

STANDARD PROCEDURE	Number: <u>S410.25</u>
Aviation Authority	Effective: <u>08/23/99</u>
	Revised: <u>05/01/24</u>
SUBJECT: PURCHASING CARDS	Page: <u>1</u> of <u>18</u>

PURPOSE: To establish procedures for the utilization of Authority purchasing cards (PCard).

PROCEDURES:

A. Definitions

1. Approver is the individual responsible for reviewing and approving a PCardholder's expense reports and verifying all transactions on submitted expense reports are in compliance with Authority Policies and Procedures.
2. Major Events are planned and unplanned events that disrupt normal business operations and require a response beyond routine processes and procedures.
3. Procurement is Procurement Department staff.
4. PCard Program Administrator means the Vice President of Procurement or designee.
5. PCard Program Manager is the individual in the Procurement Department responsible for managing the daily operations of the PCard Program.
6. Supervisor is the individual responsible for monitoring and regulating employee performance as related to work assignments and responsibilities.

B. General

1. The PCard Program Manager or designee will provide mandatory training each calendar year to PCardholders, Approvers, and non-PCardholder administrative staff who are identified to the PCard Program Manager as having the responsibility of preparing expense reports or making travel related purchases on behalf of a PCardholder. New PCardholders are required to complete PCard Program mandatory training before being issued a PCard.
2. Individual departments may establish internal procedures for the utilization of the PCards; however, the department's internal procedures will not supersede this Standard Procedure.

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3. Personal credit cards are not to be used for non-travel related business purchases without written justification for the purchase, without any and all required invoices or receipts, and without the written approval of the PCardholder's Supervisor. Written justification and approval must be attached to expense reports with all required invoices or receipts. The Finance Department will be responsible for notifying the PCard Program Manager of reimbursements made to employees resulting from non-travel related business purchases made on employee personal credit cards.
4. If a PCardholder erroneously uses their Authority issued PCard for personal transactions, the PCardholder must do the following:
 - a. Provide written explanation to their Supervisor;
 - b. Contact merchant and request transfer of charge to personal credit card with full refund issued to PCard;
 - c. Make full reimbursement payment to Authority, if merchant is unable to transfer charge to a personal credit card;
 - d. Process expense report and obtain approval within 30 days from date of the transaction;
 - i. Prior to submitting for approval, expense report must include attached copies of the written explanation, confirmation of merchant transfer and refund or receipt issued by Authority Records Information Center (RIC) for the full reimbursement payment;
 - e. Notify Finance Accounts Payables of the expense report number and accounting code used for the erroneous transaction;
 - f. PCardholder's Supervisor is responsible for notifying the PCard Program Manager of use of Authority PCard for personal transactions when such use justifies Corrective Action; and

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g. PCard Program Administrator or designee or the PCardholder's Supervisor may recommend Corrective Action in response to use of Authority issued PCard for personal transactions.

5. Requisitions are not required for PCard purchases.
6. Purchased goods are to be delivered to the Central Warehouse. The PCardholder is responsible for ensuring purchases are addressed as follows:

Hillsborough County Aviation Authority
Attn: <Insert PCardholder Name and Department>
5008 N. West Shore Boulevard
Tampa, FL 33614

Delays in receiving and delivery may occur for all purchased goods not properly addressed as identified above.

Exceptions: For PCard purchases only, the Maintenance Department may ship goods directly to the Airfield Maintenance Building and the General Aviation Department may ship goods directly to Tampa Executive Airport.

Note: During Major Events, each Department Director, Vice President or Executive Vice President may issue written authorization for alternative ship-to locations including, but not limited to, personal home and hotel addresses. Such authorizations must include a start and end date, which may be extended upon written approval by the Department Director, Vice President or Executive Vice President. PCardholders must attach copies of written authorizations to the associated expense reports. Department Directors, Vice Presidents or Executive Vice Presidents will copy the PCard Program Administrator or designee on such authorizations, including any extensions.

7. The PCard Program Manager will annually provide each department with a list of current PCardholders and current credit limit. Each Department Director, Vice President or Executive Vice President will verify the need for continued usage and credit limit of each PCardholder.

