

PURPOSE: This applies to all Nassau County Board of County Commissioners (BOCC) personnel and establishes a policy and procedures to ensure fiscally sound use of the BOCC credit cards.

BOCC employees are entrusted and empowered to make credit card purchases. Along with this empowerment comes responsibility. Cardholders are expected to make sound business decisions that are in the best interest of the BOCC, e.g., obtain best pricing, etc., and to always comply with the policies and procedures set forth in the County's Purchasing Policy.

POLICY:

1. BOCC credit cards will only be used for authorized purchases for which a public purpose can be demonstrated. All purchases shall be made in accordance with the County's Purchasing Policy in place at the time of purchase.
2. BOCC County Employees designated by the County Manager may use a credit card to procure goods and services for the benefit of the County as outlined in this Credit Card Policy.
3. The "Cardholders" for purposes of this policy shall include any County employee who has been issued a credit card under the account of the Board of County Commissioners of Nassau County.
4. There will be a set credit limit for each Cardholder's card. This amount, as well as any change to this amount, shall be requested by the County Manager.
5. The name "Nassau County BOCC" shall appear on the name of each Credit Card.
6. Each Cardholder's name shall appear on the Credit Card.
7. The Nassau County Clerk of the Circuit Court & Comptroller (Clerk), as custodian of all county funds, shall designate Account Administrator in the Clerk's Financial Services Department to activate and oversee use of the BOCC Credit Cards.
8. Each Cardholder shall sign the back of the Credit Card.
9. Cardholders shall not use the Credit Card to make personal or unauthorized purchases. The cardholder is the only authorized user of the credit card and shall be responsible for all charges against the card.
10. Willful intent by the Cardholder to use the Credit Card for personal use or any other unauthorized use may result in disciplinary action up to and including termination of employment and prosecution to the extent permitted by law.

11. Each Cardholder shall reimburse the County for any and all charges deemed later to be personal or other unauthorized purchases made with the Credit Card, including costs relating to the collection of such charges.
12. Any unauthorized charges made by the Cardholder and owed to the County may be deducted from any monies due and owing to the Cardholder, including salary and wages.
13. The Cardholder shall immediately notify the Office of Management and Budget (OMB) and the Clerk's Financial Services Department upon discovering that the Credit Card has been lost or stolen.
14. Each Cardholder shall adhere to this Policy and the County's Purchasing Policy with regard to use of the Credit Card. Failure to follow the BOCC's Purchasing Policy may result in revocation of Credit Card privileges and/or disciplinary action.
15. New and replacement Credit Cards shall be mailed to the Clerk's Account Administrator. The Clerk's Account Administrator makes a copy of the card (the copy is to be kept in a locked safe or locked file) and mails or delivers to the employee. The Clerk's Account Administrator sends an email to the Cardholder alerting them to the arrival of the card.
16. The BOCC is a Florida Sales Tax Exempt agency. Each Cardholder is responsible for providing the vendor with a copy of the BOCC Sales Tax Exempt Certificate to ensure that sales tax is not charged when making purchases.
17. The Cardholder(s) shall obtain the original receipt(s), credit card slip(s), invoice(s), packing slip(s), and all other documentation associated with any and all Credit Card purchases.
18. When returning items purchased with a credit card, a cash-back transaction is prohibited. The vendor must issue a credit to the credit card.
19. The financial institution shall send a consolidated statement and an individual cardholder statement(s) of all charges incurred by the Cardholder(s) on a monthly basis to the Clerk's Financial Services Department. The Clerk's Account Administrator shall receive and review the consolidated statement. The individual cardholder statements shall be forwarded to the appropriate BOCC Department Heads for approval and supporting documentation.
20. Upon receipt of the individual card holder statements, the Cardholder(s) shall attach the original receipt(s), credit card slip(s), invoice(s), packing slip(s), and all other documentation associated with the Credit Card purchase to the individual cardholder statement(s). All documents should be forwarded to the Clerk's Financial Services, Clerk's Account Administrator (or designee) once

approval by the BOCC Department Head has been obtained. The Clerk's Account Administrator (or designee) shall reconcile the statement with the documentation and forward it to Clerk's Accounts Payable for processing in the financial data system.

21. A Clerk's Account Administrator shall report to OMB and the Cardholder any and all discrepancies between the monthly Credit Card Statement and the documentation submitted by the Cardholders. The Cardholder shall promptly provide any additional documentation requested.

A. Authorized Use:

1. BOCC credit cards are issued to Cardholders with the BOCC name, individual employee's name, account number, expiration date and are to be used for authorized purchases only. The Cardholder is the only authorized user of the card and shall be responsible for all charges against the card.
2. Authorized purchases consist of travel or training related purchases and other approved operating expenses that require immediate purchase. Travel, training and related expenses include, but are not limited to:
 - Car rental.
 - Lodging.
 - Registration fees.
 - Parking.
 - Miscellaneous travel related emergencies.
 - Airfare.
 - Fuel (unless claiming mileage for personal vehicle).
3. Credit cards will not be used for any personal transactions. Improper use of the credit card will result in consequences ranging from suspension of the card to termination of employment. Employees will be required to reimburse the BOCC for purchases that are determined to not be an authorized public expenditure.

