

## LCCS POLICY 202 Use of Agency Credit Card

<b>Policy Number:</b>	202
<b>Policy Title:</b>	Use of Agency Credit Card

<b>Original Issue Date:</b>	03/14/2018
<b>Revision Dates:</b>	
<b>Revision Number:</b>	0
<b>Current Effective Date:</b>	03//14/2018
<b>Board Approval Date:</b>	03/14/2018
<b>Obsolete/Combined Date:</b>	
<b>Reason for Obsoleting/ Combining:</b>	
<b>See new Policy #:</b>	

<b>Scope:</b>	All Lucas County Children Services employees.
<b>Responsibility:</b>	The Fiscal Manager and fiscal staff will work with agency staff to ensure compliance.
<b>Purpose:</b>	To provide information to those employees who have been approved to do business for the agency using a credit card. The use of credit cards for agency transactions is limited and should be carefully controlled. While the use of credit cards is an acceptable practice and in some cases, the only permitted practice, their use is allowed only for specific purposes and situations to transact agency business.
<b>Legal Cite:</b>	Ohio Revised Code §301.27, ORC §2913.21

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### **POLICY STATEMENT**

Lucas County Children Services shall follow the Ohio Revised Code Section §301.27 County Credit Cards when using the agency credit card. Failure to follow this policy can result in a violation of the Ohio Revised Code §2913.21 Misuse of Credit Cards. Pursuant to Board Resolution 03-18 approved 03/14/2018, the agency credit card can be used to pay for the work related expenses authorized under this policy.

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### **PROCEDURE - including required timeframes and documentation**

#### **Agency Credit Card Use by Employees:**

While it is impossible to anticipate every situation encountered by the agency, these guidelines should be applied on a conservative basis, consistent with normal business standards, with good judgment exercised wherever the policy is silent.

**The agency credit card shall be used only to pay the following work related expenses:**

**Eligible Uses of Credit Card: Ohio Revised Code 301.27 (B) (1)**

- a. Food expenses, transportation expenses, gasoline/oil expenses, motor vehicle repair/maintenance expenses (agency vehicles), telephone expenses, lodging expenses, internet service provider expenses. (All per diem amounts and restrictions within the travel policy are still applicable.)
- b. Purchase for children for whom the agency is providing temporary emergency care, children in temporary or permanent custody of the agency, and children in a planned permanent living arrangement.
- c. Apart from compliance use based on the ORC 301.27(B)(1), the card may be used for:
  - i. Certain online only transactions and in exigency circumstances.

In c (i), use will be evaluated on a case by case basis.

**Ineligible use of credit card:**

Personal Purchases: "Absolutely no personal use of the card is allowed". Personal purchases include: gratuities and excess daily meal allowance, gasoline for any personal vehicle, cash advances and alcoholic beverages.

**Operation of the Credit Card**

- The Fiscal Department is responsible to make sure that any charges are authorized agency expenditures, adequate funds are available within the department and supporting documentation that includes credit card slip (customer copy) along with a receipt or invoice from the vendor that documents the goods or services purchased, the cost of the goods or services and the date of the purchase. Each receipt will also indicate the official agency business for which the expense was incurred.
- All expenditures made using the county credit card should be tax exempt from Ohio sales tax. Employees are responsible for informing vendors of sales tax exemption. If requested by a vendor, a state of Ohio sales tax exemption certificate is available in the Fiscal Department.

The Fiscal Department is responsible for the physical custody and security of the card, and for maintaining confidentiality of all information relating to the card such as the account number and expiration date. The card is not to be loaned to anyone or used by anyone other than the person approved to use it. An approved employee who signs out the card for use is acknowledging receipt of the card and its terms of usage.

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**CASE PRACTICE GUIDES**

N/A

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**RELATED POLICIES and FORMS**

**LCCS Form #8799 (Purchase Orders)**

**LCCS Form #4695 (Request for Funds)**  
**LCCS Form #8666 (Request for Travel Form)**