

Barstow Cemetery District

POLICY TITLE: Credit Card Use

POLICY NUMBER: 2115

2115.1 Purpose:

The purpose of this policy is to prescribe the internal controls for management of District credit cards.

2115.2 Scope:

This policy applies to all individuals who are authorized to use District credit cards and/or who are responsible for managing credit card accounts and/or paying credit card bills.

2115.3 Implementation:

A credit card shall be issued to the General Manager and the Maintenance Supervisor. Credit cards shall not be issued or used by members of the Board of Trustees. Trustees may use their personal credit cards for lawful expenses of the District and seek reimbursement on a form provided by the District for that purpose.

- a) All credit card bills shall be paid timely to avoid late fees and finance charges.
- b) All credit card expenses shall be reasonable and necessary to the furtherance of District business. No personal expenses shall be charged on a District credit card. If a transaction involves both personal and District business, the employee shall pay for the transaction personally and request reimbursement by the District of the appropriate portion of the expense.
- c) All credit card transactions shall have third-party documents (receipts) attached and the District purpose annotated by the cardholder.
- d) The General Manager shall review and approve credit-card transactions by the Maintenance Supervisor. The Board of Trustees shall review and approve credit card statement during each Board of Trustees meeting.
- e) All records of the District involving credit card use, including receipts, invoices, and requests for reimbursement are disclosable public records to be maintained consistently with the District's records management policy.