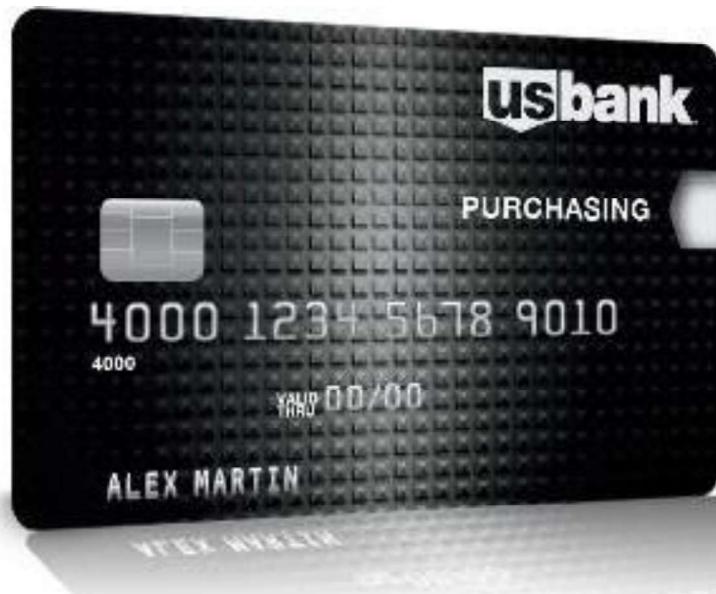




## **Salt Lake County Purchasing Card Training Manual and Operating Standards**

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Shawna Soliz  
Program Administrator  
Salt Lake County 385-468-0306  
[Ssoliz@saltlakecounty.gov](mailto:Ssoliz@saltlakecounty.gov)

U.S. Bank Customer Service  
1-800-344-5696  
Toll-free, 24-hour, 7 days- per-week

## **1.0 Overview**

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The purpose of the Salt Lake County Purchasing Card (P-card) Program is to provide an efficient, cost-effective method of purchasing and payment for small-dollar transactions. All cards are issued and utilized in accordance with a Department/Division or Elected Offices' purchasing/financial policies.

**Your signature on the Cardholder Agreement indicates that you understand the intent of the program, have read Policy 7035, have attended a training session with the Program Administrator, and agree to adhere to the guidelines established for the program.**

Finally, remember you are committing County funds each time you use the p-card. This is a responsibility that cannot be taken lightly.

## **2.0 To Obtain A Card**

It is recommended that you read Policy 7035 before requesting a p-card. After receiving approval to apply for a p-card, complete an application. Indicate your **office address** on the form to receive correspondence related to the program. Your supervisor, fiscal manager, division director, and Department Head or Elected Official will need to sign the application. Submit to the Program Administrator to be processed.

P-cards will be issued once the cardholder, supervisor, and fiscal manager have completed the PCard training assigned to the employees SABA account. Cardholder's must also sign the electronic employee agreement indicating their acceptance and understanding of the policy.

When you receive your card, sign the back of the card and always keep it in a secure location at all times. If your card will be stored at your desk, be sure it is in a locked location. Although the card is issued in your name, **it is the property of the County and is only to be used for County purchases as defined in this document.**

## **3.0 Using the Card**

The p-card is NOT intended to avoid or bypass appropriate purchasing or payment procedures. Rather, the program compliments the existing processes available for small cost provisions in the County Ordinance.

The p-card can be used for in-store purchases as well as mail, telephone and secure Internet orders. Fax orders are permitted only when the full card number is not transmitted. We recommend calling the vendor with to offer the card number instead. You may use your card at the time of purchase or upon receipt of an original invoice.

You are responsible for the security of your card and the transactions made with the card.

The card is issued in your name, and it will be assumed that any purchases made with the card will have been made by you.

## **4.0 Purchases**

### **4.1 Examples of when the Purchasing Card may be used:**

- Items less than the small cost limit as defined in Policy 7021 in value and may not exceed the single or monthly limit set for each cardholder
- County-wide or agency contracts (contracts with a "not to exceed" amount should not be used with a purchasing card).
- Miscellaneous maintenance requirements
- Office supplies
- Subscriptions, computer supplies, software, books, video tapes
- Registrations for conferences or training anywhere in the US
- Travel costs, to include airfare, rental cars, and hotel rooms
- Any other item normally purchased under the small cost purchasing ordinance
- Meals as authorized in County Policy 1020

### **4.2 Examples of when the Purchasing Card may not be used:**

- Any item exceeding the small cost limit in value (Do not split orders)
- Any merchant, product, or service normally considered to be inappropriate use of County funds
- Internet auctioning (unless approved by the Purchasing Agent)
- Personal use
- Cash advances or cash back. If an item is returned, it must be credited to the card. Do not accept cash for the return item.
- Gift cards unless purchased for clients/customers. Each division will have internal procedures approved by the Program Administrator outlining the use and tracking of the gift cards

## **4.3 Sales Tax**

You should **NOT** pay sales tax. Your card states the County's tax-exempt number on it. If you find a receipt where you have paid sales tax, you need to have the charge credited and re-run without sales tax. In cases where the vendor refuses to refund the tax, please consult with your supervisor and fiscal manager as to how much time should be spent on this process.

