



Book	Board Policy and Guidelines
Section	Section D
Title	Purchasing (Credit and Purchasing Cards)
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### **PURCHASING** (Credit and Purchasing Cards)

In accordance with Board policy, only the superintendent and purchasing lead will have access to and authority to use a district credit card. Other designated positions may receive a district purchasing card upon Board approval.

The following rules apply to the use of district credit or purchasing cards:

1. The Board will set overall district credit limitations. The limitations will only be revised with Board approval.
2. Any employee or Board member using a district card shall first sign a card usage agreement and receive training on procedures for card use. This agreement will be signed yearly as long as the employee still retains the purchasing card.
3. Employees and Board members issued credit cards, store-issued credit cards, ghost purchasing cards or purchasing cards, including the purchasing lead and superintendent, must reconcile their statements every month.
4. Documentation, including receipts and the appropriate budget code, will be produced in a timely manner for each item purchased. The purchasing lead or designee will enact the following card suspensions if issues are not addressed within 60 days of purchase.
  - a. 1st offense - 30-day card suspension
  - b. 2nd offense - 3-month card suspension
  - c. 3rd offense - 6-month card suspension
  - d. 4th offense - Card indefinitely suspended.
5. Appropriate supervisors and administrators will review all required documentation and, the executive director of finance or designee will examine all documentation prior to payment. If any purchase was made by an employee contrary to law, Board policy or administrative procedures or was inadequately documented, the executive director of finance shall notify the purchasing lead or designee, and the purchasing lead or designee will enact the card suspensions as detailed above in #4. If a Board member's card is involved, the superintendent will notify the Board president immediately. If the Board member in question is the president, or if the president is not available, the vice president will be notified. The president or vice president is authorized by policy to temporarily suspend a Board member's card until the issue is presented to the Board.
6. District cards will not be used to purchase personal items, unauthorized items or items that do not benefit the district.
7. Only the authorized employee or Board member to whom the card is issued may use the district card.
8. All persons issued a district card must take all reasonable measures to protect the card against damage, loss, theft, or misuse. Any damage, loss, theft, or misuse of the card must be reported to the purchasing

card issuing bank and to the superintendent, purchasing lead or designee immediately.

9. District employees and Board members will surrender all district cards when their employment or term ends or upon demand by the district.
10. Examples of appropriate expenditures using district cards include:
  - Office supplies.
  - Computer parts and accessories.
  - Food for use in curriculum, such as family consumer sciences.
  - Authorized online purchases.
11. Examples of inappropriate expenditures using district cards include:
  - Personal items
  - Cash advances
  - Building construction or repair services
  - Telephone calls or cellular phone charges
  - Medical services
  - Legal services
  - Alcoholic beverages
  - Tobacco products
  - Gasoline for a privately owned vehicle
  - Leaving a gratuity that exceeds 20 percent
  - Gift cards
  - Furniture
  - Amazon purchases (these are only allowed on Amazon Ghost card)