

Use of Credit and Purchasing Cards

The Board of Education recognizes the value of a Credit Card Program as an efficient method of payment and record keeping for certain expenses.

The Board, therefore, authorizes the use of a County Credit Card Program. The County Credit Card Program can include purchasing cards and bank or vendor issued credit cards for the incidental purchase of commodities of small dollar value.

The authorization, handling, and use of a purchasing card or a credit card have been established to provide a convenient and efficient means to purchase goods and services from vendors. The Credit Card Program, however, shall not be used in order to circumvent the general purchasing procedures established by State law and Board policy. All purchasing policies must be followed, regardless of the method of payment, including the issuance of purchase orders.

The Board affirms that the County purchasing cards and County credit cards shall only be used in connection with Board-approved or school-related activities and that only those types of expenses that are for the benefit of the County and serve a valid and proper public purpose shall be paid for by credit card. However, under no circumstances shall credit cards be used for personal purchases or the purchase of alcoholic beverages regardless of whether the purchase of such beverages is made in connection with a meal.

Purchasing Cards

A purchasing card provides an alternative payment method when making purchases of commodities and services, other than travel. (WV Code 12-3-10a)

The Treasurer/Chief School Business Official is responsible for administering the purchasing card program. The responsibilities may be delegated to a purchasing card coordinator.

A purchasing card may only be issued to a regular full-time employee of the County. The County will provide each regular full-time employee issued a purchasing card an application that the employee must complete and sign. The application signed by the employee acknowledges the responsibilities associated with being a cardholder. The purchasing card shall be issued in the name of the regular full-time employee and the employee must sign the back of their purchasing card. Only the individual cardholder is authorized to use the card, and shall not delegate the ability to complete a purchase transaction to another individual. Each individual cardholder is responsible for every transaction that appears on the statement associated with their purchasing card.

A card shall not be issued to temporary or part-time employees, contract employees, volunteers, or students. Further, a purchasing card will not be issued generically in the name of the County or a specific

school.

Upon termination or separation of employment an employee must surrender a purchasing card that was issued to them as a full-time employee. The purchasing card coordinator shall cancel the purchasing card and destroy the card.

To control and safeguard the County the following limits are established for the use of purchasing cards:

A. The purchasing card issued to the Treasurer/Chief School Business Official may be used to make payment for the following, including but not limited to: property and liability insurance, contracted diesel fuel for buses, worker's compensation insurance, food service vendors, construction related invoices, textbooks, technology supplies, and other vendors who may provide a rebate or will not accept purchase orders.

The Treasurer/Chief School Business Official is authorized to obtain a separate purchasing card with transaction and credit limits exceeding those for individual cards to make payments for utilities. If a utility card is obtained, all other transactions, other than the payment of utilities shall be blocked. A utility company may not charge a surcharge for the convenience of paying with a utilities purchasing card.

B. A full-time employee who is issued a purchasing card may use the card for a maximum monthly transaction limit of \$2500 and a maximum daily transaction limit of \$2500. The maximum number of daily transactions is limited to ten (10) and the maximum number of monthly transactions is limited to twenty (20) for each individual cardholder.

C. All purchasing cards shall not be used to obtain cash advances or cash credits.

D. All purchasing cards may not be used to pay a vendor requiring the payment of a surcharge.

Each cardholder is responsible for reconciling the individual purchasing card statement every month and shall forward the documentation to the purchasing card coordinator for review. The appropriate documentation includes an itemized receipt for each transaction charged on an individual's purchasing card. The receipt must contain the following specific information:

A. a description of the item(s) purchased, unit price, quantity, and total cost for each item (use of generic terms such as "miscellaneous" or "various merchandise" is not acceptable)

B. no balance due or need to be marked "paid"

C. a total price

D. the payment was made by purchasing card

When providing the documentation to the purchasing card coordinator, all receipts should be in chronological order by date of purchase.

The coordinator is responsible for reconciling the master purchasing card statement. This includes reviewing all transactions to ensure that they are legitimate and for official business, and that all required documentation is present.

Employees failing to properly follow purchasing policies, procedures, and State law associated with the purchasing card

program are subject to disciplinary action up to and including revocation or limitation of purchasing card privileges, a period of probation, or mandatory purchasing card training. Further, employees may be subject to disciplinary action up to and including termination and prosecution by the school system, and subject to civil action by the credit card company for personal liability if the employee knowingly pays for items intended for personal use.

Reference: WV Board of Education Policy 8200

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