

**BEFORE THE BOARD OF SUPERVISORS
OF THE COUNTY OF YUBA**

**RESOLUTION AMENDING THE D-2 CREDIT)
CARD POLICY TO THE B-15 PURCHASING)
CARD POLICY OF THE YUBA COUNTY)
ADMINISTRATIVE POLICY AND)
PROCEDURES MANUAL)**

Resolution No. 2025-094

WHEREAS, the purpose of an administrative manual is to provide guidelines for County staff and leadership in procedural matters affecting all County departments; and

WHEREAS, the current administrative policy and procedures manual should be updated periodically to reflect changes in Board policy and current administrative practice; and

WHEREAS, the original policy named the D-2 Credit Card Policy was adopted in February 2008 and amended in December 2014 and established under the Section D – Travel and Transportation of the Administrative Policies and Procedures Manual; and

WHEREAS, the D-2 Credit Card Policy is now named the B-15 Purchasing Card Policy and moved into Section B – Budget and Fiscal Matters of the Administrative Policies and Procedures Manual with approval of this amendment; and

WHEREAS, with this amendment, the B-15 Purchasing Card Policy is established as the amended policy contains provisions relevant to Budget and Fiscal Matters rather than Travel and Transportation.

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NOW THEREFORE, BE IT RESOLVED that the Board of Supervisors of the County of Yuba hereby adopts the following revisions to the D-2 Credit Card Policy and moves the amended policy to B-15, Purchasing Card Policy of the Yuba County Administrative Policy and Procedures Manual as set forth in Attachment A.

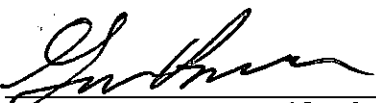
PASSED AND ADOPTED this 9 day of December, 2025, by the Board of Supervisors of the County of Yuba, by the following votes:

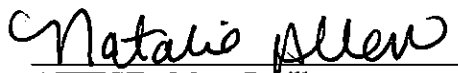
AYES: Supervisors Vasquez, House, Fuhrer, Bradford, Messick

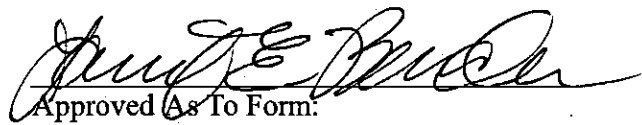
NOES: None

ABSENT: None

ABSTAIN: None

By: 
Chairman, Gary Bradford


ATTEST: Mary Pasillas
Clerk of the Board of Supervisors
Natalie Allen, Board Clerk


Approved As To Form:
Janet Bender, County Counsel

Subject:

PURCHASING CARD POLICY

Policy Number:

B-15

Page Number:

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Date Approved:

02/19/08

Revised Date:

12/16/14

PURPOSE:

The purpose of the Purchasing Card policy is to promote responsible use of the Purchasing Card as a method to pay expenses for official County business. The Purchasing Card policy described below applies to all County officials, employees, and eligible participants utilizing a Purchasing Card authorized by the County of Yuba.

POLICY:

The County Purchasing Card is a Visa card with enhanced controls and data reporting that enables the County to streamline the traditional procurement process for small dollar purchases and expenses. The Purchasing Card allows County departments and offices, under strict guidelines, to move easily and rapidly in obtaining low dollar value purchases directly and to also make travel arrangements for travel within their approved budgeted appropriation approved in the budget by the Board of Supervisors.

The Purchasing and Contract Policy Manual refers to County issued Purchasing Cards as a Purchasing Card or P-Card and the Administrative Services Department manages the P-Card program and policies for the County of Yuba. "Purchasing Card" will be term used for the purpose of this policy.

The Purchasing Card can be used for the purchase of merchandise from vendors that accept Visa cards for payment, however the Purchasing Card is not intended to replace traditional procurement process of establishing an account and requesting that the services or merchandise be invoiced to the County. Purchasing Card use is for authorized purchases where being invoiced or accepting a Purchase Order for the service is not available by the vendor. Use of the card does not relieve the Cardholder from adherence to all State, County and Department acquisition regulations, policies and procedures. Invoice and documentation are always required for processing, even if paid for by Purchasing Card.

This policy does apply to the use of fleet fuel cards for fuel purchases or fleet service repairs for County owned and leased vehicles.

