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PARK COUNTY, COLORADO
Purchase Card Policy

Effective Date: January 1st 2026
(Original Adoption: October 6, 2011)

SECTION 1: PURPOSE:
This policy specifically governs the Park County Government Purchasing Card System. Department Directors, Elected Officials and identified employees are expected to take the time to read and understand the entire process before the Purchasing Card may be used. Details regarding specific processes and procedures will be provided by the Budget & Finance Department.

SECTION 2: APPLICABILITY
This Policy shall apply to all employees and elected officials who are issued a Purchase Card.

SECTION 3: POLICY STATEMENT
The Park County Government Purchasing Card Program is designed to allow County staff to directly make small dollar purchases up to $2,000. A Purchasing Card will be issued in the name of an individual employee with the understanding and signed acknowledgment that it will be **for official County use only**.

Before a purchase card is issued to a County employee the following steps must be completed:

1. Receive authorization for a card and credit limit from a department head and reviewed and authorized by the County Manager or Budget & Finance Manager

2. Read this policy thoroughly

3. Discuss any questions with a Department/Office Supervisor and/or the Purchasing Card Program Administrator in the Budget & Finance Department.

4. Read and sign the Employee Agreement Form

The Park County Government Finance Department will distribute the Purchasing Cards. These cards are issued in the employee's name, but they are the property of the County. This is an employee empowerment program based on cardholder commitment and trust. The County is responsible for the purchases made with the card; however, misuse or abuse can result in disciplinary action up to and including termination of employment with Park County Government.

SECTION 4: DEFINITIONS
The following definitions shall apply to this policy.
Cardholder Supervisor – Department Director, Elected Official or designee who authorizes the issuance of the purchasing card and spending limits to a County employee in his or her department.

Cardholder – An individual user, designated by the Department Director or Elected Official, who is authorized to use a purchasing card to make purchases **for official County use only**. The cardholder is responsible for timely submittal of their statements and all corresponding receipts to the Reconciler.

Reconciler – An individual, designated by the Elected Official or Department Director, who is responsible for reconciling purchases and statements made by cardholders within their department/office. The reconciler may also be a cardholder.

Purchasing Card Administrator – A Finance Department employee, designated by the Finance Director, who is the administrator of the Purchasing Card Program.

P-Card– Abbreviation for Purchasing Card.

SECTION 5: RESPONSIBILITIES
Each individual Cardholder shall read this purchasing card policy and sign the Employee Agreement Form; shall use the card for official County business only; shall, on a monthly basis, review the Purchasing Card statement to ensure charges are valid and correct; shall resolve errors in a timely manner with the appropriate parties; shall turn in all receipts from every purchase to the Reconciler; and shall report lost or stolen cards immediately.

Cardholder responsibilities include:

- Ensure all purchases are for legitimate County Business and within card limits
- Obtain prior approval before purchase
- Retain and submit all required documentation (authorization, vendor invoice, receipt, receiving report, account coding) in timely manner
- Reconcile P-Card statements monthly and submit to approving official. If the monthly statement includes disputed charges, it is the card holder's sole responsibility to correct erroneous transactions.
- Safeguard the card and account information

Department heads (or their designees) are responsible for establishing and maintaining written, department specific P-Card procedures (consistent with this policy) per state regulation.

Cardholder Supervisor – Individual with approval authority (i.e. Department Director, Elected Official or designee) to approve all purchases. Responsibilities include:

- Review and approve all pre-purchase requests for P-card use
- Review monthly reconciliations and supporting documentation
- Ensure departmental budgets and fund allocations support the purchases
- Certify that all purchases comply with county policy, law, grant requirements, and budget authority

The Purchasing Card Administrator is a Budget & Finance Department employee who is responsible for the overall administration of the Purchasing Card Program, including requests for new purchasing cards, changing the limit on individual cards, resolving purchasing card disputes and errors, and canceling purchasing cards following employee terminations or upon request.

The County Budget & Finance Department (or designated Fiscal Officer) is responsible for overall administration of the P-card program, including issuance, controls, record-keeping, audit readiness, and periodic review. Responsibilities include:

- Maintain master cardholder list and card issuance records
- Conduct periodic audits/oversight of card usage and compliance
- Maintain long-term retention of P-card documentation for audit and record-keeping
- Report to BOCC (or it's designee) on P-Card usage, issues, exceptions, and policy compliance

THE BOARD OF COUNTY COMMISSIONERS (BOCC) SERVES AS THE ULTIMATE BUDGET AUTHORITY FOR ALL OF COUNTY EXPENDITURES CHARGES TO P-CARDS. Responsibilities include.

