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6423 - **USE OF CREDIT CARDS**

The Board of Education recognizes the value of an efficient method of payment and recordkeeping for certain expenses.

The Board, therefore, authorizes the use of District credit cards. The name of the District shall appear on each District credit card and check related to a credit card account held by the District. A "credit card account" shall include any bank-issued credit card account, store-issued credit card account, financial institution-issued credit card account, financial depository-issued credit card account, affinity credit card account, or any other card account allowing the holder to purchase goods or services on credit or otherwise transact with the account, and any debit or gift card account related to the receipt of grant monies. The term expressly excludes any procurement card account, gasoline or telephone credit card account, or any other card account where merchant category codes are in place as a system of control for use of the account.

The authorization, handling and use of credit cards has been established to provide a convenient and efficient means to purchase goods and services from vendors. Credit cards, however, shall not be used in order to circumvent the general purchasing procedures established by State law and Board policy. The Board affirms that credit cards shall only be used in connection with Board-approved or school-related activities and that only those types of expenses that are for the benefit of the District and serve a valid and proper public purpose shall be paid for by credit card. However, under no circumstances shall credit cards be used for personal purchases or the purchase of alcoholic beverages regardless of whether the purchase of such beverages is made in connection with a meal. Use of credit cards in an unauthorized or illegal manner may result in revocation of credit card privileges, disciplinary action and/or, where appropriate, may require the user to pay any and all inappropriate charges, including finance charges and interest assessed in connection with the purchase. Additionally, any officer or employee of the District who knowingly misuses a credit card account is guilty of the criminal offense of misuse of credit cards. Violations will be reported to the appropriate law enforcement authorities and any applicable licensure board(s).

The Treasurer shall be responsible for the initial issuance, reissuance, and cancellation of District credit cards and shall maintain written procedures and all appropriate records and reports regarding the District's credit card account(s). Records and reports will be maintained and made available for review in accordance with this policy and State law.

All officers and employees are required to immediately report lost or stolen credit cards or notice of a possible data breach involving a District credit card to their immediate supervisor and the Treasurer. The Treasurer will notify the entity that issued the credit card and request cancellation of the lost or stolen card as soon as practicable.

Subject to the discretion of the Board and the approval of the Treasurer, credit cards may be used for eligible goods and services including:

A. transportation reservations and expenses;

B. conference registrations;

C. hotel reservation guarantees and expenses;

D. purchases from vendors who do not accept purchase orders or vouchers, with prior approval from Treasurer;

E. other purchases approved by the Treasurer on a case-by-case basis.

Officers and employees are liable in person and upon an official bond for any unauthorized use of credit cards and any officer or employee who suspects the loss, theft, or possibility of unauthorized use of a credit card must notify the Treasurer immediately, who shall notify the Board.

The Board prohibits the use of debit card accounts except for the receipt of grant monies. Any officer or employee of the District who uses a debit card account for any other purpose is guilty of the criminal offense of misuse of credit cards.

Use of the District credit card for any cash withdrawal transaction is strictly prohibited.

The Treasurer/CFO shall retain general possession and control of the credit card account or presentation instruments related to an account, such as credit cards and checks.

The Treasurer/CFO shall develop administrative guidelines that specify those employees authorized to use credit cards, the types of expenses which can be paid by credit card, and their proper supervision and use. Inappropriate or illegal use of the credit card and/or failure to strictly comply with the limitations and requirements set forth in the administrative guidelines may result in a loss of credit card privileges, disciplinary action, up to and including termination, personal responsibility for any and all inappropriate charges, including finance charges and interest assessed in connection with the purchase, and/or possible referral to law enforcement authorities for prosecution. Violations will also be reported to the applicable licensure board(s).

The Board authorizes the following employees to use District credit cards:

A. Building Administrator(s)

B. Building Secretary(ies)

C. District Maintenance Staff

D. District Transportation Staff

Each request for use of a District credit card shall contain:

A. date needed,

B. date to be returned,

C. purpose,

D. authorization,

E. approved purchase order

Upon receipt of a District credit card, employees shall:

A. inform merchants that the purchase is for "official School District business" and is not subject to State or local sales tax;

However, if the merchant fails to waive the tax, the employee shall pay it. For large purchases where the merchant refuses to waive the tax, the employee shall present a tax exemption form.

B. maintain credit cards in a secure fashion and prevent unauthorized charges to the account;

C. use reasonable care when making purchases online, refrain from providing the credit card number to unknown online merchants, and do not auto-save credit card number for any online account;

D. maintain sufficient documentation of all purchases, including, but not limited to, charge receipts, original cash register slip or another detailed receipt, and invoices;

E. provide documentation of all purchases to the Accounts Payable Supervisor in a timely manner to ensure prompt payment;

F. ~~**immediately notify his/her immediate supervisor and the Treasurer if the card is lost or stolen, or if s/he becomes aware of a data breach which may involve the card**~~;

G. refrain from allowing anyone else to use the credit card or account number;

H. refrain from splitting the costs of an invoice or purchase in order to circumvent the credit card process and established, pre-approved single purchase limits, monthly spending limits, and/or funds availability.

The officer or employee is liable in person and upon any official bond to reimburse the District the amount for which the officer or employee does not provide itemized receipts in accordance with the credit card policy described herein.

After use, District credit cards are to be returned to the Card Holder along with appropriate receipt copies of all charges within two (2) business days upon completion of any approved use.

Employees, when possible, shall include an original cash register slip or another detailed receipt (i.e., a receipt from a restaurant itemizing all purchases made), in addition to the receipt copy of all charges. In addition, employees shall include, shipping documents and receipts received with the merchandise.

Employees shall specify on the back of the receipt the following information:

A. a brief description of the school-related purpose of the purchase

B. the names and affiliation of each attendee if a purchase is made on behalf of a group of individuals

C. verification that family members or other individuals having no school-related purpose for their attendance paid their own expenses

Failure to return District credit cards and/or receipts within the above-referenced time period may result in the suspension of credit card privileges and/or charges being deemed unrelated or unsubstantiated.

Employees shall be responsible for any and all unrelated or unsubstantiated purchases and shall be required to make full reimbursement to the District within thirty (30) business days.

If an employee reimburses the District for an unsupported purchase, it shall be documented in the monthly credit card reconciliation.

The Card Holder will keep a record/activity log of all credit card uses and review and approve all purchases to verify that the expenses are incurred in connection with Board-approved or school-related activities, are for the benefit of the District, and serve a valid and proper public purpose prior to disbursing public funds for payment of such expenses.

Any and all reviews and approvals must be evidenced by the Card Holder's initials and/or signature.

In addition to evidencing review and approval of the purchase, the Accounts Payable Supervisor should immediately send all questionable items to the employee purchasing the item for an explanation. These explanations shall be approved by the employee's immediate supervisor and the Treasurer prior to the payment of such expenses. If an employee reimburses the District for a questionable purchase, it shall be documented in the monthly credit card reconciliation.

Upon review and approval, all appropriate documentation shall be forwarded to the Accounts Payable Supervisor.

Upon receipt of the appropriate documentation, credit card expenditures will be paid through the Treasurer's office.

The Accounts Payable Supervisor will monitor the credit card account(s) and reconcile all credit accounts on a monthly basis.

The Treasurer/CFO shall file a report with the Board annually, detailing all rewards received based on the use of District's credit card account.

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Last Modified by Regina Jutz on March 8, 2022