

FOUNDATION CREDIT CARD PROGRAM

California State University, Northridge Foundation offers a credit card program for colleges and programs for which philanthropic monies are utilized on a regular basis and the option of the use of a credit card would greatly assist in the services provided by the college and/or program. In order to differentiate the Foundation's program from that of the University's credit card program, the program will be referred to as the Foundation Credit Card Program or Foundation Card, for short.

1. Eligibility

In order to be eligible for a California State University, Northridge Foundation (CSUN Foundation) Foundation Card, the requestor must be employed by the University or a recognized auxiliary as a full-time staff member and demonstrate a need for a card as supported by both the requestor's appropriate administrator/manager and the Foundation. Eligible staff will need to submit appropriate information to Foundation once eligibility has been confirmed and approved.

2. Program Information

The Foundation Card is designed to provide a simplified method for cardholders to procure small dollar purchases of authorized goods or supplies. Use of the Foundation Card reduces the traditional paper and labor-intensive procurement process for these types of purchases. CSU Chancellor's Executive Order No. 760 establishes minimum standards for the use of the Foundation Card to ensure appropriate safeguards are in place.

3. Authorized Use

All purchases made with the Foundation Card must be made in accordance with established CSUN Foundation policy to ensure that only bona fide expenses in support of the University's mission are charged to the card. Under no circumstances may the card be used for personal purchases.

4. Allowable Expenditures

Expenditures shall comply with California State University policies and California State University, Northridge, policies and procedures. Users acknowledge their responsibility to review and understand these policies and procedures as found on the CSU website (www.calstate.edu) and the University website (www.csun.edu). Particular attention is directed to the Hospitality Policy found in the CSU ICSUAM and CSUN policies. Expenditures may fall in the following categories:

- Publications
- Photography
- Electronic media
- Advertising and Marketing
- Exhibits and displays
- Sponsorships
- Gifts, awards, and promotional items, in accordance to the University's Hospitality Policy.
- Travel – provided appropriate approval has been received as required under CSU and CSUN policies. CSUN Foundation utilizes the same policies and procedures as CSUN for travel.

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- Dues, memberships and subscriptions providing continuing contact with key organizations
- Meals and refreshments, including alcoholic beverages, for visitors and other official guests of CSUN. *Compliance with the Hospitality Policy and Request for Alcohol Use Policy is required.*
- Community relations, lectures, conferences, special events, and public reports
- Such other germane public relations work as allowed under the Foundation's policies regarding public relations.

5. Prohibited Expenditures

The Foundation Card may not be used for the following:

- Cash advances, money orders, wire transfers, or other cash equivalent items
- Personal purchases (including personal expenses when on a business trip)
- Meals while on authorized travel, except with official University guests pursuant to the University's Hospitality Policy
- Physical Plant Services (installed carpet, cleaning, painting, etc.)
- Hazardous materials and firearms
- Leases and maintenance agreements
- Purchases requiring a contract with an authorized signature
- All services
- Tobacco Products
- Narcotics/controlled substances
- Furniture and Equipment with a total cost of more than \$2,000, including tax, delivery and installation
- Fines, late fees, penalties, interest and finance charges
- Costco, Sam's Club, Amazon Prime memberships, or other similar personal memberships
- Splitting purchases to circumvent the transaction limits (Note: A split purchase is defined as one item, or set of items sold as a set, that has been split by the merchant to look like two separate purchases.)
- Computer-related items – see Restricted Expenditures
- Unapproved State travel expenses (an issued travel authorization number is required before a purchase is made)
- Purchases which result in a conflict of interest for the user resulting in personal gain or violate CSU policies and procedures

The Foundation Card may not be used to pay for parking citations and other campus services. Those expenditures must be paid by check request.

6. Restricted Expenditures

Cardholders may use their Foundation Card to purchase laptops, desktop computer systems, and tablets only in small increments (no more than two per order). Orders for more than two computers should be processed by requisition through the Foundation.

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Laptops, desktop computers, and tablet PCs can only be purchased through CSUN-identified vendors and must be shipped to the Foundation's office for appropriate fixed asset accounting. The computers will be delivered to the University's Information Technology Department for inventory and tracking purposes. Once initial set-up is completed, Information Technology will work with the cardholder for delivery and implementation.

Purchases of other system types (e.g., servers, PDA, among others) and network hardware (e.g., router, wireless equipment, Ethernet hub/board, among others) must be requisitioned through the Foundation. The Foundation Card should not be used for these types of purchases.

This is to ensure campus-wide compatibility of computer related purchases with IT requirements, current IT equipment, and the proper identification of the IT items as an asset.

A laptop is defined by this policy as any computer identified as a laptop, notebook, or netbook. A tablet is defined by this policy as any item identified as an iPad, Microsoft Surface, or any similar electronic device identified as a tablet.

