



KELLY MADIGAN
Inspector General

STEVE QUISENBERRY
Deputy Inspector General

Office of the Inspector General

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Stacy L. Rodgers
County Administrative Officer
400 Washington Avenue
Towson, Maryland 21204

Re: OIG Report 20-014-2

The mission of the Office of the Inspector General (hereinafter “the Office”) is to provide increased accountability and oversight in the operations of the Baltimore County government (hereinafter “the County”) by identifying fraud, waste, and misconduct while also striving to find ways to promote efficiency, accountability, and integrity.

In February 2020, the Office received a complaint that a piece of equipment purchased by the County for use at the Baltimore County Center for Maryland Agriculture and Farm Park (hereinafter “the Ag Center”) was missing from the Ag Center’s inventory. In response to the complaint, the Office initiated an investigation into the missing equipment. Subsequently, the Office expanded the investigation to include a review of all major purchases made by the Ag Center and the construction of a greenhouse on the Ag Center property. On January 25, 2021, the Office issued OIG Report 20-014-01 summarizing its findings.

During the course of the above-referenced investigation, the Office reviewed various records associated with the Ag Center, to include procurement card transactions and related documentation. During the course of that review, the Office discovered 38 purchase card transactions pertaining to the Ag Center that appear to violate the County’s Procurement Card Policy and Procedures. In addition, the Office identified 10 items totaling \$1,886.33 that were bought on procurement cards for the Ag Center that cannot be located as of the date of this report. The Office considers both of these findings troubling, and if it is determined that an employee intentionally violated the County’s Procurement Card Policy and Procedures or took any of the unaccounted for property for personal use, the Office would view such actions as misconduct.

I. Background on the Procurement Card Program

In 1998, the County initiated its Procurement Card Program (hereinafter “the Program”), which is managed by the County’s Office of Budget and Finance (OBF). The Program is a credit card program that gives certain County employees the ability to purchase a specified dollar amount

of approved goods and services from authorized vendors, without having to go through the traditional procurement process.¹ The Program targets purchases that occur more frequently, but that in total, account for a relatively low percentage of the County's overall spending. The benefits of the Program include lower transactional costs due to increased efficiencies, a greater ability to track and manage expenses, a reduction in procurement time, and an annual rebate on purchases issued by the contract provider. Since 2013, PNC Bank has been the contract provider for the Program. There are approximately 800 active cards in the Program assigned to individual employees. In addition, there are approximately 200 cards referred to as "ghost accounts" that are not specifically assigned to employees, but rather, are kept in a secure location and only used as needed to purchase office supplies.

The current rules governing the Program are covered in a document titled, "Procurement Card Policy and Procedures" (see **Exhibit A** and hereinafter "the Policy and Procedures"). The Policy and Procedures were last revised in September 2013.² Included in the Policy and Procedures are the limitations and restrictions placed on the card, the expected standards of conduct to be maintained by the cardholder, and the potential consequences to an employee for unauthorized purchases, to include personal liability and disciplinary measures. Specifically, Section 28.5 of the Policy and Procedures states "making false statements on procurement card records may be grounds for discipline" and "[t]he County may discipline by suspension, termination of employment, and criminal prosecution."

With regard to the card's limitations, an employee is limited to a specific dollar amount per purchase, with a purchase defined as "one or several items bought from one vendor at one time and on one receipt." Since in or about December 2020, the single purchase limit for most of the County's employees has been \$2,500. Prior to that time frame, the standard single purchase limit was \$1,000. In addition, each employee has a monthly dollar transaction limit. The average monthly limit among cardholders is \$5,000. Both an employee's single purchase limit and monthly dollar transaction limit can be increased at the recommendation of the employee's supervisor with the approval of OBF. Such increases are documented on a form titled, "New Account Application & Change Information Record". These forms are maintained by OBF as part of the Program's files, which are organized by cardholder.

While not specified in the Policy and Procedures, the splitting of purchases by an employee to circumvent the single purchase limit is prohibited. This prohibited practice is specifically addressed in Slide #29 of the PowerPoint training that all cardholders are required to take when they are issued a card under the Program (see **Exhibit B**). The training is a three-hour course that covers a wide-range of topics pertaining to the Program, to include improper use of the card. The training is given by the Procurement Card Plan Administrator (hereinafter "the Administrator") as needed. Since 1999, the County employee serving in the Administrator position has not changed.

In addition to the dollar limitations placed on the card, there are several categories of restricted transactions set forth in the Policy and Procedures that are addressed during the

¹ Under the Program, all office supply purchases, regardless of amount, must be authorized.

² In August 2020 due to the COVID-19 pandemic, some of the handouts typically provided to cardholders during the mandatory in-person training were incorporated into the Policy and Procedures so they would be more readily available to the employees. However, the basic content of the September 2013 version did not change.

mandatory training. Many of the restricted transactions are enforced through the use of Merchant Category Classification (MCC) codes. The MCC codes are four-digit numbers used by credit card issuers to identify a merchant's primary business activity. Under the Program, the County has directed the contract provider to block any vendors associated with specific MCC codes, such as casinos and liquor stores. In addition, the Policy and Procedures specifically state that the purchase of "personal" or "non-County" items is forbidden under the Program, regardless of whether the items are obtained from a vendor with an authorized MCC code. This topic is covered on Slide #48 of the PowerPoint training (see **Exhibit C**).

The purchase of small engine equipment is also considered a restricted transaction under the Program as such purchases are required to be authorized by the Equipment Maintenance Division and approved by the County's Standards and Specifications Committee.³ The purchase of small engine equipment is addressed on Slide #49 of the PowerPoint training (see **Exhibit D**). Generally, the purchase of all small engine equipment for the County is handled by one employee in the Equipment Maintenance Division. This process is in place to ensure uniformity across the County with regard to this type of equipment so as to manage the cost and availability of repair parts. It is worth noting that under the County's Fixed Assets Control Policy (see **Exhibit E**), all fixed assets under \$5,000.00, which would include the majority of small engine equipment, are required to be tagged as "property of Baltimore County." Additionally, while these items are not required to be recorded in the County's Fixed Asset Inventory system, each agency is still responsible for the custody and control of these types of assets.

Employees who complete the mandatory training and are issued a purchase card under the Program must sign and date a form titled, "Delegation of Authority for Procurement Card Purchases" (see **Exhibit F**). By signing the form, the cardholders are certifying that their purchases will be made in accordance with the Policy and Procedures; their statements regarding their purchases will be true, correct, complete, and made in good faith; and they have attended the training course and received the related reference materials. The form must also be signed by the employee's approving official. The form specifically mentions that single purchases made by the cardholder are not to exceed limits established under the Program; all purchases must be made in accordance with applicable laws and regulations, to include the Policy and Procedures; and that violations could result in disciplinary actions to include termination, monies owed to the County for improper charges, and possible criminal prosecution.

