Changes, Questions

E-mail: bhartsell@msd.utah.gov
Purchasing Card Lead, Treasurer/Brian Hartsell
Cell: (801) 381-8505

APPENDICES

APPENDIX A - National Association of Educational Purchasers (NAEP) Code of Ethics

Use of the purchasing card at the department levels carries with it responsibilities.

The following code of ethics is offered to provide guidance in the procurement function.

CODE OF ETHICS

- Give first consideration to the objectives and policies of my institution.
- Strive to obtain the maximum value for each dollar of expenditure.
- Decline personal gifts or gratuities.
- Grant all competitive suppliers equal consideration insofar as State or federal statute and institutional policy permit.
- Conduct business with potential and current suppliers in an atmosphere of good faith, devoid of intentional misrepresentation.
- Demand honesty in sales representation whether offered through the medium of a verbal or written statement, an advertisement, or a sample of the product.
- Receive consent of originator of proprietary ideas and designs before using them for competitive purchasing purposes.
- Make every reasonable effort to negotiate an equitable and mutually agreeable settlement of any controversy with a supplier; and/or be willing to submit any major controversies to arbitration or other authorized third-party review, insofar as the established policies of my institution permit.
- Accord a prompt and courteous reception insofar as conditions permit to all who call on legitimate business missions.
- Cooperate with trade, industrial and professional associations, and with governmental and private agencies for the purposes of promoting and developing sound business methods.
- Foster fair, ethical and legal trade practices.
- Counsel and cooperate with NAEP members and promote a spirit of unity and a keen interest in professional growth among them.

APPENDIX A - Credit Card Miscellaneous

All transactions must be accounted for via a receipt, either a cash register receipt or an internet purchase receipt with itemized details of the items purchase. Handwritten receipts are not valid. Taxi or Uber/Lyft usage needs to pre-approved.

APPENDIX B - General Exemption Certificate

All MSD purchasing cards have our Tax-Exempt Number embossed on the card. However, not all items purchased may be eligible for tax exemption.

APPENDIX C: Guide to Purchases through the Internet

- All current restrictions to purchasing card use also apply to the use of the card for Internet transactions. On-line purchases must be made with vendors using a Secure Sockets Layer (SSL) browser session. All SSL capable browsers have a symbol to indicate secure mode, but the secure mode may not appear until going further into the website. Specifically, look for the HTTPS in the URL and a lock icon in your browser. Please refer to the documentation and reconciliation section of this handbook for a complete list of restricted items.
- Purchasing cards should not be used for at auctions or for used equipment on EBay. Please contact Finance Department for assistance with these types of purchases.
- Customers must use the same care and common sense in supplier selection as they would with any other purchasing method. The objective should be to balance quality and service with price.
- Receipt documentation is maintained to support the internet order.
- Websites that present an on-line receipt, reflecting the billing amount and a company logo or name will serve as proper documentation. Simply print the on-screen document.
- Websites that reflect the billing amount only will serve as proper documentation by printing the on-screen receipt and then writing the company name on the document.
- Websites that do not present an on-line receipt can be utilized. The customer should print the screen that reflects the item being purchased and the amount. Then ensuring that the transaction date, vendor and other pertinent information is recorded on the printed documentation.

APPENDIX D: Internal Control Self-Assessment

This section is designed to help assess the adequacy of the control environment. Evaluate the adequacy for any question answered “No”.

General Procedures

- Are card limits periodically evaluated to ensure limits are appropriate?

- Upon initial set up of a card, are reviews done to ensure limits are correct?
- Have procurement cards for employees who are no longer employed in the department been closed?
- Do procedures exist to ensure that cards are returned to the Finance Department on the date of employee termination or transfer from the department?
- How many individual cards are there?
- Is the individual, whose name is shown on the card, the only person allowed to use the card?

Transactions

- Are procedures in place to ensure capital equipment is not purchased using the procurement card?
- Are detection measures adequate to identify split transactions (if they occur)?
- Is Utah Sales Tax not paid (exemption certificate)?
- Is the originating documentation along with any notes from order present and the packing slip, cash register receipts, printed receipt from the web site, or a receiving notation on the original document maintained as supporting documentation?

Segregation of Duties

- Is the person making purchases different from the person who approves the purchases?
- Has the person approving the purchases been granted comptroller authority?
- Is the person performing the reconciliation different from the person who is purchasing and approving the purchases?
- Does the Director of Finance review and approve the reconciliation, attached documentation and sign the intramural?