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**BOARD OF COMMISSIONERS
WARREN COUNTY, INDIANA**

RESOLUTION TO ESTABLISH A CREDIT CARD USE POLICY

WHEREAS, the Board of Commissioners of Warren County, Indiana (“Commissioners”) desire to obtain credit cards for uses associated with the business of Warren County government; and

WHEREAS, the Commissioners desire to set forth certain policies and procedures to ensure the responsible use by Warren County employees and elected officials of said credit cards;

NOW, THEREFORE, BE IT RESOLVED:

1. The Commissioners are hereby authorized to obtain credit cards (as many or as few deemed appropriate by the Commissioners) to be used solely for the business of Warren County government by employees or elected officials of Warren County government.
2. The Commissioners shall maintain control of the use of said credit cards. No employee or elected official may use any such credit card without the prior approved use thereof by the Commissioners, or written approval of the Auditor.
3. Said credit cards shall be used primarily for travel expenses. When a credit card is used for travel expenses, the employee or the elected official shall use it in accordance with the county travel policy. A completed expense report, including all original detailed receipts for expenses incurred, a voucher, and the applicable account number, shall be submitted to the Warren County Auditor (“Auditor”) immediately upon the employee’s or elected officials’ return from travel.
4. No employee or elected official may use a credit card to circumvent any statute or any other purchasing procedure set forth by the Commissioners, Warren County Council, Auditor, or other law or regulation.
5. A credit card may be used for an emergency purchase. Such an emergency use must be approved by a Commissioner before the charge is made.
6. Prior to making a non-travel purchase, a voucher shall be submitted to the Auditor with the proper quotes attached in accordance with the County purchasing procedures. If approved, then the Auditor may authorize the purchase to be made.
7. An employee or elected official whose use of a credit card is not approved, as set forth herein, may be required to reimburse Warren County government in full for any unapproved charge.

8. No employee or elected official shall use a credit card for any personal or non-county expense. A violation of this provision may subject an employee to disciplinary procedures, up to and including termination.

IN WITNESS WHEREOF, the Warren County Board of Commissioners hereunto set their hands this 15th day of November, 2004.

Thomas A Helich
Roy Wesley
James E Hanham

Attest:

Carolyn Weston
Carolyn Weston, Auditor

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Credit Cards

The State Board of Accounts will not take exception to the use of credit cards by a governmental unit provided the following criteria are observed:

1. The governing board must authorize credit card use through an ordinance or resolution, which has been approved in the minutes.
2. Issuance and use should be handled by an official or employee designated by the board.
3. The purposes for which the credit card may be used must be specifically stated in the ordinance or resolution.
4. When the purpose for which the credit card has been issued has been accomplished, the card should be returned to the custody of the responsible person.
5. The designated responsible official or employee should maintain an accounting system or log which would include the names of individuals requesting usage of the cards, their position, estimated amounts to be charged, fund and account numbers to be charged, date the card is issued and returned, etc.
6. Credit cards should not be used to bypass the accounting system. One reason that purchase orders are issued is to provide the fiscal officer with the means to encumber and track appropriations to provide the governing board and other officials with timely and accurate accounting information and monitoring of the accounting system.
7. Payment should not be made on the basis of a statement or a credit card slip only. Procedures for payments should be no different than for any other claim. Supporting documents such as paid bills and receipts must be available. Additionally, any interest or penalty incurred due to late filing or furnishing of documentation by an officer or employee should be the responsibility of that officer or employee.
8. If properly authorized, an annual fee may be paid.