II. Monthly Reconciliation Under the Program

At the end of each billing cycle, employees are responsible for reconciling the information on their monthly billing statements against their purchase receipts or other purchase-related documentation. As part of that process, employees are required to complete a form titled, "Procurement Card Activity Log" (see **Exhibit G** and hereinafter "Activity Log") detailing their purchases for the monthly cycle. Employees must provide a written justification for any missing receipts, and any disputed charges must be documented on a specific form. Employees are then required to sign their billing statements and Activity Logs and forward them and the supporting documents to their respective approving officials. The approving officials are responsible for

³ Among the equipment included in this category are generators, lawn mowers, string trimmers, leaf blowers, and snow blowers, regardless if they are battery-powered or gas-powered.

reviewing the employees' monthly billing statements, Activity Logs, and supporting documents for compliance with the Policy and Procedures of the Program. After their review, approving officials are to forward the monthly billing statements to the County's Purchasing Department for payment.

III. Audit of the Program

Unrelated to this investigation, the Office of the County Auditor (hereinafter "the Auditor's Office") conducted an audit of the Program's procedures and controls for the period July 1, 2013 to June 30, 2015, during which the County had made 57,146 purchases totaling approximately \$19.0 million. The Auditor's Office summarized its findings in a November 2017 report titled, "County-wide Procurement Card Purchases". The report listed several findings from the audit, to include an inconsistent adherence to policies and procedures, inadequate segregation of duties among employees administering the Program, and concerns over OBF's monitoring of the Program. In response to the report, OBF issued a memorandum dated November 30, 2017 addressing the findings from the audit.

IV. Purchases for the Ag Center Under the Program

During the time period August 2013 to December 2020, approximately 1,174 purchases totaling approximately \$285,000 were made on purchase cards for expenses related to the Ag Center. The purchases were made by three different cardholders who were assigned to the Ag Center during this time frame. Because the Ag Center has three sub-units, some of these cardholders were assigned to more than one card at a time.⁴

As part of the investigation, all of the monthly billing statements, Activity logs, and supporting documentation associated with the above-referenced purchases were reviewed for compliance with the Policy and Procedures. Based on that review, the Office identified numerous purchase card transactions that are troubling. The transactions in question were associated with purchase cards assigned to two of the three employees referenced above (hereinafter "Cardholder A" and "Cardholder B"). The specifics of the transactions are discussed in more detail below and are listed on the attached table titled, "Ag Center Purchase Card Violations and Unaccounted for Purchases" (see **Exhibit H** and hereinafter "the Table").

As shown on the Table, the transactions of concern were categorized into three different categories: purchases that were split into two or more transactions to circumvent the cardholder's single transaction limit, purchased items that cannot be located at the Ag Center and are deemed missing property, and purchases of restricted items as defined by the Policy and Procedures. A summary of these transactions by category is as follows:

- 15 split purchases totaling \$28,539.47
- 10 missing items totaling \$1,886.33
- 23 restricted purchases totaling \$8,168.53

⁴ The three sub-units at the Ag Center are Agriculture and Special Facilities Administration (3902-08), Produce for the People (3902-09), and the Equine Center (3902-10).

In some instances, a transaction was listed on the Table under more than one category. For example on November 15, 2018, Cardholder A purchased an Ariens Platinum 30" snow blower, which is considered a restricted item under the small engine equipment category, for \$1,799.00. The purchase was intentionally split into two transactions of \$899.00 and \$900.00 using two purchase cards assigned to Cardholder A. The purchases occurred within one minute of each other. Therefore, this transaction is listed on the Table as a split purchase and an unauthorized purchase of a restricted item (see S11 and R15 on the Table).

Regarding the split purchases, it was noted earlier in this report that prior to approximately December 2020, all cardholders had a single purchase limit of \$1,000.00, unless a cardholder received the required approvals to have his/her limit increased. Of the cards referenced on the Table, only one of the cards had received such approvals.⁵ Specifically, the single purchase limit for purchase card *5417, which is assigned to Cardholder A, was increased from \$1,000.00 to \$2,500.00 on July 12, 2018. Thus, the 13 split purchases listed on the Table were transactions that if they had not been split, would have exceeded the dollar limitations in place during the relevant time period. When determining whether a transaction had been purposely split, the Office considered a variety of factors to include the timing of the purchases, the amounts of the purchases, the nature of the items purchased, and whether the purchases had identical order numbers or invoice numbers that were close in sequence.

During the Office's review of the purchase card documents for the Ag Center, it was noted that certain types of equipment, such as snow blowers, string trimmers, leaf blowers, and specific power tools, were purchased in quantities that could be deemed excessive for the time period in question. As an example, six string trimmers totaling \$1,608.55 were purchased between July 2017 and July 2019. Because of the peculiarity of these transactions, the Office provided the Ag Center's current Farm Manager a list of approximately 75 items selected from the purchase card receipts to see if they could be located at the Ag Center. The list consisted of a variety of items, with an emphasis on small engine equipment and power tools. Using the list, the Farm Manager had her staff conduct an inspection of the Ag Center property to see if the items could be located. Subsequently, the Office conducted an on-site inspection of the Ag Center with the Farm Manager to further verify the findings. Based on these inspections, it was determined that 10 of the items on the list could not be located at the Ag Center. Therefore, these items were listed on the Table as missing property.⁶

As noted earlier in this report, the Policy and Procedures list several categories of items, such as small engine equipment and personal use items, which are considered restricted transactions under the Program. Listed on the Table are numerous items of small engine equipment that were purchased by Cardholder A and Cardholder B. Because these items were not authorized by the Equipment Maintenance Division or approved by the County's Standards and Specifications Committee, they are listed on the Table as unauthorized purchases of restricted items. With regard to personal items, the Office identified several pairs of men's boots, women's boots, and women's

⁵ For the time period October 4, 2019 to October 16, 2019, Cardholder B had his/her single transaction limit for purchase card *1352 temporarily increased to \$2,000.00.

⁶ Several clothing items and boots were also included on the list given to the Farm Manager. None of these items could be located. While these items are listed on the Table as being restricted purchases because they are personal in nature, the Office made a determination not to also include them in the missing property category.

pants and shorts that were mostly purchased by Cardholder A.⁷ According to the current Farm Manager, the Ag Center does not have a budget for this type of clothing, nor was the Office able to locate any policy or authorization that would have permitted these purchases under prior management at the Ag Center. Therefore, the clothing was included on the Table under restricted purchases. In addition, Cardholder A purchased a refrigerator for \$229 in September 2016. During the course of the investigation, the Office was told by the Administration that the purchase of appliances such as refrigerators and microwaves for personal office spaces are not authorized under the Program. Because it was determined that the refrigerator in question was being used solely by Cardholder B in his/her personal office space, the refrigerator was included on the Table as an unauthorized purchase of a restricted item.

V. Interviews of Cardholder A and Cardholder B

Both Cardholder A and Cardholder B were interviewed by the Office about the matters detailed in this report. Both denied having any knowledge of, or involvement in, property that is missing from the Ag Center. It is important to note that during the relevant time period, there have been several other County employees and individuals who were authorized to be on the Ag Center property and therefore, had access to the items that cannot be located. Furthermore, the Office does not rule out the possibility that one or more of the missing items are in one of the many structures and storage locations at the Ag Center and simply have yet to be found. This is despite multiple attempts to locate the items pursuant to this investigation. Because there is no requirement to maintain an inventory of items under \$5,000.00 under the County's Fixed Assets Control Policy, it is also possible that an item is no longer at the Ag Center because it was disposed of after it had become damaged or obsolete. Both Cardholder A and Cardholder B acknowledged that there were no established policies or procedures at the Ag Center for documenting the disposition of such assets.

