



**South Bend Community School Corporation**  
**Department of Financial Services**  
**Auditor's Office**

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**TO:** All Fiscal Officers, Fund Supervisors, Directors  
**FROM:** Marlaina Johns, Director of Internal Audits  
**DATE:** May 9, 2025  
**RE:** Gift Card Purchase & Distribution – All Funds & ECA Accounts

The School Board must authorize the purchase of gift cards, *in advance*, through a resolution that has been approved in the board minutes. This includes purchases made from general education funds, and/or grant funds, and/or Extra-Curricular Account funds. This includes gift cards intended for either students or staff.

The purpose(s) and intended recipients for which Gift Cards may be issued must be specifically stated in the resolution. Purchase and issuance of Gift Cards should be handled by a designated employee (designated by Principal or Department Head).

Gift Cards shall not be purchased on a reimbursement basis. Example: an employee cannot buy gift cards for students or coworkers using their personal money and then seek reimbursement later.

The designated responsible official or employee shall maintain an accounting system, or log, which would include the name of the business from which gift cards were purchased, gift card number(s), the amounts, date the card(s) was acquired, person gift card was issued to, proof that the gift card was received by the person it was issued to, etc. Use “**Gift Card Tracking Form 2025**” found on the SBCSC’s website. Once completed, share a copy of the form with [auditor@sbcsc.k12.in.us](mailto:auditor@sbcsc.k12.in.us) for audit purposes.

**Gift cards must be treated as cash and kept under lock and key.** Failure to properly manage gift cards, or usage other than approved, will result in disciplinary action.

Gift cards shall not be used to bypass the accounting system.

Additionally, any purchase or issuance of gift cards without proper documentation may be the responsibility of that officer or employee.

We hope that this helps to clarify some of the confusion. If you still have questions, please reach out to the Finance Department for help!