

ORDINANCE O-2018-26

AN ORDINANCE ESTABLISHING A POLICY FOR CREDIT CARD USE AND PROCEDURES THAT ARE REQUIRED TO BE FOLLOWED BY ALL EMPLOYEES AT THE VILLAGE OF WINDHAM AND DECLARING AN EMERGENCY.

WHEREAS, recent revisions to the Ohio Revised Code have established a mandatory requirement for a written Credit Card Policy and in compliance with law the Village of Windham desires to enact such a policy; and

WHEREAS, the Ohio Revised Code requires that the Credit Card Policy be enacted and in full effect by November 4, 2018.

NOW THEREFORE BE IT ORDAINED by the Council of the Village of Windham, Portage County, Ohio, with at two-thirds of the members thereto concurring that:

SECTION 1: The Council of the Village of Windham hereby adopts the policy governing the use of Village Credit Cards in accordance with Exhibit "A" and the associated Credit Card Form identified as Exhibit "B" and the Credit Card Sign Out Form identified as Exhibit "C", all of which are incorporated herein by reference and made a part thereof.

SECTION 2: That this Ordinance be declared an emergency measure becoming effective immediately upon its passage by Council and approval by the Mayor because the legislation enacted by the State of Ohio requires the revised policy to be in place by November 4, 2018.

SECTION 3: It is found that all formal action of this Council concerning and relating to the adoption of this ordinance were adopted in an open meeting of this Council, and that all deliberations of this Council and of any of its committees that resulted in such formal action, were in meetings open to the public, in compliance with all legal requirements, including Section 121.22 of the Revised Code of the State of Ohio.

Passed as an emergency on First Reading: October 23, 2018.

Vote of Council: Ayes: 6
 Nays: 0

Mayor Deborah Blewitt

ATTEST:

Fiscal Officer Cheree Taylor

Approved as to form:

Solicitor Thomas Reitz

Exhibit "A"
Village of Windham
Credit Card Policy & Procedures

Purpose: The Village of Windham wishes to establish a credit card policy to ensure proper procedures and policies are in place for the use of credit cards. Credit cards provide an alternative purchasing mechanism when traditional payment/procurement methods are not feasible.

Scope: The credit card will be used only when the items and/or services to be purchased are for the official use of the Village of Windham. **NO PERSONAL USE OF THE CREDIT CARDS WILL BE ALLOWED.**

The Village of Windham has the following credit cards (hereinafter Village Credit Cards), all of which indicate on their face that they are Village Cards, and are not exclusively issued in the name of a Village Officer who may be a regular user of the Card:

- One Visa credit card issued to the Village of Windham from Bank of America.

The policies for use of village credit card is as follows:

1). The individuals holding the following positions are authorized to use the Village Credit Cards up to the amount indicated:

Village Position	Authorized Spending Limit
Mayor	\$2,500
Fiscal Officer	\$2,500
Village Administrator	\$2,500
Police Chief	\$2,500

2). The following are the types of purchases the Village Credit Card may only be used for:

- a). Overnight lodging
- b). Meals- a per-diem of \$75 per employee. A maximum gratuity of 20% is allowable.
- c). Items not considered as for a proper public purpose which include, but not limited to **alcohol, tobacco, or items personal in nature**, and as such they are not allowable for purchase with the village credit card.
- d). Registration for seminars/conferences when time is of the essence.
- e). Service contracts that require credit card payments online such as the village's web host.
- f). Purchases which have previously been approved by the Department Head and for which a Purchase Order has been issued.

g). ALCOHOL PURCHASES ARE PROHIBITED.

3). Each purchaser will sign the original receipt acknowledging the use of a Village Credit Card for work-related purchase. A detailed receipt must be provided by the purchaser to the Fiscal Officer. This receipt will be matched to the credit card statement. Failure to submit receipts will result in rejection of any and all charges not properly documented which would result in the employee being responsible for the incurred charges.

4). It is the responsibility of the employee making the purchase to insure the completeness, accuracy and legibility of the entries on the receipt.

