

## RESOLUTION 2019-10

### A RESOLUTION ADOPTING A NEW CREDIT CARD POLICY UNDER OHIO HOUSE BILL 312 FOR THE VILLAGE OF MINERVA PARK AND ITS EMPLOYEES

**WHEREAS**, Ohio House Bill 312 amended several Ohio Revised Code sections and enacted several new Ohio Revised Code sections meant to regulate the use of credit and debit cards by political subdivisions; and

**WHEREAS**, Ohio House Bill 312 requires the legislative authority of all political subdivisions to adopt a written policy for the use of credit card accounts; and

NOW, THEREFORE, be it resolved by the Council of the Village of Minerva Park, Franklin County, State of Ohio, that:

**Section 1.** Village Council hereby adopts the Credit Card Policy attached hereto as Exhibit A and incorporated herein by reference.

**Section 2.** This resolution shall take effect and shall be in force at the earliest opportunity allowed by law.

/S/ Lynn Eisentrout

Lynn Eisentrout, Mayor

First Reading: March 25, 2019  
Second Reading: April 8, 2019  
Third Reading: May 6, 2019  
Passed: May 6, 2019

ATTEST

/S/ Kim Pulley

Kim Pulley, Fiscal Officer

APPROVED AS TO FORM

/S/ Eugene Hollins

Solicitor

## CREDIT CARD POLICY

Pursuant to Resolution 2019-10, Village Council has hereby adopted the following policy concerning Village-issued credit cards:

- Positions authorized to use credit cards. Credit cards will be issued upon request of the Mayor, or designee, to Village Council members, department heads, and any supervisor or employee authorized by the Mayor.
- Issuance of cards. Requests for the issuance of a credit card are to be made, in writing, to the Mayor, or designee. Credit Cards are “corporate” cards that are issued in the name of the Village with the employee as an authorized user. Prior to issuing a card to an employee, the Mayor, or designee, will determine how the credit cards will be used by the employee in accordance with this Policy and the specific credit card limit for that cardholder.
- Restrictions on use. Credit cards are authorized for the following uses:
  1. Authorized travel, including airfare, conference registration, hotel, meals, and miscellaneous travel expenses, in accordance with Village’s Code of Personnel Practices and Procedures.
  2. Purchase of materials and supplies from vendors when purchase orders, vendor accounts, or petty cash are not available or practical. (Note: all procurement rules and reimbursement of expense rules will be applicable to purchases made with credit cards).
  3. Business meals, in accordance with the Village’s Code of Personnel Practices and Procedures.
  4. Other expenditures as deemed necessary as authorized and pre-approved by the Mayor, or designee.

**Commented [SJJ1]:** Does MP have one of these? If not, I would suggest we just require all expense to be signed off by the Mayor or her designee first; or we create another brief document that outlines all permissible uses of Village credit cards.

**Commented [SJJ2]:** Same as above.

In all instances, the Village’s tax-exempt status should be provided to a vendor so that sales tax is not charged. If a vendor fails to waive the tax, the employee should document their effort to have the tax waived. The Mayor, or designee, is authorized to determine whether the Village or the employee is responsible for the tax liability.

Village credit cards are to be used solely for Village business as outlined above. Use of the credit card for personal items, personal use, alcohol, cash advances, or entertainment is strictly prohibited.

- Management of credit cards. The Mayor, or designee, is responsible for administration of Village credit cards to include, but not limited to, selection of the card provider, managing issuance and cancellation of cards, and ensuring proper use. The Fiscal Officer, or designee, is responsible for payment of credit card bills.
- Compliance Officer. A Compliance Officer will be appointed by the Mayor, or designee. The Compliance Officer will quarterly review the number of cards and accounts issued, the number of active cards and accounts issued, the cards' and accounts' expiration dates, and the cards' and accounts' credit limits. The Compliance Officer does not have authority to use a Village credit card account and may not authorize an officer or employee to use a Village credit card account.
- Rewards. At least annually, the Mayor, or designee, must report to Village Council all rewards received based on the use of the Village's credit card account.
- Itemized receipts required. Every purchase, including those made via the Internet, **must** have a **detailed itemized receipt**. A credit card signature slip with only the amount charged is not considered sufficient documentation. Business meal receipts must also include the name(s) of the person(s) attending and the business objective. In addition to a detailed itemized receipt, a copy of the authorized travel request form, if applicable, must accompany all travel related purchases (i.e., airfare, hotel, meals, etc.). All receipts and documentation, with appropriate vendor information, account codes, and authorization, must be submitted to the Mayor, or designee, within 24 hours to assure timely processing and payment.
- Protection of credit cards. When in use, it is the authorized cardholder's responsibility to safeguard the card and credit card account number at all times. If a Village cardholder suspects the loss, theft, or possibility of unauthorized use of the card, the employee shall immediately notify the Mayor, or designee, and the cardholder's supervisor, in writing. If a card is reported as lost or stolen, the Mayor, or designee, will contact the card provider and may cancel or replace the card.

- Cancellation of cards. Requests for cancellation of a card should be directed to the Mayor, or designee. Upon separation from employment with the Village, or if the Mayor, or designee, determines that the cardholder's position no longer qualifies for a Village-issued card, the card will be cancelled immediately.
- Maximum credit limit. Unless specifically authorized by the Mayor (for a limited time or for a specific expenditure), individual credit card accounts shall not exceed \$5,000.
- Misuse of card. The use of a credit card account for expenses beyond those authorized by this Policy and/or any failure to comply with these Credit Card Policies or any additional directives issued pursuant to this Policy constitutes misuse of a credit card account. An officer or employee who misuses a credit card account is subject to discipline, including, but not limited to, loss of eligibility to use a Village credit card, demotion, and/or termination. Further, the employee may be subject to civil liability and/or criminal proceedings as a result of this misuse and may be required to reimburse the Village for the unauthorized expenditures or not maintaining proper documentation.
- The Mayor and the Village Solicitor are hereby authorized to take all actions necessary to implement and administer this Policy.

I acknowledge that I have received and understand the credit card policy as outlined. I agree to abide by all terms included herein.

\_\_\_\_\_  
Employee Acknowledgement

\_\_\_\_\_  
Date