

<h1>COUNTY OF IMPERIAL POLICY</h1>			
Subject CAL CARD POLICY	Policy Number	Version	Page
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I. GENERAL INFORMATION

The CAL CARD Program was developed to allow designated County of Imperial officials and employees the capability to administer pre-approved travel expenditures and pre-authorized purchases by the Purchasing Agent **(or their designee)**. Pre-authorization from the County Executive Officer **(or their designee)** may be needed if the Purchasing Agent requests assistance. The CAL CARD is a VISA charge card with greatly enhanced controls and data reporting.

The CAL CARD is not intended to, and shall not be used to, circumvent any existing statutes or laws, nor is the CAL CARD to be used to circumvent existing County of Imperial Procurement Services Policy and Procedures **(ex: purchase orders)**.

PUBLIC FUNDS:

Charges to the CAL CARD are paid with public funds, employees issued a CAL CARD and employees authorized to approve CAL CARD expenditures must be continually reminded that their purchases represent the County’s interest and reputation for the ethical and prudent business dealings. Each transaction must be one that the cardholder and Approving Official could easily justify as a prudent and legal use of public funds. Additionally, written policies cannot be established to cover every eventuality of the CAL CARD use and as such, cardholders and Approving Officials shall use their best judgement when expending public funds with a CAL CARD.

USAGE:

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 current County of Imperial Travel Authorization and Reimbursement Policy and the County of Imperial Procurement Services CAL CARD Policy. 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 CAL CARD Policy may result in temporary suspension or revocation of the CAL CARD. Individual CAL CARD’s are encoded with the transaction limits approved of the cardholder's application. Purchases shall not be split to circumvent the County of Imperial Procurement Services Policy and Procedures **(ex: purchase orders)**.

CAL CARD’s must be used under secure conditions only. **(SEE ATTACHMENT C)**

NOTE:

All funding received by the county, regardless of source, are subject to the same standard procurement guidelines as those in this policy. This complies with the state and federal policies that local governments

have jurisdiction and control over all funds received. Therefore, state and federal grant funds and even private grants must be managed and expended in accordance with the county rules and regulations, as well as any additional requirements established by the state or federal funding source.

II. HOW TO USE THE CAL CARD

A. SPENDING LIMITS

A manager or supervisor will determine the CAL CARD spending limit when requesting a CAL CARD. There are two transaction limits placed on all CAL CARD's. These limits include all tax, shipping, and any other charges to the transaction.

1. SINGLE PURCHASE TRANSACTION LIMIT

- a. Every CAL CARD holder has an individual single-purchase transaction limit that cannot be exceeded. A single item or a group of items in one transaction cannot exceed the cardholders established limit. The credit card company will not authorize purchases that exceed the limit.
- b. Cardholder single limits will change only on an as needed basis once the change is approved by the County Executive Officer (**or their designee**) or the Purchasing Agent (**or their designee**).

2. 30-DAY MONTHLY TRANSACTION LIMIT

- a. In addition to a single-purchase transaction limit, there is also a 30-day monthly limit. The 30-day period corresponds to the billing cycle (**ex: March 23 to April 22**).
- b. Cardholder monthly limits will change only on an as-needed basis once the change is approved by the County Executive officer (**or their designee**) or the Purchasing Agent (**or their designee**).

B. AUTHORIZED USERS

Each CAL CARD is unique and has both the cardholder's name and the County logo embossed on it. Only the authorized employee may use the CAL CARD.

C. UNDERSTANDING THE RULES

The cardholder must comply with the County of Imperial Procurement Services Policy and Procedures when using the CAL CARD. Any questions regarding CAL CARD usage shall be directed to the County of Imperial Procurement Services.

III. AUTHORIZED AND PROHIBITED USES

Use of the CAL CARD is authorized for transactions related to pre-approved travel expenditures and pre-authorized purchases approved by the Purchasing Agent and/or the County Executive Officer (**or their designee**). The CAL CARD shall not be used for meals. **"PER DIEM"** advances and reimbursements through the County of Imperial Auditor-Controller's Office should be used for travel-related meals and must be used in a manner consistent with the County of Imperial Travel Authorization and Reimbursement Policy.

If the purchases are authorized, the CAL CARD can be used up to the specified per transaction and per month dollar limits not otherwise **"PROHIBITED"** as listed.