B. Unauthorized Charges:

1. Unauthorized charges are strictly prohibited. Examples include but are not limited to:
 - a. Cash advances.
 - b. Entertainment.
 - d. Employee moving expenses.

- e. Third party payments (i.e., PayPal, or similar merchant that processes the charge).
- f. Charges for non-BOCC employees.
- g. Items used generally for the personal convenience of employees (portable heaters, fans, refrigerators, microwaves, coffee pots and clocks, lamps or picture frames for private offices, etc.). This does not preclude items necessary for overall Department or section operation.
- h. Alcohol
- j. Gift Cards (without County Manager approval)

C. Cardholder Responsibilities:

- 1. Each Cardholder is responsible for ensuring that sufficient funds are budgeted in their expense line account to cover purchases made with a BOCC credit card.
- 2. The BOCC is a Florida Sales Tax Exempt agency. Each Cardholder is responsible for providing merchants with a copy of the BOCC Sales Tax Exempt Certificate to ensure that sales tax is not charged when making purchases. Copies of the BOCC Sales Tax Exemption Certificate can be obtained from OMB. If the cardholder is charged tax, the cardholder must attempt to have the Sales Tax credited. If the tax cannot be credited, the Cardholder could be held responsible for the tax portion of the transaction.
- 3. Each Cardholder is responsible for notifying OMB before purchasing fixed assets with the BOCC credit card; all fixed assets must be tagged and placed on the BOCC inventory.
- 4. Back up documentation, such as original itemized receipts and invoices must be obtained for all transactions charged to the credit card and an explanation for the charge written on the receipt. Receipts should reflect what was purchased.
- 5. If a credit card is lost or stolen, the individual assigned is responsible for immediately notifying the OMB Director to minimize the liability to the BOCC. After hours, the OMB Director or designee shall be immediately contacted.

D. BOCC Department Responsibilities:

- 1. Immediately notify the Clerk's Financial Services Department of any lost or stolen cards, terminated employees, or employees no longer requiring use of the card.
- 2. Provide the Clerk's Financial Services Department all necessary information and approvals for the Clerk's Financial Services Department to issue, replace or cancel credit cards.

3. County Manager shall provide to the Clerk's Financial Services Department all cardholder restrictions (i.e., credit limits; monthly spending limits; temporary adjustments).
4. Ensure in a timely manner, that each cardholder's monthly credit card statement is reviewed by the cardholder and approved by the appropriate BOCC employee.
5. Any identified policy violations shall be immediately reported to Clerk's Financial Services Department and the individuals' immediate Director or the County Manager.
6. Assist the Clerk in collecting reimbursement for unauthorized charges from the employee, as needed.
7. Provide to Clerk's Financial Services Department for payment, all approved credit card statements (with expense codes for each transaction) including all backup documentation for purchases, credits and refunds.
8. Assist Clerk's Financial Services Department with any disputed vendor charges, including communicating directly with the vendor. Clerk's Financial Services Department will deal directly with the credit card issuer as needed to resolve disputed or fraudulent charges.

CARDHOLDER AGREEMENT

I AGREE TO THE FOLLOWING REGARDING THE USE OF THE NASSAU COUNTY BOARD OF COUNTY COMMISSIONERS PURCHASING (CREDIT) CARD ASSIGNED TO ME FOR OFFICIAL COUNTY BUSINESS ONLY.

- 1) I understand that I am being entrusted with a powerful and valuable tool and will be making financial commitments on behalf of the Nassau County Board of County Commissioners and will strive to obtain the best value for the County.
- 2) I understand that under no circumstances will I use the Purchasing (Credit) Card to make personal purchases, either for others or for myself. Willful intent to use the Purchasing Card for personal gain or unauthorized use may result in disciplinary actions up to and including termination of employment and prosecution to the extent permitted by law.
- 3) I will follow Florida Law, BOCC purchasing policies, and the established guidelines for using the Purchasing Card. Failure to do so may result in either revocation of my card privileges or other disciplinary action.
- 4) I have been provided a copy of the Procurement (Credit) Card Policy and attended training provided by the Clerk of Circuit Court & Comptroller and understand the Purchasing Card Program. I have been given an opportunity to ask any questions to clarify my understanding of the Purchasing Card Program.
- 5) I agree to review and reconcile transactions timely and, will maintain all applicable information and receipts.
- 6) I agree that, should I violate the terms of the Agreement, I will be subject to disciplinary action up to an including termination of employment and that I will reimburse Nassau County for all incurred charges and any costs related to the collection of such charges. Additionally, any such charges that I owe the County may be deducted from any money which would otherwise be due and owing me, including salary or wages.

Cardholder Name (Print)

Supervisor Name (Print)

Cardholder Signature

Supervisor Signature

Date

Date