Procurement Card (P-Card) Program Manual

Clackamas ESD
13455 SE 97th Ave.
Clackamas, OR 97015

August 2018
CARD LOST, STOLEN, or FRAUD

Immediately notify Bank of America at 1.888.449.2273

Note the name of the Bank of America employee who takes your call, the time and the date. CESD is financially liable for all unauthorized use of the card until the Bank of America is notified.

After the bank has been notified, inform the P-Card Accountant of the situation via email at lkaseweter@clackesd.k12.or.us

P-Card Program Contacts:

P-Card Accountant                Lori Kaseweter        503.475.4038

P-Card Administrator             Tim Witcher            503.475.4035

Bank of America Works:          https://payment2.works.com/works/session
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Overview

The P-Card program is an efficient way of making basic, minor purchases as part of your job, and to support the work of Clackamas ESD.

For new users and approvers

- The P-Card is a charge card issued to a CESD employee for the purpose of making authorized purchases on behalf of the District.
- A P-Card may be used like a credit card within the boundaries detailed in this manual.
- Your P-Card will not impact your personal credit. No personal credit information is obtained or requested as part of the cardholder process.
- You are responsible for keeping your card and card information secure, and you are responsible for the purchases you make and any purchases you allow other District personnel to make with your card.
- Your P-Card is a Chip and PIN card and you are required to keep your PIN confidential and separate from your P-Card.

The procedures described in this manual are intended to

- Provide guidelines for using your card.
- Your signature on the Procurement Card Agreement form, Appendix A, indicates you understand the intent of the system, agree to follow the guidelines; and take responsibility for the use of your card.
- Minimize CESD’s and individual employee’s exposure to legal liability, due to inappropriate use of P-Cards, through training of card users.
- Ensure appropriate internal controls are established within each department procuring with P-Cards.
- Ensure that goods and services are obtained in an ethical and competitive manner.

Who is eligible to use the P-Card

- Regular employees who have been approved by their supervisor have read the manual and completed Appendix A,

Who is NOT eligible to use the P-Card

- Volunteers,
- Employees of temporary staffing agencies,
- Outside contractors/consultants,
- Employees on extended leave such as FMLA, Medical, Disciplinary and other leaves of absence,
- Employees whose privileges have been revoked due to abuse
Using the Card

- The P-card compliments existing purchasing and account payable processes. It must not be used to bypass appropriate purchasing or accounts payable procedures.
- P-Cards may be used for purchases made in person, over the telephone, or by fax, mail or the Internet.
- Each cardholder is required to save receipts. In addition, the maximum dollar amount of purchases you may make per month with the card is set by your direct supervisor, and may not be exceeded.

Note that being authorized to use a P-Card does not in itself authorize you to make types of purchases that you were not formerly authorized to make (personal services contracts, for example). Using a P-Card is a privilege, not a right and may be revoked as needed.

The rest of this document details procedures for obtaining and using the Procurement Card. There is a FAQ at the end of this document that provides contact information and answers to specific questions. The Appendix contains sample forms and related rules and guidelines.

Requesting a Card

- Cards are requested by filling out the P-Card application and having it authorized by your supervisor
- Additional types must be approved by the Chief Financial Officer,
- Employees will be issued a card upon reading this manual and completion of Appendix A, and
- Sign the Cardholder Agreement form (Appendix A) and return to lkasemeter@clackesd.k12.or.us

Receiving a P-Card

Individual cards will be sent to the department approver.

Prior to using the card, you must

- Sign the back of the card

Card Usage

Ethical Use

It is the policy of CESD for employees, in their status as public officials (Appendix G) to refrain from P-Card activities that:

- Create a potential conflict of interest, or
- Potentially result in the appearance of using public office for personal financial gain.
If an employee encounters a potential conflict of interest or potentially could be viewed as receiving personal financial gain, or avoiding financial detriment, in using the P-Card, they should either refer the P-Card purchase action back to their supervisor or the department. Alternatively, the department may also submit a requisition to Business Services for purchase of the items.

As a matter of the high ethical standards of CESD, each individual will refrain from participating in any purchasing business which is being conducted with individuals or vendors whom you have a close personal, professional or family connections. If this situation is anticipated or encountered, transfer the purchasing activity to another person to accomplish the purchase.

