

MARICOPA COUNTY SHERIFF'S OFFICE POLICY AND PROCEDURES

Subject

COUNTY PURCHASE CARDS

Policy Number GE-2
Effective Date 02-13-24

Related Information

GE-4, Use, Assignment and Operation of Vehicles GH-2, Internal Investigations

Supersedes

GE-2 (07-31-19)

PURPOSE

The purpose of this Office Policy is to establish guidelines and procedures for the assignment and use of an Office issued County Purchase Card (P-Card).

Although this Office Policy refers to "employees" throughout, this Office Policy also applies with equal force to all volunteers. Volunteers include, but are not limited to, reserve deputies and posse members.

POLICY

It is the policy of the Office that accountability for Office issued County Purchase Card (P-Card) shall be the responsibility of the employee to whom the card is issued.

DEFINITIONS

Cardholder: An authorized employee whose name appears on the purchase card.

Cardholder Activity Log: A record of transactions charged on a purchase card, for a given billing cycle, maintained by the cardholder. This is an electronic document cardholders need to print from the current vendor website, or as specified in the Purchase Card User's Manual.

Maricopa County Sheriff's Office (MCSO) Purchase Card (P-Card) User's Manual: The manual that describes, in detail, the policies and procedures of obtaining and utilizing an Office issued purchase card.

MCSO P-Card Unit: The Office unit responsible for the administration of all Office issued purchase cards and for ensuring all cardholders are in compliance with the Maricopa County Purchase Card Guidelines.

Per Diem: An allowance for lodging, meals, including tips, and incidental expenses, which varies according to geographical destination. Per diem is determined by referring to the Federal U.S. General Services Administration Per Diem Rates (www.gsa.gov) or where appropriate, the State of Arizona Accounting Manual (SAAM).

Purchase Card (P-Card): An Office purchasing card issued to authorized personnel for commodities, equipment, or services authorized for purchase.

P-Card Administrator: The individual responsible for administrative aspects of the purchase card process for the Office.

P-Card Holder File: A file, maintained by the cardholder, where all original receipts, cardholder activity logs, and any other pertinent information shall be kept. The files shall be maintained by the cardholder for at least three years.

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Reconciliation Report: Documentation grouped together for one billing cycle. Documentation includes the cardholder activity log, receipts, supervisor approvals, and supporting documentation.

PROCEDURES

- 1. **County Purchase Card (P-Card):** Office supervisors are responsible for determining which Office personnel are issued a County P-Card. If supervising a card holder, the supervisor is required to complete P-Card training as specified in this Office Policy. The P-Cards shall be distributed through the Budget and Finance Bureau. P-Cards shall be used for purchases which are approved by the employee's supervisor on the Cardholder Activity Log. The Office P-Card user's manual is located on the Office's shared drive Policy Folder.
 - A. Authorized Office personnel shall maintain a P-Card Holder File.
 - 1. The P-Card Holder File shall be retained at the cardholder's division and maintained by the administrative assistant at each division.

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- 2. The P-Card Holder File shall be retained in a central location. The cardholder shall submit their documentation to the administrative assistant at the end of the monthly P-Card cycle, to be filed.
- 3. The P-Card Holder File shall contain a Reconciliation Report for each month the card is active. The Reconciliation Report shall be comprised of the approved Cardholder Activity Log, all receipts, a Cardholder Activity Log showing zero activity (if applicable), and any other supporting documentation.

B. Cardholder Activity Log:

- 1. All cardholders shall maintain a Cardholder Activity Log for all purchases made with the P-Card, including local fuel.
- 2. All receipts shall be kept and reconciled against the Cardholder Activity Log every month. If the cardholder did not have any transactions during a monthly cycle, they are still required to print a Cardholder Activity Log to show there were zero transactions for the month and have their supervisor sign and approve the log.
- 3. Cardholders with missing receipts shall write a memorandum with the purchase details to be included with their monthly Cardholder Activity Log.
- 4. Cardholder Activity Logs are to be approved, signed, and dated by their supervisor, by the start of the next thirty-day billing cycle, unless otherwise directed by the Budget and Finance Bureau.
- C. Original travel and extradition receipts shall be forwarded to the Travel or Extradition Coordinator. Copies of the receipts shall be maintained by the cardholder in their P-Card Holder File with "Original in Travel or Extradition File" noted across the top of the copy.
- D. Missing P-Cards shall be immediately reported, by the cardholder, to the issuing bank, the Office Budget and Finance Bureau P-Card Administrator, and their immediate supervisor.
 - 1. The cardholder shall complete a memorandum detailing the circumstances of the lost or missing P-Card. The memorandum and all related information shall be entered into Blue Team, by the employee, under Employee Reported Activity.