Adherence to the University's Electronics and Information Technology (E & IT) Accessibility Policy is required. A copy of the approved E & IT Form must accompany the reconciliation packet in which the purchase was made.

The following items are considered discretionary purchases for which the Foundation Card may be used:

Computer Devices/Storage

- Mouse, keyboard, trackball, graphics pad, computer microphone
- Digital Camera
- Disks
- Flash Drives
- Blank CD/DVD R/RW

Media Equipment

- Television
- Video monitor
- VCR/DVD player
- Overhead projector
- Slide projector
- Tape recorder
- Audio equipment, including mixer, amplifier or receiver
- Microphone
- Camcorder/video camera
- Compact disc player
- Speakers

Software site licenses and renewals

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7. Cardholder Responsibilities

A. Cardholder

Ensure the Foundation Card is used in accordance with program policy and that all purchases are in compliance with CSU contract and procurement policies and procedures.

B. Security of Foundation Card

Only the identified cardholder is authorized to use the card.

C. Foundation Card Purchases

Cardholder may go to the place of business to make a purchase, call and place the order, or order via the Internet. In all cases, an itemized receipt is required. An itemized receipt includes the following:

- Description of the items purchased
- Quantity purchased
- Price per item/unit
- Amount of sales tax and total amount
- Shipping charges, if applicable
- Name of vendor
- Payment by credit card

For meal purchases, an itemized receipt from the restaurant with the items ordered is required along with the name of the restaurant and the date. The credit card receipt showing the final total including gratuity must also be submitted. (See Page 9)

If the cardholder has lost receipts and a duplicate copy cannot be obtained from the vendor, then complete the Lost/Missing Receipt Verification Form available on the Foundation's website. A sample of this form can be found on Page 10. ***Excessive instances of lost receipts (more than five in a three-month period) may result in the suspension of the Foundation Card.*** All receipts must be kept and attached to the check request form as support.

D. Sales or 'Use Tax'

CSUN Foundation is required to pay California sales tax on all tangible goods received, including goods shipped from vendors outside California who do not charge sales tax. As is the case with all purchase orders, California 'use tax' will be accrued on all Foundation Card purchases from out-of-state vendors. Therefore, if you receive goods from a vendor outside of California, 'use tax', an amount equal to the current sales tax rate, will be accrued by the Foundation as a separate expense and charged to the Foundation account. If you receive goods from a California vendor and they do not include sales tax on their invoice, you should contact the vendor and advise them that CSUN Foundation is subject to sales tax and ask them to provide an invoice for the difference.

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E. Fraudulent Charges

The cardholder is responsible for reporting disputed charges to the bank by calling the number listed on the statement or on the card itself (800/344-5696). The cardholder must also alert CSUN Foundation of the disputed charge(s) and forward a copy of all paperwork immediately. It is the responsibility of the cardholder to resolve disputed charges directly with the bank. Any difficulties should be communicated to CSUN Foundation in a timely manner.

8. Reconciliation

The Foundation's credit card billing cycle generally runs from the 26th of the month (cycle start date) until the 25th of the following month (cycle end date). Upon receipt of the monthly bill, the Foundation will forward via e-mail a list of the charges and credit for the billing cycle. The cardholder should review the list and inform the Foundation of any questionable charges or credits immediately. **A reconciliation of the statement and all supporting documentation must be submitted by the 10th of the following month.**

The cardholder is responsible for reviewing the transactions for accuracy, reconciling them against the vendor receipts, and completing the check request form. A sample check request form completed for a Foundation Card reconciliation is attached (see Page 11). **Please note both the cardholder and the approving official must sign the form.** An Microsoft Excel template for the allocation of monthly charges is also available electronically from CSUN Foundation (See Page 12)

Since the Foundation Card represents an official delegation of purchasing authority, cardholders and approving officials have fiduciary responsibility to ensure that all University policies and procedures have been followed. The cardholder's signature on the check request indicates their review and personal testimony to the following:

- All purchases have been reviewed and reconciled
- An itemized receipt supports all purchases or, if a receipt is not available, an explanation is provided detailing the items purchased (see sample on Page 10)
- All purchases are within the authorized budget of the account being charged
- Disputed items have been communicated to the bank via the cardholder dispute process and a copy of all information sent to the bank is attached to the packet. It is the cardholder's responsibility to ensure that these issues are resolved and that credits are posted to the account as appropriate
- All travel expenditures are appropriate and have been incurred in connection with officially approved University business travel
- All purchases have been made on behalf of the department, support department operations, have been received in the department, and have been put to use by department staff
- No personal purchases have been made. If personal or disallowed purchases were made in error, reimbursement has been made to the Foundation account before submittal of the packet

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- All purchases comply with all University policies and procedures, including Foundation Card policies and procedures
- Applicable Hospitality Forms and Request for Alcohol Use Forms have been completed and appropriate signatures obtained.