APPLICATION AND USE:

Authorized Use:

The Purchasing Card will be issued to a County of Yuba Department Head/Elected Official. A Department Head may request an additional card(s) for department management or divisions with Purchasing Agent approval.

The use of the Purchasing Card is for expenses associated with official county business only.

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Approval of Purchasing Card purchases are granted at the department level by the Department Head for total purchases up to one-half or 50% of the "Level One" Purchases as described in the Purchasing and Contract Policy Manual. A Level One Purchase is referenced as the price of an individual item (as distinct from the total contract) that is below the defined amount and multiple price quotes are not required. For costs more than 50% of the Level One Purchase, both the Department Head and County Administrator's approval are required. Splitting purchases to exceed the established single-transaction-dollar-threshold amounts is not allowed.

Transactions for routine, monthly utility payments with Purchasing Cards on file with utility providers processed and approved by Administrative Services are exempt from the limit within this policy and will follow the Purchasing and Contract Policy Manual.

Subscriptions are authorized uses for official County business however Departments should calendar renewal dates and are responsible for tracking and cancelling subscriptions when no longer required. Cardholders should avoid saving Purchasing Card information online with account information for additional security. Automatic renewals must be changed when the cardholder no longer works for the County.

Software purchases are authorized for official County business after receiving authorization from Administrative Services to review procurement and possible incompatibility or security issues.

The Purchasing Card may be used for travel excluding food purchases, but including airline tickets, hotel reservations, parking charge, and vehicle rental. All travel is subject to the County Travel Policy.

Unauthorized Use

Purchasing Cards are intended for official county business and authorized purchases, with strict prohibitions against personal use.

Prohibited Purchases:

- Personal (non-county related) purchases of any kind
- Cash advances, wire transfers, or money orders
- Fixed assets
- Computers, computer equipment, computer hardware without approval from the Purchasing Agent
- Communications equipment including cellular phones or radios
- Consulting services, Instructors, and Speakers
- Entertainment
- Alcohol, tobacco, or cannabis products
- Purchases for non-emergency purposes to bypass the normal procurement process
- Purchases for or on behalf of any other person or entity

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- Splitting purchases to exceed the established single-transaction-dollar-threshold amounts
- Payment when the County received an existing invoice

In all cases, Purchasing Card purchases must comply with the County's purchasing policy and procedures. Anyone making unauthorized charges with the Purchasing Card may be held personally liable for the charges.

Disciplinary procedures will be initiated for unauthorized use of the County Purchasing Card. Unauthorized use means the use of the Purchasing Card by any person, including the Cardholder, who does not have authority for such use, and from which use the County receives no benefit. Use of the County Purchasing Card for personal purchases, cash advances, or loans is a crime (Penal Code Sections 424 and 504). Unauthorized use of County Purchasing Card can constitute a criminal act and willful misuse of public funds. Any employee who engages in the unauthorized use of the County Purchasing Card will be subject to disciplinary action, up to and including termination, referral to the District Attorney for appropriate action, and immediate cancellation of the Cardholder's Purchasing Card. In addition, any unauthorized or personal charges will be deducted from the employee's monthly paycheck to the extent allowed by law.

RESPONSIBILITIES

Auditor-Controller or designee is responsible for:

- In conjunction with the Purchasing Agent, selection of the financial institution providing the most cost-effective Purchasing Card services.
- Settling accounts with the financial institution sponsoring the Purchasing Card.
- Processing payments to the sponsoring financial institution.
- Performing compliance audits to determine the adequacy of internal controls and appropriate applications of the controls within county departments.
- Reporting violations to the County Administrator.

Purchasing Agent or designee is responsible for:

- Participating in the selection of the Purchasing Card provider.
- Administration of the Purchasing Card program, including recommending policy regarding the authorized purpose, communication of information related to card issuance, changes in card limits, and termination of card use to the Purchasing Card provider.
- Handling daily compliance with the policy and reporting violations to the County Administrator.
- Approval of all requests for Purchasing Cards.
- Receipt of the monthly Purchasing Card invoice from the Purchasing Card provider and prompt processing of the invoice to the Auditor-Controller for payment.
- Reviewing renewal information for all accounts nearing expiration to ensure cards are received prior to the end of the expiration month.

