

**CITY OF CHESAPEAKE, VIRGINIA**

**NUMBER: 1.23**

**ADMINISTRATIVE REGULATION**

**EFFECTIVE DATE: 09/05/08**

**SUBJECT: CITY MANAGER'S OFFICE  
CHESAPEAKE PURCHASE CARD (P-CARD)  
POLICY**

**SUPERCEDES: N/A**

**I. PURPOSE**

To establish a small purchase/travel/fuel card policy to allow City Departments and Offices to efficiently make small dollar purchases and pay for City business travel expenses.

**II. OVERVIEW**

The City has established a procurement card (P-Card) program to streamline the acquisition and payment process for small dollar purchases and City business travel expenses that will reduce paperwork and administrative costs. Employees who have been issued P-Cards may initiate transactions in person, by telephone, by fax, or via secure E-procurement sites within the limits of these procedures.

The Department of Finance—Accounts Payable Division and the Department of General Services—Purchasing Division shall jointly administer the P-Card program. All purchases made under the program shall be in conformance with the Virginia Public Procurement Act, the Chesapeake City Code, and the City of Chesapeake's administrative policies and regulations. Card limits shall be less than \$5,000 per billing cycle and shall not exceed \$1,000 per transaction, unless a higher limit is authorized by the City Manager. The Purchasing Division will adjust limits as determined and approved by the Director/Officer and/or approval by the City Manager as applicable.

P-Card requests must be approved by an employee's Director/Officer prior to issuance of a card. The Director/Officer must also assign the default account number. P-Cards will be imprinted with the City of Chesapeake's name and logo, and cardholder's individual name. P-Cards shall not be used for services, cash advances, convenience checks, capital outlays, personal purchases, or unsupported and disallowed purchases. P-Cards are not transferable between individuals or departments.

Each card will be established in the financial institution's (the Card Issuer) database, with a City department's program identified for billing purposes. Each Director/Officer will be responsible for ensuring that the business expenses charged to the P-Cards assigned to his/her department are allowable within any other existing City policies and regulations and that the expenses have a justifiable business purpose.

### III. DEFINITIONS

**A. *Purchase Card (P-Card)***

A corporate charge card for small purchases and City travel expenses. It will hereinafter be referred to as the ***P-Card***.

**B. *Director/Officer***

A Department Director (Director), Agency Head, or Constitutional Officer (Officer) responsible for a City Department, Agency, or Constitutional Office.

**C. *Departmental P-Card Liaison***

A City employee in each department designated by the Director/Officer who is responsible for fiscal oversight of the department's P-Card program. If a Departmental P-Card Liaison is also assigned a P-Card, his/her purchases must be approved by his/her supervisor.

**D. *Card Issuer***

The financial institution issuing the P-Card.

**E. *Reconciler***

A departmental employee who is assigned the responsibility for reconciling the Cardholder's transactions to items on the statement ensuring supporting documentation is attached and preparing the payment voucher.

**F. *Purchase Card Administrator***

A Purchasing Division staff member, designated in consultation with the City Manager's Office, to oversee administration of the P-Card program.

**G. *Payment Administrator***

A Finance staff member designated by the Director of Finance to oversee payments to the Card Issuer.

**H. *Cardholder***

A City employee approved by his/her Director/Officer to be issued a P-Card to purchase small-dollar-value goods and/or to charge City business travel and fuel expenses to his/her P-Card.

**I. *Internal Control Procedures Document***

A system of internal controls developed by each Director/Officer that separates the procurement, approval, and reconciliation functions of the P-Card. The document should describe the oversight process and the paper flow in the department/office. The document must be submitted to the Purchase Card Administrator and Payment Administrator for approval before cards may be issued to the Cardholder.

**J. *Disallowed Expenses***

Purchases of services and/or unauthorized goods that were made using the P-Card. Disallowed expenses include any item that qualifies for 1099 MISC reporting as defined by the Internal Revenue Service (IRS). According to the IRS, these examples include rents, services (including parts and materials), other income payments, medical and health care payments, commissions, prizes, awards, payments for aquatic life or any payments to an attorney. As a practical matter disallowed expenses are payments for services and may include but are not limited to catering, consulting, painting, mowing, etc. or any bill that includes a service component. Alcohol is not allowed under the City's Official Travel Regulations.

**K. *Unsupported Expenses***

P-Card purchases with no receipt or supporting documentation. The Cardholder will be required to pay for any non-supported purchase.

