

FINANCIAL MANAGEMENT DEPARTMENT

501 Ouachita Avenue, Suite B4

Hot Springs, Arkansas 71901

MEMO

DATE: January 28, 2019

TO: Elected Officials, Department Heads and Employees

FROM: Garland County Finance Department

RE: Credit Card, Reimbursement and Travel Policy

This memo is intended both as a reminder and an update of the county's credit card, reimbursement and travel policy. Please make available O-16-54 for viewing to all employees who are permitted to travel for county business, seminars, and continuing education.

1. **The 2019 federal rate per mile is 58 cents currently.**
2. **You will be required to go to www.gsa.gov and enter the destination of your travel to determine the maximum allowable hotel rate and daily per diem.**
3. **TR-1 forms will still be required to be submitted along with detailed receipts for meals and lodging.**

After reviewing the travel policy should anyone have questions please contact our office.

ORDINANCE NO. **O-16-54**

BE IT ENACTED BY THE QUORUM COURT OF GARLAND COUNTY, STATE OF ARKANSAS, AN ORDINANCE TO BE ENTITLED:

“AN ORDINANCE AMENDING ORDINANCE NO. O-12-52 TO ESTABLISH A CREDIT CARD, REIMBURSEMENT AND TRAVEL POLICY FOR GARLAND COUNTY GOVERNMENT.”

WHEREAS, several county executive offices use county-provided credit cards for use by their office for the purchase of goods and services for instances when payment by cash or check is not expedient, practical, or desirable; and,

WHEREAS, the Finance Committee has reviewed county credit card use and determined that a policy governing credit card use should be established.

SECTION 1. The Garland County Judge, Treasurer and Comptroller will collectively select a company to obtain the necessary credit cards and establish a line of credit with that financial services institution or company. Consideration will be given to the financial services institution or company who can meet the general purchasing needs of the various County offices and departments, as well as the billing and payment requirements of the County. Credit cards should be issued with the County logo, if available.

SECTION 2. Each Elected Official will determine how many cards are needed for their office, not to exceed three (3) and which employees will be authorized to use them. All cards issued must be logged out and in when being actively used. The Elected Official or authorized Department Head will be responsible to secure cards not in active use and to maintain a log of active users, including date logged out, purpose, and date logged in. When cards are logged in, all receipts for charges should be turned in with the card to be processed by the Finance Department. When cards are not actively in use, the cards should be locked in a secure location by the Elected Official or Department Head. All employees issued a credit card must sign an acknowledgement form recognizing their responsibility to comply with the County's policy regarding credit cards. An Elected Official, at any time and without notice to the employee, may cancel credit card use authorization for any of their employees.

SECTION 3. The use of credit cards is restricted for Garland County Government to acquire goods and services which are appropriate for the conduct of County business. No personal expenditures are allowed by employees with the County credit cards. Any such purchase will be considered unauthorized and the employee will be subject to disciplinary action up to and including termination. The Elected Official or employee will be personally liable for their respective unauthorized charges.

SECTION 4. Each Elected Official is responsible for the use of the cards by their offices. The Elected Official is responsible to make sure that any charges are authorized County expenditures and that adequate monies are available within the department's approved budget. No card assigned to one office or department can be used to incur charges by another office or department except for Information Technology (IT), Maintenance Department, or Finance Department purchases made on behalf of another office or

department. All credit card balances shall be paid in full, within 30 days to avoid interest charges and late fees.

SECTION 5. Original itemized receipts for all credit card purchases are to be submitted to the Finance Department for processing, along with the entire credit card itemized statement. Itemized receipts should include 1) the date of purchase; 2) the name and address of the vendor from whom the purchase is made; 3) each specific item purchased; 4) the purchase order (P.O.) number authorizing the purchase, where applicable. Copies of receipts will not be accepted without an express written explanation by the Elected Official stating why the original receipt cannot be produced. The Finance Department shall not be responsible for obtaining receipts. Receipts must have itemized detail of the purchase as required in this Section. Receipts with the total purchase amount without detailed explanation are not allowed. Purchases for which receipts cannot be produced or that are not itemized will be considered unauthorized purchases and may constitute grounds for disciplinary action up to and including termination. The person that authorized the charge, whether an Elected Official or employee, may be personally liable for their respective charges, if the appropriate documentation is not submitted. Any late fees incurred as a result of insufficient or untimely submitted documentation shall be paid out of the responsible Office's budget.

SECTION 6. The Finance Department will submit a monthly report to all Elected Officials if their office has made credit card purchases for that month. Each Elected Official will be required to review and sign a form acknowledging that they have reviewed their office's credit card purchases. A report detailing credit card expenditures for the County will be submitted to the Quorum Court as requested by the Court.

SECTION 7. Maximum amounts established for purchases. The maximum amount for a single purchase on a county credit card by an employee is \$2,500. The maximum amount for a single purchase on a county credit card by a Department Head or Elected Official is \$5,000. In the event of a declaration of local disaster pursuant to A.C.A. § 12-75-108, the County Judge can double the limits established by this Section for the duration of the declaration.