AUTHORIZED	PROHIBITED
<ol style="list-style-type: none"> 1. Certifications 2. Licensing (ex: Zoom) 3. Memberships 4. Trainings 5. Conferences 6. Travel-Related expenses <ol style="list-style-type: none"> a. Airfare b. Car rental c. Car rental gasoline d. Ride share (if car rental was not purchased) e. Lodging (ex. Hotel) f. K-9 Related Items: <ul style="list-style-type: none"> • Food • Training • Veterinarian Services g. Special Cell Phone Purchase 7. Items approved by the Purchasing Agent prior to purchase via completing the CAL CARD Special Request Form (SEE ATTACHMENT E) 	<ol style="list-style-type: none"> 1. Personal use of any kind 2. Gasoline for county/personal vehicle 3. Circumventing Purchase Orders (ex: Amazon, Costco, Smart & Final, etc.) 4. Meals (food and beverages) 5. Cash advances 6. Tuition reimbursement 7. Leases of any type 8. Auto renewing transactions (recurring monthly/annual payments) 9. Maintenance service agreements 10. On-site services (unless emergency) 11. Computer hardware and software unless the transaction is completed by a cardholder from the County of Imperial Procurement Services or County of Imperial Information and Technical Services. 12. Purchase of team and/or individual recognition related items including, but not limited to birthdays, anniversaries, congratulatory, entertainment, meals (food and beverages), team accomplishments, and related supplies 13. Splitting of purchases to circumvent the dollar limitation 14. “CAPITALIZED ASSET ITEMS” are defined as those items that: <ol style="list-style-type: none"> a. Have an expected normal useful life beyond one year and a unit acquisition cost of at least \$7,500.00. b. Is a firearm (which is capitalized regardless of cost).

IV. REVOCATION OF PRIVILEGES

The use of the CAL CARD is a privilege not a right. CAL CARD cardholders are expected to maintain the highest standards of ethics when using the card. CAL CARD’s may be revoked at any time at the discretion of the County Executive Officer (**or their designee**). A cardholder’s privilege will be revoked if the cardholder continually misuses the CAL CARD.

Depending on the severity of the violation, the **“THREE-STRIKE RULE”** is in effect:

1. The first improper use of the CAL CARD will result in a review of the County of Imperial Procurement Services CAL CARD Policy with the cardholder by the Purchasing Agent (**or their designee**).
2. The second improper use of the CAL CARD will result in a written memo to the cardholder immediate supervisor, and the department head of the cardholder to inform about the improper use and warn about potential suspension or termination of card use for the cardholder.
3. The third instance of improper use will result in suspension of card use or termination of card use. Also, a written memo to the cardholder immediate supervisor, and department head of the cardholder to inform about the suspension or termination of card use due to improper use.

Examples of misuse include, but are not limited to the following:

1. Improper purchases.
2. Frequently lost receipts.
3. Failure to reconcile monthly statements by the 10th of every month.
4. Failure to complete and maintain supporting documentation.
5. Failure to comply with the intent and details of the CAL CARD Policy

V. AREA OF RESPONSIBILITY

A. U.S. BANK NATIONAL ASSOCIATION

U.S. Bank is the banking contractor that issues the CAL CARD. All cardholders will receive their CAL CARD from the County of Imperial Procurement Services.

B. BUSINESS SERVICES

The County of Imperial Auditor-Controllers and Procurement Services will jointly administer the CAL CARD program and are responsible for the accumulating, reporting, coordinating, and evaluating all aspects of the program.

Once approved by the County Executive Officer (**or their designee**), the County of Imperial Procurement Services will administer the ordering and issuance of the new CAL CARD's and send reminder notification e-mails to cardholders to complete monthly reporting of charges to their Approving Officials and any updates or changes to the program. The County of Imperial Procurement Services may intervene in a CAL CARD purchase dispute if a cardholder cannot resolve the issue with the bank.

The County of Imperial Auditor-Controller's Office is responsible for making payments to U.S. Bank under the terms of the contract.

The County of Imperial Procurement Services conducts initial cardholder training upon issuance of a new card. New cardholders are presented with a copy of the CAL CARD Policy for their reference and are advised that the CAL CARD Policy is also posted on the County of Imperial Procurement Services website under "**PURCHASING/CAL CARD POLICY**".

Periodic refresher training, generally annually, is provided by the County of Imperial Procurement Services to Approving Officials, department heads, and cardholders.

