



**PORT TAMPA BAY™**

<b>Number</b>	<b>Section II</b>
<b>Effective</b>	Aug 15, 2017
<b>Revised</b>	Original
<b>Page</b>	1 of 4

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**SUBJECT: PURCHASING CARD POLICY**

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**POLICY STATEMENT:**

It is the policy of the Tampa Port Authority, d/b/a Port Tampa Bay (PTB), to establish guidelines, internal controls, rules, and procedures for the responsible and appropriate use of PTB-issued credit cards and/or purchasing cards, collectively referred to herein as “p-cards”. Adherence to this policy is necessary to ensure the p-cards are used only for authorized purposes and that PTB bears no legal liability from inappropriate use of the cards.

**PROCEDURES FOR IMPLEMENTATION:**

Port Tampa Bay recognizes the efficiency gained through the responsible use of purchasing cards (p-cards), including accountability, enhanced productivity, reduced transaction costs, prompt payment to vendors, and convenience. In order to take advantage of these efficiencies, PTB has implemented a p-card program and issues p-cards to employees whose work activities would be enhanced through the use of p-cards. These procedures will be applicable to all departments and all employees who use p-cards.

The ultimate success of the PTB p-card program depends on the cooperation and professionalism of the personnel involved. It is the responsibility of the Finance Department to ensure compliance with this policy. It is the responsibility of the individual p-card holder and the designated staff of the Finance Department to determine if the charges are appropriate.

- 1) Participation in PTB’s p-card program is a privilege and all p-card users must follow the policy. If PTB management becomes aware of inappropriate or unauthorized p-card use or failure to provide appropriate documentation for p-card transactions, the cardholder’s p-card privileges may be suspended or cancelled.
- 2) Directors and/or Vice Presidents may request p-cards and individual credit limits for themselves and their staff. Requests must be made in writing and signed by the Director and/or Vice President. The final decision to issue a p-card and its credit limit will be made by the CFO or his designee. Requests for temporary or permanent changes to a cardholder’s limit may be made to the Finance Department in writing by the department head or Vice President and will be processed subject to CFO approval.
- 3) Finance will annually provide each department with a list of current p-cardholders and their current credit limit. Each department head will verify the need for continued usage and credit limit for each p-cardholder.

- 4) P-cards remain the property of PTB at all times and must be surrendered immediately upon demand by the CEO, CFO, or the employee's department Director or Vice President.
- 5) Employees must agree to all terms and conditions contained in the issuing Bank/Credit Card Company Cardholder Agreement and must sign the PTB Purchasing Card Agreement (P-card Agreement) prior to receipt of a p-card. The P-card Agreement may be amended from time to time and p-cardholders may be required to acknowledge and accept these amendments in writing as a condition of continued p-card privileges. Periodic training may be provided for p-cardholders and attendance may be required at the discretion of the CFO.
- 6) No personal use of a p-card is authorized. Exceptions include personal incidental expenses included on a hotel bill while the p-cardholder is in travel status. However, personal incidental expenses must be immediately reimbursed to PTB. The p-cardholder will be personally liable for any unauthorized charges not a result of fraud or a lost or stolen card. Any charges for which an individual p-cardholder is determined to be personally liable may be deducted from the p-cardholder's pay. The p-cardholder is required to cooperate with law enforcement agencies as necessary in prosecuting theft related to their p-card.
- 7) In accordance with the Travel/Employee Expense Policy and the Promotional/Entertainment/Employee Expense Policy, no alcoholic beverage charges for PTB employees may be incurred using a p-card. All alcoholic beverage purchases by PTB employees are the employees' personal expense. Alcoholic beverage p-card charges for non-PTB employees are allowed if the charges are incurred in association with a promotional/business development activity.
- 8) All procurement policies apply to p-card purchases including requirements for quotes and/or bids. PTB's Enabling Act, Section 15, relating to contracts and purchasing, states in part, "No goods, supplies, or materials shall be purchased in separate lots or parcels so as to avoid advertising for bids thereon; and any commissioner, officer, or employee who does so is responsible therefor shall be personally liable to the Port for the full price of any goods, supplies, or materials so purchased." Therefore, all purchases above \$5,000 are subject to Procurement guidelines. P-card accounts will be immediately closed when evidence reasonably proves, as determined by the CFO and Director of Procurement, that a p-cardholder intentionally circumvented this provision.
- 9) Purchases for more than \$1,000 should be paid by check whenever possible. As stated, all p-card purchases fall under the PTB procurement guidelines.
- 10) Employees must obtain detailed invoices or itemized receipts for all purchases utilizing p-cards. Sufficient information must be provided to allow Finance staff to determine whether or not the purchase complies with p-card policy and any other applicable policies.
- 11) Finance will scan a copy of each p-card monthly statement for each p-cardholder's review each month on or about the 28<sup>th</sup> of the month and provide that statement to the appropriate p-cardholder.

