

THE BOARD OF COMMISSIONERS OF WABASH COUNTY, INDIANA

RESOLUTION NO. 2011-85 - 09

A RESOLUTION GOVERNING THE ISSUANCE AND USE OF COUNTY CREDIT CARDS

WHEREAS, the Board of Commissioners of Wabash County, Indiana ("Commissioners"), deems that it is in the best interest of Wabash County, Indiana, to permit its employees to make certain county financial transactions by using a credit card, and

WHEREAS, the Commissioners deem that it is in the best interest of Wabash County, Indiana, to adopt a written policy governing the use and control of credit cards.

NOW, THEREFORE, IT IS RESOLVED THAT THE FOLLOWING POLICY IS NOW ADOPTED:

1. Oversight of credit card use. The Wabash County Auditor is responsible for issuing, accounting for, monitoring, and generally overseeing compliance with this policy. All credit card applications must be approved and issued by the Auditor.
2. Requests for credit cards. Requests for credit cards by County employees, including elected office holders, must be submitted in writing to the Auditor. The request must identify the person to whom the credit card will be issued and include a proposed monthly total credit limit.
3. Review of credit card applications. Upon receiving a request for a credit card from an employee, the Auditor shall present the request to the Commissioners for review. The Commissioners shall approve or deny each credit card request.
4. Persons authorized to use credit cards. A card issued to an employee is to be used by that employee only. The Auditor or the Commissioners may, at any time and without notice to the employee and with or without cause, cancel the credit card.
5. Recordkeeping. The Auditor shall maintain a list of all credit cards issued to County employees. Each employee shall sign a form acknowledging receipt of the credit card, and that the employee has received, read, and understands this policy.
6. Authorized uses. County credit cards are the property of Wabash County, and may be used only for the purchase of goods or services for the official business of the County. Personal use of county credit cards is expressly prohibited, even if the employee later reimburses the County for purchases made for personal use.
7. Identification as government employees. Employees who use a credit card have a duty to present themselves as government employees at the point of purchase and present sales tax exemption form ST 105 to ensure that the County is not charged state sales tax.

8. Documentation of purchases. County employees who use a credit card shall submit the vendor's itemized receipt to the Auditor, and a voucher signed by the employee's department head indicating that the purchase should be approved for payment, the nature of the official business that required the transaction, the credit card account number, and the budget line item to which the transaction is to be charged. The credit card cannot be used to bypass the County's accounting system.

9. Review of credit card statements. The Auditor's office shall review each credit card statement and all documentation submitted by County employees to ensure that transactions comply with this policy. Any transactions that are not documented with an itemized credit card receipt and a signed voucher shall be immediately investigated. Transactions that do not appear to comply with this policy shall be reported to the Commissioners.

10. Approval for payment. The Commissioners shall not approve a payment to the entity issuing the credit card until all transactions have been verified.

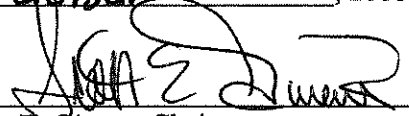
11. Payment of credit cards. Each month, the balance due on the credit cards for all verified transactions shall be paid when due to avoid the assessment of interest and late charges.

12. Lost or stolen credit cards. An employee who is issued a credit card is responsible for its protection and custody. If a credit card is lost or stolen, the official or employee shall notify the Auditor as soon as possible. The Auditor shall contact the entity issuing the lost or stolen credit card immediately and request it be canceled.

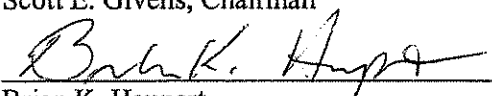
13. Return of credit card upon termination of employment. An employee issued a credit card shall return the credit card to the Auditor upon termination of his or her employment or service with the County.

14. Responsibility for credit card misuse. County employees shall have personal liability for the payment of transactions that do not comply with this policy.

Adopted by the Board of Commissioners of Wabash County, Indiana, this 24th day of OCTOBER, 2011.



Scott E. Givens, Chairman

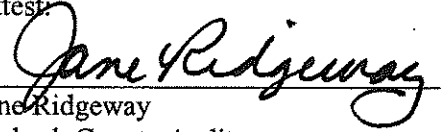


Brian K. Haupt



Barry J. Eppley

Attest:



Jane Ridgeway
Wabash County Auditor