

County of Siskiyou County

Cal-Card Program Policies and Procedures



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Siskiyou County Cal-Card Policy

1.0 Purpose

The purpose of the Siskiyou County Cal-Card program is to provide an additional alternative within the existing procurement system to help support and/or expedite small-dollar-value operating requirements and authorized travel purchases. The Cal-Card may be used as an alternative to small-dollar purchases and/or in lieu of petty cash purchases. The Board of Supervisors has also authorized the issuance of Cal-Cards to Zones of Increased Benefit.

2.0 Definitions

The following terms are commonly referred to in this document and their definitions are provided for clarification:

Department Head

The Department Head or his/her authorized designee is a critical checkpoint for internal control purposes. Each Department Head shall authorize any necessary forms required by the bank issuing the Cal-Card in order to issue a card to an employee. The Department Head shall review, approve and submit monthly credit card statements to the Auditor-Controller, after reconciliation, to verify that all assigned cardholders' purchases comply with these policies and procedures. The Department Head must have a working knowledge of various purchasing methods and be familiar with Siskiyou County procurement policies and procedures as well as current travel reimbursement policies. The Department Head shall also have knowledge of the job responsibilities of the designated employee and should be the employee's supervisor or a higher level official.

The Department Head is ultimately responsible for ensuring that all cardholders' Statements of Account are processed by the department's Department Fiscal Rep and submitted and approved by the Auditor-Controller in the required time frame (maximum of 8 working days from cardholder receipt of statement).

The Department Head is responsible for any cardholder on leave or travel and shall ensure that their statement is reviewed and all appropriate reports and receipts are attached to the required statement and documentation. If a particular cardholder's statement certifications are delayed due to unusual or unforeseen circumstances, the cardholder statements must still be delivered to the Auditor-Controller with an explanation regarding any missing documents. It is the Department Head's responsibility to follow up with the cardholder and or the Auditor-Controller if there is anything pending.

Department Fiscal Rep

The person(s) identified by the Department Head as being the person responsible for reconciling the department's cardholder and summary statements, for attaching all supporting documentation, and for providing them to the Auditor-Controller. The Department Fiscal Rep is responsible for reconciling the Special Departmental – Cal-Card Clearing account (728150)

on a monthly basis. The Department Fiscal Rep must have a working knowledge of the County purchasing policies, the Auditor-Controller's audit requirements, as well as current travel reimbursement policies.

Cardholder

The employee designated by the Department Head to obtain and use a County Cal-Card for official County business only.

Services under \$1,000

Acquisition of services shall be procured through a contract and in compliance with the County of Siskiyou Contracting & Procurement Policies and Procedures. However, there are instances when vendors will only accept credit card purchases (e.g. Lexis Nexus) or when services need to be procured expediently due to emergency time constraints, such as repair of broken windows, key replacements, emergency facilities repairs such as plumbing repairs to heating and cooling systems or other critical facilities or building systems to preserve life or property as defined in Siskiyou County Code Section 2-8.04, or timely client medical care, etc. Such service procurements shall be limited to services under \$1,000 or to emergencies as defined in Siskiyou County Code Section 2-8.04. However, the Cal-Card shall not be used if services are performed by an out-of-state vendor in California.

3.0 Guidelines

The following are general guidelines to be followed by departments and cardholders. The County Administrator is given authority to interpret the policy when needed.

3.1 Program Manager

Each department participating in the Cal-Card program will assign a department fiscal rep to oversee the program for their department. The department fiscal rep will be responsible for monitoring and ensuring compliance with program policies and maintain a current departmental listing of cardholders.

3.2 Department Fiscal Rep – Responsibilities

Each departmental manager who has subordinate staff to whom cards are issued will be responsible to oversee all aspects of the program within his/her respective organization. The department fiscal rep will be responsible for:

- a. Reviewing card receipts and invoices to verify that all associated purchases are appropriate and comply with the Cal-Card and Contracting and Procurement Policies and Travel Policy.
- b. Approving payment for each subordinate cardholder's monthly billing transactions;
- c. Maintaining copies of invoices, credit card receipts and any other documents associated with Cal-Cards assigned to their organization;

- d. Ensuring that the appropriate steps are taken to properly dispose of cards that are no longer needed, including notifying the Treasurer and forwarding the cards to the Treasurer for disposal; and
- e. Immediately notifying the program manager and Treasurer when the card is rejected or lost/stolen.

