

Employees may use school district credit cards and/or procurement cards (p-cards) for the actual and necessary expenses incurred 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 travel expenses related to professional development or fulfillment of required job duties, fuel for school district transportation vehicles used for transporting students to and from school and for school-sponsored events, payment of claims related to professional development of the board and employees, and other expenses required by employees and the board in the performance of their duties; and only in accordance with district policy and the law. The board, upon the joint recommendation of the superintendent and the business manager, will establish reasonable credit limits for each purchase, transaction, card and/or account.

District credit cards and/or procurement cards (p-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. It is the responsibility of the superintendent to determine whether the school district credit or procurement card use is for appropriate school business. Employees and officers using a school district credit or procurement card must submit a detailed, itemized receipt in addition to a credit or procurement card receipt indicating the date, purpose and nature of the expense for each claim item. Failure to provide a proper receipt will make the employee responsible for expenses incurred. In exceptional circumstances, the superintendent or board may allow a claim without proper receipt. Written documentation explaining the exceptional circumstances is maintained as part of the school district's record of the claim.

It is also a requirement of the employee to present a copy of the district's tax exempt certificate with all purchases to ensure that sales tax is not charged, failure to do so could require the employee to reimburse the district the sales tax charge.

Prior to issuing and/or providing use of a district credit card to an employee and/or officer, the employee and/or officer will be instructed and trained regarding the use of district credit cards by the business manager and they will provide a written acknowledgement that they understand their responsibilities in regard to the use of district credit cards.

The district will review and reconcile district credit card statements and purchases/transactions on a monthly basis and will verify that any items that were purchased were actually received. The district will take action to follow up on any identified discrepancies in a timely manner. No employee or officer 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 district issued credit card or has a district issued credit card stolen, the employee or officer must report the loss or theft of the credit card to the district immediately. Upon report of a lost or stolen credit card, the district will notify the issuer of the card of the loss or theft and cancel the card.

If an employee or officer uses a 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 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.

NOTE: This is a mandatory policy. School districts that have credit cards must have a board policy.

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