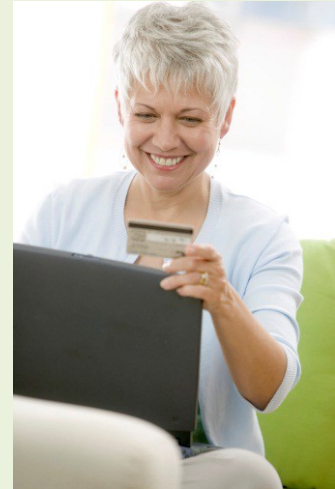


King County P-Card Manual



Contact Us

Department of Executive Services
Finance and Business Operations
Procurement & Payables Section
P-Card Program

401 Fifth Avenue, 3rd Floor
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[P-Card Program Webpage](#)



King County

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TABLE OF CONTENTS

Introduction	1
Why Use a P-Card?	1
P-Card Structure	2
Spending Wisely	2
Procedures	3
Where Can I Use My P-Card?.....	3
What Transactions are Authorized?.....	3
What Transactions are NOT Authorized	4
Gift Cards	4
Food Exemptions	4
Card Security.....	4
Card Security Features (Account Authorizations) ...	5
Transactions & Velocity Limits	5
Merchant Category Code Blocks.....	5
Filing Procedures	6
Deactivating Cards	6
Delegating accounts.....	7
Oracle® IExpense	8
Navigating Oracle® IExpense	8
Setting Preferences.....	8
Expenses Home Page.....	9
Saving POETA.....	10
Splitting POETA Coding	11
Use Tax	12
Disputes and Fraud	12
Credits and Returns	13
Approvers	13
Billing Cycle.....	13
Frequently Asked Questions - Oracle® iExpense.....	14
Glossary.....	15

Introduction

This manual provides general guidelines for the purchase of goods and services using the King County Procurement Card (P-Card) and outlines policy and responsibilities to ensure accountability for the King County P-Card Program. Procurement & Payables Section (P & P) in the Finance and Business Operations Division, is responsible for administering and monitoring the P-Card Program. All Cardholders, Supervisors, Approving Officials (Approvers) and on-site Coordinators will have access to the King County P-Card Manual.

All King County employees involved in the purchasing process are considered legal agents of the County. King County requires all employees to deal with merchants fairly and ethically. Employees will promote competition and adhere to sound business practices. While the P-Card is a purchasing tool, it does not signal a change in policy regarding compliance with the County's contracted suppliers or competitive solicitation purchasing rules.

WHY USE A P-CARD?

The King County P-Card is a commercial credit card and is the preferred method of payment for goods and services. P-Cards offer transparency and tracking availability. It offers a preferred alternative to a variety of processes including petty cash, employee reimbursement, and Purchase Orders.

Benefits of P-Card Use Include:

- ▶ Streamlined processes for purchasing and payment
- ▶ Lower transaction costs
- ▶ Transparency of purchases and purchase history
- ▶ Faster payment to suppliers
- ▶ Agency rebates



OTHER RESOURCES

King County Policies

[CON 7-16-2 \(EP\) "Use of King County P-Card for Purchases of Goods and Services"](#)

[CON 7-2-4 \(EP\) Exemptions to the Purchase Order/Contract Requirements](#)

[PER 17-1-3 \(AEP\) Authorized Travel, Meal and Expense Reimbursement for County Employees](#)

Department of Enterprise Services Contact Information

[State of Washington Contract 00612, Charge Card Services](#)

US Bank Access® Online

[US Bank Access® Online](#)

Oracle®

[Oracle®](#)

King County P-Card Website

[King County P-Card Website](#)

External Resources

[National Association of Purchasing Card Professionals \(NAPCP\) Department of Enterprise Services - Card Program Website](#)

P-CARD STRUCTURE

King County utilizes a State of Washington contract for Charge Card Services through US Bank, contract [00612](#). The contract provides for a VISA commercial credit card and associated services from the credit card provider, US Bank. P-Cards are "corporate liability" meaning several cards are issued under one "managing account" and all bills for the individual cards roll up to one managing account monthly. The billing cycle ends on the 15th of each month. At the end of the billing cycle card limits refresh. You can download your "memo" statements from US Bank Access online the day after our billing cycle ends (generally on the 16th or the next business day thereafter.)

P-Cards are issued to your name and your department. This does not affect your personal credit score, this is county money. The cards have pre-set limits and authorizations built into them.

Transactions are released to the bank for payment via "Expense Reports" in Oracle® iExpense. All transactions must be processed within 10 days of posting to your iExpense account to avoid late fees.

SPENDING WISER

The King County P-Card Program was implemented with the intent of transitioning spend in an effort to greatly reduce the "soft costs" associated with the traditional Purchase Order, reimbursement, and petty cash processes. Soft costs are a measure of the time spent on transactions.

According to the 2012 Purchasing Card Benchmark Survey Results (Palmer & Gupta, 2012)

- ▶ Average PO costs **\$90.77**
- ▶ Average P-Card order costs **\$17.24**
- ▶ That is **\$73.53** in "soft cost" savings alone!
- ▶

Every time you use your P-Card!



