



REFERENCE GUIDE

FORM AUD-RG-01

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P-Card: Travel, Training & Meals

Purpose

This reference guide explains how to use the County Purchase Card (P-Card) for travel, training, and meal expenses. Keep it at your desk — you will likely refer to it whenever you book travel, register for training, or use the P-Card for a business meal. It covers what to charge, what to document, how to enter information in the US Bank portal, and how to handle the most common situations correctly.

This reference guide does not replace or supersede the County's Policies and Procedures Manual (County P&P). The County P&P includes the following sections relevant to this reference guide: § IX-W (Purchase Cards), § VIII-M (Travel for County Business), and § VIII-P (Meals as Part of County Business).

1. Two Separate Tracks: Know Which One Applies

Travel, training, and meal expenses follow one of two tracks. They never overlap on the same submission.

- **P-Card transactions** — Charged at the point of sale and reconciled monthly through the US Bank portal and your monthly P-Card statement, with receipts, justification, GL coding, and signed approval (County P&P, § IX-W).
- **Out-of-pocket expenses** — Paid personally by the employee and reimbursed via the Travel & Training Reimbursement Form (Form AUD-TR-01), within 30 days of the expense (County P&P, § VIII-M.5).

If you paid with the P-Card, the transaction belongs on your monthly P-Card statement, not on a reimbursement form. The reimbursement form is only for items you paid for yourself out of pocket. The same expense may NOT be submitted through both processes, as this would result in a duplicate payment.

2. P-Card Best Practices (All Transactions)

These apply to every P-Card purchase, not just travel.

1. **Use the card only for official County business.** Per the County P&P, § IX-W, the P-Card is non-transferable and may not be used for personal purchases. Unauthorized or careless use may make you personally liable for the charge.
2. **Get an itemized receipt at the time of purchase.** A credit card slip alone is not sufficient. The itemized receipt must show merchant, date, each item purchased, and the amount paid. If a vendor does not provide one automatically, ask for it before leaving.
3. **Capture the business purpose at the time of purchase.** Memories fade by the time monthly reconciliation rolls around. Write the business purpose on the receipt, take a photo with a caption, or jot it in a notes app while the transaction is fresh.

4. **Decline sales tax on Utah purchases.** The County is sales tax-exempt in Utah. Provide the vendor with the County's tax exemption certificate before the transaction is rung up. If sales tax is mistakenly charged, ask the vendor to refund and reissue the receipt before you leave.
5. **Assign the correct GL account.** Coding errors are the most common reason a P-Card line gets flagged. If you are not sure of the right account, contact the Auditor's Office before submitting.
6. **Reconcile monthly, on time.** P-Card statements should be submitted to your approver by the 20th of each month, and final approval by the approver should be completed by the 25th of each month. Late reconciliations risk P-Card suspension.
7. **Never share your P-Card.** The card is issued to you specifically. You are responsible for every transaction made on it.

3. Using the US Bank Portal

P-Card transactions are reconciled through the US Bank Access Online portal. The "Comments" tab is one place you can document the business purpose, attendees, and any other context the Auditor's Office needs to verify the charge. Entering this information in the portal helps ensure there is a clear record of the transaction.

Summary Allocations Transaction Line Items **Comments** Approval History

The Comments tab provides the ability to enter comments specific to your organization that enable the gathering of additional information about a transaction.

Comment1

Comment2

Save Comments

US Bank Access Online — Comments tab

What to enter in the Comments fields

The fields titled "Comment 1" and "Comment 2" can be used to identify the business purpose, attendees, dates, confirmation numbers, sales tax notes, or any other context the reviewer needs. Be specific — avoid generic words like "training" or "travel." Examples: "Registration for UAC Annual Convention, November 13–15"; "Lodging for UACA quarterly meeting, Salt Lake City, March 4–6"; "Working lunch — attendees: Jane Smith (County), Bob Jones (UDOT) — discussed road project."

You are required to document this information, but you do not have to enter it in the portal. Instead, you may include the same information in the attached supporting documentation (cover memo, receipt notes, agenda annotations) that you submit with the receipt. Department heads may have a preference for how they want this information captured — check with yours before settling into a routine.