5). A completed Use of Credit Card form with the following information needs to be provided with the credit card receipt to the Fiscal Officer within twenty-four hours of the purchase or the next business day whichever applies.

Name, department, purchase order number, description of item(s) purchased, if proper procedure was not followed and a purchase order was not opened prior to the purchase being made a purchase requisition needs to be attached. The signature of the department head is required to demonstrate the authority of the employee to use the credit card. Attach original receipt(s) signed by the employee.

6). The Fiscal Officer will monitor and review and retain the credit card purchases for propriety and initial indicating the review has been completed. If an employee reimburses the Village for an unsupported purchase, it should be documented in the monthly credit card reconciliation.

7). All Village Credit Cards are to remain with the Fiscal Officer unless signed out by an authorized individual.

8). All individuals using a Village Credit Card must present a tax exempt form or inform the cashier of the village's tax exempt status.

9). Use of a Village Credit Card does not replace the requisition and purchase order process.

10). When the Village Credit Card is requested a credit card sign out form must be completed.

11). The Village of Windham is exempt from Federal and State tax. In all cases a Blanket Tax Exemption form should be supplied prior to making any purchases. In the case of overnight lodging a bed tax and city tax and any other applicable tax may be encountered and in these cases the Village of Windham is not exempt.

12). With advance approval of the Village Council, the Fiscal Officer is authorized to apply for and receive credit cards on behalf of the Village. The acquisition of and

continued authorization of the Village Credit Cards enumerated at the beginning of this policy is ratified, confirmed and approved.

13). In the event a Village Credit Card is lost the person to whom the card is checked out shall report the loss to the Fiscal Officer immediately.

14). The authorized credit limit on each Village Credit Card is as set forth below:

Card	Credit Limit
Visa	\$2,500

15). The Village Fiscal Officer is designated the Compliance Officer for the Village and shall retain general possession and control of the credit card accounts and presentation instruments related to the accounts, including cards and checks. When an officer or employee needs to use a Village Credit Card, the Fiscal Officer shall use a system to sign out credit cards to the authorized users. The officer or employee is liable in person and upon any official bond the officer or employee has given to the Village of Windham to reimburse the Village the amount for which the officer or employee does not provide itemized receipts in accordance with this policy.

16). The use of the Village Credit Card for expenses beyond those authorized by the Village Council constitutes misuse of a credit card account. An officer or employee of the Village, or a public servant as defined under section 2921.01 of the Revised Code, who knowingly misuses a credit card account held by the Village of Windham violates section 2913.21 of the Revised Code.

17). The Fiscal Officer or the Fiscal Officer's designee annually shall file a report with the Village Council detailing all rewards received based on the use of the Village Credit Cards.

18). The Village Council expressly does not authorize a debit card account, except for law enforcement purposes. This paragraph does not apply to debit card accounts related to the receipt of grant money.

These policies and procedures were revised and adopted by council on October 23,2018.

Exhibit "B"
USE OF CREDIT CARD FORM

Date: _____

Name: _____

Department: _____

Description of item(s)/service(s) purchased: _____

Purchase Order Number: _____

Requisition attached if purchase order has not been done properly. Request will be a then and now due to the request not being completed prior to the purchase being made.

Attach original receipt(s) signed by the employee.

Employee Signature: _____ Date: _____

Department Head Signature: _____ Date: _____

Checked by the Fiscal Officer: _____ Date: _____

Exhibit "C"
Credit Card Sign Out Form

I _____ hereby acknowledge that I have taken possession of the _____ Village of Windham Credit Card on _____. By signing this form, I acknowledge that I will return the credit card within twenty-four hours along with the appropriate receipts and paperwork. I also acknowledge that I will not write the credit card number down for use later on purchases without having used the credit card procedures. I acknowledge that I have read and understand the Credit Card Policies and Procedures of the Village of Windham. The credit card will not be used for personal purposes.

Card Checked Out:

Signature: _____ Time: _____ Date: _____

Card Checked In:

Signature: _____ Time: _____ Date: _____