

USE OF CREDIT CARDS

Corporation credit cards are to be used for goods, services, and travel expenses directly related to Corporation business. Corporation credit cards are not to be used for personal expenses. Employees who use Corporation credit cards for personal expenses will be subject to discipline, up to and including termination, and will be reported to appropriate authorities for misappropriation of Corporation funds.

Only those employees authorized by the Superintendent or his or her designee may utilize a Corporation credit card. The Superintendent or his or her designee shall keep a log including the names of employees authorized to use a card, position, estimated amounts to be charged, and date card is issued and returned.

All Corporation credit card purchases require an itemized receipt. Receipts must be submitted to the Superintendent or his or her designee within ten calendar days of the purchase.

The cardholder shall present a sales tax exemption certificate when making a purchase with Corporation credit cards, as the Corporation is a tax-exempt entity and does not pay sales tax.

Credit card charges may be subject to a daily limit or other limits based on available funds and approval. Any out-of-state travel expenses or associated purchases, such as an employee's travel and *per diem* costs of attendance at an out-of-state conference directly related to Corporation business, must be approved by the Board prior to charge. The employee shall submit a proposed budget, including per diem, prior to the out-of-state travel to the board for approval.

The cardholder is responsible for the security of the Corporation credit card. Lost or stolen cards shall be reported immediately to the Superintendent or his or her designee and the credit card company.

Failure to follow these guidelines and policy will result in revocation of the privilege of using a Corporation card and may result in discipline, up to and including termination.

Western Wayne Schools, Wayne County, Indiana

Adopted: March 11, 2020