

Book	Policy Manual
Section	Vol. 44, No. 2 - January 2026 JVS
Title	Vol. 44, No. 2 - January 2026 Revised USE OF CREDIT CARDS
Code	po6423 - MLH 3/10/26
Status	
Adopted	December 19, 2012
Last Revised	October 17, 2022

Revised Policy - Vol. 44, No. 2

6423 - USE OF CREDIT CARDS

The Board of Education recognizes the value of an efficient method of payment and recordkeeping for certain expenses.

The Board, therefore, authorizes the use of District credit cards. The name of the District shall appear on each District credit card and check related to a credit card account held by the District. A "credit card account" shall include any bank-issued credit card account, store-issued credit card account, financial institution-issued credit card account, financial depository-issued credit card account, affinity credit card account, or any other card account allowing the holder to purchase goods or services on credit or otherwise transact with the account, and any debit or gift card account related to the receipt of grant monies. The term expressly excludes any procurement card account, gasoline or telephone credit card account, or any other card account where merchant category codes are in place as a system of control for use of the account.

The authorization, handling, and use of credit cards have been established to provide a convenient and efficient means to purchase goods and services from vendors. Credit cards, however, shall not be used in order to circumvent the general purchasing procedures established by State law and Board policy. The Board affirms that credit cards shall only be used in connection with Board-approved or school-related activities and that only those types of expenses that are for the benefit of the District and serve a valid and proper public purpose shall be paid for by credit card. However, under no circumstances shall credit cards be used for personal purchases or the purchase of alcoholic beverages regardless of whether the purchase of such beverages is made in connection with a meal.

[DRAFTING NOTE: CHOOSE ONE (1) OF THE FOLLOWING OPTIONS]

X] The District credit card may never be used for the personal gain of credit card rewards such as bonus points, frequent flyer miles, or any other affinity program reward permitted under any circumstances.

OR

~~[] Accrual and use of frequent flyer miles, credit card rewards, hotel points, or other rewards earned during official business is permitted, provided that these rewards are earned the same way as members of the public would earn them, and they do not impose additional costs to the District. Such accrual and use shall be in accordance with Policy 6465 - Public Office Award Program.~~

[END OF OPTIONS]

Use of credit cards in an unauthorized or illegal manner may result in revocation of credit card privileges, disciplinary action, and/or, where appropriate, may require the user to pay any and all inappropriate charges, including finance charges and interest assessed in connection with the purchase. Additionally, any officer or employee of the District who knowingly misuses a credit card account is guilty of the criminal offense of misuse of credit cards. Violations will be reported to the appropriate law enforcement authorities and any applicable licensure board(s).

The Treasurer shall be responsible for the initial issuance, reissuance, and cancellation of District credit cards and shall maintain written procedures and all appropriate records and reports regarding the District's credit card account(s). Records and reports will be maintained and made available for review in accordance with this policy and

State law.

All officers and employees are required to immediately report lost or stolen credit cards or notice of a possible data breach involving a District credit card to their immediate supervisor and the Treasurer. The Treasurer will notify the entity that issued the credit card and request cancellation of the lost or stolen card as soon as practicable.

[SELECT OPTION #1 OR OPTION #2]

☒ [OPTION #1]

The maximum limit for any credit card account shall be \$ 50,000 **[ENTER AMOUNT]**.

☒ [OPTION #1] The sum of all credit card accounts shall not exceed \$ 100,000 **[ENTER AMOUNT]**.

[END OF OPTION #1]

[OR]

☐ [OPTION #2]

~~The maximum limit for any credit card account or any credit card utilized by the District will be established annually at the Board's Organizational Meeting, following a recommendation by the _____.~~

[END OF OPTION #2]

[END OF OPTIONS]

[OPTIONAL LANGUAGE]

~~☐ Subject to the discretion of the Board and the approval of the _____, credit cards may be used for eligible goods and services including:~~