**L. *E-procurement site***

A vendor's website that provides secure login and encrypted communications using either Secure Socket Layer (SSL) Version 3.0 or Transport Layer Security (TLS) 1.0 or greater. To ensure the vendor web site is secure, the browser's address window must start with https://.

**M. *Billing Cycle***

The time from one bill to the next. The Card Issuer will usually have monthly bills. Bills will be posted on the website.

**N. *Transaction***

A single item purchase, the cost of any one item.

**O. *Default Account Number***

A PeopleSoft account code that identifies the type of purchase, supply.

**P. *City Departmental Program***

The PeopleSoft account code that identifies the department to be charged. It will typically be where the Cardholder is assigned.

#### **IV. CARDHOLDER ELIGIBILITY**

Criteria to receive a Purchasing Card are as follows:

- A. Applicant must be classified as a regular full-time or part-time employee of City of Chesapeake.
- B. Applicant's request for a P-Card must be approved by his/her Director/Officer.
- C. Applicant must be assigned a Departmental P-Card Liaison selected by his/her Director/Officer.
- D. Employee must complete required training before receiving their P-Card.
- E. Each individual Cardholder must sign a Cardholder Agreement in the presence of the Departmental P-Card Liaison.

#### **V. CARDHOLDER LIABILITY**

The P-Card is a corporate charge card that will not affect the Cardholder's personal credit; however, it is the Cardholder's responsibility to ensure that the card is used within stated guidelines of the Virginia Public Procurement Act, the Chesapeake City Code and the City of Chesapeake's administrative policies and regulations. Failure to comply with program guidelines may result in permanent revocation of the card, notification of the situation to management, and further disciplinary measures that may include termination.

#### **VI. REVOCATION OF CARD PRIVILEGES**

The Purchasing Card Administrator is required to close an account if a Cardholder: (a) transfers to a different department, unless mutually agreed by the department heads to leave in place, (b) moves to a new job in which a Purchasing Card is not required; (c) terminates employment or (d) for any of the following reasons, which may also subject Cardholder to disciplinary action in accordance with City policies and regulations relating to disciplinary action and/or termination for cause:

- A. The Purchasing Card is used for personal or unauthorized purposes.
- B. The Purchasing Card is used to purchase alcoholic beverages or any substance, material or service that violates policy, law or regulation pertaining to the City's policies and regulations.
- C. The Cardholder allows the card to be used by another individual.
- D. The Cardholder splits a purchase to circumvent the limitations of the P-Card or City Administrative Policy and Regulations.

- E. The Cardholder uses another Cardholder's card to circumvent the purchase limit assigned to either Cardholder or the limitations of the P-Card.
- F. The Cardholder fails to provide required receipts.
- G. The Cardholder fails to provide, when requested, information about any specific purchase.
- H. The Cardholder does not adhere to all of the Purchasing Card Policies and Procedures.

## **VII. LOST, MISPLACED OR STOLEN PURCHASING CARDS**

Cardholders are required to immediately report any lost or stolen P-Card to Card Issuer (24 hours a day, 365 days a year). The Cardholder must also immediately notify his/her Department P-Card Liaison about the lost or stolen card at the first opportunity during normal business hours.

## **VIII. SPENDING CONTROLS**

The P-Card is to be used only for authorized purchases up to the delegated procurement authority. Card limits shall be less than \$5,000 per billing cycle and shall not exceed \$1,000 per transaction unless a higher limit is authorized by the City Manager. The Purchasing Division will adjust limits as determined and approved by the Director/Officer and/or approval by the City Manager as applicable.

## **IX. ERRONEOUS DECLINES**

Should the P-Card be erroneously declined by a vendor, the Cardholder should immediately contact the Departmental P-Card Liaison for assistance. If the purchase is being made outside of normal City's hours, the employee must find an alternate payment method or terminate the purchase and contact the Departmental P-Card Liaison during normal hours.

## **X. CREDITS**

Vendors will issue all credits to the individual P-Card account for any item they have agreed to accept for return. This credit will appear on a subsequent statement. Under no circumstances should a Cardholder accept cash in lieu of a credit to the P-Card account.

## **XI. UNRESOLVED DISPUTES AND BILLING ERRORS**

The Cardholder is responsible for contacting the vendor to resolve any disputed charges or billing errors. If the matter is not resolved with the vendor, the Cardholder should:

- A. Contact Departmental P-Card Liaison directly for assistance.