If you do use the Comments tab, click "Save Comments" before navigating away. Comments entered here travel with the transaction through approval and into the audit record.

4. P-Card Use for Travel and Training

The County P&P, § VIII-M, encourages employees to use the P-Card for travel to take advantage of government rates and the County's purchasing power. The P-Card is well-suited for:

- Conference and training registration fees
- Airline tickets
- Hotel lodging (room and applicable taxes — see Section 5 below)
- Rental cars and rental car fuel
- Fuel for County motor pool vehicles — use the attached gas card whenever possible; P-Card only as backup
- Ground transportation (taxi, rideshare, parking, tolls)
- Conference materials and required supplies

Practices for travel transactions

1. **Book government rates when available.** Many hotels honor government per diem rates, and most airlines offer government fare classes. Ask before booking.
2. **Verify the lodging rate against GSA.** Per the County P&P, § VIII-M.3, lodging is paid at the GSA rate. If a hotel exceeds the GSA rate (for example, the conference hotel), get department head approval BEFORE booking. Elected officials and department heads need County Commission approval for lodging overages.
3. **Settle personal charges at the point of sale.** If you add personal items to a hotel folio (movies, room service for a family member, gift shop), pay those with personal funds at checkout. Do not put them on the P-Card and "pay the County back later" — split the bill at the front desk.
4. **Save the full itemized hotel folio.** Not just the credit card summary. The folio shows the room rate, each night, taxes, and any incidentals — which is what the Auditor's Office needs to verify the charge.
5. **Out-of-state travel needs pre-approval.** Per the County P&P, § VIII-M.4, out-of-state travel must be approved by an elected official IN ADVANCE, and the GSA schedules used to plan it must be attached. This applies whether the trip is paid by P-Card or reimbursed.
6. **Document the purpose of air travel.** Attach support that shows what the trip was for — a conference agenda, registration confirmation, or meeting invitation. A plane ticket alone doesn't tell the Auditor's Office why the flight was necessary.

5. Sales Tax: Avoid It First, Then Handle It Correctly

Washington County is sales tax-exempt in Utah. The County's standard practice is to avoid paying sales tax on every Utah purchase by presenting the County's tax exemption certificate to the vendor before the transaction.

Before any P-Card transaction in Utah:

- Tell the vendor the purchase is for Washington County government and is tax-exempt.
- Provide the County's tax exemption certificate (your P-Card shows the exemption number right on the card; ask the Auditor's Office if you need the full certificate).
- Confirm on the receipt that no sales tax was charged before completing the transaction.

When sales tax is unavoidable: lodging only

Hotel lodging is the most common situation where sales tax cannot be avoided. Some hotels (particularly chain properties booked through third-party systems) cannot remove state and local lodging taxes at the point of sale, regardless of the County's exemption status. When this happens — and only when this happens — lodging sales tax may be coded as follows:

LODGING SALES TAX EXEMPTION ACCOUNT

GL Account: 10-9900-539600

Use only when the hotel was unable to honor the County's tax exemption.

Do not use this account as a default. The first step is always to present the exemption certificate and request the tax be removed.

When coding lodging sales tax to this account:

- Split the transaction in the US Bank portal: the room/lodging cost goes to the regular Travel & Training account GL; the sales tax portion only goes to 10-9900-539600 Lodging Sales Tax Exemption GL.
- Document that the exemption was presented and the hotel was unable to honor it — either in the US Bank Comments tab or in attached supporting documentation. Example: "Tax exemption presented at check-in; hotel's system could not remove state lodging tax."
- Keep the full itemized folio showing the tax line separately.

Sales tax on other Utah purchases

For non-lodging purchases (registration fees, supplies, meals, fuel, ground transportation, etc.), the County's tax exemption should be honored. If sales tax was charged and the vendor cannot refund it, contact the Auditor's Office before submitting the reconciliation — do not default to the lodging tax account for non-lodging items.

6. P-Card Use for Meals

Meals are the area where P-Card and reimbursement get tangled up most often. There are two distinct situations, governed by two separate policies.