With regard to the split purchases and the unauthorized purchases of restricted items, Cardholder A and Cardholder B both acknowledged they had made the purchases in question, but that some of the purchases had been justified, and others had not been done with the intention of violating the Policy and Procedures of the Program. For example, Cardholder A represented he/she did not know that battery-operated small engine equipment is considered a restricted item under the Program. This explanation would have more validity if Cardholder A had not also purchased several pieces of gas-powered small engine equipment without obtaining the proper authorizations (see R3, R13 and R15 on the Table). There was also a general assumption by the cardholders that because of the type of work performed at the Ag Center, the purchases of boots, clothing, and knives at various times were justified because similar items were supplied by the County to park rangers and naturalists assigned to other facilities. Finally, both cardholders asserted that The Mill, which is one of the vendors that accounts for some of the split purchases on the Table and was an often-utilized vendor by the Ag Center, conducted its billing in such a way that it gives the appearance that single transactions had been intentionally split. Specifically, The Mill allowed the cardholders to purchase items on an account throughout the month without payment. Thus, when Cardholder A or Cardholder B contacted The Mill to settle up the account, the total balance owed was often more than \$1,000.00. In order to fully pay down the account, the payments had to be split. While the Office understands the cardholders' explanation for The Mill

⁷ The pair of women's boots purchased on May 23, 2019 for \$94.46 was purchased by Cardholder B.

transactions, the cardholders should have never entered into such an arrangement with the vendor. Rather, each transaction should have been settled at the time of the purchase. The use of the purchase card to essentially settle monthly credit accounts with a vendor is contrary to the intent of the Program, particularly if it requires the cardholder to split the balance owed among multiple charges. The Office suggests that if such an arrangement with a vendor is needed or required to facilitate transactions, the Purchasing Department should intercede and consider executing a purchase agreement. This would prevent the appearance of any improprieties on the part of the cardholder.

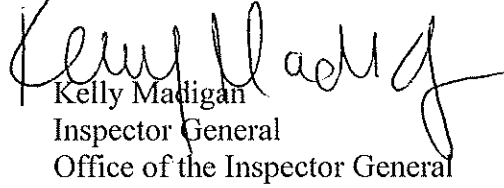
VI. Conclusion

As a result of the investigation, the Office has identified \$38,594.33 in purchase card transactions related to the Ag Center that either violate the Policy and Procedures of the Program or have resulted in unaccounted for property. The majority of the violations are attributed to Cardholder A. The remaining violations are associated with Cardholder B. Both of these cardholders had taken the mandatory purchase card training and had signed the Delegation of Authority for Procurement Card Purchases form upon receiving their purchase cards. Thus, both should have known that splitting purchases and buying restricted items under the Program were prohibited. As for the missing items, their whereabouts at the time of this report are still unknown. In an effort to prevent the County from expending unnecessary resources going forward, the Office recommends that an inventory of all equipment and tools at the Ag Center be conducted so that the County can have a full accounting of those items.

While the Office recognizes there are substantial benefits from participating in the Program and that certain safeguards have already been established to help identify and prevent misconduct, the matters detailed in this report indicate that improvements to the Program are still needed. Specifically, individuals who review and approve Activity Logs should be better trained to identify the types of Program violations detailed in this report. Currently, the reviews appear to consist mostly of reconciling the Activity Logs to the monthly account statements, checking for receipts, and ensuring sales tax is not charged by vendors. At a minimum, all approving officials should be required to take the purchase card training prior to serving in this capacity. Ideally, a more advanced training for approving officials should be developed and administered to help ensure they can adequately identify the types of violations discussed in this report. Also, the County may want to consider placing additional scrutiny on the past and prospective purchases of a cardholder who is found to have violated the Program's Policy and Procedures in an effort to differentiate between employees who make a one-time mistake, and those with an established pattern of violating the Program's rules. The County may also want to consider sending an annual email to employees reminding them of the more frequently violated rules of the Program and the consequences of those violations. The County should also re-examine whether employees should be issued multiple cards at the same time for different cost centers, as was the case with Cardholder A and Cardholder B. Such a practice makes it more difficult for approving officials to identify Program violations. Additionally, department heads should ensure their employees are adhering to all aspects of the County's Fixed Assets Control Policy to ensure all equipment is identified as County property; tracked by the appropriate agency; protected from misuse and theft; and properly documented when disposed of because it has been damaged, replaced, or become obsolete. The use of small-scale, random audits of cardholder accounts that incorporate the physical inspection of purchased assets should be considered as a tool to help identify and deter misconduct.

This matter is being referred to you for an official response. Please respond in writing by March 26, 2021, indicating what action has been taken or what action you intend to take regarding this matter. Should you have any questions or require additional information, please do not hesitate to contact me.

Sincerely,


Kelly Madigan
Inspector General
Office of the Inspector General

cc: John A. Olszewski, Jr., County Executive
Patrick H. Murray, Chief of Staff
James R. Benjamin, Jr., County Attorney
Roslyn Johnson, Director, Recreation & Parks
Edward P. Blades, Director, Budget & Finance
Michele Infussi, Program Coordinator, Budget & Finance

**BALTIMORE COUNTY
OFFICE OF BUDGET AND FINANCE
Purchasing and
Disbursements Bureau**



**PROCUREMENT CARD
POLICY AND PROCEDURES**

EXHIBIT A

Revised September, 2013

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BALTIMORE COUNTY PROCUREMENT CARD POLICY AND PROCEDURES

PURCHASING MANUAL SECTION 28 - PROCUREMENT CARD PURCHASES

28.1 POLICY AND OBJECTIVE

- 28.1.1 The objective of using the procurement card is to provide a convenient and less burdensome method of procuring and paying for low dollar value goods and services. In order to achieve the full benefit of using procurement cards, their use for all low dollar value purchases is encouraged. It is government policy to use procurement cards where it is efficient, economical and operationally feasible to do so.
- 28.1.2 Designated Baltimore County employees shall be authorized to use a procurement card when making small purchases of \$1,000.00 or less.
- 28.1.3 Approving Officials should be aware of the responsibilities outlined below as they are required to review the validity of procurement card charges on procurement card statements sent to them.
- 28.1.4 By paying the procurement card statement electronically, one payment is made monthly for the entire government. Payments are made on time, eliminating late payment.

