

Morgan County Credit Card Policy

Credit Card Authority:

The authority to be issued a credit card and the associated credit card limit shall be authorized and approved by the Board of County Commissioners. Elected Officials and Department Heads may request credit cards for themselves or employees as warranted. It is the responsibility of the Elected Official or employee's Department Head to provide oversight for the use and charges which an employee under their supervision incurs. It shall be the responsibility of the Elected Official or employee's department head to recover the County credit card from an employee prior to his/her termination and to turn the card in to Finance for immediate cancellation.

Prior to an employee receiving their authorized credit card, the employee shall be required to sign the Employee Credit Card Issuance Agreement reflecting their understanding of the county policies and governing the use of the card.

The only credit cards authorized by the County are bank credit cards with the bank selected by the Board of County Commissioners. Vendor credit and purchasing cards are not permitted, except as specifically authorized by the Board of County Commissioners.

Credit cards may be used for any allowable county business purpose up to the credit limit of the card, including overnight travel expenses, lodging and purchases of materials and services. Credit cards shall not be used for cash advances or for meals that the employee is requesting for reimbursement. Failure to comply with credit card policies shall result in cancellation of the card, and may include disciplinary action up to and including termination. The credit card may not be used to purchase fuel for privately owned vehicles or other personal expenditures.

Pre-audit Responsibility:

Use of the county credit card does not eliminate the need for a pre-audit, which should be completed when the disbursement is made to the bank or when distributions are made. Elected Officials and Department Heads are responsible for reconciling the disbursements made to the bank with the total of validated individual charges for the Elected Official or Department. The dispute mechanism should be used when charges from the bank are challenged. Employees' pre-audit responsibilities are satisfied by properly completing the Report of Credit Card Purchases form.

Credit card receipts must be retained and accompanied by the Report of Credit Card Purchases. Reports of Credit Card Purchases must be approved by the supervisor of the employee who made the purchases.

Credit card statements shall be received, and administered through the Finance Department for payment.

This credit card policy **does not** supersede the Morgan County Purchasing Policy. Credit card users will submit original receipts and the Report of Credit Card Purchases form to the Finance Department in a timely manner to ensure timely payment of the credit card bills. If not done in a timely manner, this may be reason for the Board of County Commissioners to cancel a credit card. Employees are required to provide names for meals purchased for more than one employee.

Fuel Purchases:

Morgan County issues specific credit cards for the purchase of fuel for Morgan County vehicles. These cards may be obtained from the Fleet Department at the request of the Elected Official or employee's department head. The use of these fuel specific credit cards for fueling Morgan County vehicles takes priority over any other credit card issued to an employee or Elected Official of Morgan County Government. All charges on these credit cards must include a receipt with vehicle number and mileage and be submitted to the Fleet Department for auditing and payment. Employees may use any other credit card for the purchase of fuel in an emergency situation or if a fuel credit card is unavailable however, every effort must be made to utilize the fuel credit card whenever possible. When another card is used employees are required to provide the vehicle number and current mileage on receipts for gasoline or other items purchased for county owned vehicles. If receipts do not have the required information, the charges shall be considered personal and may be deducted from the employee's paycheck. Again, any violation of this policy may include disciplinary action up to and including termination. The Finance Department will review account codes to ensure consistency and correct codes have been used. All other credit card policies apply to the use of the fuel specific credit cards.

Lost or stolen credit cards shall be reported to the Finance Department immediately so they can be cancelled. All specific fuel cards shall also be reported to the Fleet Department for cancellation.

MORGAN COUNTY
Employee Credit Card Issuance Agreement

Pursuant to the Morgan County Credit Card Policy regarding county credit cards, I agree to the following conditions, procedures and policies regarding the issuance and use of the credit card issued in my name:

I agree to use the county credit card solely for county business, and not to use the card to obtain cash advances or for personal purchases. I agree to provide receipts to support each use of the card at the time a voucher is prepared. I agree to submit the voucher to the Finance Department in a timely fashion so that the bill can be paid on time and the county will not incur any late or interest charges. I agree that if my credit card is lost or stolen, I will contact the Finance Department immediately so the card can be cancelled and a new one issued. I agree not to lend my credit card to anyone else. I agree to return my credit card to my supervisor who will forward the card to the Finance Department for cancellation upon termination of my employment with the county. I agree that failure to comply with the credit card policy and procedures will result in cancellation of the card, payment of restitution by me of any unauthorized charges, payment of the county's costs of collection, including attorney's fees, if any, and may include disciplinary action up to and including dismissal by the appropriate Elected Official or Department Head.

Employee (Please Print)

Date

Employee (Signature)

Date

Date Card Issued

Issued By

Card Number

Amount Approved: _____

Approved by Board of County Commissioners (Signature of at least two Commissioners)

Signature

Date

Signature

Date

Signature

Date