

<b>TOPEKA PUBLIC SCHOOLS</b>  <b>SUBJECT:</b>  <b>USE OF DISTRICT CREDIT CARDS</b>	<b>REGULATION NUMBER: 2630-1</b>
	<b>DATE OF ISSUE: 11/21/03</b>
	<b>REVISIONS:</b>
	<b>PREPARING OFFICE:</b> <b>ADMINISTRATIVE SERVICES</b>

**I. PURPOSE:**

To establish a process to implement the controls over credit card usage in all district buildings directed by Policy 2630 and K.S.A. 72-8244, which took effect on May 17, 2001.

**II. PERSONNEL AFFECTED:**

All persons to whom district-owned credit cards are issued.

**III. RESPONSIBILITIES:**

**A. Board of Education, by Policy 2630 has:**

1. Established the amount that can be charged in any given period of time, what may be purchased, and by whom.
2. Given the Board president the authority to review all credit card purchases made by the superintendent and credit card control officer.
3. Stated the consequences for violation of the policy and regulation concerning unauthorized purchases.

**B. Credit Card Control Officer and Business Office shall:**

1. Maintain a log showing names of cardholders, account numbers, credit card, credit limit, purchase limit, and expiration date.
2. Identify the type of merchants where the credit card may be used.
3. Make sure that purchases can be tied to a specific cardholder.
4. Provide a method of notifying merchants of the sales tax exemption status [K.S.A. 79-3606(c)] when purchasing merchandise with credit cards.
5. Establish a procedure to audit whether credit cardholders are following the established guidelines when necessary.
6. Disallow unauthorized charges.

**USE OF DISTRICT CREDIT CARDS (continued)**

7. Challenge, on behalf of the school district, questionable charges with the bank.

**C. Credit Cardholders must:**

1. Sign a User Agreement for District-Issued Credit Card form (8005-00) prior to being issued a credit card.
2. Officially sign all credit card purchases. All purchases must be school related. No one may use the credit card except authorized individuals.
3. Submit credit card receipts and invoices to appropriate personnel (district business office or building secretary) for validation of items listed on credit card bill.
4. Report all lost or stolen credit cards immediately to Director of Fiscal Services at 295-3082 and Security Services at 575-6678.
5. Never accept cash for credit card returns and instead, request that the merchant credit the credit card account.
6. Make sure telephone, catalog, and Internet orders include appropriate shipping addresses and instructions (name of district, name of school, employee's name, etc.). Copies of order forms and order confirmations must be submitted with requisitions.
7. Make sure merchants are aware of the sales tax exemption status of school districts [K.S.A. 79-3606(c)] when purchasing merchandise with credit cards.

**IV. PROCEDURES:**

1. All credit cards (district, school, and program) issued on or before September 1, 2003, must be registered (using form 8005-20) with the district credit card control officer by September 15, 2003, or the credit card(s) will be considered null and void for use by all employees.
2. No new credit card or additional cards on an existing account may be issued without submitting an application form (8005-30) to the credit card control officer. The credit card control officer will authorize the Business Office to check out the credit card to the applicant by using the credit card authorization form (8005-10).
3. The district accounting staff will audit credit card statements on an annual basis.
4. Credit cards may be used for internet, telephone, and fax arrangements for registration and other professional conference arrangements.
5. Credit cards may be used to purchase supplies and equipment via internet, telephone, or fax, but must be done through the purchasing department.

**USE OF DISTRICT CREDIT CARDS (continued)**

**The employee will complete a requisition for the item and indicate on the requisition that the purchase is to be made via internet, telephone, or fax.**