- ~~A. ☐ transportation reservations and expenses;~~
- ~~B. ☐ conference registrations;~~
- ~~C. ☐ hotel reservation guarantees and expenses;~~
- ~~D. ☐ reasonable meal expenses (both in town and out of town), including a maximum gratuity of _____ percent (____%), but excluding alcoholic beverages;~~
- ~~E. ☐ purchases from vendors who do not accept purchase orders or vouchers with prior approval from the _____;~~
- ~~F. ☐ safety and security reasons in connection with a student field trip, competition, and/or other activity or event if monies are budgeted and deposited with the Treasurer in advance;~~
- ~~G. ☐ _____;~~
- ~~H. ☐ other purchases approved by the _____ on a case-by-case basis.~~

[END OF OPTIONAL LANGUAGE]

Officers and employees are liable in person and upon official bond for any unauthorized use of credit cards and any officer or employee who suspects the loss, theft, or possibility of unauthorized use of a credit card must notify the Treasurer immediately, who shall notify the Board.

The Board prohibits the use of debit card accounts except for the receipt of grant monies. Any officer or employee of the District who uses a debit card account for any other purpose is guilty of the criminal offense of misuse of credit cards.

[CHOOSE OPTION #1 OR OPTION #2]

☒ [OPTION #1 RECOMMENDED]

Use of the District credit card for any cash withdrawal transaction is strictly prohibited.

[END OF OPTION #1]

[OR]

~~**[] [OPTION # 2]**~~

~~Use of the District credit card for a cash withdrawal transaction may only be permitted with the prior approval of the Superintendent and only under the following circumstances:~~

- A. _____
- B. _____
- C. _____

~~Such approved cash withdrawal transactions shall be limited to no more than \$_____ **[ENTER AMOUNT]** per transaction.~~

[END OF OPTION #2]

[END OF OPTIONS]

[CHOOSE OPTION #1 OR OPTION #2]

[X] [OPTION #1]

The Treasurer/CFO shall retain general possession and control of the credit card account or presentation instruments related to an account, such as credit cards and checks.

[END OF OPTION #1]

[OR]

~~**[] [OPTION #2]**~~

~~The _____ **[someone other than the chief financial officer]** shall retain general possession and control of the credit card account or presentation instruments related to an account, such as credit cards and checks. Accordingly, the Board shall appoint the _____ to serve as the credit card compliance officer. The compliance officer shall review officers' and employees' use of credit card accounts under the policy at least once every six (6) months. The review shall identify the number of cards issued, the number of active cards issued, the cards' expiration dates, and the cards' credit limits. The compliance officer may not authorize an employee to use a credit card account.~~

~~**[]** The Treasurer/CFO shall review the credit card account transaction detail monthly and shall sign a written attestation confirming the review. **[DRAFTING NOTE: this option should only be selected if the Board appoints the Superintendent to serve as the credit card compliance officer AND the Superintendent has authority to use the credit card.]**~~

~~**[DRAFTING NOTE: If the Board's Treasurer/CFO does not retain general possession and control of a credit card account or presentation instruments related to an account, the Board must appoint a compliance officer. The District's Treasurer/CFO is not eligible for appointment as the compliance officer. The appointed compliance officer may not use a credit card unless the appointed compliance officers/he is the Superintendent.]**~~

[END OF OPTION #2]

[END OF OPTIONS]

The **(X)** Superintendent ~~and/or **(X)** Treasurer/CFO~~ **[END OF OPTION]** shall develop administrative guidelines that specify those employees authorized to use credit cards, the types of expenses which can be paid by credit card, and their proper supervision and use. Inappropriate or illegal use of the credit card and/or failure to strictly comply with the limitations and requirements set forth in the administrative guidelines may result in a loss of credit card privileges,

disciplinary action, up to and including termination, personal responsibility for any and all inappropriate charges, including finance charges and interest assessed in connection with the purchase, and/or possible referral to law enforcement authorities for prosecution. Violations will also be reported to the applicable licensure board(s).

