

# **Anderson County Credit Card Policy**

## ***Overview:***

The purpose of this policy is to establish procedures for the use of County credit cards. This policy is being established in order to provide immediate access to goods and/or services. All credit card purchases shall adhere to all purchasing statutes, rules, policies and procedures when using the card. The use of a credit card does not automatically exempt the governmental agency, its officers or its employees from any purchasing requirements of state law.

The County credit card may be issued to Elected/Appointed Officials and/or individual, permanent full-time employees for purchases by the designated Elected/Appointed Official.

Use of these cards allows Anderson County to provide a cost effective, convenient and streamlined method of paying for business travel, related expenses and for making purchases from vendors whom the County does not maintain regular charge accounts.

Purchase orders are still required when using the credit card for any purchases. If an absolute dollar amount is not known when obtaining a purchase order in advance of the purchase, a good estimate is acceptable.

This policy sets out the acceptable and unacceptable uses of the credit cards. Use of County-issued credit cards is a privilege, which the county may withdraw in the event of serious or repeated abuse. Please remember, at all times, that you are committing taxpayer dollars each time you use the credit card.

## ***Unauthorized Credit Card Use:***

The cardholder may not use the County-issued credit card for the following:

- A purchase of a personal nature or any other purchase not connected with county business.
- A cash advance.
- Entertainment expense or meals and travel expenses for non-County related business.
- Meals for non-overnight travel.
- Alcoholic beverages.
- Purchases made in attempt to bypass the normal purchasing policy.
- A purchase that violates any provision of state law of Anderson County's Procurement Policies or Procedures.
- Under “**no**” circumstances should an authorized credit card user allow another person to use the county credit card either by physically having the card in their

possession or by giving a card number to another individual or vendor so as to allow someone other than the designated cardholder to use the card.

Any person(s) who makes unauthorized purchases, carelessly uses the card, or fails to turn in the appropriate documentation in a timely manner, will be liable for the total dollar amount of such unauthorized purchases, plus any administrative fee charged by the bank in connection with misuse.

***Responsibilities:***

- Ensure sales tax is not charged at the time of purchase.
- Ensure appropriate encumbrances are made with the issuance of a purchase order prior to the utilization of any credit card purchases.
- Personal charges on hotel bills should be paid for at checkout time by the employee and not charged to the county credit card.

***Receiving a County-issued Credit Card:***

Elected/Appointed Officials may propose personnel to be cardholders by contacting the Auditor's Office. Personnel authorized to receive a County-issued credit card must be approved by the appropriate Official responsible for the department in which the employee works. Every cardholder shall be issued a copy of this policy, a tax exemption letter, and sign a Request for Use Form. The maximum limit of the credit card issued will be \$2,500.00 per month.

***Cardholder Record Keeping:***

Whenever the County-issued credit card is used, either over the counter, by telephone, or internet, documentation shall be retained as proof of the purchase. This documentation **MUST** have a description of items purchased, i.e., an itemized receipt. Such documentation will be used to verify the purchases listed on the Cardholder's monthly statement of account. Documentation supporting the charge and approval for payment must be received in the Auditor's Office within 10 days of the charge(s). If documentation supporting the charge cannot be delivered to the Auditor's Office within the appropriate time frame, the Auditor's Office must be contacted for approval to set up other arrangements. A travel form with original invoices attached and documentation for the purpose of the travel must be provided for the travel related charges. Purchase of supplies or services is to be documented with an original receipt for the purchase and will follow the purchasing policy.

In the event the proper documentation and authorization for payment is not received within 10 days or in the event that the purchase was not in compliance with county policies, the cardholder authorizes Anderson County to deduct the amount of the charge from the cardholder's paycheck. Deductions will at no time take the employee's wages below minimum wage. Further use of the credit card may be denied by the Auditor's Office and the cardholder agrees to forfeit the credit card. The cardholder may appeal to

the Commissioners Court to make an exception for lost receipts for special and non-recurring circumstances.

Anderson County may review and investigate any charges or billings connected with County-issued credit cards and therefore cardholders should have no expectation of privacy concerning what should be business expense charges and agree to cooperate with any such review or investigation.

***Card Security:***

It is the cardholder's responsibility to safeguard the credit card and account number to the same degree that a cardholder safeguards his/her personal credit information. The cardholder must not allow anyone to use his/her account number. A violation of this trust will result in that cardholder having his/her card withdrawn and disciplinary action may occur.

If the County-issued credit card is lost or stolen, the cardholder shall notify the issuing bank immediately. A new credit card shall be promptly issued to the cardholder after the reported loss or theft. A credit card that is subsequently found by the cardholder shall be returned to the Auditor's Office.

***Cardholder Separation:***

Prior to changing departments or ending employment with the County, credit cards should be turned into the Auditor's Office along with the completed Return of Credit Card Form.

***Summary:***

These are the overall guidelines for the County. Elected/Appointed Officials may implement more restrictive policies and procedures but may not adopt any that are less restrictive.

These guidelines and procedures cannot cover every possible situation that may occur in using County credit cards.

Adopted 3/14/2022  
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