



COUNTY OF INYO

CAL-CARD POLICY



Table of Contents

1. CAL-CARD OVERVIEW	3
2. CAL-CARD STANDARDS	3
3. AUTHORIZED, RESTRICTED OR PROHIBITED USES	5
4. VIOLATION OF CAL-CARD PRIVILEGE	6
5. RECONCILIATION OF MONTHLY BILLING STATEMENT	7
6. ISSUE, MAINTAIN, AND REPLACEMENT OF CARD	8
7. FRAUDULENT AND DISPUTED CHARGES	9
8. PERSONAL REIMBURSEMENT ON NON-CAL-CARD PURCHASES	9
9. ATTACHMENTS	11



1. CAL-CARD OVERVIEW

The Cal-Card Program was developed to allow designated County of Inyo officials and employees the ability to administer authorized County expenditures. The Cal-Card is a VISA credit card with controls and data reporting designed for government agencies.

The Cal-Card is a purchasing tool to conduct authorized business on behalf of the County. All purchases made with the Cal-Card are to follow the adopted policies, not limited to the "County of Inyo Travel and Expense Policy" and the "Purchasing Policy Manual".

The Cal-Card may only be used for County related business. **Personal use of the Cal-Card is not allowed.** Misuse of the Cal-Card and/or violations of the County Policies may result in suspension or cancellation of the Cal-Card privileges or individual discipline up to or including termination of employment and repayment for unauthorized charges. When an employee accepts the Cal-Card, they opt out of any other repayment policy and agree to return any unauthorized charges to the County within 30 days.

This policy outlines general restrictions, specific limitations may vary by department or by the specific circumstances of a purchase. Consult your department head or the Cal-Card program administrator for further clarification prior to purchase. Additionally, written policies cannot be established to cover every situation of Cal-Card use and as such, Cardholders are expected to use their best judgment when expending public funds with a Cal-Card.

All funding received by the County, regardless of source, is subject to the same standard procurement guidelines including those in this manual. This complies with state and federal policies that local governments have jurisdiction and control over all funds received. Therefore, state and federal grant funds must be managed and expended in accordance with County rules and regulations, as well as any additional requirements established by the state or federal funding source.

2. CAL-CARD STANDARDS

2.1 SPENDING LIMITS

Each Cal-Card will be issued with a predesignated spending limit. If a department requires modification to spending limits, the Department Head (or designee) must request an increase, on the *Cal-Card Change Form*, (attachment B) which will be determined by the Auditor-Controller. Limit considerations will be based on the department's existing volume of cardholders, spending needs, and the total County credit limit.



2.2 SINGLE PURCHASE TRANSACTION LIMIT

Single-purchase transaction limits are available upon the department's request based on their business needs. A single item or a group of items in one transaction cannot exceed the cardholder's established limit.

2.3 MONTHLY BILLING CYCLE

Each card has a 30-day monthly limit, and cardholders are responsible for managing their spending within that period. The billing cycle is a set period from the 26th of the month until the 25th or next business day of the following month (i.e., March 26 to April 25).

2.4 AUTHORIZED USERS OF THE CARD

Each Cal-Card is unique and has both the cardholder's name and department name. Only the cardholder is authorized to use their Cal-Card. Cardholders may not loan or designate another individual to use their card.

2.5 CAL-CARD PROGRAM ADMINISTRATOR

The Auditor-Controller's Office will administer the Cal-Card program on behalf of the County and is responsible for accumulating, reporting, coordinating, and evaluating all aspects of the program. The Auditor-Controller's Office will order, activate, and administer Cal-Cards.

2.6 CARDHOLDER

The cardholder is responsible for:

- Safekeeping of the Cal-Card.
- Comply with all policies, including those set by individual departments.
- Keep all itemized receipts and forward them to Department fiscal staff.
- Review monthly billing statement for authorized spending and potential fraudulent charges.
- Immediately notify Customer Service and department's fiscal staff of lost or stolen card immediately, and take immediate action to resolve fraudulent charges.
- Reading and understanding the Cal-Card Policy.



