



COUNTY OF PRINCE EDWARD, VIRGINIA CREDIT CARD POLICY

INTRODUCTION

The purpose of this policy is to establish the responsibilities and guidelines for expenses processed using a credit card issued to certain individuals in Prince Edward County. Credit cards are an alternative approach to purchasing products and services. A credit card will not replace normal purchasing procedures, but will be used in instances where it is the most advantageous or cost effective.

SCOPE

This policy applies to administrative staff, who, with the approval of the County Administrator, have been issued a credit card. Credit card privileges may be rescinded at any time if policies and/or procedures are not followed. These procedures provide the guidelines under which cardholders may utilize a county credit card.

GENERAL

1. Credit cards are to be used by authorized county personnel to transact county business in a more efficient manner.
2. Cardholders must follow the County Procurement Policy.
3. It is the card user's responsibility to ensure that vendors are advised that, as a governmental agency, Prince Edward County is exempt from sales tax for purchases of tangible personal property or services excluding lodging, meals and basic consumption use items. The cardholder must take appropriate measures to ensure that the County is not charged tax on purchases. The Virginia Sales and Use Tax Certificate of Exemption (Form ST-12) is available in the Finance Office.
4. Cash advances of any kind linked to the County credit cards are strictly prohibited.
5. Personal expenses of any kind are strictly prohibited.
6. If by unintentional causes, personal expenses are incurred, the purchaser will be personally liable for those transactions and must reimburse the County immediately for personal expenses incurred.
7. A cardholder found to have used a card for personal expenses may be subject to disciplinary action.
8. Cards are not to be linked to any form of loyalty points program.

ISSUE of CREDIT CARDS

Credit cards shall be signed for using the form provided at Appendix 1. Completed forms shall be kept on file in the Finance Office.

CREDIT LIMIT

Credit limits applied to each credit card shall be approved by the County Administrator. Any changes to the account limits shall be authorized by the County Administrator.

MANAGEMENT of CARDS

All issued cards shall:

1. Be signed on the reverse side of the card upon receipt;
2. Not be used for any use other than that outlined in this policy;
3. Be the responsibility of the card user, including security of the card;
4. If a card is lost or stolen, the cardholder must immediately notify the credit card company at the toll-free customer service number associated with the card. In addition, the Finance Director/AP Clerk must be notified that the card is lost or stolen on the first business day.
5. A card may only be used by the person to whom it is issued and staff members who have checked the card out, and are authorized by the cardholder. Appendix 2 lists the employees, by name, that are authorized to use a cardholder's card. Authorized card users are required to sign this credit card policy to signify their understanding of the County credit card policy.
6. Credit cards signed out should be returned before 4:00 pm, unless the Director of Finance/AP clerk are notified at the time the card is signed out. When extenuating circumstances arise, such as overnight travel, and the Director of Finance/AP clerk should be notified once it is determined that card cannot be returned per the written policy.
6. Expired credit cards must be returned to the Finance Director/AP Clerk who will ensure cards are destroyed.
7. Not be copied or numbers written down for use outside of the process set up by this policy and the Director of Finance.

TRANSACTION METHODS

Transactions shall be incurred on the following basis, without exception:

1. Transactions shall be allowed on condition that a receipt is received by the purchaser.

2. Telephone transactions shall be allowed; however, a receipt must be obtained.
3. Internet transactions shall be allowed; however, a receipt must be obtained.
4. If no supporting documentation is available, the cardholder will provide a written declaration detailing the nature of the expense.

HANDLING OF MONTHLY CREDIT CARD STATEMENTS

1. Accounts payable will receive and reconcile the credit card monthly statements.
2. Receipts and/or supporting documentation shall be attached to the monthly statement on which the corresponding purchase appears; failure by the card holder/user to provide proper documentation, may cause loss of privileges to use a County credit card.
3. A budget code and brief description summarizing the purchase shall be written on the receipt for each transaction.
4. Accounts payable will ensure statements are reconciled as soon as possible to ensure that late fees are not incurred.

