

TOWN OF BRISTOL

CREDIT CARD/PROCUREMENT CARD USE POLICY

(A) Authority. The Town of Bristol (the “Town”) has adopted this credit card and procurement card policy to control, regulate, and effectively evaluate the use of Town-issued credit card and procurement cards for the purchasing of items necessary and beneficial to further the Town’s business. It is the intent of this policy to comply with the minimum standards set forth in the State Board of Accounts Uniform Compliance Guidelines. Should any provision of this policy conflict with those guidelines, the State Board of Accounts Uniform Compliance Guidelines is controlling and is deemed to be the policy of the Town as expressly written.

(B) Authorization. Town employees and officials may use town credit cards and purchasing cards for purchases related to the performance of Town duties when such use is in the best interests of the Town.

(C) Clerk-Treasurer to Obtain. The Clerk-Treasurer shall be permitted to apply for and obtain credit cards and purchasing cards titled for the Town for the following departments:

- (1) Clerk-Treasurer;
- (2) Bristol Town Marshal;
- (3) Town Manager;
- (4) Bristol Town Council;
- (5) Bristol Street Department; and
- (6) Bristol Water / Sewer Department.

(D) Revocation of Cards. The Clerk-Treasurer is authorized to revoke any credit cards or purchasing cards that have been used in violation of this or any other Town policy.

(E) Authorization and Log. Town credit cards and purchasing cards shall be used only with the respective approval of the Clerk-Treasurer or Town Council and shall not be used to bypass the Clerk-Treasurer’s accounting system. The Clerk-Treasurer and Town Council shall ensure that a proper accounting system or log is maintained on all credit cards and purchasing card usage.

(F) General Use; Log. The head of each department listed in Section (C), above, shall maintain a respective usage log for each card identified by card account number, with entries certified by the signature of the department head. The department head may delegate the use of the Town credit card or purchasing card but may not delegate the responsibility for providing the necessary documentation and support for expenditures to the Clerk-Treasurer, which shall remain the exclusive responsibility of the department head. The log shall include the following information:

- (1) The name and position of the individual using the Town's card;
- (2) The date the card is issued to an individual for use, the estimated amounts to be charged, the type of expenses, and the appropriation account numbers to be expended;
- (3) The date the card is returned; and
- (4) The amount charged to the card.

(G) General Use; Limitations. Town credit cards and purchasing cards shall be used for Town purposes only. No personal use of a Town credit card or purchasing card is allowed, even if an employee offers to reimburse the Town for the employee's personal use of a Town credit card or purchasing card. Any individual will have a limit of \$500.00 for purchases. Individuals must obtain written approval from their Department Head for charges exceeding \$500.00. At no time may the total outstanding balance on any credit card or purchasing card exceed \$2,500.00. Subject to such limitation, the permissible use for said credit cards and purchasing cards are as follows:

- (1) Employee overnight accommodation expenditures;
- (2) Travel expenses;
- (3) Tuition for training or seminars; and
- (4) Emergency equipment or supply expenditures which either by the emergency nature of the need or the ability to obtain an extremely favorable price will not allow the expenditure to await the normal pre-approval by the Town Council.

(H) Prohibited Use; Misuse. Any misuse of a Town-issued credit card or purchasing card may result in disciplinary action up to and including termination. Credit card and purchasing card charges that do not meet audit requirements, including the imposition of sales taxes for which the Town is otherwise exempt, are the personal responsibility of the employee authorizing the charge. The Town will take all necessary steps to obtain reimbursement of the charges which do not meet audit requirements from the employee authorizing the charge, including, but not limited to, the garnishment of the charging employee's Town wages. Purchasing alcohol or using the card for any illegal purposes is strictly prohibited. Upon termination of employment, the employee must immediately surrender the card to the Clerk-Treasurer.

(I) Audit Requirements. Payment of credit card and purchasing card bills shall be subject to the audit requirements of accounts payable vouchers in conformity with I.C. 5-11-10, et seq., and I.C. 36-4-8, et seq., and the regulations of the Indiana State Board of Accounts. Itemized receipts are required for all credit card and purchasing card purchases, including restaurant charges. Payment will not be made on the basis of a credit card or purchasing card statement. Signed charge slips showing a total charge only, without an itemization of items purchased, are not acceptable. It is the personal responsibility of the employee authorizing the charge to obtain proper itemized receipts.

(J) Interest and penalties. All claims for payment must be properly itemized and documented. Improperly itemized or documented charges, as well as all interest, carrying charges

and/or penalties incurred due to late filing or delay in forwarding proper documentation, shall be the personal responsibility in the individual credit card or purchasing card user.

(K) Lost or stolen cards. All Town credit cards and purchasing cards must be kept in a secure location. The Clerk-Treasurer shall be notified immediately if a credit card or purchasing card is lost or stolen. If a credit card or purchasing card is lost due to the negligence on the part of a town employee, the employee shall be personally responsible for any and all expenses incurred on the lost credit card or purchasing card.

(L) Internal Controls; Designated Officer. The Town shall designate an officer other than the Clerk-Treasurer to review the transactions listed on the credit card and purchase card statements in order to ensure there is sufficient documentation and inclusion in the claim to the Town Council. This designated official must ensure the card statements and accounting system or log provides accurate, relevant, and timely information. The designated official must authorize their review by initialing or signing the necessary documentation.

(M) Employee Training; Best Practices. The Clerk-Treasurer or the officer designated in Section (L), above, is responsible for the training and education of Town employees on the proper use of Town credit cards and purchasing cards and the requirements of this Policy. The Clerk-Treasurer or the officer designated in Section (L), above, must evaluate and adjust these internal controls and policies on a regular basis for personnel changes, newly elected officials, financial fluctuations, et cetera, to ensure the Town is complying with the internal control standards as set forth by the State Board of Accounts.

References: Resolution Nos. 6-21-12(D), eff. June 21, 2012; and 02-05-2024-3, eff. Feb 15,2024.