



BUNCOMBE COUNTY GOVERNMENT
FINANCIAL ACCOUNTABILITY INITIATIVE
CHANGE SUMMARY
4/3/2018

Policy Area in Review: P-Cards

OVERVIEW

The purpose of this document is to summarize the major changes to the existing county Procurement Card financial policy.

SUMMARY OF CHANGES

Change Type	Description of Change	Issue Addressed
Additions	Added a “Roles and Responsibilities” section; used audit report to help define	Lack of clarity
	Added definitions for “Department Director,” “Board Appointed Positions” and “Direct Supervisor”	Lack of clarity
	Added requirement of selecting a “tier” to establish the spend limit for employee P-Card at time of request. Guidance provided for tier levels.	Risk management
	Added requirement for written requests to increase an employee’s P-Card spend limit.	Risk management
	Added an initial training and recurring training requirement for cardholders.	Risk management
	Cards with no activity within 12 months will be inactivated	Risk management
	Gift cards defined specifically as unauthorized	Risk management/Peer counties
	Added I.T. equipment as innappropriate if outside guidelines of Purchasing Manual	Impact to Operations
	Established reporting requirements for Board of Commissioners and Board Appointed Positions	Risk management
	Changes	Specified that departments are responsible for retention of receipt/invoice requirements
Specify that all P-Card purchases must be delivered to a place where County business is conducted.		Risk management
Highlighted business purpose regarding required backup and documentation		Clarity/Risk management