

FLOYD COUNTY ORDINANCE: FCO-2020-01

AN ORDINANCE TO AUTHORIZE THE USE OF CREDIT CARDS AND PURCHASING CARDS FOR DESIGNATED ELECTED OFFICIALS AND DEPARTMENT HEADS OF FLOYD COUNTY GOVERNMENT

Whereas, the Floyd County Commissioners may authorize the use of credit cards and purchasing cards with conditions it deems necessary and appropriate under Indiana Home Rule Powers in IC 36-1-3, and

Whereas, the State Board of Accounts Uniform Compliance Guidelines Manual for Counties, Chapter 1, authorizes a County's use of credit cards upon adoption or Ordinance regarding Credit card policies; and

Whereas, Floyd County seeks to avail the use of the credit cards and purchasing cards for those officials.

Now, therefore, be it ordained by the Floyd County Commissioners that:

SECTION 1. This ordinance is adopted in compliance with the State Board of Accounts Accounting and Uniform Compliance Guidelines Manual for Counties Chapter 1, authorizing certain dept. heads and elected officials to use credit cards for certain purchases.

SECTION 2. The issuance and handling of said credit cards shall be handled by the Floyd County Commissioner designee.

SECTION 3. It will be the responsibility of the elected official or department head to safeguard the usage and security of said cards. If the elected official or department head elect a designee to use the credit card, then the attached log must be used to clearly indicate the physical transfer of said credit card to that employee, and the related physical transfer back to the holder. Designated card holders shall sign the attached statement pledging receipt and responsibility.

SECTION 4. Payment of credit card charges shall be subject to the audit requirements of Accounts Payable claim vouchers in conformity with IC 5-11-10 and IC 36-4-8 along with the compliance procedures of the IN State Board of Accounts. It is the responsibility of the card holder or the designee to obtain proper itemized receipts other than the credit card receipt for item charged. Budgeted funds must be available to utilize the cards.

SECTION 5. Credit card and purchasing card charges that do not meet state Audit requirements including charges that include the imposition of state sales tax for which the County is otherwise exempt, are the responsibility of the employee authorizing the charge. (see Sec 7)

SECTION 6. The cards will only be used in the performance of County business for supplies, certain hotel charges, restaurant charges, required conference registration fees, or certain equipment purchases, as authorized by the elected department head. Cards should be used for purchases requiring an immediate need. Cards may not be used for restaurant, entertainment or any personal charges by the holder which would be reimbursed by a per diem or mileage reimbursement, such use would be subject to personnel action as described in the Floyd County Employee Handbook, Section 6, Personal Conduct.

SECTION 7. Each elected official or department head shall be responsible to maintain control of their card(s) and purchases per their department and/or board policies. Credit cards may not be used for the following purchases:

- (A) Any purchase for which there is not an existing appropriation at the time of use
- (B) Cash advance

- (C) Personal or non-business purchases
- (D) Alcoholic beverages

SECTION 8. Upon receiving the credit card statement, electronically or mail, elected officials or department heads must complete a claim voucher with all proper receipts and submit to the Auditor at least 7 business days before the due date. If interest charges or late fees are incurred as a result of late submission of claim voucher to the Auditor, it shall be the financial responsibility of the card holder to pay those fees.

SECTION 9. Floyd County Commissioners further authorize the annual fee that may be assessed for said card may be paid by said department or office.

SECTION 10. If the "Purchasing Agent" discontinues use of the card, for any reason, the card shall be returned to the County Commissioners.

SECTION 11. The "Purchasing Agent" authorized user shall report loss or theft of the credit card to the Commissioner's Office immediately upon discovery.

SECTION 12. The Board of Commissioners may revoke the credit card privileges of a Purchasing Agent or office who's Purchasing Agent or employees violate the terms of this Ordinance, and may take or recommend disciplinary action against the violator.

THIS ORDINANCE REPLACES FLOYD COUNTY ORDINANCE 2018-4 PASSED ON FEBRUARY 20, 2018

Approved this 18th day of February, 2020, by the Floyd County Commissioners.

FLOYD COUNTY INDIANA BOARD OF COMMISSIONERS



Shawn Carruthers, President



John Schellenberger, Member

Tim Kamer, Member

ATTEST:



Jacqueline Wenning,
County Auditor