TERMINATION of EMPLOYMENT

Credit cards shall be returned immediately on termination of employment to the Finance Director/AP Clerk. Returned cards shall be cancelled by the Finance Director/AP Clerk.

BREACHES of THIS POLICY and PROCEDURE

Breaches of this policy will be investigated as potential breaches of County policy and disciplinary actions will be taken according to the outcome of the investigation.

AVAILABILITY of POLICY and PROCEDURE

This policy will be available for inspection in the Finance Office and on the County website www.co.prince-edward.va.us.

Appendix 1 – Credit Card Issue Form

Name _____

Position _____

Type of Card Issued _____

Credit Card Number _____

Date Issued _____

Credit Card Limit _____

I have read and understand the Prince Edward County Credit Card Policy and shall abide by the guidelines as outlined in the policy.

Signed: _____

Title: _____

Name: _____

Date: _____

APPROVED BY:

Finance Director

County Administrator

Date _____

Date _____

Appendix 2 – Authorized card users

Doug Stanley's credit card:

Sarah Puckett
Adam Mumma
Cheryl Stimpson
Crystal Baker
Dayle Anderson
Karin Everhart
Trey Pyle

County's credit card:

Doug Stanley
Sarah Puckett
Lynette Wright
Jeff Jones
Adam Mumma
Cheryl Stimpson
Crystal Baker
Dayle Anderson
Karin Everhart
Trey Pyle

Community Development credit card:

Phillip Moore
Mackenzie Tate
Robbie Love
Trey Pyle

Economic Development credit card:

Chelsey White
Molly Kinahan

Buildings and Grounds credit card:

Randy Cook



COUNTY OF PRINCE EDWARD, VIRGINIA TRAVEL EXPENSES REIMBURSEMENT POLICY

1. OVERNIGHT TRAVEL

Conference attendance and other business travel shall be undertaken within budgeted travel allocations. For employees under the supervision of the County Administrator, consent of both the Department Head and the County Administrator will be necessary prior to overnight travel for a professional purpose. Constitutional officers shall govern the travel of their respective employees.

Out-of-state travel (travel outside of Virginia and Washington, D.C.) requires advance authorization. Out-of-state travel by a member of the Board of Supervisors must be approved by the Board of Supervisors; all others covered by this policy must receive approval from the County Administrator to travel out-of-state. Constitutional officers shall govern the travel of their respective employees.

Attendance, lodging, and registration shall be at the lowest reasonable cost. Lodging provided at the facility where the conference is held shall be deemed appropriate. Government discounts shall be requested for all lodging, unless the conference arrangements include such discounts.

2. MILEAGE REIMBURSEMENT

Employees may request the use of a county vehicle to use for county business; however, should a county vehicle not be available, the employee shall receive mileage reimbursement at the yearly IRS approved rate. A reimbursement form should be submitted by the employee for this reimbursement and include specific dates and locations of traveled miles. A county mileage reimbursement rate may change from time to time.

3. TRAVEL REIMBURSEMENT

The County of Prince Edward shall reimburse an employee for travel expenses after said expenses have been incurred by the employee. Said travel expenses must be for county-related business and include meals, motel/hotel expenses, mileage, parking, tolls, and transportation fees. For overnight travel, expense estimates must be approved in advance of the travel, and all actual expenses must be approved by the appropriate department head prior to submittal to accounts payable for payment.

Employees must submit said expenses with original receipts on the appropriate expense reimbursement forms. All employees requesting reimbursement for mileage, meals, and other travel expenses, must have the appropriate reimbursement request form signed and approved by the employee's immediate supervisor prior to submitting said reimbursement request to the county's accounts payable for processing.

Advance travel expenses to an employee shall only be made in an unusual situation and only upon approval of the County Administrator or the Constitutional Officer for the respective employees.

In accordance with the Virginia Public Records Act, General Schedule No. 2, accounts payable records are retained for 3 years or until audit, whichever is longer.