

LIVINGSTON COUNTY

Procurement Card Policy ~~CREDIT CARD POLICY~~

LIVINGSTON COUNTY, MICHIGAN

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| RESOLUTION # 2020-MM-NNN | APPROVED: MM.DD.YY | EFFECTIVE: M.DD.YY |
| RESOLUTION # 2013-09-279 | APPROVED: 9.16.13 | EFFECTIVE: 9.16.13 |
| RESOLUTION #404-100 | APPROVED: 4.5.04 | EFFECTIVE: 5.3.04 |

~~IT IS THE INTENT OF THIS POLICY TO COMPLY WITH PUBLIC ACT 1995, NO. 266, EFFECTIVE JULY 8, 1996, AND TO AUTHORIZE AND REGULATE CREDIT CARD TRANSACTIONS ON BEHALF OF LIVINGSTON COUNTY, INCLUDING THE USE OF CREDIT CARDS BY OFFICERS AND EMPLOYEES OF LIVINGSTON COUNTY.~~

I. Statutory Reference

~~This policy complies with Public Act 1995, No. 266, effective July 8, 1996, and to authorize and regulate procurement cards here in after referred to as p-cards, p-card transactions on behalf of Livingston County Elected Officials, Directors and employees.~~

DEFINITIONS

~~**BUDGET:**— A plan of financial operation for a given period of time; including an estimate of all proposed expenditures from the funds of the County and the proposed means of financing the expenditures.~~

~~**CREDIT CARD:**— A card or device issued under a credit card arrangement by a person licensed under Act No. 379 of Public Acts of 1984, being sections 493.101 to 493.114 of the Michigan Compiled Laws, by a person licensed under the consumer financial services act, Act No. 161 of the Public Acts of 1988, being section 487.2051 to 487.2072 of the Michigan Compiled Laws, or by a depository financial institution as definition section 1a of the mortgage brokers, lenders, and servicers licensing act, Act No. 173 of the public Acts of 1987, being section 445.1651a of the Michigan Compiled Laws.~~

~~**CREDIT CARD ARRANGEMENT:**— An unsecured extension of credit for purchasing goods or services from the credit card issuer or any other person that is made to the holder of a credit card and that is accessed with a credit card.~~

~~CREDIT CARD POLICY: A policy adopted by resolution by the Livingston County Board of Commissioners.~~

II. Application of Policy

~~The purpose of this policy is to establish a uniform procurement card process for County issued credit cards (P-card) for Livingston County Elected Officials, Department Directors and employees.~~

III. Authorization and Responsibility

CREDIT CARD PROVISIONS:

~~B.A. The County Board of Commissioners authorizes the County Administrator, or Deputy County Administrator/designee, and the County Financial Officer are designated by this credit card policy as the parties responsible for the oversight and administration of Livingston County's credit p-card program and to effectuate the creation or change of any procedure(s), as necessary issuance, accounting, monitoring, and retrieval and generally for the overseeing~~

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~~compliance with the credit card policy. Elected Officials and Department Heads shall approve issuance of a credit card to his/her employees.~~

~~B. A system of internal controls has been established to monitor the use of p-cards issued by Livingston County as detailed in the Procurement Card Procedures.~~

~~C. The total combined authorized credit limit of all p-cards issued by Livingston County shall not exceed five percent (5%) of the total budget for the current fiscal period.~~

~~D. A department may not expend funds in excess of authorized departmental budget.~~

~~E. An employee issued a p-card is responsible for its protection and custody. In the event the p-card is lost or stolen, the cardholder shall notify the designated P-card Administrator County Administrator and/or the Deputy County Administrator/Financial Officer within one (1) business day or twenty-four hours (24 hours) upon discovery of missing p-card.~~

~~F. A credit p-card may only be used by an authorized officer or employee of Livingston County for the purchase of goods and/or services for the official business of Livingston County. Credit P-Card purchases shall be made in accordance with and shall not supersede any approved policies (e.g. the Procurement Policy, the Employee Business Expense Policy, the Budget Policy, and/ or the Human Resources Policy).~~