28.2 DEFINITIONS

- 28.2.1 Agency Program Coordinator (APC). An Agency may choose to designate an employee who serves as liaison between cardholders and the Procurement Card Plan Administrator (PCPA). The APC forwards new account information to the PCPA and ensures that reconciled monthly statements are forwarded on time to the Purchasing Division, Disbursements Section.
- 28.2.2 Approving Official. The Approving Official may be the agency head or designee. With the exception of agency heads, a cardholder cannot be his/her own Approving Official. (Note additional procedures required when the cardholder is his/her own Approving Official under Monthly Card Reconciliation). The Approving Official is responsible for reviewing the cardholder's monthly statement of account to ensure purchases are made in accordance with the Baltimore County Code and all other applicable procurement regulations. The Approving Official is responsible for ensuring that cardholders reporting to them return the procurement card to the Procurement Card Plan Administrator upon transfer from the Department or

termination of employment. The Approving Official shall enforce the provisions of this procedure and initiate administrative and disciplinary procedures for any misuse of the card in accordance with this procedure.

- 28.2.3 Cardholder. The cardholder is the **employee** to whom a card is issued. The card bears the employee's name and may only be used by the named employee to make authorized purchases for the County. (Temporaries and contractals are not eligible for procurement card issuance.)
- 28.2.4 Delegation of Authority is a delegation issued by the agency head or designee specifying the authority being delegated and any limitations on that authority. See sample Delegation of Authority form (page 17).
- 28.2.5 Monthly Cardholder Limit. A monthly budgetary dollar limit established for cardholders by their Approving Official. Monthly limits may vary among cardholders.
- 28.2.6 The Provider is the contractor who maintains the Baltimore County procurement card accounts, issues cards to cardholders, sends monthly statements to cardholders and provides various reports to Approving Officials, Agency Program Coordinators, and the Procurement Card Plan Administrator.
- 28.2.7 Procurement Card Plan Administrator (PCPA) is an employee of the Purchasing Division who serves as primary contact for cardholders and liaison between cardholders and the Provider. Is focal point for coordination of applications, issuance and destruction of cards, establishment of reports, and administrative training. Also coordinates, processes and monitors all disputed purchases, credits or billing errors not resolved by cardholders.
- 28.2.8 Single Purchase Limit is a dollar amount limitation of procurement authority delegated to a cardholder. Baltimore County's single purchase limit for general cardholders is \$1,000.00. Higher limits may be allowed with approval of the Director of the Office of Budget and Finance.
- 28.2.9 Statement of Account is a monthly listing of all payments authorized for purchases and credits made by the cardholder and billed by the provider. (Sample follows this policy.)
- 28.2.10 Unauthorized Use. For the purposes of the procurement card, "unauthorized use" is defined as the use of a procurement card by any person other than the cardholder.

28.3 APPLICATION FOR PROCUREMENT CARD ACCOUNT

28.3.1 Application for a card is made through the Procurement Card Plan Administrator (PCPA), who is an employee of the Purchasing Division. Card applicants will be scheduled for training after which applicants will complete the New Account Application / Change Information Record (application form) and the Delegation of Authority (received from the PCPA during training). (See copy of forms included.) Both forms are to be forwarded to the Purchasing Division. The PCPA will, before processing the request, be responsible for authenticating the signature of the Approving Official on the procurement card application. The APC will be contacted to make arrangements to pick up the new card from the PCPA upon receipt from the Provider.

28.3.2 Upon receipt of the card, the cardholder must call the Provider's customer service telephone number to activate the card.

28.4 **TRAINING** - The Purchasing Division will provide orientation/training on procurement card procedures to cardholders and Approving Officials prior to card issuance.

28.5 **STANDARDS OF CONDUCT** - County employees hold a public trust; their conduct must meet the highest ethical standards. All County employees shall use the procurement card to purchase items of supply and services only as allowed by this program. Cardholders and Approving Officials acknowledge that making false statements on procurement card records may be grounds for discipline. The County may discipline by suspension, termination of employment, and criminal prosecution.

28.6 DOLLAR LIMITS

28.6.1 A purchase is one or several items bought from one vendor at one time and on one receipt.

28.6.2 Use of the card is subject to a purchase limit of \$1,000 for general cardholders, and a monthly aggregate limit to be set by the cardholder's Approving Official. The monthly aggregate may be modified as circumstances necessitate through application with the PCPA. Higher transaction limits may be allowed with approval from the Director of the Office of Budget and Finance.

28.6.3 These limits are coded in the magnetic strip of each card and will be identified each time a purchase is attempted. Authorization for a purchase will be approved only if the purchase falls within the dollar limits coded on the cardholder's file.

28.7 CARD UNIQUENESS

- 28.7.1 The unique Baltimore County procurement card that the cardholder receives has his/her name embossed on it, and may be used only by that cardholder. No other person is authorized to use the card.
- 28.7.2 Tax exemption number: The card also displays the County's tax exempt number. **In all cases, the cardholder making a purchase shall instruct the vendor that sales taxes are not to be charged for the transaction.**

28.8 CARD USE AND DOCUMENTATION PROCEDURES

- 28.8.1 The cardholder must ensure that funds are available to pay for items being purchased, particularly at fiscal year end. Agencies may need to restrict or eliminate procurement card purchases one or two months prior to fiscal year end.
- 28.8.2 Documentation. Any time a purchase is made using the card, whether it is done over the counter or by telephone, a document shall be retained by the cardholder as proof of purchase. These documents will later be used in audits to verify the purchases shown on the cardholder's monthly statement.
- 28.8.3 Over the counter transactions. All items purchased over the counter must be immediately available. No back ordering is allowed. The cardholder shall obtain the customer copy of the charge slip, which will become the accountable document.
- 28.8.4 Telephone transactions. All items purchased by telephone order should be delivered in a single delivery by the merchant within the 30-day billing cycle. The order should not be placed without this assurance. Instruct the vendor to include the following information on the shipping document or packing slip:
- Cardholder name;
 - Agency name, address;
 - Cardholder telephone number;
 - The term "procurement card"
- 28.8.5 When purchasing items by phone or over the counter, the cardholder shall inform the merchant that the purchase is for Baltimore County Government and is tax exempt. (The tax-exempt number is printed on the card - see Section 28.7.2).
- 28.8.6 Internet Purchases are only allowed if the cardholder has attended the Secure Internet Purchasing class provided by the County's Computer Training Center. Upon completion of the training session, the cardholder must sign a Delegation of Authority, which is kept on file in the Purchasing

Division. Without the Delegation of Authority, cardholders are not authorized to make purchases over the Internet.

- 28.8.7 File Cabinets require approval by the Records Management Division of the Office of Information Technology (OIT) prior to their purchase. The cardholder must contact OIT to request approval before making a purchase. Upon receiving approval (which may be verbal or by e-mail for procurement card purchases), the cardholder must make a note for the file indicating that approval was received, including the date, and keep this as part of the purchase documentation.
- 28.8.8 Manual Authorizations. - If a transaction is not approved, the cardholder should contact the PCPA to determine the nature of the decline. (If the PCPA is not available, the cardholder may also contact the Provider.) If it is due to a blocked code or monthly credit limit, the PCPA can temporarily modify the account to allow the transaction to be accepted. The cardholder may then have the supplier reprocess the transaction according to the PCPA's instructions.
- 28.8.9 Activity Log. As determined by the PCPA, an activity log may be used to document procurement card transactions. The documentation will be held until the monthly billing statement is received and then attached to the statement when it is submitted to the Approving Official. Activity logs, with proof of purchase attached (sales receipts, packing slip, invoice, etc.), shall be retained by the Agency for three (3) years for internal audit purposes. (Agencies spending grant funds may be required to retain documents for a period longer than three years. Refer to individual grant contracts.) Items returned for credit are to be recorded in the activity log with the purchases.
- 28.8.10 Agency Procedures. Agencies may establish additional, internal procedures they feel are necessary in monitoring and controlling expenditures. Any internal procedures within agencies may not contradict those provided in this document, which are part of the Baltimore County Purchasing Manual. Cardholders and Approving Officials are required to abide by all established policies and procedures and will be held accountable for any infractions.
- 28.8.11 Change Account Information – Any changes to account information, such as name, address, credit limits, accounting (budget) codes, etc., must be done by submitting an application form to the PCPA, noting the desired changes. The form must be signed by the Approving Official. Upon receipt of the application form, the PCPA will process the account changes with the Provider.

