

The board will determine whether the school district will obtain and make available credit cards for the use by its employees and/or officers. If the board determines the school district will obtain credit cards, the board, upon the joint recommendation of the superintendent and the board treasurer, will establish reasonable credit limits for each purchase, transaction, card and/or account.

School district credit cards will be issued and/or made available to employees and/or officers only for the time period and purpose for which they are needed. The school district's administration, in consultation with the board, will determine which employees and/or officers will be issued and/or provided use of school district credit cards and the time period that they are needed. Prior to issuing and/or providing use of a school district credit card to an employee and/or officer, the employee and/or officer will be instructed and trained regarding the use of school district credit cards and they will provide a written acknowledgement that they understand their responsibilities in regard to the use of school district credit cards. Employees and/or officers will turn school district issued and/or provided credit cards back to the school district at the end of the time period for which they have been issued and/or provided or upon separation of employment. Use of school district issued credit cards is a privilege and the superintendent may withdraw the privilege of using school district issued credit cards at any time.

School district credit cards will be used for the actual and necessary expenses incurred by the employee and/or officer in the performance of work-related duties. Actual and necessary expenses incurred in the performance of work-related duties include, but are not limited to, fuel for the school district transportation vehicles used for transporting students to and from school and for school-sponsored events, professional development of the employees and/or officers, and other expenses required by employees and/or officers in the performance of their duties.

School district issued and/or provided credit cards may be used only for business purposes; only in conjunction with the employee's or officer's duties; and only in accordance with school district policy and the law. The school district will not regard expenses for one's own business-related use, such as lodging and meals while on approved business trips, as personal purchases/transactions, as long as such expenses are consistent with the school district's travel and expense reimbursement policies, rules, and/or regulations. Any personal expenses which could and should be segregated from allowable business expenses will be segregated from allowable business expenses. The employee or officer will be responsible for payment or reimbursement of any personal expenses which could and should be segregated from allowable business expenses, regardless of whether the personal expenses were segregated or were not segregated.

Original itemized receipts for each purchase/transaction that document the purpose for which the card was used and who used the card will be required for all purchases/transactions. All documentation regarding any purchases/transactions will be required to be turned into the school district's administrative office within five business days of the purchase/transaction.

The school district will review and reconcile school district credit card statements and purchases/transactions on a monthly basis and will verify that any items that were purchased were actually received. The school district will take action to follow up on any identified discrepancies in a timely manner. No employees or officers will be allowed to review and approve their own purchases/transactions. All credit card balances will be paid in full on a monthly basis.

If an employee or officer loses a school district issued credit card or has a school district issued credit card stolen, the employee or officer must report the loss or theft of the credit card to the school district immediately. Upon report of a lost or stolen credit card, the school district will notify the issuer of the card of the loss or theft and cancel the card.

If an employee or officer uses a school district issued credit card for personal purchases/transactions in violation of this policy, the cost of such purchases/transactions will be the financial responsibility of that employee or officer and the employee or officer will be expected to reimburse the school district for the full amount of the unauthorized purchase/transaction. In addition to financial responsibility for any purchases/transactions an employee makes with a company credit card in violation of this policy, such actions may result in revocation of card privileges and/or disciplinary or other legal action, depending upon the severity and nature of the offense.

Date of Adoption: 9/8/03

Reviewed and Amended: 12/22/08; 2/24/14