C. CARDHOLDER

The cardholder is responsible for:

1. Security of the CAL CARD.
2. Appropriate use of the CAL CARD. Only the cardholder is authorized to use the CAL CARD for purchases; However, cardholders may be requested to be the designated travel agent in a department and all travel and travel related expenses can be purchased by the designated travel agent cardholder as requested by their supervisor or department head.
3. Compliance with the County of Imperial Procurement Services Policy for the CAL CARD's use.

D. APPROVING OFFICIAL

The Approving Official (**SUPERVISORS, MANAGER, AND/OR DEPARTMENT HEAD**) is responsible for:

1. Reviewing all charges.
2. Ensuring all purchases are appropriate.
3. Ensuring no prohibited item has been purchased.
4. Ensuring all proper documentation is attached to the monthly Imperial County CAL CARD Distribution of Charges Form. (**SEE ATTACHMENT D**)

VI. PURCHASES

A. OBTAINING GOODS

The cardholder will either go to the place of business and obtain the goods or call and place a telephone order. In either case, the cardholder will obtain the vendor to itemize the receipt/invoice. An itemized receipt/invoice consists of the following information for goods/purchases:

1. Date of purchase.
2. Description of goods and related services purchased.
3. Quantity purchased.
4. Price per item.
5. Amount of sales tax and total amount.
6. Shipping charges

B. EMERGENCY

The CAL CARD may be used for "**ON-SITE**" services during emergency situations where time is of the essence. "**EMERGENCY**" is defined as a sudden and unexpected and/or non-contemplated event that requires the immediate need and acquisition of services. Without such acquisitions action, public health welfare or safety may be jeopardized. Failure to plan for the purchase or to allow adequate lead-time does not constitute an emergency.

In the event the CAL CARD is used to purchase an on-site emergency service, the cardholder must contact the Purchasing Agent (**or their designee**) prior to the scheduled service date to arrange for insurance coverage for the supplier.

Emergency purchases must be supported by a written explanation attached to the monthly Imperial County CAL CARD Distribution of Charges Form stating:

1. Why the service was necessary.
2. Program impact if service had been filled through normal ordering procedures.
3. Emergency purchases may be made in compliance with Government code 23403, and County ordinance 2.52.040

NOTE:

The emergency **"ON-SITE"** service purchased on a CAL CARD must be limited to the nature of the emergency, up to the cardholder's single purchase limit.

C. MAJOR EMERGENCY OR DISASTER

Cardholders in the office of the County Executive Officer, Fire Protection, Public Health, Public Works, Facilities Management, and Procurement Services may request a temporary raise to their spending limits during a major emergency or disaster. The Imperial County CAL CARD Request Form (**SEE ATTACHMENT A**) is required when requesting to temporarily raise a spending limit on a CAL CARD. The Approving Official is required to contact the County of Imperial Procurement Services to request the spending limit be returned to normal levels after an emergency or disaster.

VII. MONTHLY REPORTING AND RECONCILIATION RESPONSIBILITY

A. CAL CARD RECEIPT/INVOICE

Cardholders are to obtain detailed, itemized receipts from the vendor. Each CAL CARD Distribution Of Charges Monthly Report must state the business purpose of the purchased items to allow the Approving Official to understand the relevance of the purchase and appropriately review all costs to ensure the individual items purchased are authorized within the CAL CARD procedures. Be sure:

1. Individual receipts/invoices shall be submitted on an 8 ½" x 11" paper to ensure they are not lost in transit.
2. In the event of lost receipts/invoices, a memo with an explanation to the monthly Imperial County CAL CARD Distribution of Charges Form shall be submitted.

NOTE:

If there are excessive instances of lost receipts, the CAL CARD will be revoked.

B. HOW TO RECONCILE THE CAL CARD ACCOUNT

At the end of each billing cycle, which is generally the 22nd of each month, the cardholder will receive a statement from U.S. Bank and must complete a transactions log to approve the CAL CARD transactions.

The cardholder must review, sign, and date the statement for accuracy and reconcile the bank statement with the Imperial County CAL CARD Distribution of Charges Form and vendor receipts/invoices:

1. The cardholder must attach a signed Imperial County CAL CARD Distribution of Charges Form to the bank statement. Attach the corresponding receipts/invoices listed in the same order as they are listed on the bank statement.
2. If an item is billed incorrectly, the cardholder must provide a complete explanation on the monthly statement.
3. If fraudulent charges are detected, the cardholder is required to contact U.S. Bank immediately at (800)344-5686 or outside the US at (701)461-2010.
4. The cardholder shall retain CAL CARD credit receipts until the credit transaction appears on the bank statement at which time the credit receipts shall be attached to the bank statement.