- B. Follow the Card Issuers P-Card Dispute Resolution Process. These procedures are provided by the Card Issuer to enable the Cardholder to resolve erroneous postings to their P-Card account.
- C. Contact the Departmental P-Card Liaison and/or Purchasing Card Administrator for assistance if an acceptable resolution is not obtained.
- D. Be charged the total amount billed by the Card Issuer for the individual Cardholder's account. Credits for disputed transactions will be posted to the Cardholder's account when the credit appears on the Card Issuer's billing.

## **XII. SECURITY AND STORAGE**

- A. **P-Cards** - Cardholders should always treat the P-Card with at least the same level of care as one does their own personal credit cards. The card should be maintained in a secure location and the card account number should be carefully guarded. The only person entitled to use the card is the person whose name appears on the face of the card. **The card may not be lent to another person for any reason. Attempts to circumvent the approved authority and/or authorized usage shall be considered misuse and the violating Cardholder shall be subject to the City of Chesapeake's Disciplinary Policy.**
- B. **Program Documentation** - The Departmental P-Card Liaison assigned to each P-Card will maintain a copy of the Cardholder's vendor receipts/packing slips/charge slips. Documentation concerning the P-Card program will be maintained by the Purchasing Card Administrator located in the Purchasing Division. This documentation includes, but is not limited to, applications, Cardholder Agreements and billing statements. The Payment Administrator located in the Department of Finance will maintain documents relating to but not limited to reconciliation of accounting statements, copies of transmittals and vouchers with original supporting documents/receipts and payment correspondence with the Card Issuer.

## **XIII. VENDOR BLOCKING**

Transactions will be blocked at the point-of-sale level for disallowed vendors.

## **XIV. RESPONSIBILITIES**

- A. ***Each Department Director (Director), Agency Head or Constitutional Officer (Officer)*** should determine if the P-Card program will help in the procurement efforts of the department, and if the resources exist to separate the procurement/approval/reconciliation functions.

The Director/Officer will decide who will receive a P-Card, and approve which employees shall be authorized to charge travel expenses to the P-Card. The travel charge authorization shall be indicated on the Request for P-Card and

Cardholder Agreement form that the Departmental P-Card Liaison submits to the Purchase Card Administrator.

Responsibilities shall include:

1. Ensuring that all purchases are in accordance with established Virginia Public Procurement Act, the Chesapeake City Code, and the City of Chesapeake's Administrative Policy and Regulations.
2. Ensuring funds are available before allowing transactions to be initiated by Cardholders within his/her department/office.
3. Completing mandatory Cardholder training.
4. Appointing, by memorandum a Departmental P-Card Liaison to oversee the P-Card program for the department/office. Copies of the appointments shall be submitted to the Purchase Card and Payment Administrators.
5. Appointing by memorandum one or more Reconcilers to assist the Departmental P-Card Liaison by reconciling each Cardholder's transactions on his/her account to receipts within the required time per City Procedures. Copies of the appointments shall be submitted to the Purchase Card and Payment Administrators.
6. Developing an Internal Control Procedures Document for the department or office. Duty assignments must be included and must address the approval function, the accounting/reconciling function and card security. These functions should be separated among employees. When these functions cannot be separated, a detailed supervisory review of related activities is required. The Internal Control Procedures Document must also detail the flow of card related paperwork within the Department/Office.
7. Submitting the Internal Control Procedures Document to the Payment Administrator and the Purchase Card Administrator for approval.
8. Ensuring that the Departmental P-Card Liaison and Cardholders comply with the approved Internal Control Procedures Document.
9. Resolving any disallowed or unsupported expenses.
10. Notifying removal of Cardholders privileges per VI above.

**B. *Cardholder Responsibilities***

The Cardholder must use the P-Card for legitimate business purposes of the City of Chesapeake only. The P-Card may not be used for services, cash and other categories as included in the List of Blocked Vendors. Misuse of the card will subject the Cardholder to disciplinary action in accordance with the City's administrative policies and regulations relating to disciplinary action and/or termination for cause.

