

RESOLUTION #FY2019-14-amended

Credit Card Policy

January 28, 2019

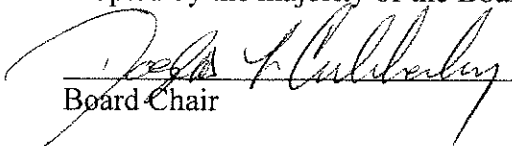
Whereas, House Bill 312 Amends sections of the Revised Code to regulate the use of credit cards and debit cards by political subdivisions with requirements to be met by February 3, 2019; and

Whereas, review of the current WCADAMHS Board Credit Card Policy in comparison to the requirement of HB 312 revealed changes and clarifications were needed;

Now Therefore, to assure compliance with Ohio Revised Code the Board resolves to approve the Credit Card Policy as attached to this resolution.

| Board Members | Yes | No | Absent | Abstain |
|----------------------|------------|-----------|---------------|----------------|
| Allen Baer | | | X | |
| Jessica Clements | | | X | |
| Leanne Eby | X | | | |
| Stan Edwards | X | | | |
| Judy Ennis | X | | | |
| Erin Hachtel | X | | | |
| Marc Jensen | | | X | |
| Stan Korducki | X | | | |
| Dan Lambert | X | | | |
| Sue Moore | X | | | |
| Hallie Nagel | X | | | |
| Corey Speweik | X | | | |
| Cary Wise | | | X | |
| Doug Cubberley | X | | | |

Judy Ennis motioned to approve this resolution Erin Hatchel seconded. This resolution is adopted by the majority of the Board. Amended Resolution passed.



Board Chair

1/28/19

Date

RESOLUTION #FY2019-14

Credit Card Policy

January 28, 2019

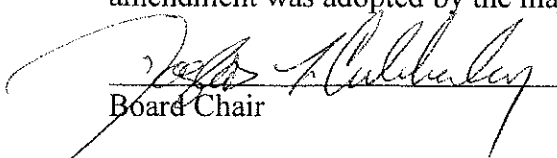
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| Jessica Clements | | | X | |
| Leanne Eby | X | | | |
| Stan Edwards | X | | | |
| Judy Ennis | X | | | |
| Erin Hachtel | X | | | |
| Marc Jensen | | | X | |
| Stan Korducki | X | | | |
| Dan Lambert | X | | | |
| Sue Moore | X | | | |
| Hallie Nagel | X | | | |
| Corey Speweik | X | | | |
| Cary Wise | | | X | |
| Doug Cubberley | X | | | |

Judy Ennis motioned to add the word "Food" to section V F1, Erin Hatchel seconded. This amendment was adopted by the majority of the Board. Amendments approved.


Board Chair

1/28/19
Date

Wood County Alcohol, Drug Addiction and Mental Health Services Board
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| | |
|--------------------|-------------------|
| CREDIT CARD POLICY | Section <VII-A.7> |
| Resolution Number: | Page 1 of 4 |

PURPOSE: To establish a policy for the use of the Board's Credit Card for the efficient acquisition of goods or services solely for the benefit of the operation of the Wood County Alcohol, Drug Addiction and Mental Health Services Board.

POLICY: Cards issued in the Board's name. The Board's Credit Card shall be used for the efficient acquisition of goods or services solely for the benefit of the operation of the Board.

PROCEDURES:

I. DEFINITIONS

- A. "Airfare" means the cost of a passenger transport on an airplane equipped for passenger travel. It could contain other components, but not limited to:
1. Airport fees;
 2. Airport parking;
 3. Security fees;
 4. Baggage fees;
 5. Sales tax.
- B. "Authorized Personnel" means the current employees of the Alcohol Drug Addiction and Mental Health Services Board authorized to utilize Credit Cards issued in the Board's name.
- C. "Board" means the Wood County Alcohol, Drug Addiction and Mental Health Services Board.
- D. "Cash" means money in hand, coins or notes. Cash controls are difficult and tracing transactions is nearly impossible.
- E. "Finance Director" is a person authorized and appointed by the Board to review a financial report for the Board's credit cards including all transactions, 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 Finance Director shall review these at least quarterly. The Finance Director cannot be an Authorized Personnel.
- F. "Conference Registration" means an event dedicated for Board specific functions, such as a training, attended by Board employees and/or Board members.
- G. "Credit Card" means any bank-issued credit card, store-issued credit card, and any other card allowing the holder to purchase goods or services on it that is issued in the name of the Board.
- H. "Credit Card Expenditure Form" means a detailed form to include: date of expense, location of expenses, reason of expenses, amount of each expense, and total amount for all expenses submitted.
- I. "Hotel accommodations" means hotel room stay. It could also include, but not be limited to:

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1. Parking;
 2. Internet and telephone;
 3. Sales tax.
- J. “Internal controls” means the procedures used by the Board to provide reasonable assurance regarding the achievement of certain objectives.
- K. “Internet services/ software programs” include but are not limited to:
1. Website domain account;
 2. Website privacy and security account;
 3. Employee’s work email addresses/contacts & calendar;
 4. Board’s social media accounts and the utilization for marketing/promotions; and,
 5. 24/7 access phone number.

