



# COUNTY OF EL DORADO, CALIFORNIA

## BOARD OF SUPERVISORS POLICY

Subject: County Credit Card Distribution and Use	Policy Number: D - 2	Page Number: 1 of 6
	Date Adopted: 6/12/1990	Revised Date: 3/23/2021

### PURPOSE

It is the intent of El Dorado County to utilize credit cards to make routine purchases when such purchases comply with all relevant Board of Supervisor policies.

### I. POLICY

#### A. Eligibility

##### i. Assigned Credit Cards

- a. Assigned credit cards may be issued to elected officials and Department Heads. At the request of the Department Head, credit cards may be issued to County employees.
- b. It is the responsibility of the Department Head to create internal controls to reduce the risk of, and identify, unauthorized use of the credit cards. Department Heads, or designee, are also responsible for reviewing and evaluating all transactions on a timely basis as set forth in this policy.
- c. County Credit Cards cannot be provided to any Independent/Outside Agency or non-county employee unless approved by the Auditor and the Chief Administrative Officer.

#### B. Authorized Expenditures

##### i. Acceptable expenditures on County Credit Cards include:

- a. Payment of costs associated with travel on County business, including costs associated with authorized and approved out-of-state travel.
- b. Acquisition of items when such items are authorized within a department's delegated purchasing authority in accordance with the County Purchasing Ordinance. Acquisition of items with out-of-state vendors may only be purchased using a credit card from vendors that have been pre-approved in writing by the Auditor-Controller.
- c. Payment for services when such services are authorized within a department's



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delegated purchasing authority in accordance with the County Purchasing Ordinance, and when such services are provided by a vendor that has been pre-approved in writing by the Auditor-Controller for credit card payments.

- d. Emergency purchases as defined by the County Purchasing Ordinance.

### C. UNAUTHORIZED EXPENDITURES

- i. Commonly considered unauthorized expenditures may include, but are not limited to:
  - a. Personal expenses.
  - b. Cash withdrawals.
  - c. Items not permitted in the County Travel Policy.
  - d. Payments not authorized within County policies or State law.
  - e. Payments to out-of-state vendor without prior written approval by Auditor-Controller, with the exception of out of state credit card charges for approved travel related expenses.
  - f. Payments to vendors for services without prior written approval by Auditor-Controller.

### D. CREDIT CARDS

#### i. CREDIT CARD LIMITS

- a. Department Heads may authorize credit cards with a limit up to \$2,500 each. The Auditor-Controller may revoke the privilege of using County Credit Cards if card(s) are misused.
- b. An increase in the credit limit may be requested in writing with justification to the Chief Administrative Officer. Upon approval of both the Chief Administrative Officer and the Auditor-Controller, the Auditor-Controller can request an increase from the Bank Card Center.

#### ii. DELEGATING CREDIT CARD USAGE

- a. Department Heads may authorize that their support staff be approved for using



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the credit card on behalf of the Department Head. The Department Head is responsible for all purchases made by support staff. Department Heads, or designee, are also responsible for reviewing and evaluating all transactions on a timely basis as set forth in this policy.

### E. DEPARTMENT CONTACT

- i. Each Department Head shall be the recipient of and be held responsible for all credit cards issued to his or her department. Additionally, each Department Head shall designate one individual responsible for administering all credit cards within their department. The administration tasks include:
  - a. identifying the department's accounting codes
  - b. processing any disputed credit card charges
  - c. make every reasonable effort to ensuring all transactions are submitted to the Auditor-Controller no later than 45 calendar days from the transaction date.

## II. PROCEDURES

### A. PAYMENT PROCEDURES

The Auditor-Controller is responsible for initiating prompt payments for all credit card activity.

### B. REIMBURSEMENT PROCEDURES

- i. The Auditor-Controller will forward credit card statements to a designated contact in each department. Departments will be responsible for accounting for all transactions as soon as practical and every effort will be made to process within 45 calendar days of receipt of the credit card statements from the Auditor-Controller.
- ii. Transactions are required to be submitted to the Auditor-Controller as directed below. Upon approval by the Auditor-Controller, credit card transactions will be posted in as timely a manner as possible and department's appropriations will be charged and the credit card revolving fund will be replenished.

### C. DISPUTED CHARGES



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- i. Each department is responsible for disputing any questionable credit card charge within 45 days from the transaction date. Each dispute notification is required to be submitted in writing directly to the Auditor-Controller's Office. Details should include copies of all communication with the vendor. The Auditor-Controller's Office will submit all documentation to the Bank Card Center for processing.
- ii. If a department doesn't dispute a questionable credit card charge within the time required by this policy and the Bank Card Center in order to receive a credit, the charge will be viewed as an unauthorized purchase.

#### D. JUSTIFICATION STATEMENTS

All credit card transactions are required to be reviewed by the Department Head or designee. All transactions are required to be submitted to the Auditor-Controller's Office within 45 days of the transaction date. Supporting documentation shall include:

- i. The Auditor-Controller may require an explanation including the following details:
  - a. The purpose of the expense in relation to County business including the names of each participant as long as providing the name does not result in violating confidentially requirements.
  - b. The date on which the expense was incurred.
  - c. The exact amount of the expense.
- ii. A copy of the itemized receipt or invoice documenting the detail of items purchased is required.
  - a. Any user of a County Credit Card is responsible to obtain and retain all itemized charge slips and/or invoices as a record of the transaction.
  - b. If the Cardholder's copy of charge slip is not available, the department must first request a copy of an itemized receipt from the vendor. If vendor doesn't provide a copy of the receipt, the department may request that the Auditor Controllers Office obtain one from the Bank Card Center. If any service charges are incurred for obtaining a copy of a receipt, the Cardholder or responsible party, may be requested to reimburse the County for such service charge.



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c. If an itemized receipt cannot be obtained, a memo justifying the reason for not having an itemized receipt must accompany the transaction. Such memo is required to be signed by Cardholder and Department Head or designee.

iii. Cardholder's signature is required for all transactions. If Cardholder's signature is not obtainable, Department Head signature is required.

### E. UNAUTHORIZED CHARGES

All unauthorized charges not reimbursed to the County within 45 days from the transaction date due to misuse or from failure to dispute within time allotted, may be reported to the Board of Supervisors by the responsible department.

### III. LOST OR STOLEN CARDS

If a credit card is lost or stolen during normal business hours, contact the Auditor- Controller at (530) 621-5487. If the loss occurred after normal business hours, on a weekend or holiday, the Bank Card Center must be notified immediately. It is the Department's responsibility to have the correct phone number for the Bank Card Center which is located on the back of each credit card. This notification will limit the County's financial liability for non-approved charges. A written statement must be sent to the Auditor-Controller on the first business day following the incident. When this statement is received, The Auditor-Controller will coordinate with the Bank Card Center to re-issue a credit card to the cardholder.

### IV. CARDHOLDER RESPONSIBILITIES WHEN TERMINATING EMPLOYMENT

If the cardholder submits his/her resignation and/or retirement notification, the Auditor-Controller must be notified. The cardholder must turn in his/her card to the Auditor-Controller and give a full and final accounting of charges. If this is not done prior to termination or retirement, the Department Head will be responsible for collecting any reimbursements owed to the County as a result of unauthorized transactions.



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**RESPONSIBLE DEPARTMENT**

Chief Administrative Office

Auditor-Controller

**DATES ISSUED AND REVISED; SUNSET DATE**

<b>Issue Date:</b>	3/23/2021	<b>Sunset Review Date:</b>	3/23/2025
<b>Original Adoption Date:</b>	6/12/1990	<b>Previous Revision Date:</b>	3/25/2003