

COUNTY OWNED CREDIT CARDS

PURPOSE

This policy establishes the authority of the Commissioners' Court to allow the use of County owned credit cards. This policy establishes both responsibility and accountability for the use of these credit cards. The following procedures standardize the methods to be used for payment of these expenditures.

As provided for in Vernon's Texas Codes Annotated, the Commissioner's Court has the expressed oversight responsibility for all credit cards owned by the County and will be responsible for the distribution and use of the cards. Commissioner's Court delegates this responsibility to the Brewster County Auditor.

The Brewster County Commissioner's Court on this date, adopted the original policy and procedures on February 14, 2017.

This policy replaces and supersedes any previous County policy regarding the use of credit cards. The policy guidelines and procedures set forth below are applicable to all Brewster County officials and employees.

A. GENERAL POLICY

Each department authorized to have credit cards by Commissioner's Court may be issued cards, depending upon department needs. The department head is responsible for cards used by their department. The County Auditor will determine the best issuer of authorized credit cards. An employee who has been authorized by the department head and who has signed the back of the card is the only authorized user of that credit card.

B. CREDIT CARD INVENTORY

With the exception of individually issued credit cards (Citi Card's), one person within each department will be designated by the department head as the credit card custodian to oversee the credit cards they may have been issued. The custodian will control the release and return of the credit card and a sign out log.

When a credit card is needed, the designated person (Department Head, County Treasurer or County Auditor) will release the card to the authorized user and the user will sign out the card. A sign out sheet will be maintained by the designated persons and will include the name of the employee, the date the card was given to the employee and the date the card was returned. When the card is not in use, it is to be under control of the designated custodian.

C. USE OF CREDIT CARDS

The credit cards may only be used for Brewster County business. The following types of purchases are generally acceptable for credit card use:

- (1) Securing travel arrangements, Hotel and meal expenses for travel and training
Meals for day travel are not to be charged to the credit card.
- (2) Fuel for out of county travel in department vehicles
- (3) Supplies or on-line purchases, only on Purchasing Credit Card maintained by County Treasurer.

Expense NOT acceptable for County Owned Credit Card use:

- (1) Tips
- (2) Alcohol, tobacco
- (3) Room Service
- (4) Entertainment
- (5) Non-emergency Clothing or supplies without approval of County Auditor or Treasurer
- (6) Registration for training
- (7) In room pay-per view
- (8) Telephone purchase of any type
- (9) Snacks of any kind.
- (10) Meals for day travel are not to be charged to the credit card
- (11) Any other purchases not approved in advance by County Auditor or Treasurer
- (12) Sales Tax on any item not related to travel expenditures

CREDIT CARD DISTRIBUTION AND RETURN

The person using the credit card is responsible for returning the card to the designated custodian the next workday after returning to their duty station. The card shall be returned **personally to the custodian along with all actual, itemized receipts for charges on the card.**

RESPONSIBILITY OF CHARGES

When traveling with a credit card, the employee is required to retain all itemized, detailed credit card receipts and corresponding invoices/tickets. Upon return, the employee must turn in the receipts and detailed corresponding invoices/tickets in to the custodian for preparation of a payment authorization within two working days. Payment authorization should then be prepared and turned into the Auditor's office on a weekly basis.

Employees who have credit card privileges are personally responsible for all charges associated with the credit card. The County will not be responsible for any late charges and/or interest charged to the card. Responsibility for such charges will fall to the party responsible for their creation. Employees are required to follow this policy and provide receipt and detailed corresponding invoices/tickets promptly for payment of said charges. Failure to provide receipts and detailed invoices may result in suspension of credit card privileges.

Sales tax on nontravel related items incurred by an individual neglecting to submit the proper tax exemption documentation to the vendor will be personally responsible for the repayment of the sales tax amount to the county. Interest and/or finance charges incurred by a department neglecting to submit payment authorization in a timely fashion will be the personal responsibility of the department head

Employees using a credit card for purchases that are subsequently deemed to be inappropriate use of department funds will be responsible for payment of said charges and will be disciplined within department guidelines. The Commissioners' Court will determine the financial decision of appropriate or inappropriate use.

An employee who uses a departmental credit card illegally may be terminated from employment and the matter will be referred to the appropriate prosecutor's office for possible criminal charges.

Any charges deemed to be the responsibility of the card holder must be paid to the County Treasurer in the form of a check or money order within 10 days of notification.

Each department that has received authorization for the use of credit cards is responsible for developing departmental guidelines and for developing procedures to establish guidelines to govern "emergency" situations. All guidelines must be on file with the County Auditor's Office.