28.9 **RESTRICTIONS** - The procurement card MAY NOT be used for the following:

- To obtain cash advances (not permitted under any circumstances), gift cards,

bus tokens, and phone cards.

- Rental or lease of land, buildings, or vehicles, with the exception of a one-time transaction to a corporation or non-profit vendor that does not require a long-term contract/lease or multiple payments.
- Purchase of telecommunications (telephone) services.
- Travel and travel-related expenses over \$200 per event
- Meal allowance
- Gasoline and diesel fuel (use fuel card program)
- Internet purchases – without Delegation of Authority (See Section 28.8.6)
- eBay purchases (requires Purchasing Division approval)
- File Cabinets – without advance approval (See Section 28.8.7)
- Medical/health care services are restricted, regardless as to whether or not they are incorporated.
- Professional/Consulting services
- Temporary Personnel Service Agencies (i.e., Manpower, Kelly, etc.)
- Food – including restaurants, fast food restaurants, grocery stores and caterers. Purchases of food require prior written approval from the agency's budget analyst and must be paid for by GAX or Purchase Order.
- Florists - Purchases from florists require prior written approval from the agency's budget analyst and must be paid for by GAX or Purchase Order.
- Computers and Computer Equipment – includes iPads, printers, monitors, software and apps. Requires prior approval from OIT.
- Items for personal use, or non-County purchases
- Small Engine Equipment

28.10 MONTHLY CARD RECONCILIATION

28.10.1 Monthly reports and statements. The Provider will make available an online tool with which to create needed reports to include transaction data and cardholder information. The Provider will also mail, or provide in an electronic format, a monthly statement for each cardholder as well as the Corporate Account invoice, from which payment is to be made.

28.10.2 Reconciliation. At the end of each monthly billing cycle, the cardholder shall reconcile the information on the statement with the activity log and purchase documentation. The cardholder must then sign the statement and activity log and forward both to the Approving Official or designee.

In those instances where the cardholder is his/her own Approving Official, the cardholder must sign the statement and activity log as required above. In addition to forwarding the signed statement to Purchasing, the cardholder must also attach a copy of the activity log and receipts.

It is important that the cardholder check each purchase on the statement to verify the accuracy. Generally, the transaction dates and amounts on the statement match the order dates and amounts recorded on the activity log/procurement card receipts. If the item has been returned and the credit voucher received, the cardholder will verify that the credit is reflected on the statement. Items ordered or returned for credit toward the end of the billing cycle, however, may be included on the next monthly procurement card account statement. If purchased items and credits are not on the next monthly statement, the transaction documentation will be retained by the cardholder until the purchase or credit appears on the statement. **ACTIVITY LOG SHOULD BE POSTED FOR FOLLOWUP TO ENSURE CREDITS ARE RECEIVED.** Cardholder is responsible for being able to demonstrate accuracy of card activities to the Approving Official and auditors.

28.10.3 Reporting of Disputes. See Section 28.11, Billing Errors and Disputes.

28.10.4 Cardholder absence. The cardholder must sign the monthly statement and activity log and forward both to the Approving Official within five (5) working days of receipt. If the cardholder cannot review the statement at the time that it is received, the Approving Official is responsible for reviewing and certifying the cardholder's statement. In this case, the Approving Official will sign the statement and write a note certifying that the cardholder was unavailable to sign. The Approving Official will meet with the cardholder upon his/her return to go over the cardholder's statement.

28.10.5 Missing Documentation. If for some reason the cardholder does not have documentation of a transaction to support the statement, he/she must attach an explanation that includes a description of the item, date of purchase, merchant's name and why there is no supporting documentation.

28.10.6 Approving Official Review. The Approving Official is responsible for reviewing and signing the cardholder's monthly statement of account and forwarding the cardholder's statement of account to the Purchasing Division before the 20th of the month. It is not necessary for the Approving Official to sign the activity log, provided the statement of account is signed; however, the agency may establish additional procedures that require the activity log to be signed.

28.10.7 Failure to Follow Reconciliation Process. For those cardholder statements that are not received in the Purchasing Division by the established deadline, notice will be sent to the APC (Agency Program Coordinator). The APC is responsible for contacting the Approving Official to find out why the statement has not been forwarded. Cardholders whose statements are not forwarded according to these procedures will be in danger of having their accounts closed. The decision to close an account will be made by the Purchasing Division.

28.11 BILLING ERRORS AND DISPUTES

28.11.1 Disputed items. If a cardholder receives a statement that lists a transaction for merchandise that has not been received, or a transaction which includes an unauthorized charge, the cardholder (or the Approving Official) must complete the Cardholder Dispute form and submit it to the provider according to instructions on the form. The Provider will credit the transaction until the dispute is resolved. In addition, a copy of the form must be attached to the cardholder's monthly statement and sent to the Purchasing Division. Any communication regarding a dispute or error must be received by the Provider within sixty (60) days of the date of the statement on which the disputed or incorrect charge first appeared. Any transaction not disputed within the sixty-(60) day period is deemed valid, authorized and undisputed by the Provider. All documented chargeback requests will be resolved by the Provider within ninety (90) days of the date of receipt of the request.

28.11.2 Defective items. If items purchased with the card are found to be defective, the cardholder has the responsibility to obtain replacement or correction of the items as soon as possible. If the merchant refuses to replace or correct the faulty item, then the purchase of the item will be considered in dispute. Items in dispute are handled in the same manner as 28.11.1 above.

28.12 LOST/STOLEN CARDS

28.12.1 The Provider shall be contacted by cardholders to report a lost or stolen card. (See Section 28.14 for card security procedures.)

28.12.2 Telephone Notification. If the card is lost or stolen, it is important that the cardholder immediately notify the Provider's Customer Service Division (telephone number is accessible 24 hours a day).

28.12.3 Written notification. The cardholder must also notify the Approving Official of the lost or stolen card within 1 workday after discovering the card missing. The Approving Official shall submit a written report to the Purchasing Division within two (2) working days (page 17). The report shall include:

- the card number;
- the cardholder's complete name;
- the date and location of the loss;
- if stolen, date reported to the police;
- date and time the provider was notified;
- any purchase(s) made on the day the card was lost/stolen; and
- any other pertinent information.

