

**Administrative Procedures for Policy #1700 (Administration)
Regarding Authorized Credit Card Use**

I. Definition

- A. For purposes of these administrative procedures, the term **“credit card”** means **any authorized payment card or account that enables the purchase of goods or services and results in a charge billed to Calvert County Public Schools**, regardless of the issuing financial institution or vendor.
 - 1. The term **“credit card”** includes, but is not limited to:
 - a. Payment cards issued by a financial institution;
 - b. Purchasing cards (P-Cards);
 - c. Fuel cards;
 - d. Store or vendor-issued cards or charge accounts; and
 - e. Any similar payment instrument authorized by the Superintendent or designee for Calvert County Public Schools business purposes.

II. Authorized Credit Cards and Cardholders

- A. Credit Card Holders - Credit cards will be issued to the Superintendent, Chief Operations Officer, Chief Academic Officer, and the Supervisor of Finance – Procurement. In addition to the positions listed above, these procedures apply to any employee or official authorized by the Superintendent or designee to receive and use a credit card
- B. The identification of specific cardholders above does not limit the applicability of these procedures, which shall govern the use of credit cards by all authorized cardholders, whether expressly listed or subsequently approved.
- C. The Chief Financial Officer will draft guidelines related to staff responsibility in the appropriate use of credit cards.
- D. Anyone who uses a CCPS credit card without proper authorization will be in violation of these procedures.

III. Credit Card Use

- A. The Supervisor of Finance - Procurement - may charge approved business expenditures for schools and departments using an authorized credit card consistent with the approved operating budget and these procedures.
- B. In considering the potential expenditure, the cardholder will adhere to the approved CCPS operating budget.

IV. Submission, Coding and Payment of Charges

Administration 1700.1

Adopted: 4/20/07

Revised: 3/11/10; 7/9/14, 6/15/15; 10/30/18; 6/15/22; 5/26/26

Reviewed without any changes:

- A. Each month, a statement which lists the monthly charged expenses is sent to cardholders by the Chief Financial Officer or designee.
 - B. Cardholders must review the statement and determine that all charges are legitimate CCPS business expenses.
 - C. All original, itemized receipts and supporting documentation must be attached to the monthly statement.
 - D. Cardholders shall sign the monthly statement. The signature indicates that the purchases are approved and that purchases were made in accordance with CCPS Board policy. The purchase orders are filed with the statement.
 - E. The signed statement should be submitted within 10 days of receipt to the Superintendent of Schools for review and approval and forwarded to Accounts Payable.
 - F. The Superintendent shall submit his or her statements and receipts to the President of the Board of Education for review and approval.
 - G. Once approved, the statements are submitted to the Chief Financial Officer or designee.
 - H. Credit card charges are automatically deducted from the notated budget accounts each month. Finance Department staff are responsible for allocating all charges to the appropriate expense category as directed by the cardholder.
- V. Additional Cardholder Responsibilities
- A. Failure to submit the supporting documentation may result in the loss of credit card privileges.
 - B. Cardholders should regularly verify that the credit card remains in their possession.
 - C. A cardholder will be personally liable for all late fees resulting from failure to submit monthly statements for review and approval on a timely basis.
 - D. If a credit card is lost or stolen, the cardholder shall immediately notify the Chief Financial Officer.
 - E. Prior to separation from CCPS, the cardholder shall surrender the credit card and current card receipts to his/her immediate supervisor. The immediate supervisor will forward the card to the Chief Financial Officer for cancellation with the bank.
- VI. Unauthorized or Fraudulent Use of Credit Cards
- A. There may be expenses charged to the credit card by mistake or errors on the credit card statement. Cardholders will take the necessary steps to correct these charges. These charges/errors should be immediately reported to the Chief Financial Officer.
 - B. A cardholder who uses the credit card for unauthorized transactions or carelessly uses the card may be personally liable for the total dollar amount of such expenditures plus any administrative fees charged by the financial institution in connection with the misuse. The cardholder may be subject to disciplinary action and possible criminal prosecution.

Administration 1700.1

Adopted: 4/20/07

Revised: 3/11/10; 7/9/14, 6/15/15; 10/30/18; 6/15/22; 5/26/26

Reviewed without any changes:

Page 2 of 3

- C. Suspected fraudulent activity shall be reported immediately to the Chief Financial Officer, Superintendent, or President of the Board of Education, as appropriate. An audit or investigation may be initiated.
- VII. Use of Credit Card Rewards
- A. Any credit card rewards, bonuses, rebate points, or other credits earned by use of the credit card for Calvert County Public School purchases should be applied back to future expenditures of the system by the Chief Financial Officer. Credits may not be redeemed for personal use.

Administration 1700.1

Adopted: 4/20/07

Revised: 3/11/10; 7/9/14, 6/15/15; 10/30/18; 6/15/22; 5/26/26

Reviewed without any changes:

Page **3** of **3**