

CHAPTER 7.00 - BUSINESS SERVICES

Credit Card Use

7.94

I. Definitions

- A. "Qualifying Expenses" means any indebtedness incurred documented with a Receipt, Credit Card Slip, and Supporting Documentation by a Dale County Board of Education employee on behalf of the school district with the intention of having the charge paid by the school Board.
- B. "Receipt" means a document issued by a vendor explaining expenses incurred by the school Board which has been paid with the credit card as an expense by a Dale County Board of Education employee. A receipt must contain the following information:
- Date expense incurred
 - Amount paid
 - Purpose of the expense including an itemized description of the goods or services purchased
 - Name, address and telephone number of the vendor
- C. "Credit Card Slip" is the customer's copy of the credit card charge form. A credit card slip alone is not a receipt.
- D. "Supporting Documentation" is an explanatory memorandum to the Superintendent's office containing an explanation of the reason for the expense.

II. Accounting Procedures

- A. Whenever qualified expenses are incurred for the School Board and it is impractical to obtain a purchase order for payment, an employee may be authorized by the Superintendent or designee to use a School Board credit card to satisfy the vendor's invoice.
- B. Within three business days of using the credit card, the person who used the card must return the credit card to the Chief School Finance Officer and must submit supporting documentation, corresponding receipts, and credit card slips to the Accounts Payable Department. Failure to submit a timely claim may result in denial of the charge by the Superintendent and may subject the person who made the charge to personal liability for the amount of the charge.

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- C. When the monthly statement is received by the Superintendent's Office, the Chief School Finance Officer will review and reconcile the charges with those approved by the Superintendent or designee.

III. Use of Credit Cards by Employees

- A. Before use of a School Board credit card, an employee or Board Member must have a "Credit Card Employee Agreement and Use Form" signed and approved on file at Central Office.
- B. Use of a School Board credit card by an employee is acceptance of the terms of this policy and of the "Credit Card Employee Agreement and Use Form".
- C. A School Board credit card is not a credit card for the personal use of the bearer. The credit card will be used only for school district purposes.
- D. An employee who uses a credit card and signs a credit card slip is responsible to the Board for payment of that charge if Superintendent or his designee determines that the charge was not properly authorized.
- E. In cases where a credit card charge is not authorized, the employee who made the charge will make arrangements for payment to the Superintendent's office.

IV. Control of Credit Cards

- A. All credit cards shall be applied for and issued in the name of the "Dale County Board of Education."
- B. The School Board maintains the right to keep possession and restrict access to any or all credit cards issued in the name of the School Board. The Board and/or Superintendent both have the right to cancel one or more of the credit cards or the account and/or order immediate collection of one or more of the credit cards.
- C. Cancellation or collection of credit cards may be made with or without prior notice.
- D. An employee who is terminated or resigns while in possession of School Board credit card must surrender the credit card. If an authorized employee fails to surrender a credit card, the Chief School Finance Officer will take immediate steps to cancel the credit card.
- E. All credit cards are subject to regulation by the School Board and the credit card company.

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- F. Credit cards may not be loaned to another individual.

- G. The person to whom the credit card is issued is personally responsible for each charge made on the credit card. Criminal prosecution procedures may be initiated for misuse of credit cards.

- H. In the event a credit card is lost or stolen, the employee shall notify the Superintendent or designee by telephone immediately. The Chief School Finance Officer or designee shall notify the credit card company.

- I. Credit cards will not be used for cash advances.

V. Corporate Account Manager Program

- A. The Superintendent and Chief School Finance Officer will have access to an online account management program. In the online management program they will have the ability to submit card cancellations, view billing statement, review and change billing address, phone number, and indicative data, and request changes to cardholder spending guidelines.

STATUTORY AUTHORITY:

**CODE OF ALABAMA
16-1-30**

LAW(S) IMPLEMENTED:

**CODE OF ALABAMA
16-8-8, 16-11-9,
16-12-3,16-13-14**

ALABAMA ADMINISTRATIVE PROCEDURE ACT: _____

HISTORY:

**ADOPTED: DEC 10, 2013
REVISION DATE(S): _____
FORMERLY: DJD**