

### USE OF DISTRICT CREDIT CARDS

The Board of Education permits the use of district credit cards by certain school officials and Board members to pay for actual and necessary expenses incurred in the performance of work-related duties for the district. A list of those individuals that will be issued a district credit card will be maintained in the Business Office and reported to the Board each year at its reorganizational meeting in July. All credit cards will be in the name of the school district.

The district shall establish a credit line not to exceed \$2,500 for each card issued and an aggregate credit limit of \$25,000 for all cards issued to the district.

Expenses incurred on each credit card shall be paid in such a manner as to avoid interest charges. The credit card(s) shall be locked in a secure place in the Superintendent's Office.

The Board shall ensure that the credit card is secured through an RFP process and the relationship between the district and the credit card company is such that the district preserves its right to refuse to pay any claim or portion thereof that is not expressly authorized, does not constitute a proper district charge, or supersedes any laws, rules, regulations, or policies otherwise applicable. In addition, the Board will ensure that no claim shall be paid unless an itemized voucher approved by the officer whose action gave rise or origin to the claim, shall have been presented to the Board and shall have been audited and allowed.

Persons authorized to use the credit cards must submit purchase orders for those school business related expenses, such as tuition charges for attendance at a conference, travel expenses and lodging, where costs may be fairly and accurately estimated prior to actually incurring expenses.

Credit cards may only be used for legitimate school district business expenditures. The use of credit cards is not intended to circumvent the district's policy on purchasing.

Users must take proper care of these credit cards and take all reasonable precautions against damage, loss, or theft. Any damage, loss, or theft must be reported immediately to the Business Office and to the appropriate financial institution. Failure to take proper care of credit cards or failure to report damage, loss or theft may subject the employee to financial liability.

Purchases that are unauthorized, illegal, represent a conflict of interest, are personal in nature or violate the intent of this policy may result in credit card revocation and discipline of the employee.

Users must submit detailed documentation, including itemized receipts for commodities, services, travel and/or other actual and necessary expenses which have been incurred in connection with school-related business for which the credit card has been used.

The Superintendent, in consultation with the district's Treasurer, shall establish regulations governing the issuance and use of credit cards. Each cardholder shall be apprised of the procedures governing the use of the credit card and a copy of this policy and accompanying regulations shall be given to each cardholder.

The Treasurer shall periodically, but no less than twice a year, monitor the use of each credit card and report any serious problems and/or discrepancies directly to the Superintendent and the Board.

Cross-ref: 6700, Purchasing  
6830, Expense Reimbursement

Ref: Education Law §§1724(1); 2524(1) (itemized, audited, and approved vouchers required)  
Opns. St. Compt. No. 79-202 (use of multi-purpose credit cards by municipal employees)  
Opns. St. Compt. No. 79-494  
Opns. St. Compt. No. 78-897 (gas credit cards)

Adoption date: May 17, 2018

### USE OF DISTRICT CREDIT CARDS REGULATION

Corporate credit cards may be made available to those persons deemed appropriate by the Superintendent. Cardholders will be required to sign an agreement.

Use of the credit card shall be limited to expenses incurred in the performance of the job functions of the cardholder. Cardholders incurring expenses through a credit card shall be responsible for submitting to the district a purchase order. The cardholder is responsible for obtaining a credit for any sales tax charged. The district will only process payments against the purchase order for which adequate original documentation (cash register receipt and charge slip, shipping invoice, online print screen of order) is provided, and for which expenditures were incurred in accordance with district policy. If adequate original documentation is not provided or sales tax is charged, then the cardholder is responsible to pay for those expenses.

At no time is the cardholder permitted to use their district credit card for a transaction that is personal in nature. Misuse of the credit card will result in revocation of the credit card and, if necessary, appropriate disciplinary action. Liability for misuse of the credit card shall accrue directly to the individual cardholder, and not to the district.

Misuse of the school district credit card includes, but is not limited to the following:

1. Purchasing items strictly for personal use.
2. Failure to reconcile expenses, attach adequate original documentation, attach check for personal charges and sales tax.
3. Allowing someone else to use your card.

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