3.3 Cardholder Responsibilities

Each Cardholder shall be responsible to:

- a. Sign a “Cal-Card Cardholder Agreement” prior to receiving the card. (Attachment A)
- b. Purchase only items and/or services shown on the Allowable Purchases list.
- c. Verify that the correct amount of statewide based use tax and the district tax is applied when purchasing online or from out-of-State vendors. Itemized original receipts are required. However, if the receipt is lost or was not obtained, a Missing Receipt form must be submitted.
- d. Adequately secure the card in the cardholder’s possession.
- e. Report lost or stolen cards to US Bank immediately and notify his/her supervisor and the Treasurer no later than the next business day.
- f. Prepare, attach proof of purchase and submit them to his/her supervisor for approval.

Proof of purchase is a detailed, original itemized sales receipt or invoice that is presented as evidence that an actual purchase took place and that contains the vendor name, vendor address, the purchase date, a description of goods, supplies, services, or commodities purchased, quantity purchased, the total amount including sales tax and shipping charges, if applicable, and the method of payment.

Cardholders shall submit an itemized meal receipt whenever possible. In the event an itemized meal receipt is lost or not obtained, the cardholder must complete the Missing Receipt Form. Meals purchased without an itemized receipt will be reimbursed without an itemized original receipt under the following conditions:

- 1. the cardholder identifies who ate the meal(s) (cardholder vs. client);
- 2. the department breaks out the meals to the appropriate accounts;
- 3. the cardholder certifies on the claim form that no alcohol was included in the purchase price and the tip maximum of 15% must be broken out and cannot be a cash tip.

4.0 Obtaining a Cal-Card

The Department Head is the only official authorized to approve issuance of a County Cal-Card to an employee. A Cal-Card Request form must be filled out for each employee designated to have a Cal-Card. The employee's card will be associated with their Job Labor Distribution (department fund/org). The written request shall be submitted to the Treasurer and must include a recommendation for the cardholder's monthly transaction limit; single and monthly transaction limits not exceeding maximum policy limits. (Attachment B)

After approval of the written request (available on the intranet) by the Treasurer, the Treasurer will process the form with the bank.

4.1 Cal-Card Activation or Modification

Upon verification and approval by the Treasurer, the bank will provide the requested County Cal-Card. All Cal-Cards will be mailed directly to the Treasurer's Office for distribution and all pin numbers are mailed to the department. Upon delivery of a Cal-Card the Department Fiscal Rep for the employee will be notified and will be required to provide the Treasurer's Office, with a signed form from the cardholder acknowledging receipt of the Cal-Card and a signed copy of the Cardholder agreement (Attachment A). Prior to the release of a Cal-Card card to an employee, the employee shall receive training related to the requirements and usage of the County Cal-Card as well as acknowledge that they have received and read the County's Cal-Card Program Policies and Procedures.

The reverse side of the Cal-Card includes a space for the employee to sign and a toll-free number to contact the bankcard customer service representative.

To modify a Cal-Card account, or to change the credit limit, or the cardholders name and address, a written request using the Employee Account Update Form shall be submitted to the Treasurer by the Department Head. The Treasurer shall process the form with the bank. (Attachment C)

4.2 Employee Departures or Transfers

If an employee leaves a department for any reason (including transfers), the Department Head or their designee shall notify the Treasurer and should promptly return the cardholder's Cal-Card. If an employee was transferred to another department within the County, the Treasurer will hold the Cal-card until the new Department Head authorizes the employee to have a Cal-card. Once the new Department Head or their designee forwards a completed Employee Account Update Form to the Treasurer, and all updates have been made with the bank, the Treasurer will return the Cal-Card to the employee. Lack of approval from the new Department Head will result in the card being canceled and properly disposed of within 30 days of assuming the new position.

5.0 Allowable Purchases and Travel Use

A County department may further restrict allowable purchases based on its individual operational requirements, but as a general menu of authorized uses, cardholders may purchase:

1. Small-dollar (less than \$1,000) goods and services as authorized in the County Contract and Procurement Policy, required to complete jobs small-dollar emergency services and supplies authorized in the County Contract and Procurement Policy
2. Purchase of Small-dollar services and items where a credit card is the only accepted payment method.

