

**ADMINISTRATION & OVERSIGHT COMMITTEE  
Meeting Agenda – Tuesday, April 8, 2014 @ 1:00 p.m.  
Supervisors Large Conference Room**

**Agenda:**

**1:00 p.m. Call Meeting to Order**

**1:05 p.m. Discussion – Purchasing Cards Policy and Procedures**

**Res. #10 on Board Agenda – Adopting a Use of Purchasing Cards  
Policy and Procedures.**

**Any other business**

**Next Meeting**

**Adjourn**

**RESOLUTION NO. 10**

**ADOPTING A USE OF PURCHASING CARDS POLICY AND PROCEDURES**

**WHEREAS**, on February 12, 2009, the Madison County Board of Supervisors approved Resolution No. 26-09, Authorizing the County Treasurer to Obtain Credit Cards from a Bank or Financial Institution and Adopting a Use of Credit Cards Policy; and

**WHEREAS**, the County now desires to authorize the use of Purchasing Cards in order to qualify for cash rebates and further improve efficiency; and

**WHEREAS**, as with any such card program, it is necessary to create a comprehensive use policy; and

**WHEREAS**, the Government Operations Committee has reviewed and recommends the adoption of the attached Use of Purchasing Cards Policy and Procedures.

**NOW, THEREFORE, BE IT RESOLVED** that the Madison County Board of Supervisors hereby adopt the Use of Purchasing Cards Policy and Procedures, as is on file with the Clerk of the Board of Supervisors.

Dated: April 8, 2014

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Daniel S. Degear, Chairman  
Government Operations Committee

## MADISON COUNTY POLICIES AND PROCEDURES

I. Subject: Use of Purchasing Cards Policy and Procedures

II. Adopted: April 8, 2014

III. Policy: In order to qualify for cash rebates and improve efficiency, the Madison County Board of Supervisors has authorized the use of Purchasing Cards.

IV. Procedures

1. The Purchasing Agent will serve as the Program Administrator for the Purchasing Card program, in conjunction with the County Treasurer and Deputy County Treasurer.

2. The Program Administrator is authorized to obtain Purchasing Cards from a bank or financial institution, with the cards to be in the name of the County. Purchasing Cards issued to Madison County employees will also bear the name of the authorized cardholder.

3. The Program Administrator is authorized to request Purchasing Cards for County employees.

4. The Program Administrator is authorized to establish the transaction, daily, and monthly limits on each Purchasing Card.

5. Purchasing Cards may be used for the following purposes: recurring expenses; utilities; fuel; travel and conference expenses; materials and supplies; repair parts; books and periodicals; delivery charges; and other miscellaneous items. Employees are encouraged to utilize Purchasing Cards whenever feasible in order to maximize the County's cash rebates.

6. Except as otherwise expressly provided, purchases, payments, travel and other actual and necessary expenses for which a Purchasing Card is used shall be incurred in accordance with, and shall be subject to all laws, rules, regulations, policies and procedures applicable to charges incurred by Madison County employees. Employees are still required to obtain an approved Requisition or Request for Travel and Conference Form prior to purchases and travel, as applicable.

7. Employees utilizing the Purchasing Card are responsible for obtaining a County Sales Tax Exemption Form to avoid payment of sales tax for purchases. Sales tax charges on the Purchasing Card will be reimbursed by the employee responsible for making the purchase.

8. The use of the Purchasing Card for personal use is expressly prohibited. Personal use includes but is not limited to the following: alcoholic beverages; tobacco products; meals and gratuity in excess of the amount allowed in the Travel and Expense Reimbursement Policy; local meals; entertainment; laundry service; valet service; and movie rentals and other non-essential hotel room charges.

9. Any illegal or unauthorized expense or improper usage of the Purchasing Card shall require repayment by the employee incurring the expense. Repayment shall occur immediately upon knowledge that the unauthorized or improper usage has occurred. Failure to reimburse the County in the event of unauthorized or improper usage may result in disciplinary and/or legal action. Disciplinary action may include but is not limited to revocation of Purchasing Card privileges and termination of employment.

10. Any employee authorized to make a purchase with a Purchasing Card shall be responsible for obtaining and retaining all original, signed and itemized receipts for items or services purchased and remitting same to the County Treasurer to provide for timely review and payment. The employee will be responsible for reimbursing the County in the absence of original, signed and itemized receipts or other supporting documentation as required. This reimbursement will be made immediately upon knowledge of the failure to produce the required documentation. If reimbursement to the County is not made for these unsupported charges, the employee may be subject to disciplinary and/or legal action as described above.

11. The County Treasurer shall review all documentation in the same manner as other County expenses and either allow or disallow, in whole or in part, the charges.

12. The County Treasurer shall review all original, signed and itemized receipts and Purchasing Card statements and following such review, if finding the charges are appropriate, the County Treasurer shall process the Purchasing Card statement for payment by the date that payment is due to avoid any financial charges, even if payment has yet to be approved as a claim before the Board of Supervisors. If the County Treasurer determines that there are inappropriate or unauthorized charges, the County Treasurer shall notify the County Administrator within timeframes that will allow for timely payment or dispute to the bank or financial institution.

13. Authorized cardholders are responsible for the safeguarding of their Purchasing Card at all times. When the Purchasing Card is not being used, the cardholder is required to either secure the card on their person, or secure the card in a location within their County department that can only be accessed by the cardholder. Lost or stolen cards shall be reported immediately to the County Treasurer.

14. This policy will be reviewed by the Government Operations Committee on a periodic basis and said Committee will recommend policy amendments to the full Board of Supervisors as deemed necessary.

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Daniel S. Degear, Chairman  
Government Operations Committee