As public employees it is our fiscal responsibility to ensure that we are spending the money of our biggest investors (the taxpayers) wisely.

Why the substantial savings? Every time a Purchase Order is processed a check is cut to the vendor that we are ordering goods and services from. The vendor then may wait 4-6 weeks to

receive their payment. When we use our P-Cards the vendor receives *prompt* payment and multiple orders all throughout the county are paid using one consolidated Electronic Funds Transfer (EFT) payment to the bank. Our current contract also offers rebate incentives based on transaction size, volume, and speed of pay.

Procedures

WHERE CAN I USE MY P-CARD?

Authorized King County Cardholders may use the P-Card for in-store purchases as well as mail, telephone, internet, and fax orders. Be sure to keep all backup documentation, including authorization for the purchase as you would via the traditional Purchase Order process. We have a six year retention schedule on all backup documentation for your P-Card purchases. Employee travel related transportation expenses; such as airfare, should not be paid using a P-Card, but instead via your department Travel Card.

WHAT TRANSACTIONS ARE AUTHORIZED?

There are three types of common authorized transactions:

1. Direct buy spend is off contract spend under \$10,000 per year, per like item, per vendor, per department, or the lowest level of your organization with budget authority. If you find that you or your department is going over this Direct Buy spend limit with a specific vendor or for a like item or vendor it is in the best interest of the county to run a competitive solicitation process and have a contract established to ensure that we are getting the best overall price and value for the money we spend.
2. You may also use your P-Card to purchase items that are “exempt from the competitive solicitation process.” There are situations where procurement of goods and services by competitive means is neither practicable nor advantageous to the County. Some examples of items that are “exempt from competition” are as follows:

- ▶ Misc. Fees
- ▶ Utility Payments
- ▶ US Postage
- ▶ Subscriptions
- ▶ Publications (Periodicals and Newspapers)
- ▶ Training Registrations
- ▶ Professional Licenses and Memberships
- ▶ Conferences and Seminars

For more detailed inclusions in those purchases that are “Exempt” review the hyperlinked policy:

[CON 7-2-4 \(EP\)](#) – Exemptions to the Procurement Requirements.

3. You may also use your P-Card for purchases that are on contract with vendors that accept the P-Card.



When using your P-Card with a [contracted vendor](#), be sure to note the contract number in the [justification](#) field within iExpense, some common contracted vendors that Cardholders use are:

Vendor	CPA
KEENEY'S OFFICE SUPPLY INC	398962
KEENEY'S 100% RECYCLED PAPER	5896744
MOUNTAIN MIST	5805382
WCP SOLUTIONS (Janitorial Paper Supplies)	534272
EVERGREEN COMPUTER PRODUCTS	5617648
WASTE MANAGEMENT OF WASHINGTON INC	525835
MAIN BUSINESS SYSTEMS (Computer parts)	5814710
ARAMARK UNIFORM SERVICES	584829
<u>RICOH USA INC</u>	<u>5796626</u>

Looking for a buyer? Check out [Find your Buyer](#) now.

WHAT TRANSACTIONS ARE NOT AUTHORIZED

Many of the transactions that are NOT authorized are blocked at the bank level ([See: Card Security Features.](#)) If you are trying to purchase from a vendor who is using a blocked [Merchant Category Code \(MCC\)](#), the bank will decline the transaction. If you run into an instance where a card is declining for a legitimate authorized King County transaction, the code can be easily and instantly be lifted to accommodate your purchase, just give us a call!

Some examples of unauthorized/blocked purchases are:

- ▶ ATM Cash withdrawals
- ▶ Personal Charges
- ▶ Travel Expenses (Should be applied to Department Travel Cards)
- ▶ Fleet Vehicle Expenses (Fuel) (managed by Motorpool, Voyager Card Program)
- ▶ Personal Charges for Undergrad/Grad School (non-job related)

GIFT CARDS

Since gift cards are seen as having cash value, we recommend that you document these purchases in the cardholder's expense report including as many details in the [justification](#) field as possible. Be sure to keep a record of the gift cards purchased as a means of tracking the recipients

and above all safe-guarding them from theft or loss. Written authorization is required; P-Card staff requires a memo or email with approver's written consent and Coordinator included in email. Email must detail the nature of the purchase, quantity of cards purchased, and who is responsible for gift-card disbursement.

FOOD EXEMPTIONS

One-time: Food purchase must be work-related and fall under policy requirements. [P-Card Coordinator](#) needs to be included in written communications to P-Card staff. A preauthorization memo containing manager's signature is preferred and can be sent via email. To add, an email to P-Card staff detailing the nature of the purchase with approver's written consent and Coordinator included is an acceptable equivalent. P-Card staff needs to know what merchant/supplier is selected, how long the MCC restriction lift is needed and would like cardholder or Coordinator to notify P-Card staff when purchase is complete to reapply MCC restriction.