3. Emergency materials to repair a public facility during after-hours, when normal procurement procedures would not satisfy immediate emergency needs and in compliance with Siskiyou County Code Section 2-8.04.
4. Training or seminar registration and travel/hotel reservations (in conjunction with an approved departmental training/travel request)
5. Organizational membership dues.

In all cases, purchases must comply with the County's Contract and Procurement Policy, including vendor selection guidelines, Travel Policy, and the Siskiyou County Ordinance 2-8.04 for Emergency Purchases.

6.0 Prohibited Purchases

Individual County departments may further restrict use of its procurement cards, but at a minimum, procurement cards may not be used for the following purchases/purposes:

1. Personal (non-county related) purchases of any kind
2. Cash advances
3. Capital equipment items as identified in the Capital Asset Policy
4. Computers, computer equipment (hardware or software), licenses, extended maintenance support, software license renewals, tablets, apps, etc. (excludes keyboards, mouse, small hardware items)
5. Communications equipment including cellular phones, radios, pagers, etc.
6. Fines
7. Bail
8. Services which require a contract pursuant to Contract and Procurement Policy, including Personal Services, Public Works projects, Professional or Consulting services, unless authorized by the CAO.
9. Alcohol, tobacco, cannabis or pornographic products
10. Purchase of goods, services or materials for a Public Works project including new or replacement materials not intended for work.
11. Pre-ordering goods, materials, supplies, services or equipment for non-emergency purposes in order to bypass the normal procurement process set forth in the County Contract and Procurement Policy. The Cal-Card is not intended to be used as a means to bypass the bidding and procurement process for Public Works projects or the County Contract and Procurement Policy.
12. Splitting purchases of goods or procurement of services to avoid/evade the established State statutory or County codified bidding requirements or single-transaction-dollar-threshold amounts established in the Cal-Card Policy or the County Contract and Procurement Policy

13. Gas – do not use this card to put gas in your personal or County vehicle. Cardholders should use the Voyager card first, then Cal-Card only if Voyager does not work and a personal card for reimbursement for County vehicles as a last resort.
14. Tips for services that are not approved by the Board of Supervisors. E.g. Taxi/ Uber or a meal tip in excess of 15% of the value of the purchase.
15. Employees should not intentionally gain any personal benefit from the use of the Cal Card. E.g. using a personal Rite Aid Wellness Card that gives them personal points.

7.0 Procurement and Travel - Thresholds and Limitations

Individual County departments must establish dollar thresholds and purchase limitations according to their respective operational requirements. However, any such limit cannot exceed the maximum standard without the written approval of the Purchasing Agent. The Auditor-Controller's office will not audit to the individual departmental thresholds. The Department Head is responsible for auditing department imposed purchase limits.

Maximum Transaction Limitation – the maximum amount for any one procurement (services and/or supplies) transaction is \$1,000; and total procurement (services and/or supply) transactions must not exceed \$1,000 in any one day. The maximum daily limit for travel is \$2,500.

Maximum Monthly Amount – the maximum monthly amount for any one card/cardholder, including travel and procurement combined, is \$5,000.

A department's written request for a higher dollar threshold can be sent to the attention of the County Administrator and the Treasurer for approval (prior to purchase or travel), and must contain the proposed purchase and a detailed justification for the request.

8.0 Procurement Process

The Siskiyou County Cal-Card is not intended to replace effective procurement planning, nor does use of the Cal Card relieve the employee from adherence to all Federal, State, County and Department bidding, procurement, purchasing and acquisition laws, regulations, policies and procedures. Use of the Cal-Card to purchase goods and supplies and procure services is an efficient and cost effective procurement method. The following conditions must be met when using the County Cal-Card:

- a. Each single purchase, procurement or transaction may be comprised of multiple goods or services, but the total including freight, shipping, and tax shall not exceed the card limit or any other limit set by the cardholder's department or County's Cal-Card Policy or the County Contract and Procurement Policy.
- b. Goods and services purchased or procured must be within established thresholds and limits discussed above unless prior written approval and notification to the County Administrator and Treasurer has been received.
- c. When a Purchase Order is used, then a Cal-Card should not be used as the method of payment.

- d. All purchases of goods or services must be received by the cardholder or County prior to the Cal-Card bill being paid.
- e. The most economical good that meets department needs must be sought.
- f. Cardholders shall ensure that sufficient funds have been budgeted and are available prior to making any purchases or procurements. A supervisor, program manager or Department Head can assist in verifying that funds are available.