SECTION 8. Contractual personnel are not eligible to carry or use County credit cards. County credit cards are the property of the County and must personally be surrendered to the proper Elected Official or Department Head upon separation from employment or when otherwise requested by the Elected Official. Employees placed on administrative leave or suspension will also be required to surrender their cards for the duration of said leave or suspension.

SECTION 9. Credit cards shall be kept in a secure location. Each Elected Official or Department Head will be directly responsible for the physical security of the card assigned to his/her office. Cardholders shall not permit anyone other than the cardholder to use the card for any purpose. Immediately upon discovering that a card has been lost or stolen, the cardholder is required to contact the Finance Department.

SECTION 10. No inventory items are allowed to be purchased with a county credit card without prior written approval of the Elected Official. A copy of the authorization for the inventory purchase shall be provided to the Fixed Assets Coordinator, so that proper adjustments may be made to the county inventory at the time of purchase.

SECTION 11. Ineligible Uses of the County Credit Card. The following credit card transactions are strictly prohibited: charges that are for the personal and private benefit of the Elected Official or employee; cash advances; no show charges for hotels and car rentals; conference/convention meals if already included in registration fees; first or business class airfare upgrades; parking fines or traffic tickets; clothing rental; laundry, valet, or dry-cleaning charges; personal or adult entertainment such as hotel room movies, newspapers, magazines, health club facilities, event tickets, spa services, etc.; repairs or towing of personal vehicles; expense for non-employee or non-elected official travel companions; mini-bar refreshments or other snacks; hotel telephone charges; and alcohol.

SECTION 12. Meals: County credit cards and purchasing cards shall only be used by Elected Officials or employees for the purchase of meals when the Elected Official or employee is out of the county on official county business. The county credit card may not be used to buy the meal of another person other than the Elected Official or employee or other Garland County Elected Officials or employees. Meals provided in-house for work-related training or meetings shall be exempt from this Section.

- A. The maximum amount that may be charged to a county credit card is \$25.00 per meal per person. The maximum amount that may be charged to a county credit card for meals per day is \$75.00 (\$25 X 3 meals). There shall not be more than \$25 spent on any one meal (example: if an employee does not use the county credit card to purchase breakfast or lunch, the employee may not spend more than \$25 on dinner). The \$25 per meal per person is exclusive of tax; and meal tips are allowed but shall not exceed fifteen percent (15%) of the purchase amount of the meal as provided by A.C.A §14-14-1207. Tips not itemized on the receipt will be the responsibility of the Elected Official or employee.

SECTION 13. Registration Fees: Registration fees for conferences, meetings, etc., may be charged to a county credit card provided that a receipt and agenda is submitted to the Finance Department at the time of registration.

SECTION 14. Lodging: Fees for lodging may be charged to a county credit card when the travel is for official county business outside of Garland County. The maximum amount that may be charged to a county credit card for a single night's stay shall be based on the U.S. General Services Administration (GSA). Such rate(s) may be obtained from the Finance Department prior to travel authorization. County official and employee association meetings, including meetings of the National Association of Counties (NACO) and the Association of Arkansas Counties (AAC), shall be exempt from the maximum limits established by this Section.

SECTION 15. Reimbursement: If an Elected Official or employee uses their personal credit/debit card or cash to pay for expenses that would otherwise be paid by the County, that Elected Official or employee may be reimbursed, if the receipt contains the items as requested in Section 5. The same spending limits apply to reimbursements as apply to the use of county credit cards; see Section 11, Section 12, Section 13, and Section 14.


SECTION 16. Travel: If an Elected Official or employee must travel for the county, receipts for expenses incurred, whether by county credit card or for reimbursement, must contain the items as requested in Section 5. The same spending limits apply to travel as apply to the use of county credit cards; see Section 11, Section 12, Section 13 and Section 14.


SECTION 17. SEVERABILITY. If any portion of this Ordinance or the application thereto to any person or circumstances are held invalid, such invalidity shall not affect other provisions or applications of the Ordinance which can be given effect without the invalid provisions or applications, and to this end, the provisions of this Ordinance are declared to be severable.


SECTION 18. CODIFICATION. This Ordinance shall be codified in the Garland County Code of Ordinances and the sections may be re-numbered and re-lettered to accomplish such intention.

SECTION 19. EMERGENCY CLAUSE. This Ordinance is necessary for the preservation of the public property of the people and to ensure legitimate use of taxpayer funds for the conduct of public business. An emergency is hereby declared to exist and this Ordinance shall be in full force and effect from and after its passage and approval.

ATTEST: 
SARAH SMITH
COUNTY CLERK

APPROVED: 
RICK DAVIS
COUNTY JUDGE

SPONSOR: 
MATT MOKE
JUSTICE OF PEACE

SPONSOR: 
LARRY GRIFFIN
JUSTICE OF PEACE

DATE: 8-8-16