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LANC. COUNTY CLERK

POLICY: USE OF LANCASTER COUNTY CREDIT CARDS	Date of Board Approval: January 9, 2007
Revision Date:	Board Chair Signature:

In order to establish an orderly process for the authorization and use of County credit cards, the following policy, applicable to all County elective offices and departments, is hereby adopted:

A. The use of credit cards in the name of Lancaster County will be minimized to the extent possible, with credit cards obtained only upon justification of need.

B. Care must be taken in the use of credit cards to ensure that all purchases are made in accord with Lancaster County purchasing policies and Nebraska State Statutes.

C. Credit cards may be used only for County business.

D. Elected officials and department heads having County credit cards issued to their departments and/or employees are responsible for the proper administration of the credit cards.

PROCEDURE:

Requests for credit cards must be submitted in writing and approved by the Board of Commissioners. Requests must specify the office/department and the requested credit line for the card(s). Justification for credit cards should include the number of cards currently authorized and in use, the number of additional cards requested, and the specific uses to be derived from the credit cards. Credit card limits will be based upon need and determined by the Board of Commissioners at the time of the request. The Board of Commissioners' intent is that all County credit cards will be issued by the same financial institution. The County Clerk Accounting Operations Manager will be the contact with the financial institution, will receive and disburse all credit cards, and handle all other administrative matters regarding County credit cards.

It is impossible to anticipate every situation encountered by County offices/departments. In addition to travel expenses, good judgment should be exercised when using County credit cards. The following will generally be considered inappropriate uses of a County credit card and may result in the loss of the privilege to use a County credit card:

- Individual purchases over $500 at any one time unless approved in advance by department head or elected official
- Split purchases (separate multiple purchases of similar items where the total amount expended exceeds the abilities of the credit card)
- Installment payments of any kind

- Purchases which circumvent County purchasing policies, any County contractual agreement, commodities and/or services contracts, including any purchase from a company where Lancaster County has established a direct bill account.
- The purchase of such items as furniture, alcohol, firearms, full uniforms, or personal entertainment
- Any personal purchases
- The purchase of computer software and/or computer hardware without prior approval of Information Services

Emergency purchases, which may arise in 24/7 operations, are subject to approval by the Elected Official/Department Head.

When using the cards, Lancaster County personnel shall inform the company of the tax exempt status of the County. The words "Tax Exempt" will be imprinted on the face of the card.

These cards may be used to purchase items over the internet when a discount is offered or when a credit card is the only viable option. Such purchases must be within a department's delegated purchasing authority and in compliance with this policy and all County purchasing policies.

It is vital to the financial well-being of Lancaster County that financial transactions are handled in a businesslike manner and on time. On-line account information will be available to each card-holder and office/department at any time during the monthly statement cycle in order that discrepancies can be handled and receipts collected in a timely fashion.

County offices and departments are responsible for remitting each monthly credit card statement to the Lancaster County Clerk's Office in a timely manner so that Lancaster County will not be assessed late fees and interest charges. Original receipts shall be included with the payment voucher. In a situation where the supporting documentation is not available, a memo detailing the charge(s) and the reason the receipt is not available shall be included with the payment voucher. These instances should be rare and due to extenuating circumstances.

In the event of disputed charges on a monthly statement, each office or department is responsible for handling the questionable credit card charge. Each dispute is required to be in letter format addressed directly to the bank card center and a copy of the letter is to be attached to the monthly statement and information submitted to the County Clerk's office. If a questionable charge is not disputed within the required time in order to receive a credit, reimbursement from the department will be required.

Lost or stolen cards are to be reported immediately to the bank card center and the County Clerk Accounting Operations Manager.