Prior to signing the charge receipt, the cardholder is responsible for making sure that the quantity; full description of items or services ; price and any applicable taxes, and total of any, and all items/services, are on the charge slip or an itemized invoice or other receipt(s) from the vendor.

Whenever a Cal-Card purchase is made, all documentation associated with the purchase (e.g., credit card slip, itemized receipt, invoice, etc.) shall be retained as proof of purchase, and a department process established where the documentation is submitted to the cardholder's program manager for review and approval before a payment is processed.

If the Cal-Card is rejected at a point of sale, cardholders may make the purchase via another method (e.g., personal credit card or cash for reimbursement through petty cash, etc.). The cardholder shall notify his/her supervisor and the program manager, to report the rejection, reason for rejection, and the vendor's name.

Staff should always ensure that invoices include the County department address, not a personal address for shipping or invoices. On December 12, 2018, the Board of Supervisors authorized ZIBs who are Cal-Card holders to receive mail order items at home addresses.

Department fiscal staff must verify that the correct amount of statewide based use tax and the district tax is applied when purchasing online or from out-of-State vendors.

E.g. County cardholder purchased 50 computer cables at \$20 each from Amazon. The vendor at Amazon was a third party vendor and charged 9.75% use tax/district tax. The tax that should have been charged was 7.75% because the purchase and delivery of goods occurred in Yreka. (7.25% statewide tax/.5% district tax)

The cardholder shall make a reasonable effort to get the vendor to fix the tax amount. If the cardholder is unable to get the vendor to do so, the cardholder must document this and attach it to the Cal Card statement.

Departmental fiscal staff shall charge the appropriate account for the overpayment.

E.g. \$1,077.50 would be charged to Office (722000) and the additional overpayment of tax in the amount of \$20 would be charged to Miscellaneous Expense (721000).

In the event the tax is undercharged, the Department shall apply the appropriate rate for payment by the Auditor-Controller's Office.

Itemized original receipts are required. However, if a receipt is lost or was not obtained, a Missing Receipt form must be submitted Attachment D.

9.0 Security of Cal-Card

Each cardholder will be solely responsible for the security of his/her Cal-Card at all times.

Authorized cardholders must be aware of the possibility of fraudulent use and shall make every effort to keep the card secure.

9.1 Lost or Stolen Cal-Cards

If any Cal-Card is lost or stolen, it is the responsibility of the cardholder who is assigned the card to immediately notify the US Bank. Until the bank is notified, the County is liable for all purchases made. The cardholder's supervisor and the Treasurer must also be notified immediately, if a card is lost, stolen or damaged.

9.2 Requests for Replacement Cards

The Department Fiscal Rep or Department Head shall apply to the Treasurer to replace worn out or defective credit cards.

9.3 Non-Compliance

Employees of the County of Siskiyou hold a public trust. Employees' conduct must meet the highest ethical standards. The employee shall be held personally liable to the County for prohibited Cal-Card uses, procurements or purchases. Disciplinary procedures may be initiated for unauthorized or inappropriate use of a Cal-Card. "Unauthorized use" means use of the Cal-Card by any person, including the employee, which does not comply with this Policy or the County's Contract and Procurement Policy. Any employee who engages in misuse or fraudulent use of the Cal-Card may be subject to formal disciplinary action, including termination from County employment. Under no circumstances may Cal-Cards be used to purchase anything other than the items detailed in the County's Contracting and Procurement Policy and Cal-Card Policy.

10.0 Statement Procedures

10.1 Cardholder Procedures

At the close of each billing cycle, each cardholder will receive an individual statement referred to as a "Statement of Account".

The statement will show all transactions the cardholder made during the billing cycle. If the cardholder has questions regarding the information on the statement, the cardholder shall contact the bank. If no activity occurred for a cardholder during a particular cycle, no statement will be generated.

Upon receipt of the Statement of Account, the cardholder shall complete the following steps within three working days:

- a. Review the Statement of Account for accuracy.
- b. Reconcile the Statement of Account with the original itemized receipts.

