

CREDIT CARDS

The Board recognizes the efficiency and convenience afforded the day-to-day operation of the District through the use of credit cards under the supervision of the Treasurer. However, credit cards are not to be used to circumvent the general purchasing procedures required by State law and Board policies.

The Board authorizes the Treasurer to review available credit card accounts to determine which account and account provider best meets the needs of the District. The Treasurer will determine how many accounts, cards and checks are to be issued, and establish a process for credit card reissuance or cancellation.

1. The District name must appear on each card and/or check associated with the credit card account. The maximum credit card account limit is \$5,000.00. The Treasurer provides an annual report to the Board detailing all rewards received based on use of the credit card account.
2. All Visa, Mastercard, etc. credit cards issued to and in the name of the District are held and/or supervised by the Treasurer and used only for purposes authorized by this policy. The Treasurer establishes a system for cards to be signed out for use by an authorized user.

For Store specific credit cards, the Board appoints a compliance officer who reviews the number of cards and accounts issued, the number of active cards and accounts issued, and the card and account expiration dates and credit limits at least once every six months. The Treasurer cannot serve as the compliance officer. The compliance officer cannot authorize an individual to use the credit card. The compliance officer cannot use the credit card account except when the compliance officer is the Superintendent. If the Superintendent is the compliance officer and the Board has authorized the Superintendent to use the credit card, the Treasurer/designee must monthly review the credit card transaction detail and sign attestation to the review.

3. Store specific credit cards may only be used by the following individuals: maintenance supervisor and industrial arts teacher.
4. Credit cards may be used for District-related transportation, reservations and expenses, conference registrations and hotel reservation guarantees for the Board and staff. Such expenses are subject to the reimbursement limits established by the Board.
5. If monies are budgeted and deposited with the Treasurer in advance, credit cards may be used by school employees for student trips and competitions for safety and security reasons.
6. With prior approval of the Treasurer, credit cards may be used by school employees for school-related purchases from a vendor who does not accept purchase orders or vouchers.
7. Gratuities are permissible only when card use is for group purchases and the tip is automatically added to the bill.
8. All credit card statements are sent directly to the Treasurer's office. The Treasurer keeps a record of all credit card use.

9. Receipts and appropriate form(s) are to be turned in to the Treasurer within five business days upon completion of approved use. Receipts for meals must include the names of all individuals for whom meals were provided and the purpose of the meeting. Failure to turn in receipts and appropriate form(s) to the Treasurer within the required timeframe may result in the charges being deemed unrelated or unsubstantiated. The user is responsible for any unsubstantiated or unrelated purchases. Any late fees assessed to the District due to an employee failing to submit invoices and credit card receipts on a timely basis are the responsibility of the employee.
10. All authorized users must immediately report loss or theft of the District credit card to the Treasurer who will immediately contact the credit card issuer.

The use of the credit card for the following items is considered unauthorized use and classified as credit card misuse:

1. expenditures not specifically authorized by this policy;
2. purchase of personal goods or services for an administrator, an administrator's spouse, children or anyone employed or not employed by the Board and attending a District business function;
3. payment of any fines, penalties or personal liabilities incurred by the administrator or anyone else;
4. alcoholic beverages or tobacco;
5. fuel for use in a personal vehicle;
6. entertainment expenses, including pay-per-view movie charges and/or
7. cash advances.

Persons using a credit card for personal, nonauthorized purposes or undocumented expenditures shall be held personally responsible for those expenditures. Misuse of the credit card is subject to disciplinary procedures, including termination. An employee or officer of the Board who knowingly misuses a District credit card account also is in violation of State criminal law.

Approval date: November 19, 2018

LEGAL REFS.: ORC 9.21; 9.22
2913.21
3313.311

CROSS REFS.: DJ, Purchasing
DLC, Expense Reimbursement
GCL, Professional Staff Development Opportunities
GDL, Support Staff Development Opportunities