

TRUMBULL COUNTY BOARD OF DEVELOPMENTAL DISABILITIES

Policy

Section 10.24

BOARD ISSUED CREDIT CARD USAGE

Purpose:

The Ohio Revised Code §301.27 permits counties to use credit cards including gasoline and telephone credit cards. The Trumbull County Board of Developmental Disabilities recognizes the efficiency and convenience afforded to the day-to-day operations of the TCBDD through the use of credit cards.

Policy:

- A. A Board issued credit card is to be used exclusively for Trumbull County Board of Developmental Disabilities business purposes. It cannot be used for personal or non-job-related purchases.
- B. CREDIT CARDS SHALL NOT BE USED TO CIRCUMVENT THE GENERAL PURCHASING PROCEDURES SET FORTH BY OHIO LAW, INCLUDING BUT NOT LIMITED TO 5705.41 AND 5705.45, AND THE POLICIES OF THE BOARD. PURCHASE ORDERS ARE STILL REQUIRED PRIOR TO THE USE OF CREDIT CARD. THE CREDIT CARD DOES NOT VOID OR BYPASS ANY OTHER COUNTY POLICY OR PROCEDURE THAT IS IN PLACE.
- C. Credit cards may **only** be used for purchases that satisfy all of the following per ORC §301.27:
 - The purchase is for a work-related expense
 - The purchase serves a public purpose
 - The debt incurred as a result of the purchase is payable with available moneys appropriated to a specific appropriation line item that is appropriate for the purchase
 - The purchase complies with this section and with the policy adopted by the Board.

Credit card(s) may **NOT** be used for:

- Entertainment of any kind
 - Alcoholic beverages
 - Cash advances or ATM
- D. In conjunction with item B, credit cards will not be used for items requiring competitive bid. Competitive bidding law prohibits subdividing a purchase, lease, project, or other transaction into component parts, separate projects, or separate items of work in order to avoid its requirements (ORC §307.86 and §307.861)
 - E. Purchases made with a Board issued credit card are tax-exempt. If tax is charged inappropriately, the agency should present a tax exemption certificate to the vendor, and receive a credit for the unnecessary tax.
 - F. Credit cards will be maintained in one central location under lock and key. This location will be the Fiscal Office.

- G. Individual card users will be designated by Superintendent. When approved, a cardholder will sign a credit card acknowledgement to take a card from the Fiscal Office and is responsible for the security and physical custody of the card, and is accountable for all transactions made with the card. Likewise, the cardholder will sign an acknowledgement when card returned to Fiscal Office.
- H. Each card user must retain all original detailed receipts received when purchases are made and turn them into the fiscal office when they return the credit card. If any expenses are for travel and training, a travel expense report must also accompany receipts. See policy on travel and training (Policy 5.7). The cardholder is responsible for timely submission of all receipts.
- I. Violations of the policy may result in the revocation of the employee's authorization to use the credit card and may also result in disciplinary action including termination of employment and criminal prosecution for misappropriation of funds. Violations of this policy include, but are not limited to, the following:
- Purchasing items for personal use
 - Items not approved for purchase by po
 - Use of card by someone other than cardholder
 - Failure to provide receipts
 - Failure to obtain appropriate credits
 - Attempting to get a cash advance or returning an item for a cash refund
 - Incurring late fees or finance charges

Adopted: 11/27/2023

Reference:

ORC 301.27; ORC 307.86; ORC 307.861; ORC 5705.41
ORC 5705.45
TCBDD Board Resolution 65-98



Board President



Superintendent