- The BOCC retains ultimate authority over the County budget and approved departmental budgets that underlie P-Card funding
- All P-card expenditures must track back to appropriated budget lines approved by BOCC
- The BOCC (or it's delegated finance/fiscal oversight committee) may review aggregated P-card spending by department periodically (Quarterly/annually) to ensure compliance with County fiscal goals, grant conditions, and legal requirements
- The BOCC also retains authority to suspend, modify or revoke the P-Card program, or individual cards, if policy violations or misuse occur

SECTION 6: CARD ISSUANCE & CARDHOLDERS

- P-cards may only be issued to **permanent County employees** (not to contractors, temporary workers, or non-employees) analogous to state agency card policy
- Each cardholder shall be documented in a master cardholder listed maintained by the Budget & Finance Department, including their assigned single-purchase limit and monthly aggregate transaction limit

- Cardholders shall receive mandatory training on proper card use and internal controls before a card is issued, and must acknowledge understanding and acceptance of the P-Card Policy Annually

SECTION 6: SEPARATION OF DUTIES AND INTERNAL CONTROLS
To ensure adequate internal control, the following separation of duties, or segregation of responsibilities, must be maintained:

- The person who **orders** goods or services may not be the same person who **receives/accepts** the goods or services.
- The person who **receives/accepts** the goods or services may not be the same as the cardholder, ideally a supervisor or department designee.
- The Finance Department (or designated Finance employee) shall perform periodic (at least quarterly, or more frequently as determined by the County) reviews/audits of P-Card usage, including verifying that documentation is complete, purchases are authorized and appropriate, and card limits are not exceeded. If documentation is missing it is the sole responsibility of the person assigned to the purchase card to obtain the required documentation or they may be held responsible for up to the full amount of the charge.

SECTION 7: PRE-PURCHASE AUTHORIZATION & FUNDING

- Before making any P-Card purchase, the cardholder must obtain **prior written approval** from the Department Head of authorized approver, and that approval must be consistent with the departmental budget as approved by the BOCC. This ensures budget authority and fund availability.
- Emergency Mirco-purchases are allowed with a written statement after purchase but must be approved by a Department Head, accompanied by the full itemized receipt, and explanation of urgency.
- The requisition or request for must identify the vendor, items or services, estimated cost, and account/fund code to which the purchase will be charged.
- For monthly reoccurring expenses, the original approval (or a standing approval) must be documented and attached to relevant billing, where applicable.

SECTION 8: MAKING A PURCHASE

1. A Cardholder may use the Purchasing Card only for allowable purchases.

   The items being purchased or the charge being made must be budgeted in the Department to which the purchasing card is assigned. The purchasing card is intended for maintenance, repair, operating and other regular purchases (as determined by the dollar limit on each purchasing card) needed by the Department during the normal course of business. These purchases may include:

- Office supplies and forms
- Books and subscriptions
- Professional membership dues and class registrations
- Hardware and tools
    - Spare parts
    - Miscellaneous items
    - Travel expenses and business meals
    - Fixed Assets
    - Purchase of computer hardware or software equipment approved by the IT department
    - Utilities

2. A Cardholder is prohibited from using the Purchasing Card for the following types of expenditure:
    - Items for personal use (i.e., a non-County business-related item)
    - Cash Advances (blocked by card issuer)
    - Gasoline purchases from local Park County commercial stations; county bulk fuel or County fleet fuel cards should be used first. If those options are unavailable, gasoline purchases are only allowed with Department Head approval.
    - Liquor stores, gambling (blocked by card issuer) or any unauthorized activity
    - Gift cards or certificates (blocked by card issuer)
    - Travel-related expenses (I.E. lodging, airfare, meals during travel). Travel arrangements must be set up and pre-authorized by the Finance Department. Emergency travel may be authorized by a department head and charged to a P-Card in emergency situations only, provided there is written approval from the Department Head.
    - Meal purchases are prohibited, unless it meets the criteria outlined in the Policy and Procedures for Conferences & Travel.
    - Any purchase that exceeds an individual cardholder's pre-authorized single-purchase monthly limit.
    - Payment towards a contract.
    - Purchases over $10,000 must be approved by the BOCC and require a work session and a regular meeting, no sooner than 7 days after the work session presentation.
    - Multi-year obligations of any type or amount must be approved by the BOCC and require a session and regular meeting not sooner than 7 days after the work session presentation.
3. Cardholders may not use a Purchasing Card to attempt to purchase an item costing more than $2,000, or more than their individual transaction limit, by using multiple charges to the same or a different Purchasing Card.

Splitting a purchase into multiple transactions to circumvent single-purchase limits (i.e. splitting a large purchase into smaller ones to stay under the limit) is prohibited and considered misuse.

4. A Cardholder shall not allow any other County employee (or non-employee) to use the Purchasing Card.

SECTION 9: MANNER OF PURCHASE AND RELATED REQUIREMENTS
A Cardholder may utilize the Purchasing Card to obtain authorized items and services by telephone or facsimile machine orders, in-person, on-line using the Internet or by mail order.