Permanent: Same rules apply to a permanent MCC food restriction lift. However a memo from the Coordinator or approver must be supplied to P-Card staff. Memo can list a single cardholder or multiple cardholders for MCC restriction lifts.

For more details on "Food Exemptions" review the hyperlinked policy:

[CON 7-16-2 \(EP\) – IV.4.e.4.Food Purchases](#)

CARD SECURITY

Cardholders are responsible for safeguarding their P-Card and account numbers. If practicable, P-Cards should be stored in a locked location nightly to protect against loss, theft, and unauthorized use. Cardholders are responsible for the security of their P-Card and are to be the sole users of their P-Card/P-Card Account Number

When placing an internet order ensure that the site is both secure and that the vendor with whom you are doing business is reputable. Be sure to review the vendor's terms before doing business with them

and read customer reviews of the vendor's service levels.

Secure sites will both have a "lock symbol" on them and the http will be followed by an "s"; https.



CARD SECURITY FEATURES (ACCOUNT AUTHORIZATIONS)

Your card has several features built into it to them called "Account Authorizations." These authorizations come in the form of:

- ▶ Single Transaction Limits
- ▶ Daily Velocity Limits (the number of times you are permitted to use your card each day)
- ▶ Monthly Velocity Limits
- ▶ Monthly Transaction Limits
- ▶ Merchant Category Code (MCC) Blocks

TRANSACTIONS & VELOCITY LIMITS

The Single Transaction Limits vary throughout the county and departments. They can be set at very high or very low levels to accommodate your office's specific needs. Standard cards are issued with a \$10,000 Single Transaction Limit, and a \$40,000 Monthly Transaction Limit.

Do not split orders to circumvent the approved single transaction limit set on your card. If Cardholders have a legitimate authorized purchase that exceeds a single or monthly limit set on their card, this can be either temporarily or permanently changed with email approval from your Coordinator *and* Approval Manager. For temporary increase, please be sure to include the end-date for the increase. Record of communication for dollar limit is kept on file for auditing purposes. Cardholders are allowed multiple increases given they follow the approval process as outlined.

Daily Velocity and Monthly velocity limits are set at the "managing account" level for all cards, however if you should need this adjusted to meet your specific business needs we can adjust it with email approval from your Coordinator. The standard daily
Page | 5

velocity limit for the cards in King County is set at 30 transactions per day, and 200 per month.

MERCHANT CATEGORY CODE BLOCKS

When a vendor registers their business with Visa they register under a specific "Merchant Category." For instance, a hotel would register their business as a "hotel." Some of the codes deemed "high risk," have been blocked on all the cards, i.e. travel expenses, liquor stores, etc. All the Merchant Category Codes are mapped to the corresponding "Expenditure Types" in iExpense, however you may amend the expense type that it auto-populates with if you find it to be inaccurate. Merchant Category Codes can easily be temporarily or permanently lifted on cards in the event a decline occurs for a legitimate County purchase and can be a powerful security feature when customizing a card used for a specific kind of purchase that holds a very high credit limit, for instance a card that is only used for telecommunication payments can have all other codes blocked as an added security.





FILING PROCEDURES

There is a six year retention schedule on all P-Card files. Always keep any records of competition, invoices, and order confirmations. Filing best practices include:

- Printing your bank statement at the end of each billing cycle. The statement can be found online through US Bank Access Online.
- File your backup documentation as they appear by post date on your statement.
- Write the KCIE number on each corresponding invoice.

- Write the last four of your card number on each corresponding invoice (if not present.)
- If you ever have fraud on your card, file all documentation by the dates that the fraud posted.

All documents are kept at the department level. Your P-Card Coordinator is your records coordinator and will determine the filing method for your department. Some offices choose to keep files in a central headquarters location, other offices are more decentralized and records are kept at the Cardholder level.

DEACTIVATING CARDS

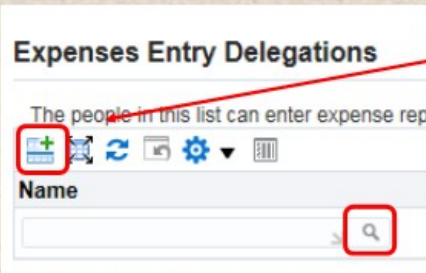
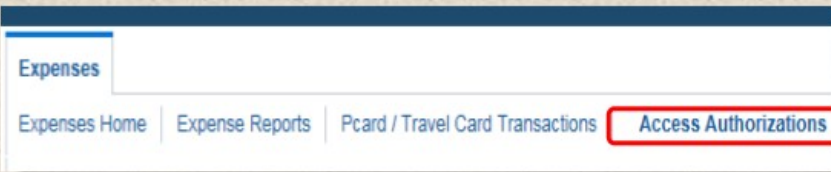
If you are leaving your position or you no longer need a P-Card contact your P-Card Coordinator to have your card deactivated. If you have used your card for purchases that may “post” in iExpense after your departure delegate your account to another cardholder prior to leaving and forward any applicable receipts, invoices, or order confirmations to that individual.

Coordinators may contact us directly to request card closures. Deactivated cards may be destroyed on-site. If records are kept at the Cardholder level, please forward any files to your Coordinator for central filing.

