

Section Name: Financial Management  
Section Number: 300  
Policy Number: 303

Effective Date:  
Revision Date: April 6, 2021

Subject: Credit Card Authorization

Purpose:

The purpose of this policy is to establish guidelines for the use of credit cards by the County of Monroe and to set the specific criteria for the use of credit cards by officials and employees of the County while conducting official business on behalf of the County in accordance with Public Act 266 of 1995.

Scope:

This policy applies to all departments/offices and employees of the County who are authorized to conduct official business on behalf of the County and who have been given authorization for the use of credit card by official authority

Statement of Policy:

County Officials and employees of Monroe County, who are given authorization for the use of a County owned credit card shall do so in accordance with the following provisions of this policy.

- A. A County owned credit card may only be used by an Official or employee of the County for the purchase of goods or services as a necessary public expenditure while conducting official business of the County. Only allowable expenditures of the County may be purchased through use of the County owned Credit Card.
- B. The official or employee who is authorized use of the County credit card must submit a pre-purchase request to incur expenditures against the credit card detailing the goods or services to be purchased, the estimated cost of the items or services purchased, the date of the purchase, the budget cost center line item to be charged and the official business being conducted on behalf of the County. Prior authorization for use of the credit card must be obtained from the Administrator / Chief Financial Officer or his/her designee.
- C. The official or employee of the County who has been issued a County credit card is responsible for its protection and custody and shall immediately notify the Finance Department if the card is lost or stolen or suspects fraudulent use.
- D. County Officials or employees must return the card immediately upon the return from conducting the official business and the County credit card shall remain in the possession of the Administrator/Chief Financial Officer, at the County Office Building at all times when not being used for official business. The Administrator/Chief Financial Officer may authorize issuance of additional credit cards under the County's authority to individual or separate departments/offices.

This is permitted when doing so would promote efficient operations while maintaining control/security of the additional cards issued.

- E. All invoices received by the County Administrator/Chief Financial Officer must be approved by the Board of Commissioners or their designated representative before invoices are paid.
- F. All invoices received by the County for charges made on the County owned credit card must be paid within thirty (30) days of the receipt of the invoice or so as to comply with the payment terms of the card issuer.
- G. Employees who use the County credit card for unauthorized expenditures shall be subject to discipline up to and including discharge from County employment and shall be subject to prosecution in accordance of law and include repayment of unauthorized expenditures. Department heads and elected officials shall adopt operational procedures to monitor and control the use of the County credit card to ensure prudent and authorized use.
- H. The total combined authorized credit limit of all County owned credit cards shall not exceed one percent (1%) of the total County general fund budget for the current fiscal year.

Definitions. None.

Policy Compliance:

- A. Responsibility
  - 1. County Administrator/Chief Financial Officer-The County Administrator/CFO shall be responsible for administering this policy and have responsibility for the issuance, accounting, monitoring, and retrieval and for overseeing compliance with this policy and to insure that persons given authority for the use of a County Credit Card use this privilege in accordance with this policy.

Administrative Procedures:

- A. Complete Credit Card Purchase Authorization/Tracking Form
  - 1. Follow steps included on form
  - 2. Complete entire form
  - 3. Obtain proper signatures
  - 4. Provide required documentation to the Finance Department within 3 days of transaction.

Legislative History of Authority for Creation or Revision:

Adopted pursuant to action of the Monroe County Board of Commissioners, dated

Revised pursuant to action of the Monroe County Board of Commissioners, dated March 23, 1999 and April 6, 2021.