

ROOSEVELT FIRE DISTRICT CREDIT CARD POLICY

SUBJECT

Credit Card Usage in the Performance of Fire District Business

PURPOSE

To establish criteria for the use of credit and purchase cards issued on behalf of the Fire District in the course of performing Fire District business.

BACKGROUND

The Fire District recognizes that the commissioners, line officers and certain appointed Department officials are required to make expenditures of funds in the course of performing their functions in Fire District business. The use of credit cards is beneficial to the District and enables the Fire District and Department to be more effective and more efficient. Statements provide detailed purchase histories and other important record keeping and time saving information.

PROCEDURES

Business Credit Cards - The individual to whom the card is issued is responsible for the card and its proper use. The Commissioners will have final approval authority on credit card issuance. The Treasurer will be responsible for verifying and reconciling of all credit card usage and charges pursuant to this policy and the Fire Districts travel policy.

The credit card is to be used for approved, official Fire District and Department business only. There is hereby established a limit for any expenditure for Fire District business as follows, and as subsequently amended by resolution of the Fire District:

Maximum expenditure(s): \$3,000.00 per trip or individual purpose of expense.

Meals: \$75 per day, per person. Tips at a rate of 15% are authorized but not included in the \$75 limitation. Alcohol shall not be an authorized purchase.

Travel: Lodging, parking, and other related travel expense are permitted, provided the trip is authorized in advance.

Equipment and supplies purchases: Permitted up to an amount established by a resolution established in advance of such purchase.

The credit card will not be used in lieu of the normal purchasing procedures of the Fire District.

Personal use of credit cards is strictly prohibited. In the event that personal charges, which cannot be conveniently separated from appropriate Fire District charges, are placed on a Fire District Credit Card, such charges must be reported to the Fire District on the monthly reconciliation report and reimbursed to the Fire District immediately.

Sales taxes shall not be paid, when possible, Sales Tax Exempt forms shall be utilized for every purchase whenever accepted by a vendor.

Reconciliation

Credit card activity must be reconciled as follows:

The Cardholder will submit original receipts and documentation describing each transaction. In the event of a lost or missing receipt, the Fire District or Department official must complete a statement explaining the absence of the documentation and confirming that the expenses were legitimately incurred in the conduct of municipal business.

The person making the purchase shall certify to the Board or Treasurer that the item purchased has been received or the service purchased has been rendered and that no part of the payment outstanding has been satisfied.

The cardholder and the District should make every effort to ensure that the district shall incur no interest or late payment charges and if they are incurred, that they be kept to a minimum.

Certification

I, _____, hereby accept the privilege of carrying and utilizing a credit card in the name of the Roosevelt Fire District. I agree to comply with the purchasing policy of the fire district. I shall not make any purchase without a sales tax exempt certificate being provided to the vendor. I shall not make any personal purchases, except those made in the performance of my service of the District, such as travel expenses and equipment or supply purchases. I understand that only pre-approved or emergency purchases are acceptable and must be within the limits approved by resolution or policy. I understand that no purchase shall be paid by the fire district unless I provide the original receipt and payment slip and a signed and certified voucher. I shall provide the receipt, slip and voucher at the first available moment in order to permit the fire district to pay the credit card in a timely manner. I hereby accept the responsibility and assume the obligation to pay for any debt incurred by me that violates this policy and that has been rejected by the fire district. In no event shall I permit any other person to utilize this credit card. I understand that use of the fire district credit card, which intentionally

violates this policy, **may constitute** the crime of larceny. I will immediately report the loss of the credit card to the fire district.

Gasoline Credit Cards

In some circumstances, the issuance of a gasoline credit card on a long-term basis is appropriate to avoid forcing Department officials from utilizing their own funds for reoccurring purchases or special trips. The District is authorized to allow gasoline credit cards to be obtained and issued to Department officials as is necessary in the Districts opinion. Gasoline credit cards shall be treated in all respects as other credit cards for purposes of accounting and reconciliation. The Treasurer will monitor the use of the cards and advise the Board of Commissioners immediately of any irregularities or deviations from this policy.

Cancellation of Cards

The Treasurer may immediately **cancel** or order the surrender of any card which appears to be misused or abused, and will bring the matter to the attention of the Board of Commissioners. The Board of Commissioners shall take the appropriate disciplinary action for misuse of credit cards as provided in this policy.

Alcoholic Beverages

No alcoholic beverages may be **charged** to any Fire District credit card.

Signature - _____

Date - _____