

**Buffalo County Resolution**

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**Drafted By:**

Lee Engfer

**Presented Month/Year:**

May 2023

**Involved Committees:**

Human Resources

**County Department:**

Administration

**Fiscal Impact: YES / NO**

**AC Approved: YES / NO**

**RESOLUTION # 23-05-06**

**A RESOLUTION TO UPDATE PERSONNEL POLICY 112 – CREDIT CARD POLICY**

WHEREAS, the current Buffalo County Handbook requires the Buffalo County Board of Supervisors to authorize by resolution any amendments to the Employee Handbook; and,


WHEREAS, the Human Resource Committee has recommended changes to Policy 112 – Credit Card Policy language around handling of rebates and gift card and also prohibiting the purchase of alcohol with a County credit card; and,

NOW, THEREFORE BE IT RESOLVED, that the Buffalo County Board of Supervisors hereby amends Policy 112 – Credit Card Policy of the Buffalo County Handbook effective May 22nd, 2023, to make these updates.

Adopted at a duly called and noticed meeting of the Buffalo County Board of Supervisors on the 22<sup>nd</sup> day of May, 2023.

  
County Clerk

ATTEST:

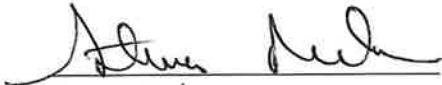
  
County Board Chairperson

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Respectfully Submitted:

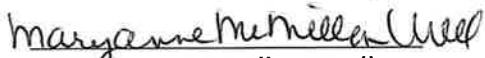
Human Resources Committee:



Steven Nelson



Carol McDonough



MaryAnne McMillan Urell

Excused

Nathan Nelson



Michael Taylor

ANTICIPATED FINANCIAL IMPACT STATEMENT

None

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### Exhibit A:

#### Policy 112 – Credit Card Policy

**Purpose:** To ensure that County transactions are carried out as effectively as possible through the use of credit cards as appropriate and in accordance with the Overview and Statement of Intent outlined below and to guard against any possible abuse of County issued credit cards.

County credit cards will be procured by the County Administration Office and will be issued in the name of Buffalo County (hereinafter referred to as “the County”) and will be distributed to an authorized employee, Department Managers or County Representatives under the provisions of this policy.

**Overview and Statement of Intent:** County credit card for Department Managers and certain other authorized department employees and/or County Representatives to use for legitimate business purposes in accordance with the County’s Purchasing Policy. Permissible uses for a County-issued credit card include expenses relating to justified County meetings (including meal expenses), travel, hotel accommodations and certain other non-emergency minor expenditures for which a Purchase Order is not able to be used. Expenses that normally require the issuance of a Purchase Order may be purchased using a County-issued credit card only in emergency circumstances or if a Purchase Order has been issued authorizing the purchase. Under no circumstances is the use of a County-issued credit card intended to enable the user to circumvent any provision(s) of any existing or future County Purchasing Policy and/or Travel Policy. Furthermore, use of a County-issued credit card does not alleviate the employee from his or her obligation to submit a Statement of Expense in accordance with the County policy.

#### **Procedure:**

- Issuance of Card to Department or Office: Credit cards will be issued per department as approved by the County Finance Committee. Prior to issuance of the card to a department, the Department Manager shall sign the County credit card Compliance Agreement stating they have read and will adhere to the policies and procedures outlined in this policy. This is available from the administration office. A signed original of agreement must be on file in the County Administration Office prior to the card’s issuance.
- Issuance of Cards to County Administration Office. The County Administration Office may be issued up to four (4) County credit cards to be used by departments not issued a department card.
- The Department Manager or employee using the County credit card is responsible for payment or resolution of all charge transactions placed on the County credit card, with no exceptions.
- Employees or department managers are responsible for the safekeeping of the County credit card. In the event that the card has been lost or stolen, or if unauthorized transactions are detected, it is the employee’s responsibility to immediately notify the County Administration Office.

**Credit Limits:** Credit limits, including any increases in credit limits, will be established as appropriate by the County Finance Committee.

