



## Jackson Parish Police Jury

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### Credit Card Policy

Adopted by the Jackson Parish Police Jury effective May 13, 2019

**PURPOSE:** Policy to establish the acceptable application, use, and care of credit cards issued out by the Jackson Parish Police Jury (herein referred to as "Police Jury").

**SCOPE:** This policy applies to all employees and elected or appointed officials of the Police Jury that have been issued either a general credit card (VISA, MasterCard, etc.) or a specific business/store credit card (Walmart, Lowes, etc.) (both types herein referred to as "credit card") for Police Jury business use only.

**POLICY STATEMENT:** The Police Jury recognizes the importance of, and the necessity to utilize available technology as a tool and resource. Credit card accounts require the Police Jury's approval and are only for the official business of the Parish. They are to be under strict control and be available for use in limited cases as set forth by the Police Jury. Credit cards are not to be used for routine or recurring purchases or purchases that are subject to the requirements of the Louisiana Public Bid Law (e.g., splitting purchases). They are also not intended to circumvent the policies and procedures established in the Purchasing and Disbursements Policy.

#### **Applying for a Credit Card:**

- Only the Secretary-Treasurer is authorized to apply for a credit card on behalf of the Police Jury.
- The credit card must be issued in the Police Jury's name using the Police Jury's federal tax identification number.
- The credit card must not allow cash advances to be made.

#### **Security:**

- The Secretary-Treasurer is to maintain a listing of all credit cards, copies of credit cards (including credit card numbers), and the telephone numbers of the credit card companies.
- Employees must immediately notify the Secretary-Treasurer if a credit card is missing, lost, or stolen. The Secretary-Treasurer is responsible for notifying the Police Jury President and immediately cancelling the credit card. If a credit card is stolen, the Secretary-Treasurer is to notify law enforcement.
- When not in use, all credit cards are to be kept in a secured and locked location at the Department site and are to be checked out using the [Credit Card Log](#) form. When turned back in, the credit card user is to log the purchases using the [Credit Card Payment Request](#) form.
- Any unauthorized or personal use of a credit card may result in the immediate termination of employment.

#### **Issuance:**

- The issuance of a credit card of any type must be authorized by the Police Jury in a legally held, open public meeting.
- A general credit card (VISA, MasterCard, etc.) may only be issued to the Secretary-Treasurer.
- A specific business/store credit card (Walmart, Lowes, etc.) may be issued to a department to be checked out and logged by authorized personnel.
- All purchases must be approved in accordance with the Police Jury's Purchasing and Disbursements Policy and follow the outlined procedures prior to and following the transaction. Any applicable purchase orders are to be submitted to the Police Jury office.

#### **Allowable Purchases:**

- Travel expenditures/reservations for Police Jury members and/or full-time Police Jury employees including, but not limited to lodging accommodations, meals, conference registration, license and memberships, etc.



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- Materials and supplies that cannot be purchased from an established vendor or if store credit is not available (e.g. one-time on-line purchases).
- Fuel for Police Jury vehicles and equipment if traveling out of the area. This does not include personal transportation if a mileage reimbursement is also submitted.
- Materials and supplies to be used for Police Jury or Committee meetings.

### **Non-allowable Purchases:**

Any non-allowable purchases charged to the credit card are the personal responsibility of the employee that had the card checked out at the time.

- Cash advances on credit cards
- Alcoholic beverages and/or tobacco products
- Prescriptions and/or drugs
- Capital equipment or upgrades in excess of \$1,000
- Purchases made to circumvent the Police Jury's policies and procedures established in the Purchasing and Disbursements Policy and/or purchases that are subject to the requirements of the Louisiana Public Bid Law (e.g., splitting purchases).
- Any purchase that could be made by an established vendor using store credit.
- The credit card is intended for Police Jury business only, therefore issued credit cards may not be used for personal expenses. If a credit card user accidentally uses the credit card for personal expenses, they should alert their supervisor and contact the Secretary-Treasurer on how to reimburse the Police Jury for the expense. Additional documentation may be required. Disciplinary action may be taken.

### **Earned Rewards:**

- The Police Jury recognizes that many credit card companies offer rewards, points, etc. through the use of their cards. As these rewards are earned using Police Jury funds, then any acquired rewards are also to be used towards the business use of the Police Jury for travel, purchases, etc.