DELEGATING ACCOUNTS

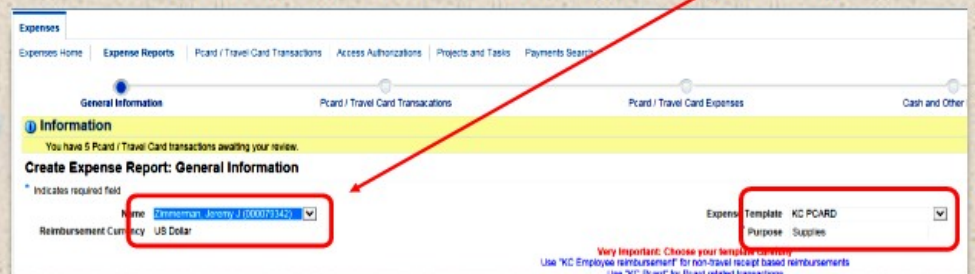
Going on vacation? Need to cover for a fellow co-worker? Does your Agency have a centralized delegation process? Follow the instructions below to delegate your account to another P-Cardholder. Once delegated, the other P-Cardholder can take action on all transactions made under your card. It is important that invoices / receipts / order confirmations are forwarded to the delegate in order to match charges and attach to expense reports.

As a Cardholder you have the ability to delegate your account to another Cardholder in your group; this way your account is maintained while you are away. You can delegate your account through “Access Authorizations” available on your “Expenses Home” page.



Under “Expense Entry Delegations” click the icon to add a row and enter the Cardholder’s name, last name first.

Once you select and save the individual under your Expense Entry Delegations, they will be able to access your account by selecting your name on the drop down list when creating an expense report under the “General Information” Screen. Forward any receipts for items that you expect to arrive & populate while you are away.



ORACLE® IEXPENSE

On January 1, 2012 King County migrated to a centrally managed financial system, Oracle®. Now all King County P-Card transactions are uploaded to Oracle® iExpense for coding, approval, and payment to our contracted vendor US Bank.

Transactions generally take about 5 business days to “post” to a Cardholder’s iExpense Account. All transactions are uploaded to Oracle® iExpense from US Bank Access® Online. Cardholders and Coordinators are still granted access to US Bank Access® Online for reporting and statement download, however to release the transactions for payment, Cardholders must create “Expense Reports” for their P-Card transactions

All transactions MUST be processed 10 days after they post to your Cardholder iExpense Account to ensure prompt payment to the bank. Older transactions must be processed first. If you have transactions in your iExpense account that are older than ten days you will not be able to submit an Expense Report for newer transactions or Expense Reports for other kinds of reimbursements.

NAVIGATING ORACLE® IEXPENSE

The step-by-step resource for creating an Expense Report is the [User Productivity Kit \(UPK\)](#); however this guide offers some additional detailed instructions on how you can modify your iExpense to suit your specific needs.

iExpense is designed as an employee expense reimbursement module. There are five different templates within iExpense. It was not designed as a P-Card module, however King County has customized it to include P-Card and Travel Card transactions so that approvals can be obtained and payments can be made to US Bank.

The five different templates within iExpense are as follows:

- ▶ KC Employee Reimbursement
- ▶ KC P-Card
- ▶ KC Petty Cash Imprest
- ▶ KC Travel Card
- ▶ KC Travel Reimbursement

It is very important that you select the correct template “KC P-Card” (See: Setting Preferences) because the other templates (with the exception of the KC Travel Card template) trigger an audit of receipts, which means payment to the bank will be delayed. Our speed of pay is very important as this decreases our “file turn” which impacts our overall quarterly rebate allocation.

After receiving your login and user name from the Business Resource Center (BRC) you will be able to access the different roles within Oracle® needed to review and release payments to our contracted vendor, US Bank as well as run reports on your P-Card transactions.

The role that you will have available to manage your P-Card transactions are:

- ▶ KC iExpense User (and Approver) – For Review, Approval, and Payment

First, log into Oracle, select KC iExpense User. Once you are logged in, you will be taken to your “Expenses Home” Page

SETTING PREFERENCES

The first step in customizing your iExpense profile is to set your own personal “Preferences.” Preferences is located in the top blue bar of your “Expenses Home.” Be sure that you are in your iExpense role before setting your preferences.

Preferences will take you to your “General Preferences” and on the left hand side of your screen there are two tabs that will customize your iExpense account.

General: By accessing the Display Preferences tab you can make the P-Card template your default. This is useful if you only create P-Card Expense Reports to ensure that you will always select the correct Expense Template.

My Allocations: Allows you to build a list of commonly used POETA that you can apply to your transactions. ([See Setting Preferences](#))

Save time by setting your preferences prior to creating your first Expense Report!

EXPENSES HOME PAGE

From your "Expenses Home" page you can manage your submitted Expense Reports, Update reports in progress, or view Notifications on Expense Reports that have been rejected by an approver. Rejected Reports will appear back under your "Update Expense Reports" queue.