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**Credit Card Expenditures in General:** The department manager or employee agrees that:

- Under no circumstances is the use of the County-issued credit card intended to enable the employee to circumvent the existing county Purchasing Policy and established procedures regarding fixed assets, budgeting, purchasing and/or the use of Purchase Orders, or the employee's obligation to submit an itemized statement in accordance with the reimbursement policy.
- The card will only be used for those activities that are a direct consequence of the employee's function within the county and that under no circumstance will the card be used for personal reasons; furthermore, the employee agrees to be personally liable for any unauthorized transactions unless the card is lost, stolen or used fraudulently by a third party.
- Maximum credit limits established for the card by the County Finance Committee will not be exceeded.
- When using the card to make on-line internet purchases, the employee shall make every effort to ensure that sales tax is not assessed and the purchase is made from a secure website using secure on-line access, thereby limiting the risk of fraud or theft.
- **No purchasing of any amount of alcohol is permitted.**
- All credit card purchases that require shipment will be shipped to the employee's business address. In no instance shall any shipment resulting from a credit card purchase be shipped to the employee's home address.
- An exception may be granted for a program which requires the shipment to be sent directly to a client's home address approved by the Department Manager or designee with proper documentation.
- Credit card statements will be reviewed each month to ensure that the card is used for authorized purchases; adequate receipts and/or sufficient documentation to support purchases is provided by the employee; and card use is not in violation of County policies. The employee agrees to cooperate fully with such review and to immediately place into operation any recommendations resulting from such review.
- Any credits or rewards issued by the Credit Card Company shall remain the property of the County.
- **If a rebate or other reward can be gained from a purchase, the applicable receipt, rebate form and any other needed information shall be provided to the County Administration Office to be processed. The County Administration Office will process and keep a record of all rebates or similar rewards obtained and to which respective department or office that the rebate should be used by. Receipts associated with the use of all rebates/ rewards shall be turned to the County Administration Office as well for record keeping purposes. Any unused or partially used rebate will also be held at the County Administration Office until immediately needed for a purchase.**

**Credit Card Expenditures in Conjunction with County Travel:** When utilizing the County credit card for travel expenses associated with County business, the employee agrees that:

- A Reimbursement Request will be completed by the employee in accordance with county policy.
- Use of the credit card to purchase in-room movies during the hotel stay while on County business is not allowable. Statements submitted without the required documentation will forfeit future

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use of the County credit card and shall be considered misuse and grounds for disciplinary action in accordance with the Buffalo County Employee Handbook.

- Use of the credit card for meal reimbursement (including maximum gratitude) shall not exceed the maximum amount allowed under the Meal Reimbursement Policy of the Buffalo County Employee Handbook. Amounts over the meal limit are to be paid directly by the employee to the vendor at the time of service.

**Credit Card Statements:** A monthly credit card statement will be mailed from the bank to the County. The Department Manager or employee agrees:

- For all purchases, to obtain and retain sufficient supporting documentation (itemized receipts) to validate all expenditures made using the card. A credit card authorization receipt that does not include an itemized detail of purchase does not constitute supporting documentation.
- In the event sufficient documentation (including non-itemized, missing or lost receipts) is not provided, the employee's privileges may be suspended, and the expenditures may be required to be reimbursed.
- To review the credit card statement and report any inaccuracies to the County Administration Office.
- To verify that the goods and/or services listed on the credit statement were in fact received.
- For each credit card statement, to (1) Attach itemized receipts supporting each expenditure to the credit card statement; (2) for each purchase, note the departmental expense account code to be charged; (3) acknowledge approval of the expenditure; (4) verify that the expenditure has been made for official purposes by signing and dating the statement; and (5) if applicable, obtain approval of the expenditures by the Department Manager.
- To forward receipts and supporting documentation to the County Administration Office in at least fourteen (14) days in advance of the due date for payment in order that payments may be submitted without incurring late fees. In the event more than three late fees are incurred within a six-month period, the employee's privileges will be suspended.

**Return of County Credit Card:** The Employee agrees to return the card in the event the Employee retires, resigns, or his or her employment with Buffalo County is otherwise terminated. Additionally, the Employee agrees to return the card in the event it is determined there is no longer a need to retain his or her card or if the card has been cancelled by the bank.

**Credit Card Misuse:** Any misuse of the County credit card will serve as grounds for disciplinary action, including and up to termination of employment. Additionally, whenever a breach in this policy occurs, the County Administrative Coordinator reserves the right to report the misuse to law enforcement for criminal investigation.

**Gift Cards:** Any gift cards that are donated to the County or purchased by the County, shall be tracked as to when purchased, the value and to whom they were issued and when they were issued. If the card was a gift/ donation then the following shall be documented, who received the card, date received, the value of the card, who was given the card and the date given.