28.12.4 Card replacement. A new card will be mailed within two (2) to three (3) business days of the reported loss or theft. A card that is subsequently found by the cardholder after being reported lost or stolen should be cut in half and returned to the PCPA. The PCPA shall notify the Provider that the card has been destroyed.

28.13 **UNAUTHORIZED PURCHASES** - Cardholder liability. A cardholder who makes unauthorized purchases with the card shall be liable to Baltimore County for the total dollar amount of unauthorized purchases, regardless of whether the County has already paid for the purchase. The consequences of failure to comply with procurement card guidelines may result in revocation of the card and other disciplinary measures. (See Section 28.5 - Standards of Conduct.)

28.14 CARD SECURITY - The following procedures must be followed in order to ensure the security of the procurement card:

- The cardholder must sign the procurement card;
- The procurement card shall be used only by the person whose name appears on the card;
- When not in use, the procurement card shall be kept in a secure location with controlled access;
- In the case of loss, unauthorized use or theft of the card, the cardholder shall immediately notify the Provider and the PCPA;
- The cardholder shall inform the PCPA of changes in his/her business address or telephone number; by submitting a New Account Application / Change Information Record (application form).
- The cardholder, shall return the procurement card upon request from the PCPA;
- The cardholder shall return the procurement card to the PCPA upon transfer from the Department or termination of employment;
- The cardholder shall not attempt to use the procurement card beyond its expiration date;
- Suppliers should be discouraged from writing the procurement card number on packing slips, since the number is then visible to anyone handling the goods;
- The procurement card number should not be written down and made accessible to others.

28.15 BUDGET DISTRIBUTION - The accounting code is a field used to capture individual accounting information for electronic billing. Each card number is linked to one accounting code, which is used to electronically route charges to the general ledger. Each card will have a fund, department and unit as a minimum assigned to it for an accounting code. If applicable, a sub-unit, department-object, or balance sheet account may be used in addition to the fund, department, and unit.

Baltimore County has elected to use Merchant Category Classification (MCC) code mapping to the general ledger to electronically distribute procurement card charges to Agencies. As suppliers become VISA-capable, they are assigned a four-digit code according to their industry classification. A list of merchant types and corresponding MCC codes follows this procedure. The Office of Budget and Finance - Budget Formulation Section has designated a budget object code for each MCC code for distribution of charges.

The Purchasing Division forwards a monthly report to each agency listing its respective procurement card transactions by budget object code. This report should be used as a tool for monitoring the agency's procurement card expenditures in relation to the overall budget appropriations.

28.16 KEY CONTACTS - WHO TO CALL

The following resources are available to provide assistance with answering questions or help solving any problems that arise with your procurement card.

Call the Procurement Card Plan Administrator, **Michele Infussi**, **410-887-3587**:

- To apply for a procurement card
- For questions about procedures and policies
- To replace damaged procurement cards
- For assistance with suppliers
- To schedule procurement card training
- To schedule Internet purchasing training
- Emergency situations

Call the Provider (24 hours):

- To report a lost/stolen procurement card
- Emergency situations - if PCPA cannot be contacted first
- Account inquiries - last 5 transactions and monthly balance
- Billing information (reason for declined charge)
- If you do not receive your monthly billing statement

Single Transaction Limit



- ***DO NOT*** make arrangements with the vendor to ***SPLIT CHARGES*** in order to circumvent the single transaction limit.
- ***DO NOT*** split charges among more than one cardholder.
- Charges are reviewed by Approving Official and OBF, as well as by auditors.

RESTRICTED PURCHASES



- ✗ eBay Purchases (and similar auction sites)
 - ✗ Many cases of fraud
 - ✗ If you have a need to purchase on eBay contact a buyer of the PCPA
- ✗ Items for personal use, or non-County purchases

RESTRICTED PURCHASES



- ✗ Small Engine Equipment
 - ✗ Includes: lawn mowers, trimmers, edgers, leaf blowers, chain saws, etc
 - ✗ Must be approved by Standards and Specifications Committee
 - ✗ Look for new procedures (Contact Bob Majewski for information – 887-3571)



Baltimore County Office of Budget and Finance Fixed Assets Administration

Title: FIXED ASSETS CONTROL POLICY

I. PURPOSE AND OBJECTIVES

A. PURPOSE:

1. The purpose of this policy is to provide guidance in managing the receipt, deployment and control of Fixed Assets within the operating units of the Baltimore County Government (BCG). Each agency is required to account for the purchase of all new assets regardless of price and should adhere to the following guidelines:
 - a. Fixed Asset purchases valued at a unit price of \$5,000 or more (e.g., furniture, environmental equipment, video equipment, copiers, central printing equipment, etc.) must be tagged with a County Fixed Assets Number so it may be tracked and identified in the County Fixed Assets Inventory system. As these assets are received, they must be reported on a Fixed Assets Inventory form (#FA001) which is to be completed by the Agency and forwarded to the County Fixed Assets Administrator (CFAA).
 - b. Computers and related digital equipment with a purchase value of \$5,000 or more are to be reported on a Fixed Assets Inventory form (#FA001) and forwarded to the CFAA. This equipment must be tagged with a County Fixed Assets Barcode Number.
 - c. Computer software (e.g., operating system or application programs) with a purchase value of \$5,000 or more is to be treated as a Fixed Asset. It should be reported on a Fixed Assets Inventory form (#FA001) and forwarded to the CFAA to be assigned a fixed asset number and included in the County Fixed Assets Inventory system..
 - d. Fixed Assets with a purchase value of \$4,999.99 or less **do not** get recorded on the County's Fixed Asset Inventory system. This equipment, however, is to be tagged as property of Baltimore County. The CFAA will furnish each agency with a supply of metal non-inventory tags with "Property of Baltimore County" and the County seal printed in red. The tags are to be affixed to the asset (s) in a place that is easily seen. Although these items will not be on the County's inventory system, **agencies are responsible for the custody and control of the equipment.**

B. OBJECTIVES:

1. Establish responsibilities and procedures for the designated Agency Fixed Assets Administrator (AFAA).
2. Establish reporting systems to provide the Office of Budget and Finance (OBF) with full information on each Asset deployed.