ORACLE Expense Reports

Expenses Home | Expense Reports | Pcard / Travel Card Transactions | Access Authorizations | Projects and Tasks

Expenses Home

Track Submitted Expense Reports

The following expense reports are either outstanding or have been paid in the last 30 days.

Report Number	Report Submit Date	Report Status	Last Report Status Activity (Days)	Current
No results found.				

Update Expense Reports

Click an Update icon to make changes to a saved, rejected, or returned expense report.

Report Number	Report Date	Status
KCIE1309948	10-Jun-2016	In Progress
KCIE1313899	26-Apr-2016	In Progress

Notifications

View Open Notifications [Go]

Select From

There are no notifications in this view.

TIP Vacation Rules - Redirect or auto-respond to notifications.



Pcard / Travel Card Transactions | Access Authorizations | Projects and Tasks | Payments Search

The P-Card/Travel Card Transactions link will take you to a "view only" screen where you can see transactions that have "posted" to your account that are ready for processing on an "Expense Report"

Create Expense Report

Receipts Status	Report Total (USD)	Pur	Withdraw
-----------------	--------------------	-----	----------

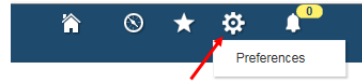
In order to review, code, and release payments to the bank you will need to create an "Expense Report"

SAVING POETA

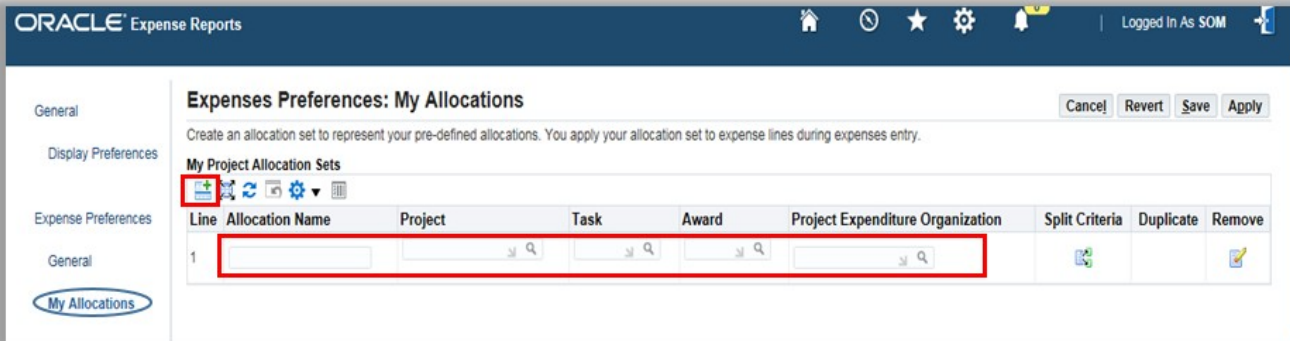


You can create a list of saved POETA which will cut down on your processing time by Setting Preferences!

- 1) To do this first log into your iExpense.
- 2) Once logged in, go to Preferences located at the top right corner of the Expense Reports



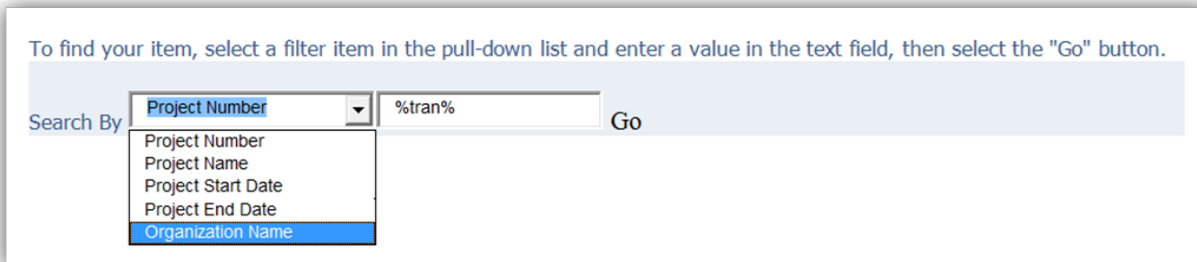
- 3) Next, click on My Allocations located in the preference tab to the left of your screen.



- 4) You can use the magnifying glass next to each field to search for the Project, Task, Award, and Org. You may also type it directly into the field if you know what the code is. The "Allocation Name" is a free form field.



When you click on the magnifying glass next to any field a search screen will be activated. The percent sign will draw up a bullion search.



- 5) Once you have found the appropriate values click the Quick Select button to automatically populate the field.



Select	Quick Select	Project Number	Project Name	Project Start Date	Project End Date	Organization Name
<input type="radio"/>		1000785	C77102 ADMIN DEFAULT	11-Jan-2010		C77102 DES FIN ACCT BUS TRANSFORM
<input type="radio"/>		1001013	500222 ADMIN DEFAULT	11-Jan-2010		500222 TRANSPORT AND REAL PROP
<input checked="" type="radio"/>		1001067	464001 ADMIN DEFAULT	11-Jan-2010		464001 TRANSP DIRECTOR

You may save as many POETA allocations as needed by clicking the add icon for additional lines. All of your saved allocations will be available in a dropdown when entering the POETA on your expense reports.