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8. Departments may utilize Infrequent Traveler PCards. These PCards are requested via Purchasing Card Request/Change Form FS-120 as a New Card Account with \$0 value credit limit. The Department Infrequent Traveler PCard is embossed with the department's name and is assigned in Oracle to a department staff member for reconciliation purposes. Department Infrequent Traveler PCards have \$0 value until the applicable department Director or Vice President authorizes approved travel credit limits via an Infrequent Traveler Department PCard Credit Limit Request Form FS-137 submitted to the PCard Program Manager. Credit limits return to \$0 after travel is complete. All department staff authorized to use an Infrequent Traveler PCard must complete PCard Program Training prior to their first use of an Infrequent Traveler PCard each calendar year.

C. PCard Usage Guidelines

1. The PCard is to be used for business purchases only, including authorized travel and business development expenses in accordance with Authority Policy P412, Travel, Business Development and Working Meals Expenses.
2. PCards may only be used by Authority personnel who have been granted authority to use a PCard in accordance with this Standard Procedure.
3. PCardholders should utilize their own PCards for non-travel related business purchases as much as possible.
4. PCardholders must complete Purchasing Card Request/Change Form FS-120 to reflect any change to the PCardholders Supervisor and/or department.
5. At no time may a PCardholder make a purchase with their PCard for an employee in another department when such purchase will be charged back to the other department's budget, without first obtaining the other department's written approval per established Authority Approvals Management (AME) Rules.
6. For new software, hardware or other information technology related purchases, PCardholder is responsible for obtaining approval by Information Technology Services Department (ITS) prior to making the purchase in accordance with Standard Procedure S270.03, Request for Technology Services. PCardholders must attach proof of ITS approval to the associated expense report.

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7. If a purchase requires a company to provide services on Authority property or remotely access the Authority network system, prior to making the purchase, PCardholders must forward company contracts and documents that include terms and conditions and any document requiring Authority signature to Procurement for processing and approval by Legal Affairs.

For these types of purchases, Procurement will obtain all approvals including Risk Management approval of supplier insurance certificates, on behalf of the PCardholder, and will provide to PCardholders copies of all approvals and approved documents.

Legal Affairs and Risk Management must approve the company's terms and conditions and insurance certificate, as applicable, before the provision of services or work commences.

PCardholders must attach proof of approval by Legal Affairs and Risk Management, as applicable, to the associated expense report.

Exceptions to this requirement include, but are not limited to, agreement to terms and conditions acknowledged by clicking a box to accept such terms and conditions as paying for parking fees, conference registration, training seminar and/or other similar purchases that include agreeing to terms and conditions by virtue of making such payment or purchase, and terms and conditions of Cooperative and Government contracts or agreements that are approved by the Vice President of Procurement, in accordance with Authority Policy P410, Procurement.

8. If a purchase does not require a company to provide services on Authority property or remotely access the Authority network system but does include company terms and conditions, PCardholders are responsible for processing the terms and conditions with Legal Affairs for approval. Legal Affairs must approve the company's terms and conditions prior to the purchase and the PCardholder must attach proof of approval by Legal Affairs to the associated expense report.
9. Procurement may assist a PCardholder with single purchases in excess of \$15,000.

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10. Procurement, at its discretion, may convert an approved requisition into a PCard purchase.
11. All purchases less than \$15,000 should be completed within a department.
12. Only PCardholders required to file an annual Form 1, Statement of Financial Interests with the Florida Commission of Ethics are authorized to make a single purchase that exceeds \$35,000. A PCardholder cannot split a single purchase exceeding \$35,000 by using multiple PCards or making multiple transactions.
13. Purchases exceeding \$15,000 must be made in accordance with Policy P410, Procurement, including obtaining three written quotes when applicable. PCardholders must attach copies of all three written quotes to the associated expense report.
14. When funded with Federal dollars, partially or in whole, purchases of goods and services from \$10,000 to \$15,000 must be supported with three written quotes. PCardholders must attach copies of all three written quotes to the associated expense report.
15. Personal incidental expenses included on a hotel bill may be charged to the PCard and reimbursed to the Authority. Personal charges are not tax exempt.
16. Per diems claimed by PCardholders must be in accordance with Authority Policy P412, Travel, Business Development, and Working Meals Expenses. Meals may be charged to the PCard. The difference between the cost of the meal and the allowable per diem must be reimbursed to the Authority.
17. All reimbursements to the Authority for excess meal costs, incidental expenses or erroneous charges to the issued Authority PCard must be submitted to RIC prior to submitting the associated myExpense Report. The payment receipt issued by RIC for reimbursements must be attached to and submitted with the associated myExpense Report. Failure to complete reimbursement payment to the Authority within 30-days from the date of transaction will result in corrective action per Paragraph F. Cardholder Liability, subparagraph 2, below.

