



CREDIT CARD POLICY

Credit card accounts require the Union Parish Police Jury's approval and are only for the official business of the Parish.

There are generally two types of credit card accounts: (1) general (e.g., VISA, MasterCard, etc.) and (2) stores (e.g., Wal-Mart, etc.)

Credit cards are to be under strict control and be available for use in limited cases as set forth by the Parish. Credit cards are not to be used for routine or recurring purchases or purchases that are subject to the requirements of the Louisiana Public Bid Law.

Applying for a Credit Card

- The card must be issued in the Parish's name using the Parish's tax identification number.
- The credit card must not allow cash advances to be made.

Security

- The Secretary/Treasurer is to maintain a listing of all credit cards, copies of cards, including the card numbers, and the telephone numbers of the credit card companies.
- Employees must immediately notify the Secretary/Treasurer if a credit card is missing (lost or stolen). The Secretary/Treasurer is responsible for notifying the Parish President and immediately canceling the card. If a card is stolen, the Secretary/Treasurer is to notify law enforcement.

Issuance

- The issuance of a credit card must be authorized by the whole police jury.
- Any unreimbursed personal use or unauthorized use of a credit card may result in immediate termination of employment.
- All purchases must be approved in accordance with the Parish's purchasing policies and procedures prior to the transaction. The approved purchase order is to be submitted to the Accounts Payable Clerk or Secretary/Treasurer.

Allowable Purchases

- Travel expenditures approved by the jury
- HUD Director travel expenditures
- Office supplies
- Materials and supplies for building/grounds (if store credit is not an option)
- Transitional Work Program supplies (clothing and medical on Wal-Mart card)
- Fuel if traveling out of the area
- Supplies to be used for police jury or committee meetings

Non allowable purchases:

- Cash advances on credit cards
- Alcoholic beverages
- Tobacco products
- Prescriptions and drugs
- Capital equipment and upgrades over \$1,000

- Purchases made by credit card must not circumvent the Parish's purchasing policies/procedures or the Louisiana Public Bid Law (e.g., splitting purchases).

- Employees are responsible for obtaining receipts/documentation as proof of purchase and for documenting the business purpose on the receipts.

- The receipts/documentation are to be returned to the Accounts Payable Clerk or the Secretary/Treasurer upon completion of the transaction.

- The employee is responsible for all use of the credit card until it is returned to the Secretary/Treasurer or appropriate supervisor.

- The Secretary/Treasurer is responsible for notifying the Legislative Auditor of any misappropriation of funds or assets of the municipality.

Required Approvers

- Approval to use Origin Bank Visa and Office Depot card – Secretary/Treasurer approval is required.
- Approval to use Wal Mart Credit Card – Road Superintendent, Landfill Superintendent, Detention Center Business Manger or Secretary/Treasurer is required.

Recordkeeping

- The Secretary/Treasurer and the Accounts Payable Clerk are responsible for reviewing the receipts and documentation for propriety (authorization to purchase, documentation of business purpose, etc.) upon the return of the card.

- At the end of each month, the Accounts Payable Clerk or the Secretary/Treasurer is to compare the card issuance log, purchase documentation, and purchase orders to the monthly card statement. During this review, the clerk is to ensure that: (1) all purchases are supported by documentation (checking for inappropriate purchases and completeness of purchase documentation); and (2) all purchases were supported by an approved purchase order (checking for proper approval for the purchases).
- Any purchase/charge without appropriate supporting documentation requires a detailed explanation and description and the written approval of the Parish President.
- The Accounts Payable Clerk is to attach the receipts and documentation to the monthly statement. Copies of all statements and supporting documentation are kept in binders in the Secretary/Treasurer's office. An additional copy will be kept with the accounts payable files. The Secretary/Treasurer will initial and date the credit card statement as evidence of her review and approval.
- The Detention Center credit cards (two Origin Visa and one Wal Mart) are kept under the supervision of the Business Manager. The Visa and Wal Mart statements are reviewed by the Accounts Payable Clerk and the Secretary/Treasurer at the Union Parish Police Jury. If suspicious activity is noted the Warden of the Union Parish Detention Center is immediately notified.

Procedure for using credit card:

A purchase order is required for the use of a credit card.

- The Secretary/Treasurer has a Origin Bank Visa and an Office Depot card. If a purchase is made, the receipt is immediately turned in to the Accounts Payable Clerk who enters the information into GFA.
- If needed, the Visa is used by personnel in the annex to reserve rooms for conferences under the Secretary/Treasurer's supervision.
- Maintenance, Detention Center, Landfill and Road Departments have a Wal Mart credit card. If a purchase is made, the receipt is immediately turned in to the Accounts Payable Clerk who enters the information into GFA.
- The Detention Center has two (2) Origin Bank Visa cards and a Wal Mart credit card. Both cards are kept under the supervision of the Business Manager. The Business Manager is responsible for the cards.