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2. The Blue Team entry shall be forwarded, as soon as possible, through the respective chain of command to the P-Card Administrator.

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- E. If an employee's P-Card purchases and transaction limits need to be temporarily increased, the division commander shall approve this request in writing. The commander shall contact the Office Budget and Finance Bureau P-Card Administrator, to have the P-Card limits and codes temporarily modified.
- 2. **Use of P-Cards:** Most Office issued P-Cards are approved for fuel, authorized travel, and extradition expenses only. To purchase other items, the cardholder must have prior approval from the Chief Financial Officer (CFO), as specified in the P-Card User's Manual.
 - A. The P-Card shall only be used by the employee to whom the card has been issued. No other person is authorized to use the card.
 - B. The P-Card shall be retained in an accessible, but secure location. The P-Card should be retained separate from personal debit/credit cards to ensure it is not used by mistake for personal expenses.

C. Fuel:

- 1. Employees must fuel their own assigned Office vehicle or Office patrol vehicle at a Maricopa County fuel pump or use their P-Card at a privately owned fuel pump location as specified in Office Policy GE-4, *Use, Assignment, and Operation of Vehicles*.
- 2. Employees should use a Maricopa County fuel pump whenever possible. Maricopa County receives a discount on fuel purchased from County operated pumps.
- 3. Employees cannot fuel up another employee's Office vehicle or Office patrol vehicle using their P-Card except under the following circumstances and with supervisor approval:
 - a. The other employee does not have a P-Card; or the other employee is in the process of acquiring a P-Card.
 - b. The P-Card holder shall notate on the Activity Log the name, serial number, and vehicle number of the employee whose vehicle was fueled, and the reason for the fuel purchase.
- 4. Fueling Office Vehicles Operated by Reserve Deputies or Posse Members: Office vehicles operated by reserve deputies and posse members should be fueled at a Maricopa County fuel pump whenever possible.
 - a. Employees may fuel an Office vehicle operated by a reserve deputy or posse member using their P-Card, with supervisor approval.
 - b. The P-Card holder shall notate on the Activity Log the name, serial number, and vehicle number of the reserve deputy or posse member whose Office vehicle was fueled, and the reason for the fuel purchase.
- 5. Privately owned vehicles shall **not** be fueled using a P-Card.
- 3. **Extraditions Use of P-Cards:** All extradition travel arrangements shall be paid using a P-Card, except for employee meals. The meal per diem will be issued through the County payroll system to be paid through

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the employee's paycheck for employee meals. The P-Card is not to be used for food, except for meals for prisoners. While on an extradition trip, and accompanied by a prisoner, the deputy in charge may purchase the prisoner's meal with a special Extradition Division Spending P-Card, provided to the deputy by the Extraditions Unit Coordinator, while having physical custody of the prisoner for six hours or longer.

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- A. The purchaser must obtain a receipt for each prisoner meal that is purchased. Multiple meals can be on one receipt, if purchasing for multiple prisoners, if this is documented in the P-Card File.
- B. Meals shall not include alcoholic beverages of any kind.
- C. When traveling by aircraft, it is preferable the prisoner's meal be purchased on board the aircraft, which normally requires the use of a credit card.
- D. Meal expenses should be limited to the established Extradition guidelines.
- E. Under no circumstances shall an employee's meal be purchased with a P-Card.
- 4. **Training:** P-Card training is required to be completed by Office personnel who currently hold a P-Card or any employee that will apply for a P-Card in the future. Supervisors of a card holder are also required to take the mandatory training. The mandatory Office training is located on TheHUB.
- 5. **Misuse of P-Cards:** The MCSO P-Card Unit is responsible for the administration of all Office issued P-Cards and ensuring all cardholders are following the Maricopa County Purchase Card Guidelines, as specified in the Office P-Card User's Manual. The MCSO P-Card Unit issues, cancels, and tracks usage of P-Cards. Regarding the use of a P-Card, any misconduct shall be addressed as specified in Office Policy GH-2, *Internal* Investigations.
- 6. **Return of Purchase Cards:** An employee who is terminated, resigns, or retires shall be responsible for the return of their County P-Card and the P-Card File to the Budget and Finance Bureau P-Card Administrator.