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18. Departments are responsible for coordinating the purchase of equipment with the Fixed Assets Analyst prior to the purchase to ensure items are identified as fixed assets and an Asset Tag Number Form FS-97 is submitted to Finance.
19. Purchase of gift cards to be given to Authority employees for purposes of recognition or appreciation are to be made in accordance with Standard Procedure S643.05, Gift Cards, which requires all such purchases to be completed by Human Resources personnel.
20. PCardholders must not purchase gift cards with their PCard for non-Authority employees without first obtaining written approval from a Department Director, Vice President, Executive Vice President or the Chief Executive Officer. The written approval must be attached to the associated expense report.
21. PCardholders may use the wallet application on their Authority-issued phones to store their Authority-issued PCard account information. PCardholders may use their stored PCard account information for touchless transactions with merchants who offer such capability. PCardholders are responsible, upon discovery, for notifying the PCard Program Manager and ITS Service Desk when their Authority-issued phone is lost or stolen.

Personal credit cards are not authorized for use in the wallet application of Authority-issued phones.

D. Credit Limits

1. Maximum credit limits are listed below.
Note: Increases to these credit limits must be approved by the PCard Program Administrator.
 - a. Chief Executive Officer/Executive Vice Presidents \$50,000
 - b. All other employees, except Procurement \$15,000

Exception: PCard Program Administrator or designee reserves the right, in their sole discretion, to increase credit limits. For increases over the above maximum

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credit limits, single transaction limits will be applied with exceptions as noted in this Standard Procedure.

2. Procurement credit limits will not exceed single purchase order authorization limits as set forth in Standard Procedure S410.01, Procurement Authority, with the exception of increases approved by the PCard Program Administrator.
 3. To change a PCardholder's credit limit the PCardholder must complete the Purchasing Card Request/Change Form FS-120 with approval signature of the responsible Director, Vice President, Executive Vice President or Chief Executive Officer and submit the fully executed Purchasing Card Request/Change Form FS-120 to the PCard Program Manager.
 4. Temporary credit limit changes may be approved by e-mail by the responsible Director, Vice President, Executive Vice President or Chief Executive Officer and PCard Program Administrator, as may be applicable; however, the following forms must be processed by the PCard Program Manager and signed by the responsible Director, Vice President, Executive Vice President or Chief Executive Officer and PCard Program Administrator, as may be applicable, within 60 days following the credit limit change.
 - a. PCard Program Request/Change Form FS-120, for time-sensitive purchases by an individual PCardholder; and
 - b. Purchasing Card Major Event Credit Limit Increase Form FS-128, for multiple PCardholders involved in events or incidents potentially disruptive to normal Authority operations including, but not limited to, disaster operations or major events.
- E. New PCard Account Requirements

Prior to taking possession of the PCard, the applicant must:

1. Be an employee of the Authority.

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2. Complete the Purchasing Card Request/Change Form FS-120 with the approval and signature of the responsible Director, Vice President, Executive Vice President or Chief Executive Officer as necessary under the circumstances. Return the fully executed Purchasing Card Request/Change Form FS-120 to the PCard Program Manager.
3. Successfully complete mandatory PCard Program training.
4. Sign the Purchasing Card Program PCardholder Agreement Form FS-121.

F. Cardholder Liability

1. The PCard is a corporate charge card which will not affect the PCardholder's personal credit; however, it is the PCardholder's responsibility to ensure that the PCard is used in accordance with this Standard Procedure.
2. Non-compliance with this Standard Procedure may result in the corrective actions listed below. A Purchasing Card Program Corrective Action Form FS-136 will be completed by the PCard Program Manager to document each procedural infraction.

The PCard Program Administrator or designee is not responsible for addressing potential personnel management issues that may become evident during the PCard Program Corrective Action process. The determination to pursue personnel management actions is at the discretion and responsibility of the PCardholder's Supervisor or Manager, Director, Vice President, Executive Vice President or Chief Executive Officer (Executive).

For minor occurrences of non-conformance, the PCard Program Manager will provide procedural guidance to PCardholders or Approvers. Repeat occurrences of non-conformance will be documented by the PCard Program Manager and may result in recommendation for corrective actions.

Note: The PCard Program Administrator reserves the right, in his or her sole discretion, to skip to any level of the following corrective actions, if the gravity of the procedural infraction warrants such a response.

