

Polk County Wisconsin

POLK COUNTY CREDIT CARD POLICY

Policy 914

Effective Date: 12-19-00

Revision Date: 00-00-00

PURPOSE:

This policy establishes an orderly process for the authorization, handling, and use of county limited purchase credit cards. This policy is applicable to all County elective offices and departments.

The responsibilities, authorities and contracts set forth in this policy and related policies and procedures must be adhered to by all Polk County elected officials and departments, including all funds that are allocated to a Polk County Department regardless of the sources of those funds.

These procedures apply to departmental limited purchase cards only.

POLICY STATEMENT:

Use of credit cards in the name of Polk County will be minimized to the extent possible within the intent and scope of this policy; with credit cards obtained only upon justification of need. It is not intended that every employee will have a credit card, nor that credit cards will be used on a widespread basis. The Administrative Coordinator/ Finance Director: (A) Is the focal point for credit cards; (B) Will receive and evaluate credit cards requests; and if warranted, will apply for any and all credit cards in the name of Polk County; and (C) Will control distribution and maintain records of all such cards held by the County. Elected officials and department heads having County credit cards issued to their departments/employees are responsible for the proper administration of the credit cards. Misuse of any credit card is sufficient basis for its prompt withdrawal/termination by the Administrative Coordinator/Finance Director and consideration of withdrawal/termination of all remaining credit cards issued to the applicable department by the County Administrative Coordinator/Finance Director. Departments establishing credit cards not authorized by the Administrative Coordinator/Finance Director shall, upon determination by the Executive Committee of the Board of County Supervisors, lose all credit card privileges for that department.

Participation in the credit card program provided herein allows County departments to expedite the purchasing process for some of their needs. Care must be taken in the use of credit cards to ensure that all purchases are made within Wisconsin State Statutes and other applicable County policies. Credit cards may be used only for County business. Any use other than County business will be reimbursed by the person responsible for the misuse. The credit card program is not intended to replace the purchasing policy. It will reduce the use of payment vouchers as a form of procurement.

DEFINITIONS:

Credit Card: Any card that authorizes credit purchases by an elected official, department head, or employee in the name of Polk County.

Split Purchases: Separate, multiple purchases of similar items where the total amount expended exceeds the threshold amounts for purchases as determined by the Department of Administration.

Project: Any service where a vendor provides both products/materials and labor.

ACCOUNTABILITY AND TERMINATION

A. RESPONSIBILITIES OF THE ADMINISTRATIVE COORDINATOR/FINANCE DIRECTOR AND DEPARTMENTS:

1. The Administrative Coordinator/Finance Director will: receive all credit cards from card vendors and confirm that the cards have been requested or are valid replacements for approved cards; maintain records of all County credit cards; obtain custody receipts when cards are issued to departments; require departments to submit a certification of continued need; and cancel any credit cards determined to be no longer needed by the County.
2. Departments granted authorization to use credit cards will: sign custody receipts when the cards are issued/re-issued; protect and safeguard issued cards to prevent misuse and loss; ensure each person having access to issued credit cards understands the basis for use and the responsibilities assumed by such access; immediately advise the Administrative Coordinator/Finance Director in writing of the loss of any credit card and the circumstances relating thereto; promptly investigate any instances of possible misuse of credit cards, ensure credit cards are retrieved from any person terminating county employment; and return any credit cards to the Department of Administration. The Administrative Coordinator/Finance Director or designee will be responsible to contact the credit card company immediately about such incidents.
3. Prior to, and as a condition of, card issuance, each employee responsible for card usage shall sign a consent permitting the deduction of unauthorized charges from the employee's wages. Card recipients must report, and document in writing, to the Administrative Coordinator/Finance Director or his designee lost/stolen cards immediately to reduce County liability.

B. TERMINATION OF CREDIT CARDS

1. The Administrative Coordinator/Finance Director will promptly terminate credit cards that are no longer needed, have been reported lost, or have been misused. The Administrative Coordinator/Finance Director will also promptly terminate any and all credit arrangements of any department establishing such arrangements without proper approval as outlined herein as determined by the County Board Chairman.
2. Departments may appeal termination by written request to the County Board of Supervisors.
3. Failure to follow established procedure for the use of the card may result in card revocation and/or other disciplinary action in accordance with Polk County's policies.

PROCEDURES

Credit cards can only be obtained through the Department of Administration.

A. HOW CREDIT CARDS ARE ACQUIRED:

1. Departments shall make application for credit card(s) to the Administrative Coordinator/Finance Director, providing justification for the requested credit card(s). The justification will include, as a minimum; the number of credit cards currently authorized and in use; the number of additional credit cards being requested and the specific benefits to be derived, including any increased economies or efficiencies, and the desired credit limit for each card. In making application for credit cards, departments shall specifically consider the County policy of using only the minimum number of credit cards to effectively and efficiently carry out County business.
2. Upon receipt of a departmental request for credit card(s), the Administrative Coordinator/Finance Director will evaluate the justification presented, consult with the others, as necessary, and advise the requesting department regarding the outcome.
 - a. If a positive outcome, the Administrative Coordinator/Finance Director will discuss the credit limit necessary for the requesting department, and will proceed to apply for the credit card(s).
 - b. If a negative outcome, the requesting department may appeal the decision to the County Board Chairperson.
3. Card recipients must sign a letter (co-signed by the department head/bureau chief/elected official) indicating their understanding and willingness to comply with guidelines or risk losing the credit card and having any improper

expenditures deducted from personal pay.

4. Credit Card use should be coordinated with the Department of Administration.
 - a. Cards should be used at vendors that will delete sales tax from the billing.
 - b. Original receipts and a completed voucher with the signature of the Department Head shall be turned in with the credit card to the Department of Administration immediately after the credit card use.
 - c. The Department of Administration will immediately pay the credit card charges based on the receipts and voucher provided.
 - d. All credit card payments will be sent to the Governing Committee for review after payment has been made.

B. HOW CREDIT CARDS ARE USED

It is impossible to anticipate every situation encountered by a County department. Therefore, these guidelines should be applied on a conservative basis, consistent with normal business standards, with good judgment exercised wherever the policy is silent.

1. Cards may be used to purchase such items (preferably local vendors) as: specialized office materials, automobile parts, books, photo developing, pictures, fuel for County-owned vehicles when County supplies are not available, etc.
2. Use of Cards for travel-related expenses should be coordinated through the Department of Administration and/or its designee.
3. The following will generally be considered inappropriate uses of a credit card: individual purchases over \$500 at any one time unless approved in advance by the Administrative Coordinator/Finance Director or his/her designee; split purchases; installment payments of any kind toward the purchase of an item(s); the purchase of projects; purchases circumventing any County contractual agreement; balances exceeding \$2,000 for any one (1) month per department unless approved in advance by the Administrative Coordinator/Finance Director; the purchase of such items as: furniture, computers, alcohol, weapons, full uniforms, or personal entertainment; circumvention of County Resolutions/Purchasing Policies; personal services.

C. HOW CREDIT CARD BILLS/STATEMENTS ARE RECONCILED

The Department of Administration will be responsible for payment of monthly bills and shall ensure that credit card statements are promptly paid so that the County will not be responsible for paying any interest on charges.

1. County departments are responsible for ensuring that departmental funds are

available when credit card charges are incurred and for monitoring expenditures within available budgets.

2. County departments are responsible for immediate return of credit cards and receipts to the Department of Administration after use to insure that the County will never be responsible for paying any interest on charges