3. AUTHORIZED, RESTRICTED OR PROHIBITED USES

3.1 AUTHORIZED USES OF CAL-CARD

Use of the Cal-Card is authorized for transactions related to budgeted purchases for goods, services that are not required to be on a contract or purchase order, and travel expenses. See below for common allowable purchases. The list below is not exclusive:

- Routine, allowable purchases for County purposes such as supplies and operations
- Office supplies, furniture, and small tools
- PC Accessories (monitors, keyboards, etc.)
- Memberships and subscriptions
- Parts, equipment, or machinery
- Lodging, airfare, parking, and public transportation
- Registration and/or course materials
- Employee Personal Protection Equipment (not subject to reimbursement in MOU)
- Postage and shipping

3.2 PROHIBITED USES OF CAL-CARD

The use of the Cal-Card is strictly prohibited for the following:

- Cash advances
- Personal use of any kind
- Internal County services (i.e. birth certificates, building permits, notary public services, livescan, etc.)
- Cigarettes, tobacco products, cannabis, gambling, fireworks, or alcohol
- Food purchases that are travel related and would otherwise be paid through per diem
- Hotel movies, laundering, mini bar, water, and room service
- Items on existing County term agreements or contracts
- Goods or services that are unallowable per regulations of the authority providing the funding
- Purchase from Foreign Vendor
- Employee boot and uniform purchases (see MOU)
- Over the Counter Medication (Advil, Tylenol, Benadryl, etc.)
- Donations



- Weapons/Ammunition (except Law Enforcement)

3.3 PRE-APPROVED PURCHASES

The below purchases require advanced approval, prior to purchase:

- Maintenance service agreements (Vendor setup, W-9 required)
- Leases and rentals of any type (GASB 87 & 96 review required)
- Services, Consultants, Instructors (Vendor setup, W-9 required)
- Technology- Phone, Tablets, Computers, Printers (Information Services pre-approval required)
- Motor pool automotive repairs (pre-approval required by Motor pool)
- Road automotive repairs (pre-approval required by Road Department)
- Gift Cards (pre-approval required by Auditor-Controller)
- Utility payments (including internet, phone, power, water, and past due notices)
- Athletic Equipment (pre-approval required by Risk Management)

3.4 EXCEPTIONAL PURCHASES

- Gratuities- maximum 18%
- Meals for County hosted events- required backup documentation should include purpose, date and location of the event; additional list of all attendees (IRS guidelines for taxation will be followed)
- Emergency fuel purchases (when fuel card is not working or available)- required backup documentation should include Motor pool approval and receipt from fueling station.

4. VIOLATION OF CAL-CARD PRIVILEGE

Cardholder privileges may be terminated at any time at the discretion of the Auditor-Controller or designee. If the cardholder violates policy, suspension or termination may occur.

Examples include and are not limited to:

- Prohibited purchases
- Frequently lost receipts
- Frequently failing to receive pre-approval
- Failure to complete and maintain supporting documentation
- Failure to comply with the intent and details of the Cal-Card Policy Manual Program.



Department privileges may be suspended or terminated for failure to reconcile and submit monthly statements with proper documentation within 10 business days of the close of billing cycle, at the discretion of Auditor-Controller or designee.

5. RECONCILIATION OF MONTHLY BILLING STATEMENT

Cal-Card statements are available online for individual cardholders. Additionally, online account profiles may be modified for the administrator to view multiple cardholders within a department. It is the Department's responsibility to set up statement notifications, which provides an email reminder and link to the statement.

It is the department's responsibility to receive, maintain, and reconcile monthly statements. The deadline for submission to the Auditor-Controller Office for payment is within 10 business days from statement notification date.

5.1 CAL-CARD RECEIPT/INVOICE

The cardholder is responsible for keeping all receipts to reconcile to monthly statement.

Cardholders are required to obtain detailed, itemized receipts from the vendor (for phone orders, the vendor is required to fax or email the receipt to the cardholder).

