**Section 100 – Management & Administration**

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| General Rules & Administration - 100 | | | |
| S.O.P # 100.20 | **Credit Card Use** | | Page: 1 of 2 |
| EFFECTIVE: 10/14/2019 | | Authorized: Board of Directors | |
| REVISED: | |  | |

**100.20.01 Purpose**

The purpose of this policy is to communicate eligibility, usage and payment of expenditure requirements for the district’s credit card.

**100.20.02 Policy**

Jefferson County EMS District will issue a credit card to the Chief, Asst. Chief and other approved Officers.

1. The district credit card will be used to charge business-related expenses. Expenses must be for approved budget items only. Any items not budgeted must be authorized by the Board of Directors.
2. Personal purchases of any type are strictly prohibited.
3. No alcoholic beverages may be purchases with the district credit card unless approved by the Board of Directors for special events.
4. Employees may NOT take cash advances on the credit card.
5. The Officers who are assigned a credit card are responsible for all charges made on the card. These Officers will be held liable for any unauthorized items appearing on the credit card statement.
6. Individuals who do not adhere to these policies and procedures risk disciplinary action.

**100.20.03 Procedure**

1. Before any purchase is made, it should be verified that the funds are available in the budget to cover the expense.
2. A receipt must be obtained for any purchase made and include a brief description of the business purpose or the budget account code on the receipt. In the case of meals, each receipt should include the names of all persons involved in the purchase, in accordance with the Internal Revenue Service regulations.
3. The receipt is to be submitted to the bookkeeper within 24 hours of the card use or immediately upon return from road trip.
4. Upon the receipt of the credit card statement, the bookkeeper will match the receipts to the individual items and assign the appropriate accounting code. The statement then will be given to the district’s accountant (Mick Knobel) for reconciliation.
5. In the event the card is lost or stolen, the bank, district’s accountant and Board of Directors will be notified immediately.
6. The credit card is the property of Jefferson County EMS District. An employee leaving JCEMSD must surrender the credit card to the Board of Directors who will then notify the issuing authority to cancel the employee’s account.