
Charge Cards

Authorization

The superintendent or designee is responsible for the authorization and control of the use of credit cards/charge cards.

Use of charge cards

Allowable Purchases: The district credit/charge cards may be used only to make purchases that are currently allowable under the purchase order, Imprest account or expense reimbursement processes. Purchases are for district use ONLY.

The credit/charge card shall **NOT** be used for:

- salaries or wages
- cash advances
- personal services
- consultants
- gifts
- donations
- staff/student meals and personal vehicle expenses incurred during travel (all meals and mileage is reimbursed at per diem through the Travel/Expense Reimbursement process)

Cardholder

The cardholder is responsible for approving all card purchases and authorizes the payment of monthly charges.

Card Custodian

The card custodian is the individual who will be responsible for the day-to-day control of the card and is responsible for maintaining and preparing the proper documentation for the reconciliation of the monthly statements by the cardholder.

Card User

The card user is the individual that actually incurs charges to the card. In some occasions one individual could be the cardholder, card custodian and the card user. In the event that the user is not the named card holder, a Credit Card Authorization Form must be submitted to the *Cardholder*.

Fuel Cards may be checked out from the card custodian for authorized usage. Credit cards are issued through the business office, if the user is not the named card holder an authorization form must be submitted to the cardholder. A cardholder may authorize the card custodian to make purchases on behalf of the building/department up to a specified dollar amount.

An employee wishing to use/checkout a card must follow these procedures;

1. Sign a credit/fuel card agreement. This agreement must be kept on file with the card custodian. There must be an agreement on file for every employee that has been authorized to use the card.
2. Fuel Cards get checked out by the cardholder or card custodian and the employee must sign the card out on the fuel card "sign out sheet".

Lynden School District No. 504
BOARD POLICY

Policy: 6212P

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3. Ensure the original purchase receipts are returned with the card to the card custodian in a prompt manner.

Only district employees are allowed to use the cards. Fuel cards are to be used for District Vehicles or Rental Vehicles ONLY.

Recordkeeping

All purchases must be documented to show the vendor name, items purchased, and the amount paid.

The state auditor's office requires original, detailed receipts to substantiate each purchase.

- Documentation showing approval of purchase by administrator, i.e. weekly reconciliation of card purchases.
- For local purchases, original detailed receipt, and signed credit card slip.
- For telephone/Internet purchases, receipt or confirmation slip and packing slip (usually must request vendor to provide receipt or confirmation slip).
- Faxed receipts are acceptable for orders placed by telephone as long as they are detailed.
- All phone orders or Internet orders will be shipped directly to the building.
- Phone and Internet orders must be checked in at the school.
- All receipts and backup documentation will be submitted with a detailed voucher to the business office for processing.