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The PCard Program Administrator or designee is responsible for identifying and documenting procedural infractions, providing copies of all documents related to the infraction to the PCardholder's Department head and scheduling a meeting to discuss the infractions with the PCardholder's Supervisor or Executive, as applicable. The PCard Program Administrator or designee will coordinate with the PCardholder's Supervisor or Executive to address procedural infractions with the PCardholder.

The PCard Program Administrator or designee will maintain files of all documents related to a Corrective Action.

- a. **Level One:** Counseling session to include review of a written report of non-conformance that details the procedural infraction(s), as provided by the PCard Program Administrator or designee. Examples of Level One non-conformance are typically, but not restricted to, repeat occurrences of minor non-conformance issues.
- b. **Level Two:** Suspension of the PCard for no less than thirty (30) days. PCard Administrator or designee reserves the right, in their sole discretion, to suspend the PCard of the Approver if the gravity of the infraction warrants such action.
 1. The PCard Program Administrator or designee will complete the Purchasing Card Suspension Notification and provide a copy of the Notification to the PCardholder's Supervisor or Executive, as applicable.
 2. The PCardholder must complete PCard training prior to the reinstatement of their PCard. PCard Program Administrator or designee reserves the right, in their sole discretion, to require the Approver to complete PCard training.
- c. **Level Three:** Revocation of the PCard. The PCard Program Administrator or designee will complete the Purchasing Card Revocation Notification and provide a copy to the PCardholder's Supervisor or Executive, as applicable. The PCard Program Administrator or designee reserves the right, in their sole discretion, to revoke the PCard of the PCardholder's Approver, if the

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gravity of the infraction warrants such action.

Noted exception: PCard accounts will be immediately closed when evidence reasonably proves, as determined by the Executive Vice President of Finance and Procurement and Vice President of Procurement, a PCardholder intentionally circumvented the controls established in this Standard Procedure, regardless of any previous infractions.

Procedural infractions will be regarded cumulatively. For all infractions, the PCardholder will be responsible for reimbursing the Authority any funds owed as a result of non-compliant purchases made, as determined by the Executive Vice President of Finance and Procurement and PCard Program Administrator. Any such funds owed the Authority may be deducted from any money which would otherwise be due and owing to the PCardholder, including salary or wages, in accordance with Rule 69I-21.004, F.A.C.

G. Cardholder Account Closure

1. Human Resources must notify the PCard Program Manager of the termination or resignation of an Authority employee. On the effective date of the employee's termination or resignation, the PCard Program Manager will close such employee's PCard account.
2. A PCard account may be closed if the PCardholder:
 - a. No longer requires a PCard for employment position.
 - b. Separates from the Authority. For PCard account closures due to employee termination or resignation, the PCard Program Manager will execute the Purchasing Card Request/Change Form FS-120 by obtaining the signature of the PCardholder's Director, Vice President, Executive Vice President or Chief Executive Officer, as applicable.
 - c. Has a legal name change.

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- d. Uses the PCard for unauthorized purposes (personal or business).
 - e. Uses the PCard to purchase anything which violates Authority policy, rule or regulation.
 - f. Allows the PCard to be used by an unauthorized individual.
 - g. Splits a purchase as described above in this Standard Procedure, to circumvent:
 - i. The single transaction limit of the PCard; and/or
 - ii. Purchasing requirements established in Authority Policy P410, Procurement.
 - h. Uses another PCardholder's PCard, with the exception of administrative staff authorized to utilize the PCard on behalf of the PCardholder to make travel related purchases in accordance with Authority Policy P412, Travel, Business Development, and Working Meals Expenses or other purchases on behalf of Directors, Vice Presidents, Executive Vice Presidents and the Chief Executive Officer.
 - i. Fails to provide receipts for all transactions, as required.
 - j. Fails to provide, when requested, information about any specific purchase.
 - k. Accepts a cash refund in lieu of credit to the PCard account.
 - l. Does not use the PCard for an extended period of time as determined by the department Director, Vice President, Executive Vice President or Chief Executive Officer, as applicable.
 - m. Fails to successfully complete mandatory PCard Program training.
3. The responsible Director, Vice President, Executive Vice President or Chief Executive Officer may authorize the PCard Program Manager to close a PCard

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account by submitting a fully executed Purchasing Card Request/Change Form FS-120 to the PCard Program Manager.

