

Licking County Board of Developmental Disabilities

Administrative Policy Manual

**Policy: Use of a Credit Card in Board
Operations**

**Board Approved: 3/11
Revised: 9/15, 8/19
Reviewed: 9/14**

Section: 2.6

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Policy

The Licking County Board of Developmental Disabilities, hereinafter referred to as the Board, intends to implement certain operational efficiencies in day to day Board operations by using a business credit card to obligate the Board financially within a narrow set of parameters.

Each credit card issued by a qualified local banking institution, approved by the Board, will include the Board's full, legal name and the name of the specific staff member authorized to use the card.

Allowable Expenditures

Consistent with ORC 301.27 and the provisions of this policy, the Board credit card will be used to pay for the following expenses only:

1. Food expenses;
2. Transportation expenses;
3. Gasoline and oil expenses;
4. Motor vehicle repair and maintenance expenses;
5. Telephone expenses;
6. Lodging expenses;
7. Internet service provider expenses;
8. In the case of a public children services agency, expenses for purchases for children for whom the agency is providing temporary emergency care pursuant to section 5153.16 of the Revised Code, children in the temporary or permanent custody of the agency, and children in a planned permanent living arrangement;
9. Webinar expenses;
10. The expenses for purchases of automatic or electronic data processing or record-keeping equipment, software, or services, provided that, in a county that has established an automatic data processing board, the county office and the county officer or employee authorized to use the credit card comply with sections 307.84 to 307.847 of the Revised Code. The expenses paid by a credit card under division (B)(1)(j) of this section shall not exceed ten thousand dollars per quarter, unless the board of county commissioners adopts a resolution approving the payment by credit card of such expenses that exceed that amount during that time period.

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Unallowable Expenditures

A Board credit card will not be used to pay for any item or service excluded in Board Administrative Policy 2.3, Use of Public Funds and/or ORC 301.27.

Internal Controls

The original receipt(s) for any goods or services purchased with a Board credit card will be promptly forwarded to the Fiscal Specialist who will reconcile the account monthly. No one designated to use a Board credit card shall receive the original copy of the bank statement containing the transaction details. Any unauthorized uses of a card or failure to submit an original receipt will be reported to the cardholder to rectify. Should the problem not be resolved, the Fiscal Specialist will bring it to the attention of either the Superintendent/CEO or Director of Finance/CFO, provided it does not create a conflict of interest. In the case of a conflict of interest involving the Superintendent, the Board President will be contacted.

Failure to follow this policy may result in disciplinary action, up to and including termination.