The card is to be used for CESD authorized purchases only. If you have questions, ask your designated departmental contact. Misuse is grounds for disciplinary action up to and including dismissal.

**Types of Services/Supplies**

Details of purchasing are included in this Manual, but a few key points are reiterated here. All purchases with a P-Card must be for official business of CESD. All employees need to ensure that card users are aware of the following parameters for use of the card:

- Purchases from vendors who do NOT accept Agency P-Cards MUST be submitted on a requisition via InfiniteVisions.

**Certain types of purchases need to be coordinated/authorized through other departments and those purchases are subject to the same general limitations:**

- **Buildings/grounds/trade services requirements** will continue to be coordinated through the Facilities Services department, and
- **Information technology services, equipment and supplies** will continue to be coordinated through the Technology Services department

**Approved Supplies, Equipment, Rentals, Etc.**

Approved purchases are subject to CESD Public Contracting Rules. It is the employee’s responsibility to know and understand the rules in place at the time of any purchase. Typical Card Uses are:

- In person purchase at local stores
- On-line purchase of goods for services pre-approved by supervisor
- Postage,
- Catering,
- Office Supplies,
- Awards/Recognition,
- School Supplies,
- Library/Reference Materials,
Unapproved Purchase Actions

- Cash advances,
- Tuition
- Furniture,
- Computer Hardware, Printers, Scanner, Projector and Software (contact District Technology Department),
- Camera,
- Video Camera,
- Copiers or anything involving signing a lease or rental agreement.
- Telephone Equipment (contact District Technology Department),
- Scrip,
- Salary and Wages,
- Personal expenses,
- Gasoline for personal vehicles,
- Gift Cards unless allowed by CESD administrative rule,
- Alcoholic beverages,
- Prescription Drugs,
- Entertainment,
- Any Personal Use,
- In situations where a vendor will not accept credit cards, and
- Invoices and transactions involving requisitions/purchase orders submitted to the Business Office will be paid through the Business Office.

Unapproved Usage

- Do not use card in a manner that conflicts with established procurement guidelines,
- Personal Services (architects, engineers, consultants, guest speakers, etc),
- Temporary employee services and construction services,

Not Acceptable Use of Card

- Personal Services Contracts, and
- Fixed Assets

Individual Card Limits/Parameters

The Business Office will work with the Department Heads to set up a P-Card program tailored to the department needs.
Travel

Travel must always be approved by the employees’ immediate supervisor. Lodging that exceeds established per diem must be approved by the Superintendent and Fiscal Dept. You must complete a Travel approval prior to booking any expenses on your P-Card and receive approval from Fiscal for all professional development requests.

Attach a copy of the Travel Form to the P-Card statement and store in a secure location. Do not duplicate expenses on the Travel Expense Report when submitting for reimbursement.

Use of a P-Card is allowed for:

- Registration fees – not to include meal packages or special events,
- Hotel room reservations and payment,
- Parking,
- Shuttle or Taxi fare,
- Airline baggage fees, and

Use of a P-Card is prohibited for:

- Meals/Food while traveling. Instead, employees may be provided with a “per diem” allowance for meals while on travel status unless pre-approved, and
- Gas purchases are not approved while traveling except in the case of a pre-approved car rental.

Security and Safety

You must keep your P-Card safe and secure where it may not be readily accessed by others. An Individual P-Card is issued to you individually, not your school or department. Secure storage locations for your card may include:

- A locked drawer or file cabinet at your site,
- Your personal wallet/purse – in a place apart from other credit/debit cards or in a sleeve to avoid mix up, or
- An office or school safe.

Sharing your P-Card with other District Staff

It is not a best practice to share your P-Card with other District personnel. If others in your school or department need to purchase with a P-Card, it is best that they hold and are responsible for their own card or that you execute the purchase on their behalf and keep the receipts.

It is never acceptable to allow non-District employees, including District contractors, use of your P-Card. If another person gains access to the card, contact your designated departmental contact and Business Services immediately to discuss the situation and determine the next course of action.
Cardholder Responsibilities

- To keep the card secure,
- To read and understand this manual in its entirety,
- To assure you make purchases with the card in compliance with the requirements of this manual, and
- To retain documents and receipts, promptly provide documents when requested and reconcile your P-Card transactions as stated in this manual.
- To immediately report fraud, initiate disputes and report lost/stolen P-Cards (see below).

