



Cardholder User Agreement

You are being entrusted with a Janus Youth Programs purchasing credit card, issued by Wells Fargo Bank. The card is provided to you based on your need to purchase materials for Janus. It is not an entitlement nor reflective of title or position. The card may be revoked at any time without your permission. Your signature below indicates that you have read and will comply with the terms of this agreement.

1. I understand that I will be making financial commitments on behalf of Janus Youth Programs and will strive to obtain the best value.
2. I have completed required trainings in Relias and reviewed the Janus Purchasing Guidelines and Authorization Policy. Failure to comply with this Agreement may result in either revocation of my use privileges or other corrective action, up to and including termination.
3. I understand that under no circumstances will I use the Purchasing Card to make personal purchases, either for myself or for others. Using the card for personal charges could be considered misappropriation of Janus Youth Programs funds and could result in corrective action, up to and including termination of employment.
4. I agree that should I violate the terms of this Agreement and use the Purchasing Card for personal use, Janus Youth Programs shall have the right to deduct any amounts owed, including but not limited to charges incurred from collection agencies, internal administration costs, court costs, etc, from my paycheck or final paycheck.
5. The Purchasing Card is issued in my name. I should not allow any other person to use the card. Ultimately I am considered responsible for any and all charges against the card.
6. The Purchasing Card is company property. As such, I understand that I may be periodically required to comply with internal control procedures designed to protect Janus Youth Programs assets. This may include being asked to produce the card to validate its existence and account number.
7. If the card is lost or stolen, I will immediately notify Wells Fargo Bank by telephone at 800-932-0036 and the Program Administrator.
8. I will receive a monthly statement, which will report all purchasing activity during the statement period. Since I am responsible for all charges (but not for payment) on the card, I will reconcile the statement each month, make any coding changes to the expenses if needed, attach all receipts and resolve any discrepancies by either contacting the merchant or Wells Fargo Bank myself.

9: INFORMATION EXCHANGED BETWEEN JANUS YOUTH PROGRAMS AND WELLS FARGO:

Information concerning your use of the Commercial Card, including details regarding each individual transaction, may be furnished by Wells Fargo to Janus Youth Programs. Information concerning reimbursement received, employment status, and location may be furnished by Janus Youth Programs to Wells Fargo.

10. I agree to surrender the Purchasing Card immediately upon termination of employment, whether for retirement, voluntary, or involuntary reasons.

Employee Name (Print)

Purchasing Card Account Number (Last 8 digits)

Employee Signature

Date

Purchasing Guidelines and Authorizations

REVISION DATE: May 1, 2019

REFERENCES: COA G6.6.09

Multnomah County CFSD Subcontractor Financial Policies and Procedures
Title 2 CFR Part 200 Uniform Guidance

POLICY:

All purchases shall have proper authorizations before payment is made. All purchasing transactions shall be conducted in a manner to provide, to the maximum extent practical, open and free competition. The recipient shall be alert to organizational conflict of interests as well as noncompetitive practices among contractors that may restrict or eliminate competition or otherwise restrain trade.

PROCEDURE:

Pre-Authorization of Purchases

To ensure the appropriate use of the organization's resources all purchases of \$50 or more should be pre-authorized by the appropriate department or program manager before a purchase is actually made. This pre-authorization of a purchase should be documented in writing on a purchase order.

Purchase Order Forms

Purchase order forms are available from the **Janus** accounts payable department. Once completed and signed by the manager, one copy of the purchase order is sent to the vendor, one copy is forwarded to the **Janus** accounts payable office for processing, one copy is retained by the authorizing manager, and the last copy is held by the preparer of the purchase order until the purchased goods or services are actually received.

This final copy of the purchase order form serves as a "Receiving Report." When the goods or services are received, the employee who has physically counted and inspected the items received fills in how many of each item has been received, signs the bottom of the form, attaches the packing slip, and then sends the completed form to **Janus** accounts payable for processing. This receiving report serves as the authorization for the accounts payable department to pay the invoice.

Frequently all items ordered on a purchase order are not sent in one shipment. In that case the employee who prepared the original purchase order should indicate on the receiving report whether the missing items will be canceled or reordered, or if the items are "back ordered."