SPLITTING POETA CODING

Are you ordering services or supplies for two or more departments in one transaction? You can quickly and easily split POETA coding when applying allocations by selecting "Update Allocations." This will give you the opportunity to do an amount split, an equal split or a percentage split.

ORACLE Expense Reports

Home Navigator Favorites Settings Worklist Logged In As STUDENT22

Expenses

Expenses Home Expense Reports Pcard / Travel Card Transactions Access Authorizations Projects and Tasks Payments Search

General Information Pcard / Travel Card Transactions Pcard / Travel Card Expenses Cash and Other Expenses Expense Allocations Review

Update Expense Report: Expense Allocations

Save Cancel Back Step 5 of 6 Next

Use the fields below to enter POETA allocations for each expense line. Apply one or more of your custom allocations to save time.
* Indicates required field

TIP You can only update expense lines with project-enabled expense types.

Select Expense Lines: **Update Allocations** Revert My Allocations Apply

Select All | Select None | Expand All | Collapse All

Select	Focus Line	Payment Method	Date	Expense Type	Receipt Amount	Reimbursable Amount (USD)	Merchant	Location	Justification	Project	Task	Award	Project E Organization
<input type="checkbox"/>	All					55.90							
<input checked="" type="checkbox"/>	1	Credit Card	26-Apr-2016	52221A AUTOMOTIVE SUPPLIES	55.90 USD	55.90	NAPA STORE 3767013		12345				138040 P

General Information Pcard / Travel Card Transactions Pcard / Travel Card Expenses Cash and Other Expenses Expense Allocations Review

Update Project Allocations: Expense Line 1

Cancel Preview Apply

Allocation Set

Allocation Method

- Amount Split
- Equal Split
- Percentage Split

Allocation Reason

Project	Task	Award	Project Expenditure Organization	Amount	Remove
1000769	001		KING COUNTY TR		
1000769	001		KING COUNTY TR		

Selected Lines

Expand All | Collapse All

Focus Line	Payment Method	Date	Expense Type	Receipt Amount	Reimbursable Amount (USD)	Merchant	Location	Justification	Project	Task	Award	Project Expenditure Organization
All					55.90							
1	Credit Card	26-Apr-2016	52221A AUTOMOTIVE SUPPLIES	55.90 USD	55.90	NAPA STORE 3767013		12345				138040 PROCUREMENT GOOD SVCS

USE TAX

Navigating the ins and outs of retail sales tax and use tax can be difficult, but when Cardholders provide complete and understandable transaction notes in the [justification](#) field of their Expense Report, King County Finance can quickly and easily confirm that vendors have been charged the appropriate sales tax.

Use tax is the tax that we must self-assess and pay directly to the Washington State Department of Revenue when we make taxable P-Card purchases from vendors that are not registered to do business in Washington. Use tax is calculated at the same rate as retail sales tax. Many out-of-state vendors are actually registered to do business in Washington and bill for Washington state retail sales tax on taxable transactions. For those that are not registered, we must still pay Washington state tax in the form of use tax on purchases we make from such vendors. Unfortunately, the process to assess and pay use tax is very manual and time-consuming. Your complete and understandable transaction notes go a long way in assisting King County Finance staff in the monthly tax review and use tax assessment process.

- ▶ **Trust the invoice!** Record the actual sales tax amount reflected on the invoice in your [justification](#) field.
- ▶ **Double check!** A common recording mistake is seen when Cardholders erroneously state shipping/handling/freight charges as sales tax instead.
- ▶ **Explain training!** Are you paying for training? Explain the nature of the training:
 - Is it live training or an interactive webcast? (participation-based)
 - Is it a pre-recorded training session (canned)
- ▶ **Third party vendors!** PayPal and Amazon Marketplace serve as the “middle-men” on many P-Card transactions. Be sure to identify the third party vendor name and double check and record in your transaction notes if sales tax has been charged on such transactions.

King County Finance never sees actual invoices for P-card transactions. Your complete and understandable transaction notes in the [justification](#)

field within the iExpense System are key to assisting King County Finance in its efforts to ensure Washington State tax compliance within the P-Card program.

DISPUTES AND FRAUD

There are distinct differences between *disputing* a transaction and claiming a transaction *fraudulent*. The dispute process should be entered for known transactions, and only when the vendor is not willing to remedy or resolve the situation to you (the customer’s) satisfaction. A fraudulent transaction is one that you absolutely do not recognize.

Example of when the **dispute process** should be entered:

Sally bought 18 widgets from Acme Inc. She never received the goods and attempted to call Acme to check status on her product. Acme stated they did ship the goods, but cannot provide proof of delivery. Sally never received the goods and requests a credit for the product she never received. Acme will not issue a credit. Sally can now work with her Coordinator and Program Manager to enter the formal US Bank Dispute process.