- c. If an item is billed incorrectly, provide a complete explanation with the Statement of Account.
- d. Attach all corresponding original receipts and invoices listed in the same order as they appear on the statement. Individual receipts and invoices smaller than 4 ½" x 5 ½" must be taped to an 8 ½" x 11" sheet of paper to ensure they are not lost in transit. If receipts or invoices are lost, a duplicate copy must be obtained from the vendor or the cardholder must complete the Missing Receipt form (Attachment D) and attach it to the Statement of Account.
- e. Attach all credit vouchers for returned merchandise.
- f. Submit the above documents to the cardholder's Department Fiscal Rep within three working days of receipt. In the event the cardholder is out of the office, the cardholder shall work with the Department Fiscal Rep to ensure reconciliation is completed in the cardholder's absence. It is the Department Head's responsibility to ensure that statements are reconciled and processed in a timely manner.
- g. The cardholder shall sign the statement.

10.2 Department Fiscal Rep Procedures

Department Fiscal Rep(s) shall be identified for each department. The Department Fiscal Rep(s) shall be responsible for reconciling all of the department's cardholder Statements of Account and documentation with the Auditor-Controller's Office.

Within five working days of receipt of all cardholders' Statements of Account and supporting documentation, the Department Fiscal Rep shall:

- a. Create a master log of all Statement of Accounts received in the mail; including date received, name of cardholder, amount and when delivered to cardholder for review or other tracking tool, as necessary, to ensure Cal-Cards are distributed to cardholders and returned for processing in a timely manner. Review each cardholder's Statement of Account and supporting documentation.
- b. Review each cardholder's purchases and determine if the items are allowed in accordance with all applicable County rules, regulations, policies and procedures. Discuss any questionable purchase(s) with the cardholder. Resolution of improper use of the Cal Card and non-compliance with the County Contract and Procurement Policies and Procedures, Travel Policy, or Ordinance shall be the responsibility of each Department Head.
- c. If the purchase cannot be returned and the cardholder reimburses the County for the inappropriate purchase, ensure a copy of the deposit journal is attached. The deposit would be made into account number 560200 Miscellaneous Other Revenue.
- d. Be sure there is a written explanation for items where any amount on the invoice differs from the amount on the statement.
- e. Be sure to attach Travel Authorizations when applicable.
- f. Prepare the journals to post the Cal-Card, including taxes.

- g. Repeat steps above for all cardholders listed on the master log created in step 1.
- h. Reconcile the individual cardholder Statements of Account to the master statement to ensure that all Cal-Cards are accounted for and have been reviewed.

10.3 Late Submission of Statements

Timely payment to Cal-Card is a condition of participation in the Siskiyou County Cal-Card Program. Failure to submit timely reconciled statements and documentation to the Auditor-Controller by the 15th of the month may result in the loss of Siskiyou County Cal-Card privileges.

11.0 Disputes

The cardholder or Department Head designee must attempt to resolve problems directly with the vendor in a timely manner. The vendor must issue a credit for billing errors, defective supplies or unacceptable services, returned supplies or canceled orders. This credit should appear on the cardholder's Statement of Account within 60 days. Do not permit the vendor to issue cash to settle a disputed amount. Under no circumstances can a cardholder accept cash.

If the cardholder is unable to resolve the issue with the vendor, or cardholder's credit does not appear on the monthly statement within 60 days, the cardholder (with assistance from the Department Head) should utilize the bank's dispute resolution procedures to resolve the matter. The cardholder should keep a copy of the statement for their own records and attach the original to the cardholder Statement of Account that is provided to the department's Department Head.

When an account is in a dispute status, the disputed amount may limit the applicable and available purchasing limit.

After an item has been entered as a dispute, the Bank will determine who is responsible by researching the transaction including requesting a copy of the sales receipt when necessary.

If the problem is resolved between the vendor and the cardholder while the item is in dispute, the cardholder should write the solution agreed upon and provide to the Bank in accordance with any applicable bank dispute resolution policies as soon as possible.

11.1 Common Dispute Reasons

The most common reasons for dispute are described below.

A. Unauthorized Mail/Telephone/Online Order

This reason should be used for telephone, mail, or online order transactions. If a sales slip is signed or imprinted with the cardholder's County Cal-Card, this reason does not apply.

B. Duplicate Processing

This reason is used when a transaction has been billed more than once to an account. The amounts must be the same. The cardholder shall provide the transaction details on the original billing, such as dollar amounts, transaction date, etc.

