Administrative Order

Administrative Order No.: 3-35
Title: Purchasing Card Program
Ordered: 7/9/2002 **Effective:** 7/19/2002

AUTHORITY:

Section 4.02 of the Miami-Dade County Home Rule Amendment and Charter.

POLICY:

The purchasing card program provides departments with an alternative method of purchasing and paying for goods and services of less than five hundred dollars ($500.00) for legitimate County business purposes, without utilizing the County's standard small purchase order procedure.

LIMITATIONS:

The purchasing card is not to be used to circumvent the County's centralized procurement program.

The purchasing card may be used only for legitimate operating expenditures that are of a public benefit. Unless specifically authorized elsewhere, prohibited purchases include, but are not limited to, non-business items, items for personal use, cash advances and other similar purchases that can be construed to lack a public benefit.

Individual purchases are limited to a $500.00 per item. A daily maximum of $2,000.00 and a monthly limit of $10,000.00 per card in total purchasing card expenditures will be enforced. Exceptions to established credit limits must be justified and submitted in writing by Department Directors for approval by Finance Director.

ROLES AND RESPONSIBILITIES:

The program is managed by the Finance Department's Purchasing Card Administrator in the Controller's Division. Each participating department must assign a Department Purchasing Card Coordinator to manage its purchasing card program.

The Purchasing Card Administrator is responsible for establishing and changing cardholder profiles and maintaining a file for all Cardholder Agreements, Set-up Forms, and other required cardholder information. Additionally, the Purchasing Card Administrator is responsible for requesting cards from the Financial Institution that

has been selected by the County to administer the Program, providing departments with program guidelines and processing monthly payment to the Financial Institution.

Each department wishing to participate is responsible for implementing the program within the guidelines established by the Finance Department and the Procurement Management Department. The Departmental Purchasing Card Coordinators will assist in managing the program by training departmental staff on the use of the card and disseminating information, materials and cards. They also monitor departmental expenditures, reconcile and approve monthly card statements and forward monthly statements to the Finance Department's Purchasing Card Program Administrator for payment.

ACCOUNTABILITY:

The program relies on the cooperation and professionalism of all personnel associated with the program. Therefore, individual cardholders will follow County guidelines and exercise good judgment when making purchases.

PROCEDURES:

Departments who wish to participate in the Purchasing Card Program will refer to the established policies and procedures in the "Miami-Dade County Purchasing Card Program User Department Guidelines and Policies and Procedures Manual." Existing cardholders should refer to the Miami-Dade County Purchasing Card Program Cardholder Handbook for additional guidance. The handbook is available on the Intranet under Finance/Forms.

COMPLIANCE:

Department Directors are ultimately responsible for assuring that all purchasing card transactions conform to the provisions of this Administrative Order. The Finance Department may periodically examine monthly statement reconciliation packages for propriety and compliance with this Administrative Order.

Use of the purchasing card is a privilege based on trust. Only the cardholder may use the card. Employees who misuse or abuse this privilege are subject to disciplinary action up to and including termination of employment.

The Audit and Management Services Department will conduct periodic audits to determine conformance with established purchasing card procedures and other applicable County laws and regulations.

EXCLUSION:

Department directors that feel that specific operations or programs should be excluded from the provisions of this Administrative Order shall submit a detailed memorandum to the Finance Director outlining the reasons therefore. This memorandum, which must be approved by the Finance Director, must certify that sufficient mitigating internal accounting controls are in place to adequately safeguard the utilization of the purchasing card.

This Administrative Order is hereby submitted to the Board of County Commissioners of Miami-Dade County, Florida.

Steve Shiver
County Manager