H. Replacement PCards

To replace a PCard or to change the PCardholder's name on a PCard, the PCardholder must complete Purchasing Card Request/Change Form FS-120 and submit the completed Purchasing Card Request/Change Form FS-120 to the PCard Program Manager.

I. Report Lost or Stolen PCards

The PCardholder must:

1. Immediately call the PCard Program Bank toll-free at 1-888-449-2273;
2. Notify the PCard Program Manager as soon as possible during normal business hours; and
3. Complete the Replacement Card section of the Purchasing Card Request/Change Form FS-120 and submit to the PCard Program Manager.

J. Credits

Suppliers should issue all credits for returned merchandise or services to the individual PCard account. Under no circumstances will a PCardholder accept cash or other benefit in lieu of credit to the PCard account.

K. PCard Declined

If the PCardholder feels a supplier has erroneously declined their PCard:

1. PCardholder must:
 - a. Find an alternate payment method or terminate the purchase.
 - b. Contact the PCard Program Manager during normal business hours and

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report the incident.

2. PCard Program Manager will, during normal business hours, contact the PCard Program Bank to determine the reason for the decline and advise the PCardholder.

L. Disputed Charges and Billing Errors

PCardholder should review receipt at time of transaction to verify billing accuracy. PCardholder should review credit card transactions in myExpense upon notification of newly loaded PCard transactions to verify all loaded transactions are legitimate. The PCardholder is responsible for contacting the supplier to resolve any billing errors and Bank of America to identify any fraudulent charges. All charges must be processed through myExpense in accordance with Section O, Reconciliation and Approval. If a supplier does not issue credits for billing errors within thirty (30) days from the date of the transaction, the PCardholder should contact the PCard Program Manager for assistance.

1. The PCard Program Manager will contact the PCard Program Bank and obtain a Commercial Card Claims Statement of Disputed Item form.
2. PCardholder will complete and submit the form per the form instructions.

M. Security and Storage

1. The PCard should be maintained in a secure location, and the PCard account number should be carefully guarded.
2. The PCardholder must register assigned PCards with Bank of America Global Card Access. Exception: Ghost, Declining Balance, Department, and Infrequent Traveler PCards.
3. The PCard may not be loaned to an unauthorized person for any reason.

N. Sales Tax

1. The Authority is exempt from Florida state sales tax.

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2. The tax exemption certificate must be presented at the time of purchase in order to avoid payment of sales tax.
3. In order to qualify for a tax exempt sale, the purchase must be made in the name of the Authority and in the State of Florida.
4. Any purchase made with the PCard qualifies as being a purchase made by the Authority.
5. PCardholders must make a good faith effort to avoid paying sales tax to Florida merchants. Documentation of extenuating circumstances must be included with the receipt when sales tax is paid.

O. Reconciliation and Approval

All PCard transactions are reconciled and approved through myExpense.

1. PCardholder will:
 - a. Receive electronic notification when new PCard transactions are available for processing through myExpense in myHub.
 - b. Contact Finance for detailed instructions and other support for processing PCard transactions in myExpense.
 - c. Safeguard PCard number by redacting all but the last four digits from receipts and other documents.
 - d. Include a copy of the reimbursement receipt issued by RIC as may be applicable to the subject expense report per Section B, General, Paragraph 4 above.
 - e. Provide an itemized receipt if available from the supplier.
 - i. If an itemized receipt is not available, one or more of the following can be substituted:

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- 1) The invoice;
 - 2) A fax order form sent to the supplier;
 - 3) A screen print of the Internet order confirmation;
 - 4) A copy of the order form that has been used for a mail order;
 - 5) The subscription order form, the conference registration form, etc.; or
 - 6) The packing list.
- ii. All documentation must include, at a minimum, the following:
- 1) Supplier name.
 - 2) Date of purchase.
 - 3) Brief item description/purpose.
 - 4) Unit price.
 - 5) Total quantity purchased.
 - 6) Total dollar amount.
- f. Ensure all myExpense reports are in compliance with Authority Policies and Standard Procedures.
- g. Examine PCard transactions for fraudulent charges (Disputed Charges). Disputed Charges must be processed through myExpense in accordance with Section L, Disputed Charges and Billing Errors.

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designee during the testing period and destroyed upon completion of testing. Authorization to create and close PCard accounts for testing will be documented via the FS-120 process.

APPROVED: Michael Stephens

DATE 5/1/24