### **User Responsibilities:**

- Credit card users are responsible for understanding and applying the purchasing policies detailed in the Purchasing and Disbursements Policy and the Credit Card Policy prior to making any purchases with the issued credit card. If a purchase is questionable, it is the responsibility of the purchaser to contact the Secretary-Treasurer to verify if it will be an approved expenditure.
- Credit card users are responsible for properly recording the credit card usage and purchases in the [Credit Card Log](#) and [Credit Card Payment Request](#) forms.
- Credit card users are responsible for obtaining original, itemized receipts and documentation as proof of purchase and for documenting the business purpose on the receipts.
  - Credit card users should be especially mindful of this when purchasing meals, as some restaurants will only return the summary receipt with the total and tip. In this case, a detailed receipt which lists the meals and drinks purchased must be requested and retained.
- All receipts and documentation are to be turned in to the Accounts Payable Clerk immediately upon completion of the transaction using the completed [Credit Card Payment Request](#) form or within 5 business days if using the card while traveling.
- Credit card users are responsible for all charges and use of the credit card until it is returned to the Secretary-Treasurer or appropriate supervisor.
- The Secretary-Treasurer is responsible for notifying the Legislative Auditor of any misappropriation of funds or assets of the Police Jury.



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### Required Approval:

- The Secretary-Treasurer is required to approve use of the general credit card(s) (VISA, MasterCard, etc.).
- The Department Superintendent is required to approve use of the business/store cards located at their department site. These can also be approved by the Secretary-Treasurer.

### Record Keeping:

- The Accounts Payable Clerk and Secretary-Treasurer are responsible for reviewing the receipts and documentation for the authorized credit card purchases.
- Each month, the individual receipts are to be reviewed with the Credit Card Log, required backup documentation, purchase orders, approvals, etc. and compared to the monthly credit card statement. During this review, the Accounts Payable Clerk is to ensure that all purchases are supported by documentation (checking for inappropriate purchases and completeness of purchase documentation); and that all purchases were supported and accompanied by an approved purchase order where applicable.
- Any purchases/charges without appropriate supporting documentation require a [Missing Receipt Affidavit](#) form, signed with the approval of the Police Jury President.
- The Accounts Payable Clerk will process payment of the credit card statement through the defined accounts payable policies and procedures. All supporting documentation will be kept in the Accounts Payable files.
- The Secretary-Treasurer will initial and date the credit card statement as evidence of their review and approval of charges.

**Fraudulent Use of the Credit Card:** The term “fraudulent use” refers to the use of the card with a deliberately planned purpose and intent to deceive and thereby gain a wrongful advantage for oneself or others. In addition to the Police Jury receiving reimbursement from the credit card user, any or all of the following actions may occur when fraudulent use of the card occurs:

- Immediate suspension of card privileges.
- Removal of credit card user’s purchasing authority.
- Formal disciplinary action, which may result in the termination of employment.
- Any actions deemed appropriate by the Police Jury, including criminal prosecution.

[illegible]





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### Missing Receipt Affidavit

When a receipt is lost or otherwise unavailable and all measures to obtain another have been exhausted, the Missing Receipt Affidavit should be completed. It should be signed by the employee, the employee's supervisor, and the Police Jury President, and attached to the Credit Card Reconciliation Form.

Note: A Missing Receipt Affidavit is not necessary for tips.

I am missing a receipt for: \_\_\_\_\_

I Incurred this expense at: \_\_\_\_\_ on: \_\_\_\_\_ for: \_\_\_\_\_  
Business Name Date Dollar Amount

The receipt was (check applicable):

\_\_\_\_\_ Lost \_\_\_\_\_ Never Received Other \_\_\_\_\_

The form of payment I used (check applicable):

\_\_\_\_\_ Credit Card \_\_\_\_\_ Corporate Card

Business Purpose of Transaction:

\_\_\_\_\_

Person (s) involved (if expense is related to travel or entertainment):

\_\_\_\_\_

I understand that a Missing Receipt Affidavit should be used on RARE occasions and may not be used on a routine basis. I also understand that excessive use of this may revoke the privilege of providing a declaration in lieu of a receipt.

I certify that the amount shown is the amount I actually paid; that I have not and will not submit a duplicate claim; and that I have not and will not seek a claim for these expenses from any other source.

\_\_\_\_\_  
Employee Signature

\_\_\_\_\_  
Supervisor Signature

\_\_\_\_\_  
Employee Name (PRINTED)

\_\_\_\_\_  
Supervisor Name (PRINTED)

\_\_\_\_\_  
Date

\_\_\_\_\_  
Date

\_\_\_\_\_  
Police Jury President

\_\_\_\_\_  
Date