Approving Official's Role and Responsibilities

The approving official is the administrator who supervises the cardholder or has been delegated the authority to certify that the purchases are appropriate. The approving official is responsible for the following:

- Review and approve all charges
- Ensure that all purchases are appropriate
- All purchases are within the authorized purpose of the account being charged
- Ensure that no prohibited items have been purchased
- Ensure that the purchase of any restricted item has been properly justified and documented
- Ensure that proper documentation is attached to the monthly check request
- Certify that all purchases are to be, or have been used exclusively for official University business
- Confirm availability of funds committed
- Sign the check request form and forward it with attached documents to the CSUN Foundation by the tenth of the following month (twenty days after closing date).
- All travel expenditures are appropriate according to University travel policies and procedures and have been incurred in connection with officially approved University business travel
- No personal purchases have been made or if personal or disallowed purchases were made in error, reimbursement has been made to the State account before submittal of the packet
- Retrieve Foundation Card from cardholders who are separating from the department and return those cards to the CSUN Foundation
- All purchases comply with all University policies and procedures, including Foundation Card policies and procedures
- Applicable Hospitality Forms and Request for Alcohol Use Forms have been completed and appropriate signatures obtained.

Approving officials are responsible for what the cardholder has purchased once they sign the check request unless corrective actions have been made and that action is noted in the monthly packet. Please carefully review to ensure all charges comply with Foundation Card policies before signing the document.

Once the approved check request form has been signed by the appropriate approving official, the form along with the original receipts, travel claim form, and other required supporting documentation should be forwarded to the CSUN Foundation no later than the

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tenth of the following month. Failure to submit the packet in a timely manner may result in the suspension or revocation of the Foundation Card from the individual. CSUN Foundation does not pay late fees or finance charges; these are a personal responsibility.

9. Foundation Card Policy Violations

A. Enforcement of Foundation Card Policies

Pursuant to Executive Order No. 760, the Foundation is responsible for conducting post-audits of Foundation Card purchases to ensure compliance with Foundation Card policies and procedures. Failure to comply with these policies may result in suspension or revocation of the card.

I. Unauthorized Purchases or Failure to Abide to Foundation Card Policy

The following violations will result in immediate suspension of the Foundation Card for 30 days:

- Personal purchase without immediate reimbursement
- Authorizing use of the Foundation Card by a person other than the cardholder
- Use of the Foundation Card to commit or facilitate an act that is in violation of state or federal law

The Foundation Card will be suspended for 30 days after a cardholder commits three violations within a six-month period of one or more of the following:

- Purchasing prohibited item(s)
- Failing to submit an approved Hospitality Form
- Failing to submit a travel authorization form

Failure to comply with any Foundation Card policies and procedures, including submission of any required documents, may result in suspension of the card for 30 days.

II. Late Submittal of Foundation Card Packet

The Foundation Card packet for a billing cycle is due by the tenth of the following month. The Foundation will notify the cardholder and approving official when a packet is late. A seven-day grace period will be granted upon notification by the cardholder and approving official. Only one grace period will be allowed in a six-month period. Failure to submit a timely reconciliation two out of six months will result in a suspension of card privileges. When a packet has been outstanding for over 30 days, the card will be suspended.

The suspension will remain in place until all outstanding packets are received and any or all issues have been resolved.

III. Revocation of Foundation Card

After having a Foundation Card suspended three times, the card may be revoked. When a Foundation Card is revoked, the cardholder, approving official, and division head (or designee) will be notified *in writing*. The cardholder may appeal the revocation to the

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Foundation's Chief Financial Officer. All appeals must be *in writing* and submitted within two weeks of notification. The Foundation reserves the right to revoke any card for any policy and procedure violation without notice to the cardholder or the approving official.

10. Foundation Card Processes

A. New Cardholders

New cardholders must submit their campus identification number to initiate the acquisition of a Foundation card. All cardholders must review and sign the Foundation Card Program document prior to the card's issuance. All new cardholders must attend a mandatory training session before their card is released at which the program is reviewed.

B. Replacement of Foundation Cards:

i. Reporting a Foundation Card as Lost/Stolen

The cardholder will immediately contact the bank (800/344-5696) and notify CSUN Foundation. When a card is reported lost or stolen, the bank will issue a new card automatically.

ii. Replacement of Worn Out/Defective Cards

If a Foundation Card needs to be replaced because it is worn out or defective, an email from the cardholder requesting the replacement must be submitted. The worn card needs to be returned when the replacement card is picked up.

iii. Separation/Change of Cardholder's Position

When a cardholder separates from the University or changes departments, the Foundation Card must be returned to CSUN Foundation. The approving official is responsible for this function.