Responsibilities shall include:

1. Completing mandatory Cardholder training prior to receipt of card.
2. Activating the P-Card before using it.
3. Maintaining security of the P-Card at all times. The P-Card should be maintained in a secure location and the P-Card account number is carefully guarded. The only person entitled to use of the P-Card is the person whose name appears on the face of the P-Card. The P-card may not be lent to another person for any reason.
4. Ensuring the P-Card is used for legitimate business purposes only.
5. Complying with the approved procurement authority and authorized usage, purchasing limits and restrictions established by the City. Ensuring that card purchases are in compliance with the Virginia Public Procurement Act, the Chesapeake City Code and the City of Chesapeake's administrative policies and regulations. **Attempts to circumvent the approved authority and/or authorized usage shall be considered misuse and the violating Cardholder shall be subject to the City of Chesapeake's Disciplinary Policy.**
6. Obtaining and reconciling supporting documentation to verify purchases that will be listed on Cardholder's statement. Reviewing usage of P-Card data for appropriateness and providing documentation to the Reconciler in a timely manner.
  - a. When the Cardholder makes a purchase over the counter the Cardholder shall obtain the customer's copy of the charge receipt and/or invoice. The Cardholder is responsible for ensuring that the merchant correctly lists the quantity, describes the item(s), does not make math errors and does not charge sales tax before the Cardholder signs the slip. Sales and other special taxes imposed by taxing authorities on hotel and restaurant bills are acceptable charges to P-Cards. The City is not exempt from taxes on hotel and restaurant charges.
  - b. When making a purchase by telephone, by fax or authorized E-procurement site, the Cardholder must retain a copy of the order blank (print completed on-line order form for E-procurement orders) or order confirmation number. If a purchase is made via mail or phone, ask the vendor to include the receipt when shipping the product. When the Cardholder receives the goods after placing the order, he/she must retain all shipping documentation and the invoice for later submission to the Departmental P-Card Liaison.
  - c. Security Requirements for Internet Purchases:

The vendor web site must support either a Secure Socket Layer (SSL) Version 3.0 or Transport Layer Security (TLS) 1.0 or greater. To ensure the vendor web site is using SSL/TLS, the address window must start with https://. The Cardholder should also look for a "lock" icon on the browser's tool bar or status bar. The "lock" icon looks like a closed padlock and is located in varying places depending on which browser release level you are using.

The Cardholder's browser must support Secure Socket Layer (SSL) Version 3.0 and Transport Layer Security (TLS) 1.0. The Cardholder should use at a minimum the Internet Explorer 6.0, Internet Explorer 7.0, or Firefox 2.0 browsers or later versions as supported by the City. These browsers by default, support SSL 3.0 and TLS 1.0. If the Cardholder is using a different browser (or earlier release level), navigate to the Tools/Internet/Options /Advanced or Tools/Options/Advanced/Encryption and enable SSL 3.0 and TLS 1.0. Disable earlier releases of SSL.

The Cardholder should **not** accept access to a vendor's secure web site if the browser issues a warning about problems with the Web site's Certificate. In this case, the Cardholder should contact the City's Information Systems Security Analyst for further instructions.

- d. Credits for returns, etc., must be credited to the Cardholder's P-Card account. The Cardholder should provide documentation to the Departmental P-Card Liaison for any credits applied to the P-Card account. Cash credits shall not be accepted by Cardholder.
- 7. Monitoring the Cardholder's transaction account for each of his/her purchases.
- 8. Notifying the Departmental P-Card Liaison of the type of purchase so that the expense can be properly coded.
- 10. Sending his/her signed Card Issuer's account transactions along with receipts to the department's Reconciler within the required time. All receipts must indicate the business purpose of the expense. If the receipt is for a meal or the purchase of food for a meeting or event, the business purpose of the meal/food and the individuals in attendance must be indicated.
- 11. Immediately reporting lost or stolen card to the Card Issuer and his/her Director/Officer, Departmental P-Card Liaison and the Purchase Card Administrator.
- 12. Resolving disputes or billing errors directly with the vendor and notifying Departmental P-Card Liaison if the dispute or billing error is not satisfactorily resolved by submitting the required Dispute Form.

13. Notifying the Purchase Card Administrator immediately for assistance when a merchant declines to accept a P-Card. If the purchase is being made outside of normal City business hours, the Cardholder must find an alternative payment method or cancel the purchase and contact the Purchase Card Administrator during normal business hours.
14. Not accepting cash in lieu of credit to the P-Card account.
15. Immediately reporting to the Departmental P-Card Liaison any incorrect and/or unauthorized purchased items.
16. Returning the P-Card to the Departmental P-Card Liaison upon terminating employment with the City or transferring Departments.
17. Notifying the Departmental P-Card Liaison and Reconciler if the Cardholder had no charges for the billing cycle. This can be done via e-mail to the Departmental P-Card Liaison or initialing the billing statement and forwarding it to the Departmental P-Card Liaison.

