

PURCHASING CARD PROGRAM

SUMMARY

This procedure explains how to establish and administer the purchasing card program in a department.

PROCEDURE

1. Department Directors must designate a Purchasing Card Liaison(s) who will be responsible for overseeing the monthly review of credit card statement(s), matching statement to receipts. Receipts should be dated and signed by the recipient of the goods or service, and monthly credit card statements should be reconciled for timely submission to the Finance Department upon approval by authorized designee. For internal control purposes, a cardholder should not approve their own reconciliation.

The Liaison also assists in establishing and managing the County's purchasing card program at the departmental level; and, acts as a liaison between cardholders, Internal Services Department - Procurement Management Division, and Finance Department.

2. Departments must incorporate the County's Purchasing Card Policies and Procedures into their internal purchasing procedures. Departments must follow the Miami-Dade County Purchasing Card Program Guidelines and the Handbook available on the intranet at: <http://intra.miamidade.gov/finance/purchasing-card.asp>
3. Department Directors must determine and authorize employees designated as cardholders to make purchases on behalf of the department. Cardholders can only be issued one (1) credit card under their employee name.
4. Departments can request purchasing cards for specific use during a hurricane emergency or another type of emergency, or request temporary increases to their regularly issued credit cards in the event of an emergency. All scenarios require approved memorandum on file by the Department Director, noting cardholder and emergency credit card limits.
5. Exception memos for permanent change to purchasing card limits and/or certain type item purchases require the Finance Director's or designee's prior approval; all designees are approved by the Finance Director. All temporary dollar limits and/or purchase item changes are to be approved by the Assistant Controller, Controller, or Deputy Finance Director. All set "designees" are approved by the Finance Director.
6. Annual recertification of authorized signatures and Liaisons is done through the Controller's Office by submitting updated authorized signatures at the beginning of every fiscal year on or before October 1st, or as changes may occur at the department level.

CONTACT(S):

Department/Division

Finance Department/Controller's Division/Accounts Payable Section

REFERENCE DOCUMENT(S):

Administrative Order 3-35, Purchasing Card Program

<http://intra.miamidade.gov/finance/purchasing-card.asp>

Administrative Order 3-38, Master Procurement Administrative Order