Disputes are logged through US Bank Access® Online through your Transaction Management. Select the transaction by clicking on the “pending” approval status, from the “Summary” tab you can choose to “Dispute” your transaction

**Note: Just because a formal dispute is entered with the vendor through US Bank does not mean that the dispute will be resolved in King County’s favor. US Bank simply acts as a mediator in these kinds of situations*

Example of when the **fraud process** should be entered:

Anthony hasn’t used his P-Card in a week, but still regularly checks his iExpense account, just to make sure that no unrecognized charges “post” on his account. Today, he finds a charge on his account and upon further investigation it appears that the transaction is an overseas transaction. Anthony knows that his card number has been compromised and quickly calls the US Bank Fraud Department.

US Bank will credit our accounts 100% for any fraud that occurs on a Cardholder’s P-Card. The Fraud Department will quickly close a card that has

fraudulent transactions on it. They will then send Anthony a document requesting that he list each transaction that has occurred on his account that he does not recognize. They will also send Anthony a brand new card with the same credit limits, authorizations, and MCC blocks as were on his previous card. Anthony then notifies both his Coordinator and Program Manager so that everyone is aware that a new card has been ordered and that his old card has been secured/credited.

Some offices are remote from the approval sites, in these instance, savvy departments have set up shared folders to review the scans of original documents.

BILLING CYCLE

Our Billing Cycle is on the 15th of every month. Cardholders must enter **weekly** "Expense Reports" of their transactions through iExpense to ensure prompt payment to the bank. P-Cards are paid in full at the end of each billing cycle. Transactions will "post" to your iExpense account about five days after the transaction occurs. These transactions are uploaded from US Bank.

Card Approvers must also conduct weekly (or more) approvals to release the corresponding payments to the bank. Cardholders must keep all original receipts for their orders. These documents are all kept on-site; there is a 6 year retention schedule for this backup documentation.



CREDITS AND RETURNS

In the event that you need to return an entire (or partial) order you will still need to clear the full charge in iExpense. The vendor will then credit you in full (or partially) for any returns. The return credit will "post" in your iExpense account about 5 days after the vendor processes the credit. You will then be able to place the credit on an Expense Report. Be sure to charge both the charge and the credit to the same POETA so that the same fund is replenished. Also, be sure to note the invoice number that is being credited and the reason for the credit within the [justification](#) field of your Expense Report within the line item details.

**Note: Vendors may want to issue you cash, check or gift card for purchases made on your P-Card. This is not acceptable. Always ensure that your return is reflected by having your credit card credited. This shows proper reconciliation in Oracle, and makes accounting overall much cleaner.*

APPROVERS

It is always best to review all of the backup documentation, justifications, and appropriate POETA for an expense report prior to approving.

Frequently Asked Questions - Oracle® iExpense

1 What does this status mean in iExpense?

Pending System Administrator: The POETA (account coding) that was used does not have an approver tied to the ORG, or cost center. Contact your SPOC to get the approver linked to the P-Card template in iExpense.

Pending Payables Approval: An employee reimbursement template that required an AP audit of receipts was selected. This can be corrected by withdrawing your report, changing the template to KCP-CARD and re-submitting for approval.

Paid: US Bank has been paid.

Partially Paid: iExpense is an employee reimbursement module within Oracle®, so in order to process payments to US Bank, it issues two “checks”; one is issued to the iExpense user for \$0, and one is issued to the bank for the actual Expense Report amount. Partially Paid means one of two checks has been issued. Payment is in processing currently and should reflect as “Paid” very soon.

Pending Manager Approval: Your report still needs to be approved by one or more approvers.

Unused: P-Card transactions that have not been placed on Expense Reports.

Unsubmitted: Unsubmitted Reports are reports that have an Expense Report number associated with them; however they have NOT been submitted for approval. These reports are in your active work queue as “saved” under “Update Expense Reports” from your “Expenses Home” screen. Careful... some reports may be hiding as there are only five reports visible per page.

2 Where can I find reports of my transactions?

Detailed P-Card transaction reports are now available on our [P-Card](#) website. Reports are updated on a daily basis.

3 What do I need to include in my “Justification” when entering my P-Card transactions?

- ▶ CPA, No CPA, Three Quote, Waiver, or Exempt
- ▶ What is being purchased and why
- ▶ The exact amount of sales tax paid (refer to your invoice)
- ▶ Mailstop of delivery address of what was purchased
- ▶ Invoice number

For credits, note the reason for the credit and reference any invoice numbers being credited (if applicable).

Glossary

Approver

An individual designated by a Department or Division Director to be responsible for reviewing and approving the Cardholder's transaction charges. Approvers are linked to Organizations codes within POETA assigned to Expense Reports by Cardholders.

Billing Cycle

The period between billings, the P-Card billings "cycle" on or around the 15th of each month.

BRC

The Business Resource Center (BRC) is a resource to answer questions for Cardholders and Approvers, as well as assign user responsibilities in Oracle®, and link Approvers to POETA codes.

Card Provider

Official contract vendor who maintains King County P-Card account, issues P-Cards to King County employees, provides electronic transaction authorizations to suppliers, and bills King County for all purchases made on the cards. The current Card Provider is US Bank.