**C. *Reconciler Responsibilities***

The Reconciler is the departmental employee who is responsible for reconciling the Cardholders' transactions to the individual Cardholder's statement and ensuring that the supporting documentation is attached and valid and keying a payment voucher into the financial system for payment to the Card Issuer.

Responsibilities shall include:

1. Completing mandatory Cardholder training and training on the Virginia Public Procurement Act, the Chesapeake City Code and applicable City of Chesapeake's administrative policies and regulations.
2. Reviewing the P-Card transactions and verifying the supporting documentation for each transaction is complete and accurate.
3. Reconciling the total of the transactions to the total indicated on the P-Card statement and forwarding approved account transactions with supporting documentation to the Departmental P-Card Liaison within the required time.
4. Reviewing usage of P-Card data for appropriateness.
5. Keying the payment voucher into the City's financial system.
6. Reporting all exceptions to the Departmental P-Card Liaison for review and follow-up.

**D. *The Departmental P-Card Liaison Responsibilities***

Each Director/Officer must designate one or more Departmental Liaisons for his/her department. The Director/Officer will assign a Departmental P-Card Liaison for each P-Card application approved for his/her employees.

Responsibilities shall include:

1. Completing mandatory Cardholder training and training on the Virginia Public Procurement Act, the Chesapeake City Code and applicable City of Chesapeake's administrative policies and regulations before any employee in the department receives a P-Card.
2. Fulfilling all responsibilities set forth in the approved Internal Control Procedures Document.
3. Preparing a *Request for P-Card and Cardholder Agreement* form and forwarding it to the Purchase Card Administrator.
4. Having Cardholder sign Cardholder Agreement, signifying agreement with the terms of the P-Card program.
5. Reviewing transactions, vouchers and supporting documentation received from the Reconciler for propriety, and submitting approved vouchers/bills to the Payment Administrator for payment within the required time .
6. Securing of the P-Card(s) until distributed to approved Cardholders.
7. Accounting for all of his/her organization's P-Card activities.
8. Notifying Director/Officer of any disallowed or unsupported expenses.
9. Assisting with the resolution of disputed, disallowed and/or unsupported expenses and collecting payment from Cardholder for any disallowed and/or unsupported expenses.
10. Assisting the Cardholder in resolving disputed items directly with the merchant. If unable to resolve a dispute, the Departmental P-Card Liaison and Cardholder shall fully document the situation and sign and forward it to the Purchase Card Administrator for review. The Liaison will document the dispute according to the Card Issuer's Dispute Resolution Process.
11. Ensuring that lost or stolen cards are reported to the Card Issuer Director/Officer, Purchase Card Administrator and Payment Administrator.
12. Notifying the Purchase Card Administrator immediately when employees transfer to another department or terminates employment with the City of Chesapeake.
13. Requesting the Purchasing Card Administrator to cancel/deactivate Cardholder's card for loss of purchasing card privileges as approved by

Director/Officer. Collecting canceled cards from Cardholder and forward to the Purchasing Card Administrator.

14. Requesting the Payment Administrator change default accounting codes for individual transactions by updating default accounting codes on the monthly Department reports in advance.
15. Fulfilling billing approval procedures.
16. Maintaining a list of all employees who have been issued a P-Card and their P-Card limits.
17. Participating in card usage research and reviewing Transaction Logs annually to identify purchasing patterns that may benefit the department.
18. Recovering sales taxes paid on exempt purchases.

**E. *The Purchase Card Administrator Responsibilities***

A City employee designated in consultation with the City Manager's Office from within the Purchasing Division to be responsible for the overall administration of the P-Card program.

Responsibilities shall include:

1. Acting as City liaison with Card Issuer for contractual terms, card holder set-up, administration and program oversight.
2. Reviewing Departmental approved applications for completeness of required information.
3. Submitting completed application to Card Issuer and receiving P-Card from Card Issuer.
4. Training Departmental P-Card Liaisons before releasing P-Cards
5. Training Cardholder before releasing P-Card.
6. Ensuring and certifying that appropriate P-Card training has been successfully completed by all personnel involved in the P-Card program.
7. Handling disputed charges/discrepancies not resolved by Cardholder or Departmental P-Card Liaison.
8. Assisting the Departmental P-Card Liaison with erroneous declines.
9. Initiating change of default accounting codes upon request of Departmental P-Card Liaisons as approved by their Director/Officer.