II. FIXED ASSETS ADMINISTRATORS

A. AGENCY FIXED ASSETS ADMINISTRATOR (AFAA):

The Director of each Baltimore County Agency or his designee will appoint an AFAA for the Department and approve the duties of the AFAA, which will include, but not be limited to the following:

Approved by: Signed by Michael S. Kolbe
Signature on File

Date: 2/28/2012

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EXHIBIT E



Baltimore County Office of Budget and Finance Fixed Assets Administration

1. The AFAA will have overall responsibility for maintaining information on fixed assets within their Department. This includes initial deployment, relocation tracking, and disposal of equipment.
2. The AFAA will use existing Fixed Assets forms and documents as required by the OBF, General Accounting, County Fixed Assets Administrator (CFAA) to report the initial deployment, relocation, and disposal of each fixed asset.
3. The AFAA will develop procedures with cooperation of the Agency LAN Administrators to assure that a record of the receipt of computers and related digital equipment type Fixed Assets, their initial deployment, and any subsequent relocation is promptly and properly reported to the CFAA. This is to be accomplished within (2) two business days of the receipt of a completed order or the relocation of the asset.
4. The AFAA is responsible for assuring that all fixed assets received:
 - a. Are securely stored until deployed;
 - b. That all shipping documents are forwarded to the appropriate Departmental personnel for filing, easy retrieval, and examination by the Agency Administration;
 - c. All appropriate documentation is completed and forwarded to the CFAA within five (5) business days of the receipt of a completed order, its initial deployment, or any subsequent asset relocation.
5. The AFAA is responsible for certifying the Agency's portion of the Annual County Fixed Assets Inventory. The Certification report received from the CFAA will be reviewed by the AFAA who will conduct a physical inventory of all the items listed. Any resulting Fixed Assets Inventory Forms (#FA001) will be sent to the CFAA for processing. Any discrepancies will be investigated and resolved by the AFAA.

III. SURPLUS EQUIPMENT

The Purchasing Procedure, "DISPOSAL/RECYCLING OF SURPLUS ELECTRONIC EQUIPMENT" is posted on the BCnet under the Purchasing Section for Forms and is considered part of this procedure. It can be located at <http://bcnet/agencies/purchasing/recycling.html>

The Department of Public Works, Building and Equipment Services Bureau, Surplus Unit **WILL NOT ACCEPT** COMPUTERS OR RELATED DIGITAL EQUIPMENT since its disposal and surplus procedures is covered by the purchasing procedure cited above.

IV. NON- ELECTRONIC SURPLUS EQUIPMENT

Surplus equipment **not** covered by the procedure "DISPOSAL/RECYCLING OF SURPLUS ELECTRONIC EQUIPMENT" and fixed assets under the \$1,000 capitalization limit must be surplussed through the Department of Public Works, Building and Equipment Services Bureau, Surplus Unit. A Fixed Assets Surplus Declaration form (#FA002) must be completed by the AFAA and forwarded to the CFAA who will sign and forward the form to the Surplus Unit. This form also acts as the request for the Surplus Unit to pick up the surplus equipment from the sending agency. The Surplus Unit will not pickup surplus equipment without form (#FA002) being completed and signed by the CFAA.

Once the surplus equipment is picked up by the Surplus Unit, the form is signed by the Surplus Unit Fixed Assets Administrator (SUFAA) and sent to the CFAA to remove the equipment from the County Fixed Assets Inventory.



Baltimore County Office of Budget and Finance Fixed Assets Administration

Surplus equipment held by the Surplus Unit in Glen Arm, can be redistributed to county agencies by request. Newly acquired surplus equipment cannot be redistributed until it has been tagged and inventoried into surplus.

Agencies must make an appointment to view surplus equipment between 7:30 am and 8:30 am, or between 2:00 pm and 3:00 pm, Monday and Friday at the Glen Arm Facility. When equipment is requested by an agency from surplus, a Fixed Assets Inventory form (#FA001) must be completed as a transfer and be signed by both the designated SUFAA and the receiving AFSA. The form is then forwarded to the CFAA to process the transfer.

Surplus equipment sales will be held periodically by the Surplus Unit. Sales will be announced to the public and is the only time Baltimore County employees can purchase equipment directly from the County.

Prior to a surplus sale, the Surplus Unit will conduct an inventory and pricing. The Unit will be closed for approximately three weeks at which time no one will be permitted to view or request surplus equipment.

Sample forms attached to this Policy are:

Example A - Fixed Assets Inventory Form (#FA001) <http://bcnetresources.co.ba.md.us/documents/budfin/inventory.doc>

Example B - Fixed Assets Surplus Form (#FA002)
<http://bcnetresources.co.ba.md.us/documents/budfin/surplusdeclar0708.doc>

DELEGATION OF AUTHORITY FOR



PROCUREMENT CARD PURCHASES

You are hereby delegated authority to purchase supplies and pay for such purchases on behalf of Baltimore County Government (BCG) using the Baltimore County Procurement Card, provided the amount of any single purchase does not exceed established limits. This delegation also allows for online purchases.

Supplies or services may be purchased, consistent with your organizational responsibilities and purchase limits, established by the Approving Official designated to review your purchases, to satisfy legitimate requirements. Should the designated Approving Official change, a new Delegation of Authority should be completed and forwarded to the Procurement Card Administrator.

All purchases must be made in accordance with applicable laws and regulations, including, but not limited to, BCG Procurement Card Policy. Anyone found violating the above policy would be subject to disciplinary action up to, and including, termination of employment. Baltimore County can recoup moneys for improper charges. Criminal prosecution may also take place.

This delegation shall automatically terminate upon separation from Baltimore County Government.

STATEMENT OF COMPLIANCE:

I certify that I shall purchase supplies or services in accordance with applicable BCG Procurement Card Procedures. I certify that, to the best of my knowledge and belief, all of my statements are true, correct, complete and made in good faith, and subject to BCG Code and all other applicable procurement laws and regulations.

I have attended BCG Procurement Card training and have received written reference materials.

Cardholder Signature:	Department/Agency Name:
Printed Name:	Approving Official Signature:
Date:	Approving Official Printed Name:

EXHIBIT F



DEPARTMENT: _____

FOR THE PERIOD:

One line per transaction - Additional lines may be added if needed.

Ref. Number	Date Ordered	Date Delivered	Cost (\$)	Merchant Name	Description: Supplies/Services/Goods	Capital Job# (if applicable)
		TOTAL	\$0.00	Log total must equal statement total when log is submitted.		

Date:

Date: _____

EXHIBIT G

AG CENTER PURCHASE CARD VIOLATIONS AND UNACCOUNTED FOR PURCHASES

S# codes = Purchases **split** into two or more transactions to circumvent the single transaction limit.

M# codes = Items cannot be located at the Ag Center and are deemed **missing** property.

R# codes = Purchases of **restricted** items per the Policy and Procedures

Purchase cards *0593, *5417, *8303, and *8311 are assigned to [REDACTED]

Purchase cards *1345, *1352, and *1360 are assigned to [REDACTED]