- 12) At the time of receipt of their p-card monthly statement, employees must enter all associated detailed p-card invoices/receipts into the Finance Department Workplace system. The Finance Department will review each charge on each p-card statement and ensure a corresponding invoice/receipt has been entered into the Workplace system with sufficient information so as to ensure that the charge complies with PTB policy. P-cardholders whose statements include charges that do not have a corresponding detailed receipt in Workplace will be immediately notified and will have fifteen (15) days to rectify the situation. If a detailed invoice/receipt is not provided within 15 days, the p-cardholder's purchasing card will be suspended or cancelled and the p-cardholder may be personally liable for the undocumented charge.
- 13) It is the responsibility of the p-cardholder to maintain and/or obtain detailed invoices/receipts associated with each charge to the p-cardholder's account. If for any reason the cardholder does not have or is unable to obtain documentation to submit with the monthly p-card statement, the cardholder must submit an explanation indicating the reason there is no documentation, the steps taken to obtain proper documentation (including attempts to obtain duplicate receipt), the merchant's name, the date of the transaction, the nature of the purchase and its business purpose. Abuse of this provision, as determined by the CFO, will result in the suspension or cancellation of the cardholder's p-card privileges.
- 14) If a questionable charge appears on a p-card monthly statement, it is the responsibility of the p-cardholder to attempt to verify the charge with the vendor. If the charge is determined to be fraudulent, the p-cardholder must immediately notify Bank/Credit Card Company and the Finance Department to request credit for the charge and cancellation of the card. Failure to do so will make the p-cardholder personally liable for the charge.
- 15) It is the responsibility of the cardholder to keep their p-card secure at all times. A lost or stolen p-card must be reported immediately to 1) the Finance Department and 2) to the issuing Bank/Credit Card Company. All charges made to a p-card are the responsibility of the cardholder unless they have reported suspected fraud or reported the card lost or stolen.
- 16) Allowing another employee to use an employee's p-card is strictly prohibited.
- 17) Cardholders should ensure, to the extent possible, that State of Florida sales tax is not charged on p-card purchases as most purchases made with the p-card are exempt from Florida state sales tax. If Florida sales tax is charged, it is the p-cardholder's responsibility to contact the vendor to obtain a credit for the sales tax. Tax exempt certificates are available from the Finance Department.
- 18) Human Resources will notify Finance of the termination or resignation of a PTB employee. On the effective date of the termination, Finance will change the credit limit of the affected p-card to \$0. After a reasonable amount of time to allow pending charges or credits to be fully processed, Finance will close the employee's p-card account. Department heads will collect the employee's p-card on or before the effective date of termination and return the p-card to Finance for disposal.

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**SUBJECT: PURCHASING CARD POLICY****(Cont)**

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- 19) Finance staff will regularly audit the p-card program for compliance and periodic audits will be conducted by a third party.
- 20) Expenditures for which p-cards are not accepted or practical may be paid in cash and reimbursed through Accounts Payable or Petty Cash, whichever is appropriate. Requirements for documentation are the same as for p-cards.
- 21) Any credit for items purchased using a p-card must be made in the form of a credit to the p-card account. No cash refunds are permitted.
- 22) The purchase of technology items such as phones, cameras, laptops, computers, tablets, printers, toner, ink, memory cards, software and related items are not allowed.
- 23) Employees should exercise good business judgment when using p-cards in lieu of paying by check or wire transfer through Accounts Payable. Employees are encouraged to consult with Finance to determine whether a check is a preferred option.
- 24) Failure to adhere to these policies may result in disciplinary action up to and including termination of employment.

All PTB employees are required to sign a letter of acknowledgment each February stating they have read PTB's most recent employee expense and documentation policies. New employees will also be authorized to sign an acknowledgment letter regarding PTB expenses and documentation policies. The Vice President of Human Resources or the CFO will inform PTB employees of any new revisions of this policy as they are implemented.

Port Tampa Bay reserves the right to discontinue or amend this policy at any time with PTB Board of Commissioners approval.

**APPROVED:****DATE:** 8/15/17

#146831 – Finance