

YAPHANK FIRE DISTRICT CREDIT CARD POLICY

Philosophy:

All Personnel are acting as representatives of the Fire District (“District”) when using any credit card for District business related expenses. The Board of Fire Commissioners believes that standards should be set to govern the use of credit cards issued to the Fire District and assigned to District personnel and personal credit cards used by personnel to pay District business related expenses for which reimbursement will be sought.

Policy:

Credit cards issued to the Fire District and assigned to District officers and personnel are a matter of the discretion of the Board of Fire Commissioners. The Board reserves the right to demand the return of such cards from the personnel to whom they have been issued. They will only be issued when the Board determines that there is a valid business related need to obtain the credit card and to issue it to a particular officer or employee.

Issuance Resolution. The Board will approve the issuance of a district credit card to a particular officer or employee of the fire district or to a chief officer of the fire department by resolution approved at a Board meeting and entered in the Board minutes. The authorization shall be a continuing authorization unless the person ceases to hold the office or employment, or the Board revokes the authorization. The authorization to use the card issued shall be limited by this policy and applicable laws and regulations. District officers and employees and chiefs currently in possession of district credit cards issued to them shall be deemed authorized by the adoption of the resolution approving this policy unless such authorization is specifically terminated herein.

The resolution shall state the credit limits applied to each credit card based upon the agreement between the issuer and the district.

The Board will take steps to prevent the use of credit cards as debit cards and to prevent access to cash advances and cash withdrawals.

The Board reserves the right to cancel any credit card it has issued in the name of the district to an officer or employee at any time. It shall accept no liability for any inconvenience or embarrassment encountered by an officer or employee unable to use a District issued credit card due to such cancellation.

Only the Board of Fire Commissioners and authorized officers of the Fire District shall have a right to communicate with credit card companies and make arrangement relative to the issuance of credit cards and the setting of credit policies. No officer or employee issued a District credit card may communicate with the credit card company in order to change any of the terms of the credit agreement, change credit limits, etc.

Credit cards issued to the Fire District and assigned to District personnel may only be used to pay a valid expense of the Fire District. They may not be used to pay a personal expense for the assigned employee even though he or she intends to reimburse the district. These cards are obtained and issued solely for the convenience and needs of the district and not for the convenience and needs of the officer or employee.

The purpose of credit cards issued to the Fire District and assigned to District personnel is not to provide a line of credit for the personal needs and expenses of such personnel. The district is not in the business of providing loans for personnel, and personal use of such credit cards will be considered a violation of this policy.

All purchases made on credit cards issued to the Fire District and assigned to District personnel are subject to the approval of the Board of Fire Commissioners. In the event that the Board rejects a purchase made on such credit card, the officer or employee assigned the card shall be personally liable to reimburse the district for such charges.

Any officer or employee violating this policy, failing to reimburse the Fire District within two weeks of receipt of a bill from the District Treasurer for a credit card expense rejected by the Board of Fire Commissioners, or failing to immediately return a District issued credit card on notice of demand from the Board shall be guilty of misconduct and subject to disciplinary action.

Officers and employees shall have no right to dispute a charge rejected by the Board. A rejection by the Board shall be a final determination and shall trigger the right to reimbursement for the district.

Officers and employees shall complete claim vouchers required, shall submit all backup documentation requested and shall cooperate with the District Treasurer in verifying the accuracy and correctness of credit card bills for credit cards issued to the Fire District and assigned to him or her.

All purchases on credit cards, both personal credit cards and credit cards issued to the Fire District and assigned to District personnel, shall be supported by credit card monthly bills, credit card bill or receipts issued at the time of payment, and itemized bills issued by the vendor of the goods and/ or services.

All purchases on credit cards, both personal credit cards and credit cards issued to the Fire District and assigned to District personnel, that relate to meals shall be supported by an itemized bill from the restaurant and a list of the personnel in attendance at such meals. Only Fire Commissioners

shall be authorized to pay for a meal bill for multiple officers and employees on a credit card issued to the Fire District and assigned to him or her. Chiefs will only be granted this authority based upon a prior Board approval for the particular planned meal.

Credit cards are to be used for the expense of the officer or employee using the card and should not be used for the expenses of other officers or employees unless the Board has granted explicit prior approval for the particular expenditure on multiple officers and employees.

Credit cards may be used by officers and employees to purchase supplies or to make travel arrangements for travel of multiple employees when specifically authorized by the Board of Fire Commissioners.

All purchases made by credit card shall be accomplished in a manner that complies with the district's written purchasing and procurement policy. If multiple quotes are required, proper proof of same will be submitted with the claim submission.

All precautions should be taken to avoid paying unnecessary finance charges on District credit cards.

Gasoline (diesel or other applicable vehicle fuel) credit cards issued to the district may only be used to purchase gasoline, diesel, oil, and unavoidable emergency servicing of District owned or rented vehicles. Employees using these credit cards must clearly indicate the vehicle for which the gasoline, diesel, oil or services were purchased in backup documentation submitted with the bills and must provide information on the business-related travel that caused the need to purchase the products or services.

All gasoline credit card expenses must be documented by a proper receipt.

Gasoline credit cards issued to the district may not be used to purchase products or services for a personal vehicle of an officer or employee. Personal vehicle use reimbursements shall be based upon I.R.S. mileage rates and shall not be for the purchase of gasoline, diesel, etc.

Audit of Claims:

The Treasurer will be responsible to maintain records on all district credit card accounts. He or she shall report to the Board on a monthly basis as to the personnel issued cards, the limits placed on the cards and the activity on the cards.

The Treasurer will make certain that each officer and employee issued a card submits the necessary back up documentation for all purchases on the bill presented to the Board for payment although such duties shall not relieve the officer or employee of the obligation to provide same.

The Treasurer shall report any discrepancies or policy violations to the Board of Fire Commissioners.

In auditing the claims, the Board shall review the claims for compliance with the policy.

One fire commissioner shall be appointed by the Board to review credit card bills on a monthly basis and report to the Board as an additional internal financial control. He or she shall at a minimum advise the Board of any issues related to;

- Personal rather than business expenditures;
- Unauthorized expenditures;
- Cash advances or ATM withdrawals appearing on a bill;
- Credit limit changes;
- Credit limit violations;
- Service or finance charges imposed; and
- Issues related to receipt of goods and services

Who is included under this policy:

All personnel are included in this policy. The Board of Fire Commissioners is responsible for determining which personnel have a District business need for the issuance of a District credit card. For purposes of this policy the term, “Personnel” and “Employee”, refers to all members and officers of the Fire Department and Fire Company and all employees, officers, and agents of the Fire District.

The adoption of the foregoing policy in the form of a resolution was duly put to a vote and upon roll call the vote was as follows:

Chairman Peters Jr	AYE
Commissioner Thebold	NOT PRESENT
Commissioner Skidmore	AYE
Commissioner Schaaf	NOT PRESENT
Commissioner Austin	AYE

The resolution was thereupon duly adopted.

Dated: September 18, 2019

Re-adopted this 2nd day of January 2024 by the Board of Fire Commissioners

Attest by:

Paulamarie Rosso-Thompson
District Secretary

Resolution # 19-003