C. Spending Limits

Monthly credit limit will be determined in consultation between the Foundation and the approving official.

D. Name or Telephone Number Changes

A change to the cardholder's last name or telephone number may be requested by an e-mail from the cardholder or approving official.

E. Canceling a Foundation Card

A Foundation Card may be cancelled by an email sent from the cardholder, approving official, division head, or their designee to the CSUN Foundation. The canceled Foundation Card must be destroyed and forwarded to the CSUN Foundation in a sealed envelope. The approving official is responsible to ensure that all documents are submitted, including any outstanding monthly Foundation Card packets or other documents.

ITEMIZED RECEIPTS

An itemized receipt shows the following information

- A. business name
- B. date
- C. Item(s) purchased
- D. price of each item
- E. total amount of bill
- F. method of payment

Sometimes you will need two (2) receipts to show all of the necessary information – one to show what was purchased and one to show how it was paid.

Name, title, and relationship of guests should be notated.

EMLES RESTAURANT
9250 RESEDA BLVD 1
NORTHRIDGE, CA 91324
8187722203

Join our list www.EmlsRestaurant.com

ORDER: Table 37

Cashier: Mike
07-Mar-2016 1:11:54P

1	Greek Omelet	\$13.49
	Fresh Fruit \$0.00	
	Banana Bread \$0.00	
1	Bacon Burger	\$11.99
	Fries \$0.00	

Subtotal	\$25.48
Tax	\$2.29
Total	\$27.77

Order H00ZAP56EF35Y

Breakfast, Lunch, Dinner, Dine-in, Take-out,
Delivery, Catering

Joseph Matador
Vice President
Wells Fargo

EMLES RESTAURANT
9250 RESEDA BLVD 1
NORTHRIDGE, CA 91324
8187722203

Join our list www.EmlsRestaurant.com

ORDER: Table 37

Cashier: Mike
07-Mar-2016 1:11:54P

Transaction 000009

Subtotal	\$25.48
Tax	\$2.29

Total	\$27.77
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CREDIT CARD AUTH MASTERCARD 0446	\$27.77
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Tip	4.53
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Total	\$32.30
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Retain this copy for statement validation

Station: station 2

07-Mar-2016 1:56:47P

\$27.77 | Method: SWIPED
MASTERCARD XXXXXXXXXXXXX0446

Ref #: 606700058406 | Auth #: 09433P

MID: 372338184883

AthNtwkNm: MASTERCARD

SIGNATURE VERIFIED

Order H00ZAP56EF35Y

Date 01/15/2019

PAYEE CONTACT INFORMATION

Name U.S. Bank Foundation Credit Card
 Address _____
 City _____ State _____ Zip _____
 Phone _____

Check should be:

Mailed to Payee
 Held for Pick-Up by Payee
 Check Received on: _____ (date)
 Signature: _____

PAYMENT INFORMATION

Brief Explanation of Expenditures:

Foundation Credit Card - Month, Year

Original receipts and invoices must accompany each check request.

Please attach the following for:

Alcohol- Copy of pre-approved Request for Use of Alcohol Form

Event Expenses- Event Proposal Submission Form

Hospitality Expenses- Copy of pre-approved Hospitality Expense Approval form and a list of attendees is required

New Vendors- Foundation Vendor Data Record form

Services Provided- Copy of pre-approved Independent Contractor forms: Hold Harmless Waiver and Employee Determination

Account: <u>6xxxxx</u>	Fund <u>Sxxxx</u>	Class _____	Project _____	Amount _____
Account: _____	Fund _____	Class _____	Project _____	Amount _____
Account: _____	Fund _____	Class _____	Project _____	Amount _____
				Total _____

Contact Person for Questions:

Name _____ Ext: _____

STATEMENT OF PAYEE

I certify that this expenditure is reasonable and necessary for the University's mission and operations.

Name Cardholder Name Signature _____ Date _____

AUTHORIZED FUND SIGNATURES

Request over \$2,000 requires two signatures.

The expenditures are reasonable and necessary for the University's mission and operations.

Name Approving Official's Name Signature _____ Date _____

Name Second Approver, if over \$2,000 Signature _____ Date _____

FOR FOUNDATION USE ONLY

Vendor # _____ Voucher # _____

Foundation Approval _____ Date _____

CSUN Foundation

US Bank Credit Card Charges

Card Holder Name:

Month:

<u>Payee</u>	<u>Account</u>	<u>Fund</u>	<u>Class</u>	<u>Description</u>	<u>Date</u>	<u>Amount</u>