

BOARD AGENDA ITEM
November 15, 2016

SUBJECT:

Changes to Policy DGD and Administrative Rule DGD-R Credit Cards and Purchasing Cards

BACKGROUND:

This policy and administrative rule establish the structure for using credit cards and purchasing cards.

ADMINISTRATIVE CONSIDERATION:

The proposed policy update brings the procedures for using credit cards and purchasing cards in line with the district's current administrative structure. The update also emphasizes consistency with district purchasing guidelines and procedures.

RECOMMENDATION:

Approve the proposed changes on first reading

ATTACHMENT:

Policy DGD Credit Cards and Purchasing Cards
Administrative Rule DGD-R Credit Cards and Purchasing Cards

PREPARED BY:

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CREDIT CARDS AND PURCHASING CARDS

Code **DGD** Issued **10/13**

Purpose: To establish the basic structure for the use of credit cards and purchasing cards.

Use of credit cards and purchasing cards must be limited to those approved by the district office for district accounts or, when using student activity funds, to those requested by the principal and approved in advance by the chief financial officer ~~academic officer or director of administrative services for that area~~. Charges made to credit cards and purchases made with purchasing cards must not exceed the approved limit or the budget for the specific account.

All school credit cards must be approved on an annual basis.

An employee who makes an inappropriate or unauthorized charge or purchase is responsible for payment and is subject to disciplinary and/or legal action.

Adopted 10/9/01; Revised 10/8/13

CREDIT CARDS AND PURCHASING CARDS

Code **DGD-R** Issued **10/13**

Credit cards

Schools should use purchasing cards, in lieu of credit cards, to the extent possible. Only when use of a purchasing card is not feasible or plausible, An application a request for a school credit card for use with student activity funds must be submitted to the chief financial officer, academic officer or director of administrative services School credit card requests must be made on an annual basis. No general purpose bank cards (such as MasterCard, VISA or American Express) will be approved. Purchases may not exceed the monetary limit specified on the application without written justification and prior approval of the chief financial officer academic officer or director of administrative services.

The following procedures must be adhered to:-

- The principal must designate in writing the employee responsible for controlling and maintaining each card.
- Other than for gasoline purchases, only one credit card will be issued for an activity account. The principal must designate the employees who will be permitted to use the cards.
- All credit cards must be kept in a locked, secure place.
- ~~A purchase order must be approved prior to each use. An open ended purchase order may be used for gasoline purchases or for use in conjunction with an activity account with one user. For credit card purchases authorized by an open ended purchase order, the purchase order must state the authorized amount not to exceed for all purchases. Users must comply with district purchasing guidelines and procedures.~~
- A signature log must be signed prior to each use and when the card is returned.
- Receipts for purchases must be turned in to the school bookkeeper immediately after each purchase. All receipts must be attached to the statement before payment is made.
- A list must be maintained in the school of all major purchases (such as power tools or office equipment) made with the credit card.

Purchasing cards

The purchasing card program is administered at the district level by the director of business services. The business department issues rules and guidance regarding these cards in addition to policy DGD.

Purchasing card and credit card statements shall be posted on the district website each month.

Issued 10/9/01; Revised 10/8/13