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County Administrator or designee is responsible for:

- Enforcing compliance with the policy.
- Restricting access, revoking card access, and/or closing accounts.
- Initiating disciplinary actions for violations.

Department Heads/Elected Officials are responsible for:

- Accepting the Purchasing Card for their department and being personally responsible to ensure only authorized purchases are made with the Purchasing Card. The Department Head/Elected Official assumes personal liability for any unauthorized use of the Purchasing Card within their department.
- Ensuring that Purchasing Card procedures are understood by employees using the card. The card shall only be used by employees for purchases directed by the Department Head under the provisions of the Purchasing Card Policy and approved for County business only. Each card user must sign a Purchasing Card User Agreement, a copy of which will be kept on file in the department and a copy sent to Administrative Services.
- The Department Head/Elected Official must ensure Purchasing Card receipts are collected after usage, charges are reviewed and approved monthly, and prompt payment is made for the charges. Adequate and accurate documentation for all Purchasing Card purchases is the responsibility of the department for processing payments and matching the documentation to the Purchasing Card statement.
- The Department Head/Elected Official must ensure Purchasing Card purchases are within their approved budgeted appropriation. Any required budget adjustments for purchases must be authorized prior to making any purchase.
- Documentation includes order logs, receipts, invoices, and Purchasing Card charge receipts. Small incidental personal charges are strictly prohibited. If there are any small incidental charges noted on receipt that are personal in nature (example: hotel movie rental charged to room), a personal check for the incidental charge made out to Yuba County must be included with the monthly invoice to reimburse the County for the personal charges. Such charges may result in restricted use of the County Purchasing Card and/or disciplinary action.

TERMINATION OF CARD USE:

Failure to follow the Purchasing Card procedures may result in termination of the department's use of the Purchasing Card and/or other disciplinary action.

Termination of a card due to improper use may be initiated by the Auditor-Controller, County Administrator, Purchasing Agent, and/or County Counsel. These entities shall work together to authorize and complete a card termination.

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If the Purchasing Card is lost or stolen, the Department Head or designee is to report the lost or stolen card to Administrative Services immediately to have the card cancelled to prevent fraudulent use.

PURCHASING CARD USER AGREEMENT:

The Purchasing Card User Agreement must be reviewed and signed by all Purchasing Card users.

See Attachment A.

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Attachment A
COUNTY OF YUBA PURCHASING CARD USER AGREEMENT

DEPARTMENT: _____ Date: _____

Card User's Name: _____ Phone: _____
(Please print)

I, _____, do hereby acknowledge receipt of Purchasing Card
(Please print)
number _____ and agree to assume responsibility for compliance with the
terms and conditions of the Yuba County Purchasing Card Policy.

Initial:

_____ I understand that the Purchasing Card is solely for official business of the County of Yuba,
intended to facilitate the payment of expenses for County business within applicable activity limits
and is not for personal use.

_____ I understand that use of the Purchasing Card for payments not authorized within the Yuba County
Purchasing Card Policy will be considered misuse of the Purchasing Card and may result in
administrative action such as, but not limited to, (a) immediate forfeiture of the Purchasing Card,
(b) disciplinary action which may include termination of my employment and (c) conviction of a
felony. I further understand that I am personally liable for any payments not authorized or
permitted within Yuba County Purchasing Card Policy.

_____ I understand that all charges will be billed directly to and paid directly by the County of Yuba and
that I cannot make payments to the financial institution directly.

_____ I understand that I am responsible for maintaining security of the Purchasing Card and for all
charges made by or authorized by me against it. I will safeguard the Purchasing Card with
appropriate security from the time I receive the card until it is surrendered to the appropriate
person within my department.

_____ I agree to follow State of California law, County of Yuba Purchasing Policies and Procedures,
Travel Policy and Departmental guidelines.

_____ I understand that the Purchasing Card must be surrendered upon request and/or upon my
separation/termination of employment from the County of Yuba.

_____ I agree to comply with all instructions set forth by the Yuba County Purchasing Card Policy.

_____ I understand that the Yuba County Auditor's office will audit the use of this card and should I
violate the terms of the Purchasing Card User Agreement, I will reimburse the County of Yuba for
all charges improperly authorized by me to the Purchasing Card and all costs incurred by the
County of Yuba related to the collection of such charges.

Cardholder's Signature: _____ Date: _____

Department Head Signature: _____ Date: _____