Situation A: Meals while traveling (County P&P, § VIII-M.2)

If you use the P-Card to buy a meal during travel, that meal is NOT also eligible for per diem reimbursement. Per the County P&P, § VIII-M.2.b, choose one or the other for each meal — never both.

The cleanest approach is to pick one method per trip. Either: (a) put all travel meals on the P-Card, or (b) claim per diem for all meals on the reimbursement form. Mixing the two on a single trip creates reconciliation headaches and increases the risk of accidental double-payment.

Meal eligibility is also tied to your departure and return times under the County P&P, § VIII-M.2.c-d:

- Breakfast not covered if you depart after 7:00 a.m. OR return before 9:00 a.m.
- Lunch not covered if you depart after 11:00 a.m. OR return before 2:00 p.m.
- Dinner not covered if you depart after 5:30 p.m. OR return before 8:00 p.m.

If you would not be eligible for the meal under per diem rules, do not put it on the P-Card either.

Situation B: Business meals during regular work (County P&P, § VIII-P)

These are meals during normal work that involve guests, working sessions, or other special circumstances. Per the County P&P, § VIII-P, these should be rare but are authorized when needed. The P-Card is the preferred payment method, charged as tax-exempt.

Required documentation:

- Itemized receipt showing every item ordered (not just the total)
- Names of every attendee — each person at the meal must be listed by name (County P&P, § VIII-P.3). This can go in the US Bank Comments tab or in the attached documentation.
- Specific business purpose — why the meal was necessary as part of County business. Same options for where to document.
- Submitted within 30 days of the date the expense was incurred.
- If the total exceeds the GSA rate plus incidentals, written justification on the receipt for the Commission or designee (County P&P, § VIII-P.4).

7. Common Pitfalls to Avoid

- Charging the P-Card AND submitting the same item on a reimbursement form (double payment).
- Missing or non-itemized receipts. A "Visa \$42.18" credit card slip is not a receipt for our purposes.
- Writing "meals" or "travel" as the business purpose. We need specifics: "Lunch with vendor during equipment evaluation site visit — attendees: [list]."
- Adding personal items to a hotel folio or rental car bill and intending to pay it back later. Settle personal charges at the point of sale.
- Letting another employee use your P-Card "just this once."
- Paying sales tax on a Utah purchase when the exemption certificate could have been provided.
- Defaulting all sales tax charges to the lodging tax exemption account. That account is for lodging only, and only when the hotel could not honor the exemption.

- Holding receipts until the end of a multi-day trip and trying to reconstruct the business purpose for each one. Capture it in the moment.

8. Quick Reference: Per-Transaction Checklist

For every P-Card travel, training, or meal transaction, you should have:

- Itemized receipt (every line item, not just the total)
- Date of transaction
- Business purpose documented — in the US Bank Comments tab or in attached supporting documentation
- Attendees listed (for business meals) or relevant additional context
- Confirmation that no Utah sales tax was paid — or, for lodging only, the tax split to GL 10-9900-539600 with explanation
- Correct GL account number for the underlying expense
- Comments saved in the US Bank portal (if used)
- Cardholder signature on the monthly statement
- Department head signature on the monthly statement

Questions

If you are unsure whether something belongs on the P-Card or on a reimbursement form, what GL account to use, or how to document a particular transaction, please contact the Auditor's Office before submitting. We would rather answer a question up front than send things back for correction. Thank you for the care you give these transactions — clean P-Card reconciliations are one of the most visible signs of good stewardship of public funds, and they make every audit smoother.

Washington County Auditor's Office

This reference guide is provided for convenience only and as a general reference. It does not replace or supersede any applicable law, ordinance, policy, procedure, or procurement requirement, and it is not intended to identify every requirement that may apply to a particular transaction. In the event of any inconsistency between this reference guide and an applicable governing authority, the governing authority controls. For complete requirements, please refer to the Washington County Policies and Procedures Manual, the Washington County Code, and the Utah Procurement Code (Utah Code § 63G-6a-101 et seq.).