Approver Responsibilities

As an Approver, it is your responsibility to review and approve what is being purchased by department employees.

Lost Cards

In the case of a lost or stolen card, you must notify your designated departmental contact and Business Services immediately. In addition you must notify the Bank of America.

In the case of a lost or stolen card, you must notify Bank of America IMMEDIATELY at 1-800-305-7735 (Found on the back of your card).

Note the name of the Bank of America employee who takes your call, the time and the date. CESD is financially liable for all unauthorized use of the card until the Bank of America is notified.

Closing your account

You must turn your card over to your supervisor immediately when:

- You terminate employment with the agency,
- You transfer to another department or position, or your position no longer requires a card
- You are on extended leave status, which includes:
  - FMLA
  - Medical Disability
  - Disciplinary leave
  - Other Leave of Absence

When closing your account:

- Turn in all receipts to your designated department p-card approver, and
- Cut the card in half and submit it with the reports, log, and receipts/invoice to your supervisor.
**Misuse**

Misuse of the card may result in forfeiture of the card, legal action against the cardholder and/or card user, deduction of wages for repayment of discrepancies and disciplinary action up to and including the termination of the cardholder and/or card user.

If you have any questions about appropriate use of the card, please contact your supervisor before acting.

Below are four types of cardholder and/or card user violations. The Fiscal Services or Department Head will take appropriate action, which requires informing the employee to immediately reimburse the CESD for any unauthorized transactions and revoking the cardholder’s P-Card privileges. All violations and disciplinary steps taken are to be recorded in e-mail from the P-Card Administrator or Department Head to both the P-Card Accountant and Fiscal Services. The P-Card Administrator or Department Head also has the authority to ask the P-Card Accountant to cancel a card at any time if there is the perception that a P-Card is being used inappropriately.

**Personal Purchases**

Violation: It is a cardholder violation to affect ANY personal purchase with the P-Card, whether or not the cardholder intended to pay CESD back for the purchase. Anything that is not purchased for the sole use and ownership by CESD will be considered to be a personal purchase.

**Cash or cash-type transactions**

Violation: A cash or cash type transaction made using the P-Card. Examples of illegal transactions are cash advances, cash in addition to purchase, traveler’s checks, money orders, gambling, ATM transactions, etc. or cash taken in lieu of a credit for the return or exchange of a purchase.

**Purchase of items expressly prohibited by policy**

Violation: Purchase of items listed in the manual as prohibited.

**Habitual late submission of transaction log/continual receipt loss**

Violation: Failure to reconcile, complete, sign and submit the monthly transaction log and all receipts and source documentation to the designated departmental contact by the required due date. Failure to obtain or retain receipts, packing slips and all other source documents required to reconcile the cardholder’s monthly statement.

**Reimbursement**

Cardholders will reimburse the District for any accidental, unauthorized, or non-District approved charges. Such charges will be deducted from your paycheck if not reimbursed to the District within 30 days of the charge or date of monthly statement, whichever is later.
**General Guidelines for Purchases**

You may not break a purchase into smaller amounts or purchase multiple parts of a complete system separately in order to circumvent the dollar limits per transaction.

Guiding Principle No. 1: If you did not have the authorization to purchase goods or services before you had a P-Card, you likely do not have the authority now. The P-Card is simply a means to pay for appropriate expenditures.

Guiding Principle No. 2: Your purchases under these procedures should be above reproach and not present the appearance of impropriety!

If in doubt, ASK! If you CANNOT ask, then DON”T purchase!

- Contact desired competitive vendor and describe service / item desired, quantity & timeframe.
- Use designated bankcard to purchase item from vendor.
- If vendor doesn’t accept P-Card, DO NOT PURCHASE – Contact Fiscal Services for purchasing options.

**Public Information**

As a public agency, most of what we do is available for the public record. This includes the results of bids after an award as well as a disclosure of the process if asked.

**Procedures/Records**

The cardholder is responsible for ensuring that all required steps are completed when placing an order.

**Shipped Orders**

- Provide the supplier with the Bank of America MasterCard number and expiration date,
- Have the supplier ship according to terms. Give the supplier your name, department name, telephone number and any school address.
  - **ORDERS CAN NEVER BE SHIPPED TO PERSONAL ADDRESS, ONLY CESD LOCATIONS.**
  - Make sure this information is included on the shipping label. Inform supplier that CESD is exempt from Sales Tax, and
- Request the supplier to enclose a copy of the credit card receipt and a copy of the sales slip with each shipment, to confirm pricing.