Authorized Purchasers

Authorized purchasers are the supervisors, managers, and program directors who are responsible for monitoring assigned budgets. However, to assure timely purchase of needed supplies and services, the authorized purchaser may designate another employee to transact purchases on their behalf. In addition, the authorized purchaser may designate a second employee to approve purchases of no more than \$500. The authorized purchasers should notify the **Janus** accounts payable office of these designated employees in advance by completing a Designated Purchaser.

Assigning Department Codes

The authorized purchaser assigns department numbers to each purchase order. If a purchase will benefit more than one program or department, the amount to be charged to each program should be reflected on the purchase order.

To ensure the accuracy of the financial information, take particular care to ensure that the coding is correct. Detecting and correcting account-coding errors can be very difficult and time consuming.

Open Purchase Orders

Many of an organization’s payment obligations are established by a contract with a vendor and require fixed monthly payments. Sometimes with these types of obligations the vendor will send an invoice each month. Oftentimes, however, it is understood that the payment is to be paid each month, but the vendor will not send any invoice. Examples of these recurring payments include items, such as facility rent, installment debt, copier leases, and maintenance contracts.

For these recurring payments it is not necessary to submit a purchase order each month. Instead, since the amount and approval of these obligations are the same for each payment, the individual who signed the contract should issue a one-time purchase order. Record an “X” in the “Open PO” box, and forward the approved purchase order to the **Janus** accounts payable office (along with a copy of the signed contract or other supporting documents) for processing.

An open purchase order can also be used for ongoing purchases from the same vendor. For example, if the agency makes small purchases each week for office supplies from one particular vendor, it may be possible to set up an open purchase order for that particular vendor, not to exceed a specified amount, say \$100. In that case, all invoices for \$100 or less from that vendor would be matched to the “open PO” and would be considered as approved for payment.

Authorized Purchaser’s Responsibilities

- Complete the purchase order request, including account coding, and obtain appropriate approvals.
- Keep the **Janus** accounts payable office informed about the status of the transaction.
- Notify the **Janus** accounts payable office if a purchase order request is to be canceled or voided.
- Send all supporting documents to the **Janus** accounts payable department with appropriate approvals.
- Notify the **Janus** accounts payable office if credit needs to be established with a new vendor.
- Ensure the timely payment to each vendor by sending any packing slip to the **Janus** accounts payable department as soon the goods or services are received.

Note: If the invoice exceeds the purchase order by more than 15% or \$25 (whichever is smaller) or there are other discrepancies, **Janus** accounts payable staff will contact the purchaser for further instructions.

Purchase Approval And Documentation Matrix

For all programs

Type of Purchase	Board By Approving Annual Budget	Program Supervisor Approval	** Program/ Department Director Approval	*Fiscal Director Approval	*Executive Director Approval	Requires 3 Written Bids	May Require RFP
All purchases up to \$500	X	X					
All contracts	X	X	X	X	X		
All capital purchases (over \$5,000)	X	X	X	X	X		
Any Single Purchase over \$2000	X	X	X	X	X		
Purchases over \$10,000	X	X	X	X	X	X	X
Purchases over \$100,000 also require approval by Full Board	X	X	X	X	X	X	X

*On purchases exceeding \$2,000, but under \$10,000 that do not require a contract, either the Executive Director or the Fiscal Director may approve as long as they are not the original requestor.

**Program Directors may designate another person to have signing authority in their absence. In addition, a Director may designate a second person to have purchasing authority up to \$2000 (see Authorized Purchasers).

USE OF COMPANY GIFT CARDS, CREDIT CARDS AND PETTY CASH

Janus issues credit cards to program directors and appropriate staff for facilitation of purchases within the prescribed spending limits. Janus will also authorize store accounts and Petty Cash accounts when appropriate, also within prescribed limits. The purpose of company credit cards, store accounts and petty cash is so that Janus employees can conduct Janus business in an efficient manner. They are strictly for Janus business and **should not be used for personal purchases under any circumstances**.

It is the responsibility of the person generating expenditures to turn in a signed receipt envelope along with all receipts as follows:

Receipts with Signed Envelope	When Due	To Whom
Cash and Carry	Last day of the month	Fiscal
Fred Meyer/Kroger Credit Card	Last day of the month	Fiscal
Visa Card	Last day of billing cycle	Renee Fountain
Petty Cash	Last day of the month	Fiscal
SafeWay Credit Card	Last day of the month	Fiscal
Winco Gift Cards	Last day of the month	Fiscal

Please note: under no circumstance whatsoever should Janus credit cards be used for personal purchases even if immediately reimbursed.

