



**City of Lloydminster  
Information Report (IR)  
Schedule 1 – Summary of Changes**

Component	Policy 023-2017 (Current)		Policy 134-16 (Proposed)	
<b>Requirement for Pcards</b>	<b>5.3.1</b>	Executive managers or delegates assess the need for Pcards based on operational requirements.	<b>4.2 (i)</b>	Supervisors must continually assess the need for Pcards, including whether previously issued cards are still necessary.
<b>Merchant Category Code - Travel</b>	<b>9.4 Sch A</b>	MCC controls in place to prohibit specific vendors. 'Type 1' cards are restricted from incurring travel expenses.	<b>5.10</b>	MCC restrictions are implemented and managed for all card types. Including, but not limited to, travel restrictions.
<b>Card Usage</b>	<b>NA</b>	Not addressed.	<b>5.1</b>	Pcard is preferred method of payment for transactions of \$5,000 and under.
<b>Ineligible Purchases</b>	<b>NA</b>	Not addressed.	<b>5.2</b>	Ineligible purchases will be invoiced back to the cardholder for immediate repayment.
<b>Purchasing on Behalf of Others</b>	<b>5.3.5</b>	Each executive manager assigned one executive assistant that was allowed to use <b>the managers card</b> to book travel and registrations.	<b>5.5</b>	Administrative assistants make purchases on behalf of their respective managers with <b>their own card</b> (in line with card custody best practices). If the beneficiary of an expense is the manager, the transaction must be approved by a direct manager at least one level higher (in line with other City policies).
<b>Card Protection</b>	<b>5.2.3</b>	Cardholders must store the Pcard in a secure place.	<b>5.6</b>	The cardholder must be responsible for the physical <b>and</b> virtual protection and custody of the card.
<b>Senior Employee Purchases</b>	<b>NA</b>	Not addressed.	<b>5.8</b>	When an expense is incurred for several members of Council and/or Administration, the most senior cardholder should pay (consistent with other City policies).
<b>Card Application</b>	<b>5.3.1</b>	Executive managers or designates approve Pcard applications.	<b>6.1</b>	Applications are approved by both the direct supervisor <b>and</b> the ELT member.
<b>Training</b>	<b>9.1</b>	Cardholders must be trained before a card is issued to them.	<b>6.3</b> <b>4.1</b>	Cardholders must be trained before a card is issued to them, <b>and</b> every two years thereafter.
<b>Internal Audit</b>	<b>5.4.2</b>	Finance department performs audit functions to ensure all policies/bylaws/legislation are adhered to.	<b>8</b>	CFO is responsible for selecting and auditing transactions monthly, and cardholders are responsible for providing requested information.
<b>Accountability</b>	<b>NA</b>	Not addressed.	<b>9</b>	All transactions processed by Pcards will be summarized and reported to the Executive Leadership Team on a regular basis.
<b>Obtain MSDS Information</b>	<b>5.2.8</b>	Required that cardholders obtain all MSDS for any WHIMIS controlled products on Pcards.	<b>NA</b>	<b>Removed from Policy.</b> WHMIS requirements set by Safety.



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<b>Purchasing Card Administrator</b>	<b>5.1</b>	Responsible for administering the Pcard program. Various responsibilities, including suspending Pcards and acting as the primary controller.	<b>NA</b>	<b>Removed from Policy.</b> Responsibilities are shared by appropriate individuals.
<b>Verify Business Licenses</b>	<b>5.2.9</b>	Required that cardholders ensure that all vendors have a valid business license.	<b>NA</b>	<b>Removed from Policy.</b> Not always feasible.
<b>Special Case Category</b>	<b>Sch A</b>	A type of Pcard that was used to give in-scope employees the same limits as senior managers and above.	<b>NA</b>	<b>Removed from Policy.</b> Deemed unnecessary as the situations in which this is required are minimal.
<b>Repeat Vendor Accounts</b>	<b>Sch A</b>	Vendors that the City had monthly repeat payments with. A special Pcard category designated for repeat vendors with a max monthly limit of \$500,000.	<b>NA</b>	<b>Removed from Policy.</b> The use of this type of card was never implemented, as the risks outweighed the perceived benefits.