II. ACCOUNTABILITY

Administrative Committee, Finance Director and Executive Director.

III. INTERNAL CONTROLS

Quarterly, the Finance Director will review a complete and detailed credit card report to ensure the following Internal Controls are achieved:

- A. Reliability of financial reporting;
- B. Effectiveness and efficiency of operations;
- C. Compliance with applicable laws and regulations; and,
- D. Safeguarding of assets against unauthorized acquisition, use or disposition.

IV. CREDIT CARD PROCEDURE

A. Authorized Personnel Job Titles

1. Executive Director
2. Director of Community Programs
3. Director of Quality Improvement
4. Secretary

B. Allowable Transactions

Board Credit Card shall be used only to pay the following Board-related expenses:

1. **Airfare;**
2. **Hotel accommodations;**
3. **Conference Registration;**
4. **Internet services/software programs.**

C. Use of Credit Card

1. Each Authorized Personnel shall sign a statement acknowledging that he/she has read this Credit Card Policy, understands it, and agrees to abide by it.
2. All Board Credit Cards are to be kept in the Board’s lockbox, which will be kept in the locked cabinet in the Office Administrative Coordinator’s office. The Board’s Credit Cards are to remain at the Board’s Office building when not with the Authorized Personnel. The Authorized Personnel shall utilize a Sign-Out and Sign-In sheet when taking possession of the Credit Card.
3. The Authorized Personnel signing out a Credit Card is responsible for the physical custody of the Credit Card until such time as the Authorized Personnel signs the card

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back in and secures it in the lockbox. Each Authorized Personnel is responsible for maintaining confidentiality of all information relating to Credit Cards such as the account number, security code and expiration date.

4. Within 3 business days after returning from any meeting, conference, convention or other official function wherein Credit Card expenditures have been incurred, an Authorized Personnel shall submit a Credit Card Expenditure Form and all original itemized receipts and other documentation to the Finance Director.
 - a. The documentation shall be reviewed by the Finance Director and either authorized for payment or returned to the Authorized Personnel for adjustment or further documentation.
 - b. Credit Card statements shall be reviewed by the Executive Director and Finance Director for the appropriateness of purchases and approval of payment. Receipts and credit card expenditure form shall be attached to billing statements as part of the account reconciliation.
5. Once appropriate approvals have been obtained, Credit Card payments and appropriate documentation shall be promptly forwarded to the Wood County Auditor's Office to avoid late fees and interest charges.

D. Ordering, cancelling, and reporting

1. The Board's Executive Director has the discretion to choose the Credit Card plan that is in the best interest for the Board;
2. Cancellation of a Credit Card needs prior approval by the Executive Director;
3. Lost or stolen Credit Cards are to be reported to the card issuer immediately and to the Executive Director, in writing, as soon as possible and no later than twenty-four hours and are to be cancelled as soon as possible.

V. CREDIT CARD LIMITS AND RESTRICTIONS

- A. Credit Card expenditures shall not exceed \$1000.00 per transaction, regardless of the allowable transaction. Any transaction exceeding the \$1000.00 limit shall be authorized in advance by the Board;
- B. The Credit Card limit shall not exceed a maximum of \$2,500.00 per Authorized Personnel, per month;
- C. The Airfare and Hotel Accommodations shall not exceed the U.S General Services Administration (GSA) rates;
- D. The Authorized Personnel shall provide itemized receipts for any transaction;
- E. No Cash transactions, cash advances, and/or cash withdrawals are allowable, regardless of the transaction;
- F. The following expenditures are strictly prohibited:
 1. Food, Alcohol and tobacco products;
 2. Personal services;
 3. Entertainment/recreation;

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- G. No late charges or financial charges shall be allowed as an allowable expense, unless otherwise authorized by the Finance and Administration Committee. Debt incurred as a result of the use of an authorized credit card, pursuant to this policy, shall be paid from monies appropriated to specific appropriation line items of the Board for eligible work-related expenditures as listed in this policy.
- H. Employees shall not receive a personal benefit from a credit card rewards or cash back program.

VI. DISCIPLINARY ACTIONS

The use of the Board's Credit Card in a manner not authorized by this policy constitutes misuse of Credit Card. Misuse by an officer or employee of a credit card, with purpose to defraud, is a violation of Section 2913.21 of the Revised Code.

Any misuse of Credit Card, if known by any Authorized Personnel, shall be reported to the Executive Director as soon as possible. If there is a potential misuse of Credit Card by the Executive Director, the information shall be reported to the Finance Director as soon as possible.

Any Credit Card misuse shall be subject to disciplinary action up to and including termination.