CODE	DATE	CARD	TOTAL PURCHASE	VENDOR	ITEM DESCRIPTION	NOTES
S1	07/01/14	*0593	\$3,231.92	The Mill of Black Horse	Fertilizer and crop planting	Split into 5 purchases of \$179.68, \$535.08, \$630.00, \$943.58, and \$943.58 between 1:41p and 1:51p
S2	08/21/14	*0593	\$2,056.75	The Mill of Bel Air	Electric fencing	Split into 3 purchases of \$685.58, \$685.58, and \$685.59 between 9:58a and 10:00a
M1	10/01/14	*0593	\$135.00	REI	Benchmade 580 Barrage knife	
R1	01/14/15	*0593	\$154.99	Red Wing Shoes	Overland 2801 boots	Personal item
R2	09/21/15	*5417	\$88.18	5.11 Miami	Taclite Pro women's pants and Taclite Pro women's shorts	Personal item
M2	01/09/16	*5417	\$125.00	REI	Benchmade 585 Mini-Barrage knife	
S3	02/03/16 02/10/16	*5417	\$1,199.00	Security Equipment Co.	Toro model 38801 snow blower	Split into 2 purchases of \$468.37 on 02/03/16 and \$730.63 on 02/10/16. Second purchase listed as "replacement parts" on the Activity Log.
R3	02/03/16 02/10/16	*5417	\$1,199.00	Security Equipment Co.	Toro model 38801 snow blower	Small engine equipment
R4	02/09/16	*5417	\$59.00	Home Depot	Dewalt 20V max cordless blower	Small engine equipment
M3	02/09/16	*5417	\$79.97	Home Depot	Milwaukee 29-piece drill bit set	
M4	04/07/16	*5417	\$69.00	Lowe's	Dewalt 20V max handheld LED light	
M5	05/02/16	*5417	\$135.00	REI	Benchmade 580S Barrage serrated knife	
R5	08/05/16	*5417	\$130.00	Weyco Group Shoes	Men's Bogs ultra-insulated boots in size 12M	Personal item
R6	09/27/16	*5417	\$229.00	Home Depot	Magic Chef HVDR430SE 4.3 cu ft compact refrigerator	Personal item
M6	12/20/16	*5417	\$210.00	REI	Nikon Prostaff 7S binoculars	

EXHIBIT H

CODE	DATE	CARD	TOTAL PURCHASE	VENDOR	ITEM DESCRIPTION	NOTES
M7	02/16/17	*5417	\$114.95	Finch Services	Stihl 48" log peavey	
M8	04/07/17	*5417	\$637.94	Greely Mfg.	CM3 boot sole cleaner	Item last seen outside of a side entrance to one of the Ag Center's buildings
R7	05/25/17	*5417	\$79.00	The Mill of Black Horse	Noble Outfitters men's 6" boots	Personal item
S4	06/08/17	*5417	\$1,265.21	Finch Services	Tractor parts	Split into 2 purchases of \$684.84 and \$580.37 between 1:02p and 1:03p
M9	06/20/17	*5417	\$220.47	Amazon	Canary Flex indoor/outdoor HD security camera	
R8	06/21/17	*5417	\$129.99	The Mill of Hereford	Muckmaster boots in men's 9/women's 10	Personal item
R9	07/14/17	*5417	\$199.00	Home Depot	Dewalt 20V trimmer and blower combo	Small engine equipment
R10	09/25/17	*5417	\$899.99	Country Home Products	DR Power Equipment trimmer mower (reconditioned)	Small engine equipment
M10	03/15/18	*5417	\$159.00	Home Depot	Empire 48" digital laser level	
S5	04/17/18	*5417	\$1,173.75	The Mill of Black Horse	Sweet corn Obsession II GCP 25M	Split into 2 purchases of \$782.50 and \$391.25 between 1:49p and 1:50p
S6	05/22/18	*5417	\$1,145.28	The Mill of Bel Air	Produce for the People supplies and pesticides	Split into 2 purchases of \$973.60 and \$171.68 between 11:55a and 12:02p
R11	06/11/18	*5417	\$109.95	Amazon	Muckster II women's rubber garden boots	Personal item
S7	06/12/18 06/15/18	*5417	\$1,263.90	FarmTek	Greenhouse supplies	Order #7446031 split into 2 purchases of \$733.40 and \$530.50 within 3 days
R12	07/23/18	*5417	\$104.95	The Mill of Hereford	Muckster II women's black boots in size 10	Personal item
S8	08/01/18	*5417	\$2,553.55	Finch Services	Various equipment	Split into 3 purchases of \$653.55, \$707.00, and \$1,193.00 between 10:05a and 10:10a
R13	08/01/18	*5417	\$653.55	Finch Services	Stihl KM131R Kombi system with trimmer and blade attachments and related items	Small engine equipment
S9	10/30/18	*8311	\$2,714.11	The Mill of Bel Air	Equine supplies	Split into 3 purchases of \$993.69, \$775.10, and \$945.32 between 11:51a and 11:53a

CODE	DATE	CARD	TOTAL PURCHASE	VENDOR	ITEM DESCRIPTION	NOTES
S10	11/01/18	*8303	\$1,420.05	Valley Vet Supply	Equine supplies	Split into 2 purchases of \$515.16 and \$904.89. Equine supplies charged to the Produce for the People card.
R14	11/12/18	*8311	\$249.00	Amazon	Dewalt DCBL770X1 60V max brushless handheld blower	Small engine equipment
S11	11/15/18	*5417 *8303	\$1,799.00	Finch Services	Ariens Platinum 30" snow blower	Split into 2 purchases on two cards - \$899.00 charged to card *5417 and \$900.00 charged to card *8303 between 9:19a and 9:20a
R15	11/15/18	*5417 *8303	\$1,799.00	Finch Services	Ariens Platinum 30" snow blower	Small engine equipment
R16	12/27/18	*8311	\$266.31	Amazon	Dewalt DCBL770X1 60V max brushless handheld blower	Small engine equipment
R17	01/15/19	*8311	\$168.16	Amazon	Muck Arctic Ice Extreme Conditions rubber women's boots	Personal item
S12	01/21/19	*5417 *8303	\$3,236.95	Carolina Greenhouses	Greenhouse supplies	Split into 3 purchases on 2 cards - \$2,021.95 charged to card *5417, and \$847.50 and \$367.50 charged to card *8303
R18	05/01/19	*1345	\$799.00	Home Depot	Ryobi 6500W generator	Small engine equipment
R19	05/01/19	*1345	\$179.00	Home Depot	Dewalt 20V brushless string trimmer	Small engine equipment
R20	05/16/19	*1345	\$179.00	Home Depot	Dewalt 20V brushless string trimmer	Small engine equipment
R21	05/16/19	*1345	\$179.00	Home Depot	Dewalt 20V brushless string trimmer	Small engine equipment
R22	05/23/19	*1345	\$94.46	The Mill of Hereford	Muckster II women's boots in size 9	Personal item
R23	07/23/19	*1345	\$219.00	Home Depot	Echo SRM225 17" straight-shaft gas trimmer	Small engine equipment
S13	04/15/20	*1360	\$1,560.00	The Mill of Bel Air	Duragraze seed and green bean seeds	Split into 2 equal purchases of \$780.00 between 11:34a and 11:37a
S14	06/26/20	*1345 *1352	\$1,955.00	MD Horse Fencing LLC	Fence posts and rails	Split into 2 purchases on two cards - \$980.00 charged to card *1345 and \$975.00 charged to card *1352 between 9:28a and 9:30a

CODE	DATE	CARD	TOTAL PURCHASE	VENDOR	ITEM DESCRIPTION	NOTES
S15	08/12/20	*1345 *1352	\$1,965.00	MD Horse Fencing LLC	Fence boards and metal discs	Split into 2 purchases on two cards - \$975.00 charged to card *1345 and \$990.00 charged to card *1352 between 2:05p and 2:07p
Total Split Purchases			\$28,539.47			
Total Missing Items			\$1,886.33			
Total Restricted Purchases			\$8,168.53			