LENAWEE COUNTY BOARD OF COMMISSIONERS
301 N. Main St. Courthouse ~ Adrian, MI 49221

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POLICY#2019-012

CREDIT CARD ISSUANCE POLICY
Date of Adoption: June 12, 2019

The following Credit Card Issuance Policy supersedes any other credit card issuance policy, and/or any amendments to that policy, previously adopted by the Lenawee County Board of Commissioners.

WHEREAS, Public Act 266 of 1995 authorized the use of credit cards by local units of government for appropriate expenses and requires that the local unit adopt by resolution, a written policy governing credit card usage, and

WHEREAS, The Board of Commissioners has designated the County Administrator, the Chief Financial Officer of the County, as the primary administrator of the credit card program, and

WHEREAS, The credit card program must include internal controls that allow for monitoring the use of the credit card(s),

NOW THEREFORE BE IT RESOLVED, that the Lenawee County Board of Commissioners authorize the issuance of credit cards for use in official county business in accordance with this policy, which is authorized and shall become a part of this resolution upon adoption.

PURPOSE
To facilitate efficient and effective financial operations and to safeguard County funds, it is beneficial and desirable to utilize credit cards for certain financial transactions. While the use of credit cards make certain transactions more efficient, it is necessary to provide effective controls to ensure that cards are used appropriately and that expenditure of funds is subject to review and approval. This policy provides for the issuance, use and oversight of credit cards used in official County business.

CREDIT CARD PROGRAM OVERSIGHT
1. The County Administrator shall serve as the primary administrator of the credit card program
2. The County Administrator may grant access as necessary to administer the program
3. Approval to pay credit card bills shall flow through the accounts payable process and be subject to the Accounts Payable Policy
4. The County Administrator shall annually, by January 31, provide the County Treasurer with a list of credit cardholders and credit limits, by department, and a statement of the total credit limit of the County

CREDIT CARD PROGRAM STRUCTURE
The credit card program shall be structured as a single corporate account covering all credit cards used to conduct business on behalf of Lenawee County. No County funds may be encumbered, and no payment will be approved, on credit cards outside of the corporate account.
CARD ISSUANCE PROCEDURE
1. Department heads may request credit cards for use by their department personnel from the Administrator
2. Each card issued must be issued in the name of a county employee
3. An appropriate credit limit will be determined for the card based on the anticipated use
4. Department personnel will be provided access to credit card account information as necessary to use the card, monitor activity and submit bills for payment

CARD USE AND PAYMENT PROCEDURE
1. County issued credit cards shall be used only for official county business
2. Detailed receipts of items or services purchased must accompany credit card bills when submitted for payment
3. Each item or service shall be listed individually when submitted to Accounts Payable for payment
4. Credit card bills must be paid, in full, prior to the due date each month
5. Central accounting will monitor card activity to ensure timely and complete payment of bills

ENCUMBERANCE OF COUNTY FUNDS
1. Obligations incurred by use of a county issued credit card must comply with the Accounts Payable Policy and the Lenawee County General Appropriations Act
2. No cardholder may encumber funds in excess of those authorized and approved by the Board of Commissioners
3. Misappropriation of County funds and expenditure of County funds beyond authorized limits are criminal acts

PASSED BY ROLL CALL VOTE of the Lenawee County Board of Commissioners at a regular meeting held Wednesday, June 12, 2019, in the Old County Courthouse, Adrian, Michigan.

David Stimpson, Chair

Roxann Holloway, County Clerk