~~G. limited to business transactions in the performance of County business. Credit P-cards shall not be used for: used for~~

- ~~• personal use and non-business activity,~~
- ~~• daily meal cash advances,~~
- ~~• standard merchant category exclusions (e.g., liquor, tobacco products) or for cash advances, ATM Transactions;~~
- ~~• gift cards;~~
- ~~• splitting purchases to circumvent the purchase limits on a card, budget limits or to avoid competitive bidding limits or purchasing authority limits~~
- ~~• other purchases not permitted under County or Departmental Policies and Procedures or for which the employee is not authorized.~~

~~G. personal use.~~

IV.P-Card Provisions

~~A. Any employee or Elected Official requesting a County issued p-card are required to sign a cardholder's certification of policy compliance.~~

~~B. An officer or employee issued a credit card shall immediately return the p-card to the Fiscal Services Department upon the termination of his/her employment or upon transfer to a new position within Livingston County.~~

~~D.C. The officer or employee using a credit p-card must notify the vendor or merchant that the credit p-card transaction should be tax exempt for goods or services purchased in the State of Michigan. An approved letter from Livingston County Administration should will be provided to the vendor, upon request, if he/she requests documentation for tax and audit purposes.~~

~~E. An officer or employee who has been issued a credit card shall submit to the County Administrator, or designee, documentation detailing the goods and/or services purchased the cost of the goods and/or services, the date of the purchase, and the official business for which the goods and/or services were purchased. When the card is used for travel and/or meals for county business, the employee must fill out a business expense report showing the purpose of the travel or out of county meal(s) along with corresponding original itemized receipts.~~

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~~F. An officer or employee issued a credit card is responsible for its protection and custody and shall immediately notify the credit card company at the toll-free number if the card is lost or stolen. In addition, the County Administrator, or designee, must be notified that the card is lost or stolen on the first available business day.~~

~~G. An officer or employee issued a credit card shall immediately return the credit card to the County Administrator or designee upon the termination of his/her employment or upon transfer to a new position within Livingston County.~~

~~H. A system of internal controls will be established to monitor the use of credit cards issued by Livingston County.~~

~~I. All credit cards invoices must be approved by the County Administrator or designee before payment can be made.~~

~~J.D. The balance including interest due on an extension of credit under the credit p-card arrangement shall be paid for within not more than 60 days of the initial statement date.~~

~~E. Any inappropriate or misuse of p-cards issued by Livingston County may be subject to disciplinary action up to and including termination and/or penalties authorized by law for the unauthorized use of a p-card by employee.~~

~~K. An employee issued a County credit card shall be required to sign a cardholders agreement. Any inappropriate use of credit cards issued by Livingston County will be subject to disciplinary action up to and including termination and/or penalties authorized by law for the unauthorized use of a credit card by an officer or employee.~~

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~~L. The total combined authorized credit limit of all credit cards issued by Livingston County shall not exceed 5% of the total budget for the current fiscal period.~~

~~M. A department may include in their budget and pay the balance due on any credit cards, including annual fee and interest.~~

~~N. Credit card purchases shall be made in accordance with the Livingston County Purchasing Policy.~~

ADOPTION OF CREDIT CARD PROCESS

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~~Based on the foregoing Credit Card Policy adopted by the Board of Commissioners, the County Administrator is empowered to adopt and amend, as necessary, any credit card procedures appropriate to carry out this policy. A copy of the credit card policy, procedures and any subsequent amendments shall be made available to the public.~~

~~DATE OF ADOPTION: This policy was adopted by the Board of Commissioners of the County of Livingston at a meeting thereof held on September 16, 2013, through Resolution #2013-09-XX.~~

~~EFFECTIVE DATE: This policy shall become effective September 16, 2013.~~

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V. Policy Review

A. This policy shall be reviewed annually by the County Administrator or designee.

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RESOLUTION ATTACHED

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