

BOARD OF TRUSTEES POLICY

Credit Card Use Policy #13
Original: September 1, 2006
Revised: September 23, 2016
Revised: July 24, 2017

Tipp City Public Library
11 E. Main Street
Tipp City, Ohio 45371

As a public institution, the Tipp City Public Library is held to a high level of accountability for its business practices. Every reasonable effort must be made by all employees to ensure that funds are used in a manner that is consistent with the Library's mission, applicable law, and ethical practices.

This policy facilitates library purchases and establishes guidelines for the distribution and use of credit cards issued in the name of the Tipp City Public Library and the specific name of an individual. This policy provides internal controls to ensure that employees comply with all the applicable requirements. Credit cards will be provided to the following staff positions:

- Director
- Fiscal Officer
- Office Manager
- Department Heads
- Others with purchasing responsibilities as approved by the Director

1. Credit cards are used for staff travel, internet purchases, and other retail expenses.
2. Purchases must be pre-approved by the Director or his/her designee. Monthly expenditures shall be less than the credit limit set by Director.
3. Tipp City Public Library is exempt from State sales tax because it is a non-profit public school district library. As such, any sales tax charged will not be paid and will have to be reimbursed by the Cardholder. It is the responsibility of the Cardholder to obtain a tax-exempt certificate from the Fiscal Officer before the purchase is made.
4. Original itemized receipts, a signed copy of the credit card slip, and when applicable, other supporting documents must be filed with statements. In the case of Internet purchases, a screen print of the transaction can provide documentation of the purchase.
5. In the event the original itemized receipt is lost, employee will provide a summary of the charges including the reason for the purchase. This summary must have the director's approval. Any undocumented purchase made with the Library credit card may become the responsibility of the charger.

6. The purchase of restricted items including, but not limited to alcoholic beverages, will be the sole responsibility of the charger.
7. Use of the card is limited to the library employee whose name appears on the face of the card unless expressly authorized by the Director. Employees may request to use a loaned TCPL credit card for preapproved authorized purchase. Loaned credit cards must be returned to the Director or his/her designee within one business day of purchase or two business days after return from travel.
8. Rewards points and gifts associated with credit cards are the property of the library and require Director approval to utilize.
9. Credit cards are the property of the library and must be returned to the Fiscal Officer upon termination of employment with the Library.