- All purchases are subject to audit at any time by the Finance Department personnel.
- All requests for changes in limits require Department Director or Elected Official approval and Finance Department approval.
- If there is an emergency, arrangements can be made through the Finance Department.
- **A Cardholder must obtain a receipt for all purchases and must include these receipts with the statements submitted to the Reconciler.**
- If a Cardholder fails to timely submit documentation of valid purchases, the privilege of using the Purchasing Card may be revoked.
- If an error or discrepancy occurs, the Cardholder shall notify the applicable vendor immediately and then the Cardholder shall contact the Purchasing Card Administrator.
- Each Department or Office will designate its reconciler or reconcilers, who are responsible for reviewing transactions for accuracy, completeness, and legitimacy and for submitting statements with appropriate receipts attached on a timely basis.

Each P-Card transaction must be supported by complete documentation before being posted to the County's accounting system. Required documentation includes:

1. The original pre-purchase authorization (requisition or approved request) or copy of the approved P-Card Request form.
2. Vendor's invoice or merchant receipt.
3. Proof of receipt of goods or services (IE- a packing slip, delivery ticket, or **receiving report** signed by an employee authorized to inspect and accept delivery.)
    a. A RECEIVING REPORT should note quantity received, condition (satisfactory or unsatisfactory) and any discrepancies.
    b. The receiving party must NOT be the same person who ordered the goods or processed the payment.
4. Completed P-card transaction log or summary that records at minimum:
    a. Date
    b. Cardholder name
    c. Vendor
    d. Items or services purchased

e. Amount
f. Fund/object code
g. Approving official
h. Departmental cost center

5. Monthly reconciliation of all P-Card statements by the cardholder (and/or) their designee) matching each charge to its supporting documentation. Supervisors or approving officials must review and approve reconciliation. Supervisors, approving officers, Elected Officials, and department heads must never approve their own expenses. The reconciliation must be done by someone other than the party which created the charge.
6. Retention of all documentation, in accordance with the County record-retention policy (or applicable state/federal retention rules) for audit purposes.

If a required receipt, invoice, or other supporting document is lost, the cardholder must:

A. Attempt to obtain a duplicate
B. Prepare a written, signed explanation describing why the document is missing. That explanation must be attached to the transaction record.

All requests for payment which are missing any piece of documentation must include a signature from a member of the BOCC, County Manager, Asst. County Manger, or Director of Budget & Finance to receive reconciliation.

SECTION 10: LIMITATIONS AND RESTRICTIONS

IMPORTANT: All requests for changes in limitations and restrictions must be made in writing or email by the Cardholder Supervisor, Department Director or Elected Official, and sent to the Purchasing Card Administrator.

SECTION 9: TERMINATION OF THE CARDHOLDER'S EMPLOYMENT

Following the termination of a cardholder's employment, it is the responsibility of the Department Director, the Elected Official, or designee to ensure that the Purchasing Card is returned to the Purchasing Card Administrator. The Purchasing Card Administrator must cancel the former employee's Purchasing Card immediately with the Bank. **(If the card is not canceled within 2 business days of the employee termination, Park County Government may be liable for charges transacted after the card cancellation date.)**

SECTION 10: AUDITING, AND MISUSE ENFORCEMENT

All purchasing card statements and receipts will be reviewed by the Purchasing Card Administrator to ensure that County procedures are properly practiced.

The primary purpose of an audit is to ensure the proper expenditure of funds under this program. A secondary purpose is to track data on how, where, and for what purposes the purchasing cards are used. As a result of the audit, the purchasing card program may be more properly designed for future use and be assured that the program is beneficial.

The Finance Department or internal auditor will conduct periodic (Quarterly) audits or reviews of P-card transactions, ensuring documentation completeness, compliance with policy, and adherence to budget authority under BOCC.

Auditing may also include inspection by the external auditor to review for compliance with the County purchasing policy and procedures.

The Finance Department shall maintain a master log of all P-cards issued, with cardholder data, limits, departmental assignments, and status.

Any suspected misuse- including authorized purchases, splitting transactions to evade limits, personal use, or missing documentation- must be reported immediately to the Budget and Finance Director and card issuer.

Any charge after 30 days that has not been Reconciled, paid personally, or removed become the personal responsibility of the cardholder in whole. P-cards which remain unreconciled for longer than 60 days will be canceled and the user may not apply for a card for 6 months and must complete the finance training again prior to receiving their new p-card.

The privilege to use a County P-Card and it may be revoked at any time by administration.

SECTION 11: POLICY & UPDATES
This policy shall be reviewed annually by the Finance Department (or designated fiscal oversight body), and any changes shall be submitted to the BOCC for approval.

Department- specific P-card procedures shall be reviewed and updated as needed, especially when there are changes in relevant state or federal law, grant conditions, or County budget policies.

SECTION 12: TRAINING & IMPLIMENTATION
All current and prospective cardholders, approving officials, and relevant staff must receive training on this policy. Training must cover: authorized uses, prohibited uses, documentation requirements, internal controls, reconciliations and auditing.

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New cards will not be issued until training is completed and acknowledgement of understanding of the Policy is signed by the cardholder and the Department Head. The Finance department will maintain training records and acknowledgements.

This Purchase Card Policy was adopted by the Board of County Commissioners on the 17th day of December 2025.

David Wissel Chair, Board of County Commissioners

ATTEST:

County Clerk and Recorder