

## **Procedures for submitting PCard Log**

The Purchasing Card Log becomes an ongoing record of information about the transactions made on the Purchasing Card. The form is simple and easy to use, and will require a minimum amount of time to maintain. Failure to submit the Purchasing Card Log to AOC in a timely manner for several months without just cause may result in loss of purchasing card privileges.

1. If the purchase is between \$1,000 and \$5,000 you will need to attach documentation of the two price quotations you have received to comply with State Purchasing policy.
2. Individual receipts typically itemize merchandise purchased. The log allows management to review the types of goods and services purchased on the card and determine where the card is being used. It also provides a record of activity enabling you to reconcile your Monthly Reconciliation Statement. In addition, the receipts retained in conjunction with the log provide the documentation necessary should there be an audit.
3. A receipt is required when using the Purchasing Card. This is not an extraordinary requirement - This is currently done for reimbursement purposes. While completing the log, record the date of transaction, the name of the supplier, identify the merchandise purchased, and the dollar value of the sale. A separate line item is required for each purchase.
4. This log is the record against which the Purchasing Card holder will reconcile their Monthly Reconciliation Statement. The original log must be signed by the Court Executive/State Level Administrator to indicate approval and review. If the Court Executive or Supervisor is not available to review the purchase card documentation, they will need to designate an alternate responsible person to sign in their behalf in order to avoid unnecessary delays in processing this paperwork at the AOC. Original documents will be retained and stored in accordance with the financial retention schedule.
5. Retain all receipts for goods and services purchased and attach to the Purchasing Card Log. If purchases are made via phone, fax, mail, e-mail, or other electronic means, request that the supplier include an itemized receipt with the goods when the product is shipped. If this is not possible, have the vendor email or fax proof of purchase, stating item or service purchased, date, and any other pertinent information. This itemized receipt is the only original documentation specifying whether or not sales tax has been paid against the purchase. It will also be used for auditing purposes.
6. Each cardholder will receive a statement identifying all transactions made against the card during the previous billing cycle. The statement will be mailed to the card holder at the address identified on the New Account Information Record. The statement must be reconciled against the Purchasing Card Log and the retained receipts for accuracy. The reconciled statement shall be forwarded to AOC Purchasing for review and approval. If a problem is identified, the reconciliation and statement will be returned through the Court Executive/State Level Administrator for resolution. The approved statement will be scanned with the PV3.

7. Actual payment of a central invoice is paid automatically by State Finance within three days. Distribution into separate orgs is performed monthly by the AOC Administrative Services Department. However, individual activity may be audited at any time.
8. **Sales tax and use tax**-Each card will indicate tax exempt on it. We are required, however, to pay taxes on out-of-state hotel reservations, etc. There may be an insignificant number of cases where tax will be paid unnecessarily. To avoid these situations, the cardholder should present a tax exemption certificate verifying that the purchase is exempt. If the card holder allows tax to be charged, the card holder will be responsible for resolving the issue by returning to the vendor and obtaining a credit receipt.
8. **Lost or stolen Cards**-The U. S. Bank Purchasing Card is the State of Utah's property and should be secured just as you would secure your personal credit cards. If a card is lost or stolen, notify AOC Purchasing and contact U.S. Bank Customer Service immediately! Written confirmation of cancellation must then be mailed or faxed to the State Purchasing Card Program Administrator. All further use of the card will then be blocked. Prompt action in these circumstances can reduce the Judiciary's liability for fraudulent charges.
9. **Termination or transfer of court employment** - If the cardholder leaves state employment, they must turn in their Purchasing Card. This card will then be canceled and shredded to avoid use by unauthorized persons.
10. **Correcting Account Codes**-When reconciling the Monthly FINET report, the Budget Support person shall determine if the expenditure was properly recorded against the correct account. If not, the Budget Support person is responsible for correcting the coding.