C. Merchandise Not Received

This reason is used when the charge for goods, services, supplies, or commodities was not received. The cardholder shall attempt to resolve the dispute with the vendor. The cardholder shall detail this attempt and provide the date of expected delivery of goods, services, supplies, or commodities. If the good, supplies, service or commodities were paid by another means, a copy of the payment (copy of front and back of a check or other payment document) shall be provided and forwarded with the cardholder's Statement of Account.

In the event the purchase transaction was canceled, full details shall be provided, such as why the transaction was canceled and date of cancellation.

D. Good, Supplies or Commodities Returned

In the event the goods, supplies, or commodities were returned and a credit has not yet been posted, the cardholder shall describe the reason for returning the items and the date the item(s) were returned. A copy of the reference number on the monthly statement, postal, UPS, FedEx, or other official receipt proving the item(s) were returned shall be forwarded with the cardholder's Statement of Account.

E. Credit Not Received

This reason may be used when the cardholder has received a credit voucher or written refund acknowledgment from the vendor, but the credit has not been posted to cardholder's account within 30 days from the date on the voucher or acknowledgement. The cardholder acknowledges participation in the transaction, but the goods, supplies, or commodities were returned or the transaction was canceled.

The cardholder shall state the amount of the credit they are expecting and provide a copy of a credit voucher or acknowledgement letter and forward these with the cardholder's Statement of Account.

F. Alteration of Amount

This reason is used when the cardholder participated in the purchase transaction and indicates that the amount purchased/charged was altered without the cardholder's permission. The cardholder shall acknowledge the amount before alteration and a copy of the cardholder's copy of the sales receipt must be provided to support this reason. The amount of the credit would be the difference between the amount purchased/charged before and after alteration. The sales receipt copy should be forwarded with the cardholder's Statement of Account.

G. Inadequate Description or Unrecognized Charge

In the event the cardholder does not recognize the transaction description, they should request that the bank supply a copy of the sales receipt due to inadequate description or unrecognized charge. This shall be requested only after reviewing their supporting documentation and ensuring a vendor description or location error has not occurred.

In the event the vendor's processing bank cannot provide a copy within the bank's allotted time frames, the cardholder's account will be credited, until such time as a valid sales receipt is received. If the bank provides the copy and the cardholder determines that a valid dispute still exists, the cardholder or Department Fiscal Rep shall notify the Auditor-Controller immediately.

H. Copy Request

This reason should be used when the cardholder recognizes the charge, but has requested a copy of the sales receipt from the vendor for their records. The cardholder shall keep all other supporting documentation, such as catalog information, magazine advertisement, shipping documents, etc., as evidence of their purchase.

I. Not as Described

This reason is used when the cardholder claims the goods, services, supplies, or commodities were not received as described. The written document of what was to be delivered must be different than what was actually received by the cardholder. It is important that the sales receipt specifically describe what was purchased or procured by the cardholder. For example, this reason could not be used when the cardholder was expecting a Sony tape recorder, (model L) CX210 and when he or she got back to the office, they determined that a Sony model B640 was in the box and the sales receipt simply said "tape recorder."

In a telephone order situation, the verbal description is considered the "document characterization." The cardholder shall explain in his or her memorandum to the Auditor-Controller how the verbal description was different from what was actually received.

An attempt must be made to return the goods, services, supplies, or commodities and it must be stated in the cardholder's written complaint. If the good, services, supplies, or commodities were returned, proof of such return should be forwarded with the cardholder's Statement of Account.

J. Cardholder Dispute

This reason should be considered only after reviewing other specific dispute reasons. This reason requires that the cardholder attempt a resolution with the vendor. A complete description of the problem and the attempted resolution should be provided with the cardholder's Statement of Account. In addition, a copy of the sales receipt and a copy of the cardholder's Statement of Account on which the transaction appears should be forwarded.

12.0 Balancing Clearing Account (728150)

Each department will be responsible for making sure that the clearing account has a zero balance at the end of each quarter. The Auditor-Controller should be consulted as needed to complete clearing in a timely manner. Upon receipt of cardholder's Statement of Account from department, the Auditor-Controller's office shall post charge to the ledger within 30 days. The department will bear the responsibility of providing the journals to post the Cal-Card, including taxes.

13.0 Forms

Included in the Appendixes are sample forms that will be used in the administration of this Policy. The County Administrator, Treasurer and Auditor-Controller's Office may revise replace, add, delete or otherwise modify these forms as is necessary to administer this policy and/or as is required by the bank.