APPROVAL OF EXECUTIVE DIRECTOR TRAVEL

A calendar of the travel schedule for the Executive Director with dates and purpose of trip will be submitted yearly to the Board Chair or his/her designee for approval at the start of the year. Any additional unscheduled trips will be approved by the Board Chair or designee prior to the trip.

Purchases Over \$10,000

For purchases of \$10,000 or more the authorized purchaser is required to obtain a minimum of three written bids (if practical – otherwise, reasonable assurance of best available deal), generally through a Request for Proposal (RFP) process. Contact the Janus Finance Director for assistance in executing the RFP process to meet federal regulations, if applicable. If there is no advantage to the organization to go through a formalized RFP process, the Executive Director may authorize an exception to the RFP process as long as the purchase does not exceed \$100,000. No exceptions can be made for purchases over \$100,000.

The authorized purchaser should attempt to obtain three written proposals even when the Executive Director has waived the RFP process. Each proposal/bid must be dated and signed by the supplier’s representative and should indicate the expiration date of the quoted price. After competitive bids have been received, the authorized purchaser should prepare a written analysis of the bids and submit a purchase order, justification for the selected vendor, and all supporting documents to the Executive Director for approval. The Executive Director will review the documents and approve the purchase or communicate to the purchaser if additional information is required.

Bids for goods and services shall provide for all of the following:

- A clear and accurate description of the technical requirements for the material, product or service to be purchased. All bids must identify labor and materials as separate line items. Labor section should specify hourly rates.
- Requirements that the bidder must fulfill and all other factors to be used in evaluating bids or proposals.
- A description identifying the scope of work, including the range of acceptable characteristics or minimum acceptable standards.
- The specific features of “brand name or equal” descriptions that bidders are required to meet when such materials are included in the solicitation.
- Preference, to the extent practicable or economically feasible, for products and services to conserve natural resources and protect the environment and are energy efficient.

Procurement Standards

To obtain the best quality goods and services at the lowest possible cost, the purchaser will select the vendor that presents the lowest price for the purchase, taking the following into consideration:

- Vendor's reputation for quality of workmanship,
- Grade of materials, and
- Timely performance.

Fiscal Department Responsibilities

Purchase orders are pre-numbered and accounted for in a purchase order log. When a batch of blank purchase order forms is distributed, the date and initials of the person receiving the blank forms should be reflected in the log. When a completed and authorized purchase order is received in the accounts payable department, the vendor's name, general description of the items purchased, and the total amount of the purchase order is entered in the log. The accounts payable office will routinely monitor the numeric sequence of all issued purchase orders and account for all forms used during the fiscal year.

Accounts payable keeps a file of "open" or unmatched invoices, purchase orders, and receiving reports, as well as files for those forms with differences awaiting resolution. On a quarterly basis the accounting department reviews these open items and investigates the items that have not been resolved within a reasonable length of time.

When accounts payable receives a receiving report, they should compare the receiving report (what was received) with the purchase order (what the manager expected to receive) and make sure that the manager pre-approved what the organization actually received.

Once the invoice is received in accounting, determine if the manager pre-approved what the vendor billed, by comparing the invoice (what the vendor says it did) with the purchase order (what the manager expected to be done).

When comparing the invoice to the purchase order, review the following items (if applicable):

- Item number
- Item description
- Cost
- Quantity
- Discount
- Payment due date
- Freight charges
- Other purchase items

When the information on the invoice and the purchase order agree, go to the next stage of the approval process. If there are differences notify the preparer of the purchase order and wait for further instructions. Send only copies, not originals, to others as part of the resolution process, and write on the retained original purchase order when and to whom the copy was sent.

When the information on the invoice, purchase order, and receiving report agrees, consider the invoice as approved for payment and go on to the next stage of the payment process. If the receiving report contains differences, notify the preparer of the purchase order and wait for further instructions. Again, send only copies, not receiving report originals, to others as part of the resolution process, and write down on the retained original of the receiving report when and to whom the receiving report copy was sent.

To facilitate the processing of vendor invoices, the **Janus** accounts payable office is authorized to increase the total dollar amount of a purchase order to cover freight costs or minor pricing fluctuations. The invoice amount may exceed the authorized amount by 15% or \$25 (whichever is smaller). Increases in excess of 15% or the \$25 limit must be approved by the authorized purchaser (or the FINANCE MANAGER or CEO) before the invoice can be paid.