



# Credit Card Usage Policy

<b>Original Effective Date:</b> May 23, 2019	<b>Review / Revision Date:</b>	<b>Board of Health Resolution:</b> Pending Codification
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**Subject Matter Expert:** Fiscal Director **History:**  New  Revised  Archived

**Organizational Scope:**

- Full Agency  Administration  Community & Environmental Health  Health Services  
 Health Promotion/Policy Integration

**Frequency of Review:**

- Annually  Biennially  5 Years  Other:

**Location:**

*S-Drive:* S: → Common → Policies, Plans & Procedures

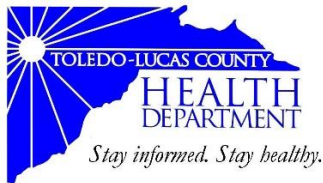
*Website:* [www.lucascountyhealth.com/employee-login/](http://www.lucascountyhealth.com/employee-login/)

*Hardcopy:* TLCHD Policies & Procedures Manual in HR Office

*Archived Version(s):*

### Requisite Signatures

<input checked="" type="checkbox"/> 	<u>23 May 2019</u> Date
<input checked="" type="checkbox"/> 	<u>05-23-19</u> Date
<input checked="" type="checkbox"/> 	<u>23 May 2019</u> Date
<input checked="" type="checkbox"/> 	<u>5/23/2019</u> Date
<input checked="" type="checkbox"/> 	<u>5/28/2019</u> Date
<input checked="" type="checkbox"/> 	<u>05/23/19</u> Date
<input checked="" type="checkbox"/> 	<u>5/23/2019</u> Date



## Credit Card Usage Policy

### I. Policy

The Toledo-Lucas County Health Department shall provide access to an agency credit card for the purchase of goods and services unavailable through established vendors, for approved emergency purchases, or for goods and services that are less costly when purchased through vendors that otherwise do not accept the standard purchase requisition process.

### II. Scope

The *Credit Card Usage Policy* applies to all staff of the Toledo-Lucas County Health Department.

### III. Purpose

The purpose of this policy is to provide uniform guidance and usage limitations for agency credit card(s) to promote good fiscal stewardship of available agency funding.

### IV. Background

In accordance with Ohio Revised Code (ORC) 3709.42, all Boards of Health must adopt a written credit card policy before first holding a credit card account, or within three months of the effective date of ORC 3709.42 if the Board of Health already holds a credit card account. Refer to section X. *Glossary* for definitions.

### V. General Provisions

- A. The Fiscal Director shall maintain general possession of all agency credit cards (CCs) and shall be responsible for card issuance, reissuance, cancellation, and reporting lost or stolen CCs.
  - 1. A list of all Health Department credit card accounts and their credit limits will be maintained in Appendix A.
  - 2. The Fiscal Director or designee shall annually file a report with the Board of Health detailing all rewards received based on the use of the Board's credit card account.
    - a. This includes any miles, cash-back, fuel points or other rewards perks associated with each account.
- B. All existing purchasing policies and procedures apply to purchases made with agency CCs. The use of a CC is not intended to avoid or bypass the purchase requisition process, any competitive bid requirements, procurement approval process, or payment process.

- C. Employees requesting use of an agency CC must be authorized to do so and have a signed copy of the *Credit Card Usage Responsibility Form* on file prior to placing any orders for goods or services. This form will signify that each employee has read, understands, and will comply with all policy provisions.

- 1. Original signed copies of the form are to be kept in each employee's personnel file.

- D. Debt incurred from the use of agency CCs shall be paid from monies appropriated to the cost center of each program incurring such debt for work-related expenses as outlined in this policy.

- E. All expenditures made using an agency CC should be tax exempt from Ohio sales tax. Employees using agency CCs are responsible for informing vendors of the sales tax exemption, and for procuring the appropriate documentation from the Fiscal Director.

## VI. Credit Card Allocation Procedures

- A. Prior to requesting the use of an agency CC for the purchase of goods or services, an authorized employee must:

- 1. Complete the standard *Purchase Order Requisition Form* and have the purchase approved by their Director.

- a. Any proposed purchase for a grant funded program must additionally receive sign-off from the appropriate grants management staff to ensure sufficient funds are available.