10. Verifying P-Card applications setting delegated procurement/travel limits, transaction amount authorizations, allowed products and merchant restrictions prior to issuance of the card.
11. Forwarding to the City Manager for approval when a Director/Officer approves an increase in the Cardholder's limit above City Guidelines before forwarding the card application to the Card Issuer.
12. Maintaining a current comprehensive list of all employees who have been issued P-Cards and the P-Card limits.
13. Transmitting lists to the Card Issuer of employees approved to receive P-Cards.
14. Receiving signed Cardholder agreements from Departmental P-Card Liaison prior to issuing P-Card.
15. Distributing P-Cards to Departmental P-Card Liaison for final distribution.
16. Processing changes or modifications to established restrictions on cards already issued as requested by Director/Officer and/or as approved by City Manager and in compliance with Revocation of Card Privileges.
17. Approving each department's Internal Control Procedures Document and receiving approved procedures from the Payment Administrator prior to the issuance of any cards for that department.
18. Identifying purchase patterns that can be used to negotiate price concessions with vendors.
19. Receiving and maintaining a file of Cardholder Statement Disputed Item forms.
20. Forwarding vendor set up requests to Card Issuer.
21. Ensuring that lost or stolen cards have been blocked by Card Issuer.
22. Destroying revoked P-Cards and submitting information to the Card Issuer.
23. Participating in Director/Officer, Departmental P-Card Liaison, and Cardholder's P-Card training.
24. Participating in on-site audits of department's P-Card usage.
25. Maintaining list of approved merchants.
26. Serving as a Cardholder resource and responding to questions.
27. Receiving and reviewing Card Issuer's bill.

28. Monitoring procurement transactions and reviewing usage of P-Card for appropriateness.
29. Maintaining documentation concerning the P-Card program, which includes but is not limited to, applications, Cardholder Agreements and billing statements.

**F. *The Payment Administrator Responsibilities***

A City employee in the Department of Finance assigned the responsibilities of overseeing the payment of charges to the Card Issuer.

Responsibilities shall include:

1. Acting as City liaison with Card Issuer for payment and payment issues.
2. Approving Internal Control Procedures Document submitted by Departments/Offices before the cards are issued.
3. Receiving departmental approval to pay department's charges.
4. Ensuring compliance with the City of Chesapeake's Policies and Regulations.
5. Receiving and reviewing Card Issuer bill.
6. Reviewing usage of P-Card data for appropriateness.
7. Overseeing payments to the Card Issuer.
8. Participating in all required training of Department Directors/Officers, Departmental P-Card Liaisons and Cardholders.
9. Participating in Departments/Offices' on-site audits.
10. Serving as a Cardholder resource and responding to questions.
11. Maintaining documents relating to but not limited to reconciliation of accounting statements, copies of transmittals and vouchers with original supporting documents/receipts and payment correspondence with the Card Issuer.

**G. *The Purchase Card Administrator and the Payment Administrator* shall be jointly responsible for:**

1. Training Department Directors/Officers, Departmental P-Card Liaisons, and Cardholders.

2. Reviewing transactions, database accessing and printing applicable reports.
3. Assisting in problem solving and program administration.

**H. The Purchase Card Administrator, the Payment Administrator and Audit Services shall be responsible for:**

1. Reviewing and monitoring transactions and P-Card use.
2. Auditing accounts. Each may make unannounced audits of P-Card activity at department/office sites. An annual audit shall be performed by the Purchase Card Administrator, Payment Administrator and Audit Services of each department's purchase card activity.

**I. Training**

The Purchasing and Contracts Manager, in consultation with the City Manager's Office, and the Director of the Department of Finance will develop appropriate P-Card training.

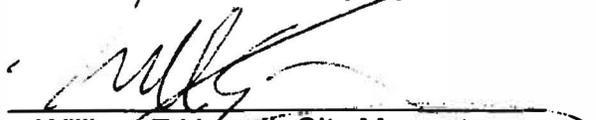
**XV. CARD ISSUER SERVICES**

**A. Cardholder Services - The Card Issuer offers 24-hour ongoing customer service for the following:**

1. Lost or stolen card reporting.
2. Downloadable statements on-line.
3. Damaged card replacement.
4. Balance information on-line.
5. Emergency closure of cards or accounts.
6. General card or account problems.
7. Dispute process inquiries.

**XVI. EMERGENCY PROCEDURE**

**In case of an emergency, the City Manager may waive any portion of this policy with consideration of proper documentation.**

  
William E. Harrell, City Manager

9/5/08  
Date