**Pick-Up Orders**

- When orders must be picked up at the supplier’s place of business, make sure you present your card for imprint, sign the charge slip, and obtain a copy of the charge slip and the cash register or hand written receipt.
Obtain proper information

You must submit an itemized receipt or invoice from the vendor/supplier every time you use the P-Card. Collect it at the time of purchase, have it sent to you, or print it from the Internet as appropriate. This receipt or invoice must contain the following information:

- Vendor name and address,
- Date of purchase,
- Description of each item and the quantity,
- Price per item/Extended price per item,
- Shipping/handling charges, and
- Total amount of the transaction

The cardholder is responsible for obtaining appropriate documentation of each transaction. Depending on the way your department operates you may be responsible for recording your transactions on a Procurement Card Transaction Log (see Appendix C) or giving the information to the designated departmental contact for recording. Keep all receipts, invoices, packing slips, and order forms, registration applications, etc. with the log form. In the extreme situation when supporting documentation cannot be obtained, provide a detailed written explanation to your director for approval.

Receipts and Records Retention Requirements

For every purchase that is made, an itemized receipt must be obtained, retained and filed on site.

- Due diligence must be done to try and secure a receipt. Vendors such as hotels are often able to recreate an invoice for you. If you have lost a receipt or never obtained one and cannot secure a replacement, no reimbursement will be made for that purchase.

Potential Problems

Suppliers that Do Not Accept Credit Cards

You may contact Fiscal Services for purchasing options. Submit a requisition.

Blocked Merchant Category Codes

Some types of vendors have been blocked from usage in the program. If you present your card to any of these vendors, the transaction will be declined. If you are declined and feel the decline should not have occurred, you may contact CESD Procurement Card Program Support Team.

Returns

Goods purchased through a procurement card may be returned for DIRECT REPLACEMENT or CREDIT ONLY. Cardholders may not accept a cash refund. You must keep the credit receipt and original receipt for the log.
Disputed Charges
The cardholder must attempt to settle disputed charges, following these procedures:

- Contact the vendor to discuss the disputed charge,
- If you cannot reach an agreement with the vendor or they need more time to investigate the dispute, contact the Bank of America’s 24-hour customer service center at 1-800-300-3084, and complete a “Cardholder’s Statement of Disputed Item (see Appendix) and mail it to the Bank of America within 60 days of the date the charge first appeared on your monthly statements. Keep a copy of this for your record, or
- Contact Accounts Payable at (503) 675-4038

Account Review and Reconciliation

Billing Cycle
The billing cycle ends on the last working day of the month. Monthly reports complete with account numbers and receipts attached must be submitted by department reconciler/approver by the 10th of each month. At any time during the billing cycle, cardholders may view their current charges online using WORKS, Bank of America’s reporting tool. Please contact the CESD P-Card Support Team for more information (See page 19 for contact information).

After each purchase give all receipts, invoices, packing slips, and quotation documents to your designated departmental contact person.

Within 3 working days of receipt of the monthly statement, the person reconciling the statement should:

- Turn in all receipts, invoices, packing slips, and quotation documents,
- Verify that all items ordered have been received,
- Review the transaction log by comparing the supporting documents (receipts, invoices, packing slips, order forms, registration applications, etc.) to the transactions listed on the billing statement,
- Make note of any exceptions that must be dealt with,
- Verify that any past exceptions have been resolved,
- Assign account number to be charged (if applicable), note it on the receipt or the P-Card log depending on the procedures in your department,

The Departmental monthly review of the bank statement should look for the following:

- Are the charges for approved supplies and services?
- Is required documentation attached?
- Are there multiple purchases of like items within a short period of time? Splitting order requirements in order to avoid purchasing thresholds is a misuse of the P-Card and may result in disciplinary action and cancellation of the user’s P-Card.
• Does the information on the statement match the receipts/invoices provided; i.e. do all the line items match the invoices?

More frequent reviews are recommended using WORKS, Bank of America’s online reporting tool.