Itemized receipts include:

- Business Name
- Date
- Item(s) Purchased
- Price and quantity of each item/service
- Shipping charges if applicable
- Total Amount of Bill
- Method of Payment

Each department is responsible for creating a procedure for validating charges. This must include the cardholder's signature on either the receipt or the monthly statement authorizing the charges.

5.2 HOW TO RECONCILE THE CAL-CARD ACCOUNT

At the end of each billing cycle, the department is responsible for reconciling the statement.

- Verify charges have been authorized by cardholder



- Verify all receipts have been received and match the charges on the statement
- Each line on the statement must have corresponding receipt
- Refunds may require additional backup upon request
- Disputed charges are handled by cardholder, see Section 7.

After reconciliation is complete and approved, the Department's fiscal staff will follow procedures provided by the Auditor-Controller for processing.

5.3 LOST/MISSING RECEIPT

In the rare occasion that a receipt is lost, cardholder will be required to complete the *Missing Receipt Form*, (attachment C). If a cardholder frequently has lost or missing receipts, they will be subject to Section 4, Violation of Cal-Card Privilege, of this policy and privileges may be terminated at the discretion of the Auditor-Controller, or designee.

6. ISSUE, MAINTAIN, AND REPLACEMENT OF CARD

6.1 ACCOUNTING

Auditor-Controller's office is responsible for auditing the Statement of Account and processing it for payment.

6.2 ISSUANCE

To obtain a CAL-CARD, a completed *Cal-Card Change Form*, (attachment B) must be submitted to the Auditor-Controller's office for review and consideration of approval. Each Cal-Card is issued to an individual employee and the County of Inyo. The card will remain the property of the County of Inyo.

6.3 REPLACEMENT OF WORN OUT/DEFECTIVE CARDS

If a Cal-Card is worn out or defective, *Cal-Card Change Form*, (attachment B) shall be completed to request replacement card.

Auditor-Controller's Office will notify the cardholder when the replacement card is available. Upon receipt of the replacement card, the defective card will need to be returned to Auditor-Controller's Office.

6.4 DEPARTMENT TRANSFERS AND CANCELLATIONS



Transfer of employment to another department is the cardholder's responsibility to notify Auditor-Controller's Office. The card will be terminated, and a new card will be issued at the Auditor-Controller's discretion based on the department's needs. *Cal-Card Change Form*, (attachment B) shall be completed to request cancellation of card.

6.5 EXITING EMPLOYMENT

Upon notice of resignation from the County, the Cardholder will immediately submit the Cal-Card to the department with all invoices.

If the employee fails to surrender the Cal-Card, it is the department's responsibility to notify the Auditor-Controller's Office for immediate cancellation of the card, by completing the *Cal-Card Change Form*, (attachment B)

6.5 REPORTING A LOST CAL-CARD

Cardholder will contact the department's fiscal staff for a lost or stolen card immediately. The cardholder must verify the last charge on the card with the department's fiscal staff. Fiscal staff shall complete the *Cal-Card Change Form (attachment B)* for the Auditor-Controller's Office to cancel and reissue the card. The Auditor-Controller's Office will contact the cardholder when the new card is available.

7. FRAUDULENT AND DISPUTED CHARGES

The bank may initiate notification of potential fraudulent charges. The cardholder has an obligation to manage fraudulent or disputed charges. If fraudulent or disputed charges are found, it is the cardholder's responsibility to contact the bank and department fiscal staff.

8. PERSONAL REIMBURSEMENT ON NON-CAL-CARD PURCHASES

If a business purchase is made using a credit card other than an Inyo County Cal-Card, employees may request reimbursement for charges made on personal credit cards.

A request for personal reimbursement must follow the standard practices set forth by the Inyo County Auditor-Controller's Office, including:

- Adhering to an **Accountable Expense Reimbursement Plan** per the IRS. Claim for reimbursement must include:
 - The amount of the expenditure.



- Date and location of the purchase.
- The business purpose of the expenditure.