## **5.0 Credit Limits and Restrictions**

### **5.1 Credit Limits**

Each card will be assigned what limits are on the signed application. The small cost

Limit is \$15,000, although limits vary based on the discretion of the Division. If the limit is too low to accommodate monthly requirements, please contact your manager to re-evaluate your limit. If your manager agrees that it would be appropriate to raise your limit, your Division Director should send a written request to the Program Administrator in order to increase the monthly limits.

## **5.2 Blocked Merchant Category Codes (MCC)**

If you present your card to a supplier and the transaction is declined first call your fiscal manager, then the PCard Plan Administer, usually the administrator can see why your card was declined. If they cannot, call the toll free number on your card. U.S. Bank Customer Service. Some MCCs have been blocked from usage in the program. However, the Program Administrator can request a code be opened on a certain account if justified. If the decline is because of an MCC block, the division Fiscal Manager must send a written request to the Program Administrator requesting the code be opened.

# **6.0 Receipts, the Log, and Monthly Reconciliation**

## **6.1 Receipts**

When you purchase via phone, e-mail, online or other electronic means, print or save a copy of your order. Ask the supplier to include the receipt with the goods when the product is shipped to you. Cardholders must obtain **detailed receipts**, not total sum receipts. You must ensure that you use only known reliable sources while dealing with vendors when using your P-card.

## **6.2 Purchasing Card Transaction Log**

Record the purchase on the P-card Transaction Log. The log becomes an ongoing record of information about the transactions made on your card. In the log, record the date of the transaction, the name of the supplier, and identify the merchandise purchased and the dollar value of the sale. Any other important information about the transaction should be placed in the comments box.

## **6.3 Monthly Reconciliation**

Each cardholder will receive a statement identifying all transactions made against the card during the previous billing cycle. The County's cycle can range from the 22nd-24th of each month (except for federal holidays and weekends). Once the cycle closes you have 8 days to reconcile. The statement can be downloaded via Pcard Place within MyFin. The statement must be reconciled against your log, receipts and invoices. **There is a four year retention schedule for purchasing card logs, receipts, and backup material.**

### **6.3.1 Electronic Approval Process**

As soon as your transaction has posted to your account, please follow the instructions provided for approving transactions.

### **6.3.2 Approval Process**

If you did not have your transactions approved within Pcard Place on time you must submit a signed monthly statement. The statement must be signed by your supervisor or fiscal manager to indicate approval. Original documents will be stored and retained in accordance with agency policy consistent with other financial documents.

### **6.4 Ratification**

All electronic copies of statements and transaction details are compiled by the cardholder and fiscal manager within seven calendar days after the billing cycle closes. The Approver will then review all charges and give final approval in MyFin.

### **6.5 Reallocation of Charges**

#### **6.51 Electronic Reallocation**

As soon as a transaction has uploaded to Pcard Place to a cardholder's account, it may be redistributed to the appropriate accounting codes. Some divisions may choose to have their cardholders perform this task and have their fiscal managers verify for accuracy and other divisions may have just the fiscal manager perform this task. Either process is allowable.

#### **6.52 Manual Reallocation**

If the reallocation of charges was not completed in Pcard Place but approvals were performed, you may choose to reallocate your funds with a manual journal entry after the expenditures have posted to your budget. Please contact the Mayor's Financial Administration for instructions on the journal entry process.

### **6.6 Payment**

The monthly payment to US Bank is paid through Mayor's Finance. You will not be required to pay your monthly statement using personal funds. The program does not

impact your personal credit rating in any way. There is no annual fee for a card.

## **6.7 Disputed Transactions**

There may be occasions when items on your statement do not correlate with the entries in your log or your retained receipts (e.g. the amount of the transaction may be incorrect, or you may have a quality or service issue.) First, contact the supplier involved to try to resolve the error. If the supplier agrees that an error has been made, they will credit your account.

If the supplier does not agree that an error has been made, initiate the dispute process but submitting a Dispute Form in Pcard Place, then contact USBank. You will be asked to submit information in writing so that the transaction may be researched.

Any transaction to be disputed must be identified in Pcard Place within 60 days of the Transaction. Disputes will be resolved by the Bank within 90 days.

You are responsible for the transactions identified on your statement. If an audit is conducted on your account, you are responsible for showing that the error or dispute resolution process was completed.

## **7.0 Discipline**

Failure to comply with the policy and Training Manual/Operating Standards established for this program may result in severe consequences. Consequences, ranging from disciplinary action, rescinding the card, or termination of employment will be invoked for improper use of the p-card at the discretion of agency management.

## **8.0 Lost or Stolen Cards**

The p-card is Salt Lake County's property and should be secured just as you would secure your personal credit cards. If your card is lost or stolen, contact US Bank's Customer Service Department immediately. Notify the Program Administrator and your Manager as soon as possible. Upon notification, further use of the card will be blocked. Prompt action can reduce the County's liability for fraudulent charges.

## **9.0 Audit**

Random audits may be conducted for card activity at any time by the Audit Division of the Auditor's Office. Fiscal Administrators will review p-card activity in their Departments on at least an annual basis.

The cardholder is responsible for the transactions identified on the statement. When an audit is conducted on the account, the cardholder must be able to produce receipts and proof that the transaction occurred.

## **10.0 Employee Termination**

If you transfer to another office or your employment is terminated with the County, you must turn in the card to your Fiscal Manager. It is the Fiscal Managers responsibility to notify the Program Administrator when an employee, who has been issued a card, leaves or is terminated from Salt Lake County's employment.