# CREDIT CARD USE POLICY

All transactions charged to San Juan County-issued credit cards shall be made in compliance with adopted San Juan County policies and procedures. ~~San Juan~~ County-issued credit cards shall not be used to avoid or bypass adopted purchasing or procurement rules. Employees should exercise good judgement and act responsibly when using a County-issued Credit Card. Credit cards are to be used only by authorized San Juan County ~~Government~~ employees.

Credit cards should be used as often as possible when making approved purchases. Employees are discouraged from using personal funds to pay for County expenses. The County will only reimburse employees who use personal funds to pay for legitimate County expenses. The employee's Department Head must provide written approval of the purchase.

1. Requesting a Credit Card: Department Head must request the Credit Card for the employee. Before a card is issued an employee must sign the Credit Card ~~usage agreement~~ San Juan County Credit Card Authorization Form.

    a. Distribution of Credit Cards should be limited to those employees who have a compelling business need. Credit Cards should not be provided ~~to~~ for employees and officers who have only an occasional or infrequent use. The sharing of Credit Cards is discouraged as it further weakens oversight.

2. Responsibility for Credit cards:

    a. Department Heads are ~~is~~ ultimately accountable for use of any County-issued credit cards assigned to their department.

3. Custody of Credit Card:

    a. The Credit Card is the property of San Juan County and must be kept secure at all times.
    b. If a Credit Card is lost or stolen, the employee shall immediately notify the County Administrator to cancel the Credit Card, then shall notify their Department head.

4. Sales tax: As a government~~al~~ agency, San Juan County is exempt from paying Utah state sales tax on everything except hotel reservations.

    a. When a Utah payment is made using a County-issued credit card sales, tax shall not be ~~paid~~ included. The exemption may not apply to purchases made with vendors in other states.
    b. In those cases where sales tax is unavoidable, approval of the payment of the tax must be obtained from the County Clerk/Auditor.

5. Limits and Restrictions:

   a. Each County-issued credit card is assigned a monthly, daily, and per-transaction limit as determined by San Juan County Administrator.
   b. A single purchase cannot be split into multiple transactions to bypass card limits.
   c. If authorized limits become insufficient to meet Department needs, an increase may be requested by the Department head.
   d. ~~Temporary, per-transaction limit-increases for purchases may be approved on an approved purchase order.~~ If a purchase exceeds the existing limit, follow the Authorization Requirements for Purchases (Section H of the Purchasing Policy) with a Purchase Order (Exhibit B).
   e. County-issued credit cards have been set up to block some transactions based on supplier's merchant category code.

        i. If the Department Head believes a transaction should not have been declined, they can request that the category is added to the cardholder's profile.

6. Card Payments:

   a. Purchases made over $1,000 must have an approved purchase order prior to purchase being made.

7. Credit Card Reconciliation:

   a. All Credit Card users will submit ~~a~~ the San Juan Credit Card Reconciliation Form

        i. Monthly,
        ii. No later than the ~~25th~~ 18th of the month (or the first business day following the 18th when it lands in a weekend),
        iii. With an itemized receipt for each charge.
        iv. The County-issued credit card will be suspended first thing the business day following the due date if the Clerk/Auditor Office did not receive it before or prior to the due date.

   b. Receipt must include:

        i. Vendor Name
        ii. ~~Quantity purchased~~ Transaction date
        iii. ~~Unit~~ cost Quantity purchased
        iv. ~~Description of product~~ Unit cost
        v. Description of product
        vi. Total

   c. Purchase of food

        i. What ~~was it purchased for~~ was the reason behind the purchase (i.e., Staff meeting, Public Hearing, training, etc.)?
        ii. Who attended the meeting (names of all in attendance)?
        iii. Note: Tips are not work expenses.

v. ~~Transaction date~~

        d. If no itemized receipt is submitted, a missing receipt form, "Verification of Lost Receipt or Inadvertent Use of County Credit Card," must be completed by the cardholder and signed by both cardholder and Department Head. Excessive use of the missing receipt form (the fourth of a calendar year) will result in loss of credit card privileges and/or reimbursement by the cardholder.

8. Unauthorized Uses:

        a. Any employee found using a County-issued credit card for an unauthorized use may be subject to the employment disciplinary process, in accordance with the San Juan County Personnel Policy. The following as examples of unauthorized charges:

                i.   Personal, non-official expenses of any kind, and for any reason.
                ii.  Purchases considered an inappropriate use of public funds.
                iii. Using the County-issued credit card to get a cash, gift cards, or other cash equivalents.
                iv.  Professional services without a current County agreement.

        b. Any unauthorized use may result in criminal charges.
        c. If a County-issued credit card is used for personal expenditures by accident, the employee can reimburse the County for the expense at 150% of the expense charged (Credit Card Personal Use Repercussions statement available upon request). (This is a requirement of State Law and cannot be waived or changed by the County. It is also acknowledged in the signed San Juan County Credit Card Authorization Form.)

9. Audits/Reviews: Credit cards, Reconciliation Forms, and itemized receipts are subject to audits and reviews by

        a. The office of the San Juan County Administrator or its agent.
        b. The office of the San Juan County Clerk/Audit Department.