- 2. Supply appropriate supporting documentation sufficient to satisfy Internal Revenue Service requirements including:

- a. A list or print-out of all items to be purchased, their quantities and approximate cost.

- b. All Grant documentation as appropriate.

- c. All Bid documentation as appropriate.

- B. Once all required paperwork is approved by purchasing, an authorized employee must sign the *TLCHD Credit Card Log* maintained by the Fiscal Director. This log shall include, at minimum:

- 1. The date an employee took possession of an agency CC




- 2. The employee taking possession

- 3. The approximate cost anticipated from the purchase requisition

- 4. The expected date the CC will be returned

- 5. The actual date of return

## VII. Credit Card Usage Procedures

- A.** Employees are responsible for all CCs in their possession until they are returned to the Fiscal Director. This includes maintaining confidentiality of all information relating to the CC such as the account number and the expiration date.
1. Lost or stolen CCs or unauthorized use must be reported **immediately** to the employee's Director, the Health Commissioner, and the Fiscal Director in writing.
- B.** CCs can only be used to purchase goods or services for which the employee has received prior approval and purchase requisition, and can be used for in-store purchases as well as online vendor purchases.
1. When purchasing from an online vendor, employees should ensure the vendor's website is secure and that all CC information is encrypted when processed. This can be determined by the following:
    - a. A website is secure when there is an "s" after "http" in its address. (i.e., https://www versus http://www)
    - b. A locked "lock" symbol appears within the address bar or on the bottom of the browser window. For instance:
      - i. Google Chrome: 
      - ii. Mozilla Firefox: 
      - iii. Internet Explorer: 
  2. Credit card information should **never** be saved on any website.
- C.** After a purchase is made, the CC is to be returned to the Fiscal Director with the itemized receipt, invoice, or order confirmation as soon as possible.
1. Employees **shall not** pass the credit card to any other employee, authorized or unauthorized, without first returning to the Fiscal Director with proof of transaction.
  2. When CCs are used to purchase any good or service, the employee making the purchase is liable for the payment of any undocumented items presented on an invoice for payment for which prior approval was not obtained.
- D.** If an order was placed online, or otherwise required delivery, the original packing slip that accompanied the purchased good or an itemized receipt must be turned into the Fiscal Director once the order is received.

## VIII. Limits

- A. Expenditure limits for agency credit card use per month shall set as follows:
  - 1. A limit of \$1,999.99 for any single purchase order shall be set for all staff.
  - 2. A limit of \$4,999.99 for any single purchase order shall be set for all Directors.
  - 3. A limit of \$29,999.99 for any single purchase order shall be set for agency business.
- B. All limits set in section (VII)(A) above may be amended on a case-by-case basis with written justification of the need and written approval by the Health Commissioner and Fiscal Director.

## IX. Malfeasance

- A. The use of a credit card account for expenses beyond those authorized by the board of health constitutes misuse of a credit card account. An officer or employee or a public servant as defined under section 2921.01 of the Revised Code who knowingly misuses a credit card account held by the board of health violates section 2913.21 of the Revised Code.
  - 1. Misuse of an agency credit card will result in disciplinary action up to, and including, termination.
  - 2. Criminal charges may be filed for credit card malfeasance in accordance with ORC 2913.21.

## X. Maintenance

### A. Review

- 1. The *Credit Card Usage* policy is to be reviewed biennially to ensure compliance with both agency and accreditation standards.

### B. Revision

- 1. All changes made to this policy are to be noted on the **Record of Change**. Substantial changes will require renewed signatures from all applicable parties. This includes changes to the intent, scope, procedures, or policy statement.
- 2. Changes in style, format, grammar or minor error correction will not require renewed signatures but must be indicated on the Record of Change.

## XI. Glossary

- A. **Credit Card Account**: a "Credit card account" means any bank-issued credit card account, store-issued credit card account, financial institution-issued credit card account, financial depository-issued credit card account, affinity credit card account, or any other card account allowing the holder to purchase goods or services on credit or to transact with the account, and any debit or gift card account related to the receipt of grant moneys. "Credit card account" does not include

a procurement card account, gasoline or telephone credit card account, or any other card account where merchant category codes are in place as a system of control for use of the card account.

**Record of Change**

(Required for all policies)

Date of Change	Changes Made By	Changes Made/Notes	Approved By