

# NWF Health Network Policy & Procedure

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**Series:** 1300 - Financial Management

**Policy Name:** Purchasing Credit Card

**Policy Number:** 1345

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## Policy

It is the policy of NWF Health Network (NWFHN), to maintain a purchasing credit card account to pay for travel expenses and commodities utilized by NWFHN.

## Procedure

1. Credit card account(s) are to be established, changed and managed by the Chief Financial Officer (CFO), the Director of Accounting, or their designee.
2. Each corporate purchasing card (P-Card) will be assigned to an individual employee/cardholder. The corporate purchasing card will be secured and the responsibility of the holder of the assigned card.
3. An employee's department head and Director of Accounting (or designee) must approve the request for a card.
4. The corporate purchasing cards are set up to only allow travel and/or approved commodities. No other purchases are allowed with the corporate purchasing cards. The corporate purchasing card may not be used to obtain cash advances from banks, credit unions or automatic teller machines.
5. Each purchase for travel expenses and/or commodities will require a copy of the final purchase receipt or other transactional documentation for backup purposes, along with documentation evidencing prior approval for incurrence of the charges. If the travel expenses were for a training or conference, a copy of the conference/training agenda must be attached to the receipt.
6. The assigned cardholder using the corporate purchasing card is in a position of trust in regards to use of public funds. Breaching of this Policy can lead to permanent revocation of purchasing card privileges, as well as disciplinary action against the cardholder up to, and including, termination. In all cases of misuse, the agency reserves the right to recover any monies from the identified employee.
7. In the event that the corporate purchasing card is misplaced or stolen or the account number is believed to be compromised, it must be reported to the credit card company and to NWFHN Accounting Department immediately.
8. The CFO, Director of Accounting, or their designee, is required to verify all transactions each month and ensure the transactions are business related and the cardholder has supplied appropriate supporting documentation. Any unusual transactions must be followed up with the cardholder immediately. Suspected breaches of policy must be referred to the CFO without exception.

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## Cardholder Responsibilities

### The Cardholder must:

1. Attend a NWFHN Purchasing Card training session before receiving their Corporate Purchasing Card (P-Card).
2. Complete and sign the NWF Health Network Cardholder Agreement and NWF Health Network Cardholder Traveler Agreement agreeing to this policy before taking possession of the card.
3. Ensure P-Card card is used for NWFHN vehicles and/or rental vehicles only (including those that are rented for child transport). The P-Card may NOT be used for personal purchases of any kind, and may not be used to put fuel in a personal or rental vehicle (other than rentals for official agency purposes).
4. Maintain the security of the P-Card in a secure location at all times.
5. Not allow other individuals, non-employees, or other department staff members to use the card, unless prior written approval has been given by supervisor.
6. Use the P-Card for the payment of approved travel expenses and purchase of commodities utilized by the agency.
7. Process all transactions (except those incurred during approved travel) within three business days of transaction along with all required documentation through the p-card processing website or by following the dispute procedures. Expense reports should be submitted through the P-card site on the first day of each month, or next business day if the 1<sup>st</sup> falls on a weekend.
8. Process all transactions for travel related expenses, within five business days from the last day of travel along with all required documentation through the p-card processing website or by following the dispute procedures. Expense reports should be submitted through the P-card site on the first day of each month, or next business day if the 1<sup>st</sup> falls on a weekend.
9. In the event the receipt is lost or is not available and copies cannot be obtained, the cardholder must complete a lost/missing receipt form. However, if three (3) or more receipts are lost or unavailable within a twelve (12) month period, restrictions and/or revocation of card privileges may result.
10. Not accept cash, gift cards, or any other in-kind form of repayment in lieu of a credit to the P-Card account.
11. Immediately report a lost, stolen or compromised P-Card to the credit card company and designated accounting staff.
12. Return the P-Card to the cardholder's supervisor upon terminating employment with NWFHN or transferring to another department within NWFHN.
13. Ensure on every purchase that sales tax was not charged.
14. Not use the P-Card to make hotel reservations on third party websites that do not honor NWFHN tax-exempt certificate. Hotel reservations should be made directly through the hotel.
15. Not use the P-Card to book non-refundable flight reservations on third party websites that charge booking fees and do not allow for changes to flights in the event a flight needs to be cancelled or rescheduled. Flight reservations should be made directly through the airline website.

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## Department Head Responsibilities:

1. The Department Head or their designee must:
  - a. Approve an employee's request for a P-Card.
2. Ensure the card is returned to the accounting department upon terminating employment with NWFHN or transferring to another department within NWFHN.
3. Review all credit transactions and either approve or deny transactions through the p-card processing website or such other accounting system as may be implemented by the agency. Such review and approval/denial should be completed within 3 calendar days of submission of the monthly expense report by the employee through the p-card processing website.

## P-Card Card Termination:

The cardholder's card will be suspended or terminated when/if:

1. The cardholder moves to a new position in which a card is not required.
2. The cardholder terminates employment.
3. The cardholder allows the card to be used by an unauthorized individual.
4. The cardholder splits a purchase to circumvent the limitations on the P-Card.
5. The cardholder fails to timely process transactions through the p-card processing website as outlined above on three occasions within a six (6) month period.
6. The cardholder does not adhere to all P-Card policies and procedures on three (3) occasions within a twelve (12) month period.
16. The P-Card is used to purchase fuel and fuel related items for a non-business-related activity, or for a vehicle not belonging to NWFHN, such as a personal vehicle or a rental vehicle (other than rentals for official agency purposes).
7. The cardholder uses the P-Card for personal purchases.

## Erroneous Declines:

Should a seller erroneously decline a P-Card transaction, the cardholder should contact the P-Card Customer Support by calling the number on the back of the p-card. If unable to resolve by calling the P-card customer support number and the purchase is being made outside of normal business hours, the employee must find an alternate payment method or terminate the purchase.

## Credits:

1. A seller must issue all credits to the individual P-Card account for any item they have agreed to accept for return.
2. Cardholder must obtain or provide a copy of all credits and refunds posted to the statement within three (3) business days of the transaction.
3. Under no circumstance should a cardholder accept cash in lieu of a credit to the P-Card account. If a refund to the card is not possible a refund check made out to NWFHN should be requested.

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## **Disputes and Billing Errors:**

1. The cardholder is responsible for contacting the seller to resolve any disputed charges or billing errors. If the matter is not resolved, with the seller, the cardholder should contact the Accounting Approver/Processing department for further guidance on troubleshooting the transactions.
2. The cardholder is responsible for contacting vendors to have any sales tax charged to the card removed.

## **Security and Storage of Cards:**

1. Cardholders should always treat the P-Card with at least the same level of care as one does their own personal credit cards.
2. The card should be maintained in a secure location and the card number should be carefully guarded.
3. The only person entitled to use the card is the person to which the card is assigned.