- Substantiating that the charge was on a personal credit card by:
 - Submitting a copy of the credit card (with all but the last four digits of the card blacked out).
 - And/or submitting a copy of the personal bank statement.

- The Auditor-Controller may, at his or her discretion, request additional clarification or documents prior to payment of the claim.



9. ATTACHMENTS

Attachment A- Cal-Card Employee Agreement Form



COUNTY OF INYO OFFICE OF THE AUDITOR-CONTROLLER

P.O. Drawer R, Independence, California 93526
(760) 878-0343 • Fax (760) 878-0391

Cal-Card Employee Agreement Form

I certify that I have received and taken possession of my Cal-Card and read a copy of the County of Inyo Cal-Card Policy.

I understand and will ensure that any purchase with my Cal-Card will be in accordance with all County Policies.

- Cal-Card may only be used for official County business.
- Misuse of the Cal-Card may be a violation of criminal law.

I understand that misuse of the Cal-Card and/or violations of the County Policies may result in suspension or cancellation of my Cal-Card privileges or disciplinary action up to and including termination of my employment and repayment for unauthorized charges. By accepting the Cal-Card, I opt out of any other repayment policy and the return of funds to the County will be paid back within 30 days.

I agree that I am responsible for the Cal-Card's safekeeping at all times. I will immediately notify US Bank Customer Service at 800-344-5696 and my department's fiscal staff if my Cal-Card is lost or stolen. I will take immediate action to resolve fraudulent charges.

The Cal-Card is valid only while I am employed in this department and if I transfer to another department, or terminate my employment, I must relinquish the Cal-Card to the Auditor-Controller's Office.

For Auditor-Controller use only:

Employee Name:	<input type="text"/>	Department:	<input type="text"/>
Cal-Card Number (Last 4):	<input type="text"/>	Expiration Date:	<input type="text"/>
Single Purchase Limit \$:	<input type="text"/>	Monthly Limit \$:	<input type="text"/>
Phone Number:	<input type="text"/>		

☐ I received my Cal-Card.

☐ I have read the Cal-Card Policy.

Signature

Cardholder Signature



Attachment B- Cal-Card Change Form



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Cal-Card Change Form

Check the box and complete the section below for any changes to your department's Cal-Card status.

Requesting Department:

<input type="checkbox"/> Issue a New or Replacement Card
Employee's Full Name (as it appears on Driver's License/ID): _____
Employee Work Phone: _____ Employee Email Address: _____
Date of Birth: _____
Limit Amount Requested: _____
Single Limit (complete if needed): _____
Replacement Needed <input type="checkbox"/>
Additional Notes: (example: "Restricted to Travel Only") _____
<input type="checkbox"/> Limit Increase
Employee Name: _____
Last 4 Digits of Active Card: _____
Reason for Limit Change: _____
Limit Amount: _____
Single Limit Amount: _____
30-Day Limit Amount: _____
<input type="checkbox"/> Cancel Card or Place a Hold
Employee Name: _____
Last 4 Digits of Active Card: _____
Request for Temporary Hold Effective Date: _____
Request for Cancellation Effective Date: _____
_____ Signature
<i>By signing this form, you accept responsibility for any changes to your Department's Cal-Card status.</i>
Auditor-Controller's Use Only
Date Processed: _____
Processed by: _____



Attachment C- *Cal-Card Missing Receipt Form*



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OFFICE OF THE AUDITOR-CONTROLLER

P.O. Drawer R, Independence, California 93526
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Cal-Card Missing Receipt Form

DATE:

TO: AUDITOR-CONTROLLER

FROM:

SUBJECT: CAL-CARD MISSING RECEIPT (One Per Form)

Statement Date:

Transaction / Purchase Date:

Vendor Name:

Item(s) Purchased:

Quantity:

Amount:

Reason for missing receipt:

Steps taken to obtain duplicate receipt:

Cardholders Signature (required):

Immediate Supervisor (optional):

Department Head or designee (required):