Cardholder

A King County employee who has received authorization by his/her Department or Division Director to use the P-Card and has been delegated authority to make purchases on behalf of King County in compliance with the P-Card Policies and Procedures, and has been approved by the Finance and Business Operations Director or designee to be issued a P-Card.

Cardholder Monthly Spending Limit

This is the maximum dollar amount authorized for a Cardholder's account within a thirty (30) day period. It is replenished automatically the day after the billing cycle ends.

Cardholder Single-Purchase Limit

This limit restricts the amount of any single purchase made by a cardholder. It can be comprised of single or multiple items purchased at one time at a single supplier.

Delegate

A delegate is another P-card holder who has been delegated responsibilities to create Expense Reports on behalf of a Proxy who is out of the office for an extended period of time.

P-Card Coordinator

The individual assigned as the focal point at the designated department level that is responsible for assisting the Program Manager with training, card administration and related duties. The Department Coordinator signs P-Card Applications and Cardholder, and is responsible for establishing and maintaining a site for ongoing record retention of cardholder receipts.

Central Accounts Payable

King County Accounts Payable (A/P) is the Designated Finance Office.

Dispute

A disagreement between the Cardholder and the supplier or merchant regarding items appearing on the online transaction listing and the Cardholder's monthly Statement of Account.

Expense Report

A report detailing Cardholder's weekly transactions.

Finance Division

The King County division (Finance and Business Operations Division - FBOD) responsible for funds availability, making payment to the Card Provider after the Approving Officials (Approvers) certify monthly statements, and maintaining required accounting records.

iExpense

iExpense is a module within Oracle® where all employees will process any and all types of reimbursements which will be expensed by submitting an electronic Expense Report. P-Card and Travel Card transactions are uploaded from US Bank to iExpense and are processed on "Expense Reports" which are approved thus releasing payment to US Bank.

King County P-Card

The official Agency credit card for making charge card transactions. A credit card used by business units (County agencies) to cover purchasing expenses. The King County purchasing card is called the King County P-Card (P-Card).

Merchant Category Code (MCC)

Numerical code assigned by US Bank to vendors used to classify a business by the type of goods or services provided. Some high risk codes are blocked at the bank level for security purposes.

Oracle®

Automated Invoicing and Receivables System. This is King County's centralized accounts receivable system.

Partially Paid

iExpense is an employee reimbursement module within Oracle®, so in order to process payments to US Bank, it issues 2 "checks"; one is issued to the iExpense user for \$0, and one is issued to the bank for the actual Expense Report amount

Pending Payables Approval

When an incorrect expense template is chosen for P-Card transactions, the Expense Report will go into "Pending Payable's" which means AP is waiting for receipts they will never receive, payment will not be sent to bank

Pending System Administrator

Approval status that reflects in the The POETA (account coding) that was used does not have an approver tied to the ORG, or cost center. Contact your SPOC to get the approver linked to the P-Card template in iExpense.

Plastic Accounts

A 16-digit account number and expiration date embossed on a plastic card and issued to an individual King County employee.

Proxy

Proxy is a P-card holder who delegates their responsibilities for creating Expense Reports to a Delegate if they are going on an extended leave.

POETA

Project, Organization, Expenditure Type, Task, Award (POETA), is the acronym for King County's centralized, project centric method of accounting. Project is the project number. Organization number has dual purposes, it denotes the "cost center" and is also number the Approver is tied to. Expenditure type indicates the type of expenditure (furniture, office supplies, etc.). Task is the part of a project where the expenditure is associated. Award is used only if an award or grant is associated with the project.

P-Card Program Manager

The individual who occupies a position in the King County Procurement and Payments Section. The P-Card Program Manager acts as a designee of the Director of Finance and Business Operations Division and is the official point of contact for the King County P-Card Program who is responsible for all aspects of the program administration and implementation. The P-Card Program Manager also serves as a Coordinator in communication with the Card Provider.

P-Card Specialist

The individual(s) who work closely with the P-Card Program Manager to administer the P-Card Program and serves as a resource for Cardholders, Approvers, and Coordinators.

Travel Card Accounts

Travel Card Accounts (Ghost Cards) are accounts used specifically for transportation related expenses. These card accounts are issued to departments and managed by a Travel Card Coordinator. The King County P-Card will not be used for this purpose.

Unauthorized Purchase

Purchases that exceed preset dollar limits or velocity limits, or are made to vendors outside preset Merchant Category Code(s) (MCCs), or are otherwise indicated in this manual.

Unauthorized Use

The use of a King County P-Card by a person other than the Cardholder, who has no actual, implied, or apparent authority for such use.

US Bank

US Bank has the current contract with the State of Washington to provide P-Card and payment services.

US Bank Access Online

Online banking portal.

User Productivity Kit

[User Productivity Kit \(UPK\)](#) - Step-by-step direction on "How to use iExpense".

Velocity Limit

Number of transactions allowed, usually 30 per day and 200 per month, set by US Bank.