The Board authorizes the following employees to use District credit cards:

DRAFTING NOTE: insert the title of the position for each individual]

- A. Superintendent
- B. Treasurer
- C. Administrators
- D. _____

Each request for use of a District credit card shall contain:

- A. ☒ date needed,
- B. ☒ date to be returned,
- C. ☒ purpose,
- D. ☒ authorization.
- E. ☐ [other] _____. **[END OF OPTIONS]**

Upon receipt of a District credit card, employees shall:

- A. ☒ inform merchants that the purchase is for "official School District business" and is not subject to State or local sales tax;

~~However, if the merchant fails to waive the tax, the employee shall pay it. For large purchases where the merchant refuses to waive the tax, the employee shall present a tax exemption form.~~
- B. ☒ maintain credit cards in a secure fashion and prevent unauthorized charges to the account;
- C. ☒ use reasonable care when making purchases online, refrain from providing the credit card number to unknown online merchants, and do not auto-save credit card number for any online account;
- D. ☒ maintain sufficient documentation of all purchases including, but not limited to, charge receipts, original cash register slip or other detailed receipt, and invoices;
- E. ☒ provide documentation of all purchases to the Treasurer in a timely manner to ensure prompt payment;
- F. ☒ refrain from allowing anyone else to use the credit card or account number;
- G. ☐ refrain from splitting the costs of an invoice or purchase in order to circumvent the credit card process and establish pre-approved single purchase limits, monthly spending limits, and/or funds availability. **[END OF OPTIONS]**

☒ The officer or employee is liable in person and upon any official bond to reimburse the District the amount for which the officer or employee does not provide itemized receipts in accordance with the credit card policy described herein. **[END OF OPTION]**

☒ After use, District credit cards are to be returned to the Treasurer or designee, along with appropriate receipt copies of all charges, within five (5) **[ENTER AMOUNT]** business days upon completion of any approved use. **[END OF OPTION]**

☒ Employees, when possible, shall include an original cash register slip or other detailed receipt (i.e., a receipt from a restaurant itemizing all purchases made) in addition to the receipt copy of all charges. In addition, employees shall include shipping documents and receipts received with the merchandise. **[END OF OPTION]**

~~☐~~ Employees shall specify on the back of the receipt the following information:

- ~~A. ☐ a brief description of the school related purpose of the purchase~~
- ~~B. ☐ the names and affiliation of each attendee if a purchase is made on behalf of a group of individuals~~
- ~~C. ☐ verification that family members or other individuals having no school related purpose for their attendance paid their own expenses~~ **[END OF OPTIONS]**

Failure to return District credit cards and/or receipts within the above-referenced time period may result in the suspension of credit card privileges and/or charges being deemed unrelated or unsubstantiated.

☒ Employees shall be responsible for any and all unrelated or unsubstantiated purchases and shall be required to make full reimbursement to the District within thirty (30) business days. **[END OF OPTION]**

☒ If an employee reimburses the District for an unsupported purchase, it shall be documented in the monthly credit card reconciliation. **[END OF OPTION]**

The Treasurer or designee will keep a record/activity log of all credit card uses and review and approve all purchases to verify that the expenses are incurred in connection with Board-approved or school-related activities, are for the benefit of the District, and serve a valid and proper public purpose prior to disbursing public funds for payment of such expenses.

~~☐~~ Any and all reviews and approvals must be evidenced by the _____'s initials and/or signature. **[END OF OPTION]**

~~☐~~ In addition to evidencing review and approval of the purchase, the _____ should immediately send all questionable items to the employee purchasing the item for an explanation. These explanations shall be approved by the employee's immediate supervisor and the _____ prior to the payment of such expenses. If an employee reimburses the District for a questionable purchase, it shall be documented in the monthly credit card reconciliation. **[END OF OPTION]**

~~☐~~ Upon review and approval, all appropriate documentation shall be forwarded to the _____. **[END OF OPTION]**

☒ Upon receipt of the appropriate documentation, credit card expenditures will be paid through the Treasurer's office. **[END OF OPTION]**

☒ The Treasurer or designee will monitor the credit card account(s) and reconcile all credit accounts on a monthly basis. **[END OF OPTION]**

The Treasurer/CFO shall file a report with the Board annually, detailing all rewards received based on the use of the District's credit card account.

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Legal

R.C. 2921.01, 2913.21, 3313.311