

**SANDUSKY COUNTY  
PERSONNEL POLICY AND PROCEDURE MANUAL**

**CREDIT / PROCURMENT CARD POLICY**

**SECTION 5.20  
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- A. **General:** Ohio Revised Code (ORC) Sections 301.27 and 301.29 permits counties to use credit cards and / or procurement cards. The Board of County Commissioners, with the advice of the County Auditor, has established this policy for the use of the cards.
- B. **Credit Card Usage:** A credit card held by the Board of County Commissioners or the office of any other County Appointing Authority shall be used only to pay the following work-related expenses:
1. Food expenses;
  2. Transportation expenses;
  3. Gasoline and oil expenses;
  4. Motor vehicle repair and maintenance expenses;
  5. Telephone expenses;
  6. Lodging expenses;
  7. Internet service provider expenses;
  8. In the case of a public children services agency, expenses for purchases for children for whom the agency is providing temporary emergency care pursuant to section 5153.16 of the Revised Code, children in the temporary or permanent custody of the agency, and children in a planned permanent living arrangement.
- C. **Procurement Card Usage:** A procurement card (or any credit card obtained specifically for the purposes of work-related purchases) held by the Board of County Commissioners or the office of any other County Appointing Authority shall be used only to pay work-related expenses. No late charges, finance charges or sales tax shall be allowed as an allowable expense unless authorized by the Board of County Commissioners. There shall be no purchase of capital items (\$5000 or greater) allowed with a credit/procurement card. All County Appointing Authorities shall show a clear paper trail if any voids/returns are necessary. This paper trail shall be presented to the County Auditor and Board of Commissioners immediately upon processing of the voids/returns and shall be presented in concert with a written/signed explanation. All County Appointing Authorities and authorized users of credit/procurement cards shall be personally liable for discrepancies and errors in unmatched invoices and purchase orders. A credit/procurement card shall not be used in any manner that circumvents the competitive bidding requirements of section 307.86 of the Revised Code.

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- D. **User Authorization:** A County Appointing Authority may apply to the Board of County Commissioners for authorization to have an officer or employee of the Appointing Authority use a credit card held by that Appointing Authority. The authorization request shall state whether the card is to be issued only in the name of the office of the appointing Authority or whether the issued card also shall include the name of a specified officer or employee.
1. If the credit card or procurement card is issued to the office of the Appointing Authority, the Appointing Authority is liable in person and upon any official bond the appointing authority has given to the county for the amount charged to the county beyond the originally authorized amount.
  2. Charges made on a credit card or procurement card must have original receipts of purchases, voids or returns submitted to the Appointing Authority. The individual authorized to make such purchases or returns will be liable for payment of any undocumented items presented on an invoice for payment.
  3. Purchases shall not be authorized on any credit or procurement card without prior authorization and purchase order approval.
- E. **Violation:** Use of a county credit card or procurement card for any use other than those permitted under paragraphs (B) and (D) of this section is a violation of law for the purposes of section 2913.21 of the Revised Code. Under no circumstance shall a credit or procurement card be used for obtaining cash.
1. Whenever any officer or employee who is authorized to use a credit card or procurement card held by the Board or the office of any other County Appointing Authority suspects the loss, theft, or possibility of unauthorized use of the card, the officer or employee shall notify the County Auditor and either the officer's or employee's Appointing Authority or the Board immediately and in writing.
  2. Individual liability is imposed for inappropriate use pursuant to the procedure established in ORC 301.27 and 301.29. If within thirty (30) days after issuance of a written notice to the individual and the County Auditor, the County Treasurer is not reimbursed for the full amount shown on the written notice, the Prosecuting Attorney shall recover that amount from the cardholder by civil action in any court of appropriate jurisdiction.

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3. If the County Auditor determines there has been a credit card or procurement card expenditure beyond the appropriated or authorized amount, the Auditor immediately shall notify the Board of County Commissioners. When the Board determines, on its own or after notification from the County Auditor, that the county treasury should be reimbursed for credit card or procurement card expenditures beyond the appropriated or authorized amount, it shall give written notice to the County Auditor and to the officer or employee or Appointing Authority liable to the treasury. If, within thirty days after issuance of the written notice, the county treasury is not reimbursed for the amount shown on the written notice, the prosecuting attorney of the county shall recover that amount from the officer or employee or Appointing Authority who is liable under this section by civil action in any court of appropriate jurisdiction.

Violations will be cause for immediate revocation of authorization to use a credit card or procurement card; revocation of the credit card or procurement card form the office or County Appointing Authority the card has been issued to; and may result in disciplinary action up to and including termination.

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Sandusky County Auditor

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Assistant County Prosecutor

**\*\* Signatures of Sandusky County Auditor and Assistant Prosecutor on file at Sandusky County Commissioners Office \*\***