5. The cardholder shall approve/sign/date the bank statement and Imperial County CAL CARD Distribution of Charges Form.
6. By the 10th of every month, the cardholder shall attach receipts/invoices and other documentation to the bank statement and forward to the County of Imperial Procurement Services as follows:
 - a. The original of all documents (**RECEIPTS, INVOICES, ETC.**) and one (1) copy of the cardholder bank statement to their Approving Official for review and approval.
 - b. One (1) copy of the bank statement and invoices/receipts are to be kept by the cardholder for 90-days.

VIII. APPROVING OFFICIAL

A. REVIEW BANK STATEMENTS

The Cardholder's bank statement and documentation must be turned into the County of Imperial Procurement Services by the 10th of every month. The Approving Official will be responsible for the following:

1. Compare cardholders' documentation and review charges to ensure that purchases are appropriate, and any purchase of restricted items is appropriately documented. This documentation will be filed with the cardholder's monthly statement. A cardholder's privilege of use of CAL CARD may be revoked if the cardholder is found to have intentionally purchased a restricted item without justification.
2. Reviewing the Imperial County CAL CARD Distribution of Charges Form to be sure all invoices/receipts are included.
3. Approving, signing, and dating the Imperial County CAL CARD Distribution of Charges Form and bank statements prepared by cardholders.
4. Distribute as follows:
 - a. Cardholders bank statement, Imperial County CAL CARD Distribution of Charges Form, and original receipts and invoices are to be sent to the County of Imperial Procurement Services. Once reviewed and approved, the Purchasing Agent will send paperwork to the County of Imperial Auditor-Controller's Office.
 - b. Copies of documentation for any emergency purchases are to be sent to the County of Imperial Procurement Services.

IX. PROGRAM ADMINISTRATION

A. PURCHASING

Program Coordination: County of Imperial Procurement Services is responsible for managing and coordinating the program, issuing CAL CARD's upon the County Executive Officer (**or their designee**) approval.

Program Evaluation and Audit: County of Imperial Procurement Services will be responsible for accumulating reporting, and analyzing CAL CARD usage, as well as program evaluation. This includes preparing a monthly activity report for the County Executive Officer. The program will be subject to periodic audit by the County of Imperial Auditor-Controller's Office or by an external auditor.

B. ACCOUNTING

County of Imperial Auditor-Controller's Office is responsible for auditing the U.S. Bank statements and processing monthly payments.

C. ISSUANCE

In order to obtain a CAL CARD, a completed Imperial County CAL CARD Request Form (**SEE ATTACHMENT A**) must be completed and submitted to the County Executive Office for review and consideration of approval. Along with the request form, a detailed justification for the card's use must be submitted. If approved, the County of Imperial Procurement Services will place the CAL CARD order for the employee. Each CAL CARD is issued to an individual employee and the County of Imperial. This card will remain the property of the County of Imperial.

Each employee that is issued a CAL CARD will be given a copy of the County of Imperial Procurement Services CAL CARD Policy and will be required to review a PowerPoint presentation, sign for the card, read and sign a CAL CARD Cardholder Agreement Form (**SEE ATTACHMENT B**) prior to receiving their CAL CARD.

The assigned card is to be returned to the cardholder's supervisor upon employment re-assignment, termination of employment, and/or upon supervisors or County Executive Officers request. Notification is to be reported to the County of Imperial Procurement Services upon changes to the cardholder's title.

If a cardholder has not used their CAL CARD within 24 months, the card will be cancelled.

D. CAL CARD ACCOUNT MAINTENANCE

There may be instances where it becomes necessary to replace CAL CARD's. It is the Approving Official's responsibility to initiate this process by taking the steps for the appropriate situation listed below.

E. REPLACEMENT OF WORN OUT/DEFECTIVE CARDS

If the CAL CARD needs to be replaced because it is worn out or defective, a memo from the Approving Official requesting a CAL CARD replacement must be submitted along with the worn-out CAL CARD to:

County of Imperial Procurement Services
Attention: Purchasing Agent

U.S. Bank customer service will issue a replacement card within five days after receipt of order.

County of Imperial Procurement Services will notify the cardholder when the replacement card is available.