All P-Card expenditures, whether authorized or not, whether appropriate or not, must be reconciled and paid to Bank of America following the procedures described in these guidelines. Any unauthorized or inappropriate expenditures (defined as any use of the card not specifically approved by you, the supervisor) must be reported by e-mail from the Department Head to the Director of Business Services.

Business Services

The Business Office is responsible for:

• Paying the monthly bills on time,
• Ensuring that charges are attributed to the correct accounts (as specified by the department Heads),
• Periodically reviewing card usage to determine if inactive cards should be voided,
• Ensuring initial implementation training is provided to potential P-Card users before the card is issued to an employee,
• Providing agency employees opportunities for initial and annual refresher training,
• Conducting periodic internal audits, and
• Inactivating P-Cards over summer break for 10 month employees when notified.

In keeping with Generally Accepted Account Principles (GAAP) recommendations on internal control, Business Services will conduct a periodic audit of accounts in order to monitor compliance with P-Card policies.

The review includes:

• **Credit limit vs. actual expenditure**: Business Services may make recommendations for credit limit adjustments based on past performance on a given account,
• **Frequency of use**: A P-Card is considered “inactive” if unused for six (6) months. Twelve (12) months of inactivity will result in a review of the account for closure,
• **Purchasing regulations and opportunities**: In order to discover opportunities for streamlining the program, as well as to ensure compliance with state & local purchasing regulations, Business Services reviews transaction dollar amounts, vendors, number of transactions, etc, and
• **Internal Control and Process Documentation**: Business Services reviews transaction dollar amounts, vendors, and number of transactions to ensure all purchases are approved and in compliance with P-Card policy.

Departments

In order to keep your P-Card Program current, departments should:
- Initiate closure of severely inactive accounts,
- Consolidate P-Card-based purchasing in some instances where practical,
- Update your Human Resources exit procedures to add a specific line item for collecting the P-Card.

Using WORKS, Bank of America’s online reporting tool, Fiscal Dept. may activate and deactivate P-Cards as needed. Please contact the CESD P-Card support team for specific information.
Frequently Asked Questions (FAQ)

Who should I call?
Bank of America – Report Lost or Stolen Card 1-800-305-7735
Bank of America 24-Hour Customer Service 1-800-300-3084
CESD P-Card Program Accountant Lori Kaseweter 503-475-4038
CESD P-Card Administrator Tim Witcher 503-475-4035

I lost my card!
Let your departmental P-Card approver and Fiscal Office know as soon as possible, but even more importantly, let Bank of America know:

In the case of a lost or stolen card, you must notify Bank of America IMMEDIATELY at 1.888.449.2273 (Found on the back of your card).
Note the name of the Bank of America employee who takes your call, the time and the date. CESD is financially liable for all unauthorized use of the card until Bank of America is notified.

Where do I get a card?
To obtain a card, contact your designated departmental contact; ask your supervisor who that person is.

My credit is bad can I get a card?
This is a CESD card. No personal credit history is affected by usage

What do I do if a transaction is declined?
Possible reasons for decline and what to do:

• Phone order – the merchant has written down the card number and/or expiration date incorrectly. Verify the numbers with the merchant.
• The transaction exceeds your dollar limit. Check your transactions to determine if you have exceeded you dollar limit.
• The merchant’s MCC code is an “exclude code” on your card. Contact the Procurement Card Program Support Team for assistance.
• If the transmission line is down between the merchant and the bank, the transaction will decline. Ask the vendor to try later. Note: If the vendor makes ten (10) tries and is declined each time, the card will then decline at any vendor for the remainder of the day.
• Contact Business Services for information on why a transaction was declined.

What if the supplier does not accept credit cards?
Contact Fiscal Services for purchasing options.
This document refers to several CESD policies that are not included in the Appendix

**How can I find these policies?**

To ensure that the most current versions of these policies are used for reference, you should search for them on the CESD web site. The CESD home address is http://www.CESD.k12.or.us

The PDF file containing all board policies is located at:

http://www.CESD.k12.or.us/district/school-board/policies.htm

**Where can I get copies of the various forms referred to in this document?**

Policies and procedures may be found on the CESD website under Staff Resources/Policies, Procedures and Forms
Appendices

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Purchase Card CERTIFICATION Agreement

This P-Card is being issued in my name. I will not allow any other person to use the P-Card. I am considered responsible for any and all charges against the P-Card. I confirm that I have received a CESD issued P-card and agree to the conditions as follows:

- I understand that misuse of this card may result in disciplinary action, up to and including TERMINATION of employment.
- I must follow any additional restrictions as described by my Department. I have been informed of and understand my Department’s restrictions (these restrictions may include spending limits and requisition protocols).
- I understand CESD and/or my Department will audit the use of this Purchase Card.
- I understand that all rewards/credits offered by vendors are to be awarded to CESD.
- I understand that I must provide receipts weekly to my department for ALL transactions. Failure to do so may result in forfeiture of the card. I further understand, if the receipt does not itemize the item(s) purchased I am required to provide a detailed note.
- I understand my department is liable to Bank of America for all charges made by me and agree to pay back or allow CESD to collect any amounts owed by me even if I am no longer employed by CESD.
- I understand I may not use my card for personal purposes, the purchase of alcoholic beverages, tobacco products or other items prohibited by CESD policy.
- I understand all charges will be billed directly to and paid directly by CESD. The bank cannot accept any form of payment from me directly; therefore any personal charges billed to CESD could be considered misappropriation of funds.
- I understand CESD may terminate my rights to use this card at any time for any reason.
- I agree to accept responsibility for the protection and proper use of this card according to the terms set forth in the manual.
- I will IMMEDIATELY report theft/loss of card and/or difficulties with the card to the administrator in my department and to the Procurement Card Administrator, Fiscal Services.
- I agree to return the card to my department immediately upon request or termination of employment.

I have read the above document and agree and understand all terms and conditions for use of the card.

______________________________________________  ______________________________________________________
Cardholder Name (Please Print)  Cardholder Job Title

______________________________________________  ______________________________________________________
Department  Phone Number

______________________________________________  ______________________________________________________
Cardholder Signature  Date
APPENDIX B

ETHICAL USE

ORS 244.020(15) defines a public official as "any person who, when an alleged violation of this chapter occurs, is serving the State of Oregon or any of its political subdivisions or any other public body of the state as an officer, employee, agent or otherwise, and irrespective of whether the person is compensated for such services."

A public official as used in the statute covers a broad spectrum of positions -- from volunteer members of a soil and water conservation board to the full-time chancellor of higher education, to the Governor, to a clerk in a branch office of a state agency. It also includes persons who serve the state or a political subdivision by performing government services under a contract. It is important to note that a person who was a public official at the time of an alleged violation will be subject to the authority of the Government Standards and Practices Commission, for a period of four years after the alleged violation, regardless of whether or not the person is still a public official at the time a complaint is filed.

ORS 244.020 prohibits all public officials from using public office for personal financial gain.

Conflict of Interest

A conflict of interest occurs when a public official takes official action that would or could affect the financial interests of the public official, or the official's relatives or businesses with which they are associated.

Before taking an official action, a public official should first: determine if an action could result in financial benefit or avoidance of financial detriment to the official, a relative or a business with which the official or a relative is associated. If the answer is "no," proceed with the action.

A “relative” includes the public official’s spouse and the parents, children, brothers and sisters of either the public official or the official’s spouse. A "member of a household" is any relative, as defined above, who resides with the public official.
Lost, Stolen or Missing Receipt Documentation
Clackamas Education Service District
Procurement Card Program Support Form

From: _____________________ Department: _____________________

To: School Director of ___________________

Subj: Documentation of Lost, Stolen or Missing Receipt for Purchase made with Agency Procurement Card

I, __________________________, hereby certify that I did procure the following item(s) with a CESD Procurement Card at ________________________________________________________:

<table>
<thead>
<tr>
<th>Vendor Name, address and phone number</th>
</tr>
</thead>
<tbody>
<tr>
<td>Item Description</td>
</tr>
<tr>
<td>--------------------</td>
</tr>
<tr>
<td></td>
</tr>
<tr>
<td></td>
</tr>
<tr>
<td></td>
</tr>
<tr>
<td>Grand Total</td>
</tr>
</tbody>
</table>

I hereby certify that the following circumstances resulted in my lost or missing receipt(s):

__________________________________________________________________
__________________________________________________________________
__________________________________________________________________
__________________________________________________________________
__________________________________________________________________

Approved? □ □ Yes  No

P-Card User Signature ___________________ Date ____________

Director's Signature ___________________ Date ____________