

RESOLUTION NO. 2016-12

**A RESOLUTION OF PEND OREILLE COUNTY ADOPTING A COUNTY POLICY  
FOR COUNTY CREDIT/PURCHASE CARD USE BY COUNTY OFFICIALS AND EMPLOYEES**

**WHEREAS**, it is important to have clear policies in place detailing the guidelines for appropriate behavior for employees and County officials; and

**WHEREAS**, the County wishes to amend its current policy in regard to the use of official County credit/purchase cards by employees and County officials; and

**WHEREAS**, such activity is authorized by RCWs 43.09.2855 and 42.24.115; and

**WHEREAS**, such a policy brings the County into compliance with the auditing requirements of the State Auditor's Office;

**NOW THEREFORE, BE IT RESOLVED** that the Pend Oreille County Commissioners adopt the attached policy, as the official Pend Oreille County Credit/Purchase Card Policy for use by employees and County officials.

**BE IT FURTHER RESOLVED**, Resolutions No. 96-36(1) and No. 2005-13 are hereby rescinded.

ADOPTED on the 28<sup>th</sup> day of March, 2016.

BOARD OF COUNTY COMMISISONERS



Mike Manus, Chair

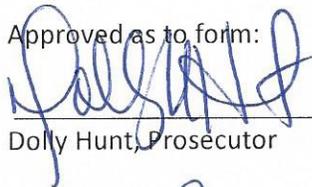


Karen Skoog, Vice-Chair



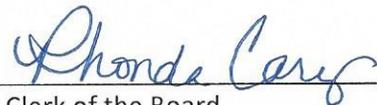
Stephen Kiss, Member

Approved as to form:



Dolly Hunt, Prosecutor

ATTEST:



Clerk of the Board

## Pend Oreille County Credit/Purchase Card Policy

### Purpose

The purpose of this document shall be to set forth the policy of Pend Oreille County for the use of credit/purchase cards by County officials and employees. This policy shall be interpreted to provide for the use of credit/purchase cards by authorized persons to the fullest extent allowed by law including RCW 43.09.2855 and RCW 42.24.115.

### Definitions

As used in this policy, the term "credit/purchase card" means a card or device issued under an arrangement pursuant to which the issuer (credit/purchase card company) gives to the card holder (the County) the privilege of obtaining credit from the issuer. Credit/purchase cards include cards imprinted with a specific named individual user, cards imprinted with a specific named County department, and cards issued for use by the County with a specific vendor.

### Issuance, Use and Control of Credit/Purchase Cards

The County adopts the following system for the issuance, use and control of credit/purchase cards by County officials and employees:

- A. **Authority and Administration.** The County Auditor and/or Treasurer are authorized to obtain and administer County credit/purchase cards under the following system, which provides for the distribution, authorization, control, credit limits and payments of bills through the use of the credit/purchase cards by County officials and employees to transact official County business.
  1. **Issuance and Use.** Credit/purchase cards may be issued to Pend Oreille County and used by authorized County officials and employees for purchasing goods, services, supplies and other items from vendors; incurring registration and training or travel expenses in connection with the performance of their duties on behalf of the County. Each card imprinted with the name of an individual must be "signed for" by that individual using the County's card user agreement form. The individually assigned card cannot be used by anyone other than the employee to whom the card has been assigned.
  2. **Control.** Upon authorization from the County Auditor or designee, County officials and employees may obtain a credit/purchase card from the County Auditor who shall maintain a ledger of individuals and departments receiving credit/purchase cards, including the date the card was received. The County Auditor shall implement accounting controls to promote the proper use of credit/purchase cards and reduce the risk of loss or misuse.
  3. **Credit/Purchase Card Limits.** Limits shall be set administratively for each card, reflecting among other things purchases expected to be made during a typical billing cycle and additional credit capacity needed in an emergency or other contingency.
  4. **Payment of Bills.** The County Auditor shall establish a procedure for the prompt payment of all credit/purchase card bills on or before the due date.

5. **Unauthorized Charges.** No official or employee shall use the County-issued credit/purchase card for non-County business purposes. No charge(s) shall exceed amounts established and available in the County budget.
  6. **Prohibited Uses.** Personal use and cash advances on credit/purchase cards are strictly prohibited.
- B. **Travel Expenses.** Expenses incident to authorized travel may be charged to a County-issued credit/purchase card provided the official or employee returns to the County with credit/purchase card receipts in accordance with County travel policies and procedures.
  - C. **Failure to Provide Documentation:** Credit/purchase card payments must be supported by documentation for every purchase per RCW 42.24.080. Failure to provide detailed documentation as required by law and County policy may result in the user being responsible for the charge. If certain credit charges are disallowed as a result of County policy, such charge must be repaid to the County with the County having the right to withhold funds payable to the official or employee up to the amount of the disallowed charge, including late fees and interest at the rate charged by the credit card/purchase company. Misuse of a County credit/purchase card may result in disciplinary action up to and including termination and legal action.
  - D. **Revocation of Credit/Purchase Card.** The County Auditor and/or Treasurer are authorized to revoke the use of any credit/purchase card issued and immediately require the surrender of the credit/purchase card. The County Auditor and/or Treasurer may deliver a revocation order to the credit/purchase card company with the County not being liable for any future costs incurred after the date of revocation. Credit/purchase cards are to be returned to the County immediately upon termination of employment, whether for retirement, or voluntary or involuntary reasons.
  - E. **Additional Rules or Policies.** The County Auditor and/or Treasurer are authorized to adopt any additional rules or policies necessary to implement the provisions of this policy.