F. CARDHOLDER TRANSFERRING TO ANOTHER DEPARTMENT

When a cardholder leaves one department in the county for another county department, it is the responsibility of the cardholder's Approving Official to request the cardholder to return the card to the Approving Official. The Approving Official will then return the card to the County of Imperial Purchasing Department for destruction.

G. REPORTING A LOST CAL CARD

Cardholder will immediately contact U.S. Bank customer services at 800-344-5696 or 888-994-6722.

Cardholders will then immediately contact their Approving Official.

The Approving Official will immediately notify the County of Imperial Procurement Services to inform them that a CAL CARD was lost.

U.S. Bank will mail replacement cards to the County of Imperial Procurement Services within five (5) working days of order.

County of Imperial Procurement Services will notify the cardholder when the replacement CAL CARD is available.

X. DISPUTED CHARGES

In the event of a disputed transaction, the cardholder shall contact U.S. Bank customer service at 800-344-5696 for guidance on a resolution. The cardholder shall also contact the County of Imperial Procurement Services Department with the details of the dispute. Reference should be made to any contact with the vendor, names, telephone numbers, etc., that would be helpful in research of the dispute.

1. Disputed items should be first reported to U.S. Bank customer service at 800-344-5696 or 888-994-6722 by the cardholder who has the details of the disputed transaction. This reporting starts the clock for the time limitation statutes for reporting and the bank can start an investigation immediately.
2. The cardholder shall notify the County of Imperial Procurement Services Department of the details of the dispute.
3. Any supporting details of why the item is being disputed must be included with the cardholder's monthly statement.
4. The U.S. Bank representative that receives the details of the dispute will provide the cardholder with a confirmation number, as reference to the dispute. The cardholder shall include and note this confirmation number on their monthly report in the "**CHECK DISPUTED ITEMS**" column.

ATTACHMENTS

- A. IMPERIAL COUNTY CAL CARD REQUEST FORM
- B. CAL CARD CARDHOLDER AGREEMENT FORM
- C. CAL CARD USE AND SECURITY BEST PRACTICES
- D. IMPERIAL COUNTY CAL CARD DISTRIBUTION OF CHARGES FORM
- E. IMPERIAL COUNTY CAL CARD SPECIAL REQUEST FORM

ATTACHMENT A



Imperial County CAL CARD Request Form

New Update Temporary

Date: _____

Temporary
Duration Period: _____

Department Name: _____

Cardholder Name: _____
(MUST BE FULL LEGAL NAME ON CARDHOLDER'S DRIVERS LICENSE)

Address: _____

City: _____ State: _____ Zip Code: _____

ATTACHMENT B



CAL CARD Cardholder Agreement Form

I certify that I have received and read a copy of the County of Imperial CAL CARD Policy.

I have received CAL CARD number _____ with Expiration Date _____.

I understand that transactions are limited as indicated below:

Single Purchase Limit: \$ _____ 30 Day Limit: \$ _____

ATTACHMENT C



CAL CARD Use and Security Best Practices

Your county issued CAL CARD is the property of the County of Imperial. All cards when not being used should be stored in a secure and safe location.

It is essential to protect your card, it is also important to take precautions when selecting what devices are utilized to place

ATTACHMENT D



**Imperial County CAL CARD Distribution of Charges
Monthly Report**

REPORT PERIOD: _____

CARDHOLDER NAME: _____

DEPARTMENT: _____

CARDHOLDER SIGNATURE: _____

VENDOR	COMMODITY CODE	DESCRIPTION	ORG KEY	OBJECT CODE	AMOUNT
TOTAL:					\$0.00

PLEASE ATTACH AND SEND THE FOLLOWING TO THE PURCHASING DEPARTMENT OFFICE NO LATER THAN THE 10TH OF EVERY MONTH:

- U.S. BANK STATEMENT OF ACCOUNT WITH CARDHOLDER AND APPROVING OFFICIAL SIGNATURES
- ORIGINAL RECEIPTS

I CERTIFY THAT ALL PURCHASES LISTED ABOVE WERE MADE FOR OFFICIAL COUNTY USE ONLY AND ARE WITHIN THE COUNTY OF IMPERIAL CAL CARD POLICY MANUAL.

DIRECTOR/MANAGER NAME: _____

DIRECTOR/MANAGER SIGNATURE: _____

DATE: _____

PURCHASING AGENT NAME: _____

PURCHASING AGENT SIGNATURE: _____

DATE: _____

rev: 08/29/2024

ATTACHMENT E



**Imperial County
CAL CARD Special Request Form**

