

**STATE OF INDIANA
BEFORE THE BOARD OF CLARK COUNTY COMMISSIONERS**

ORDINANCE NO. 24 -2019

**AN ORDINANCE AUTHORIZING CLARK COUNTY GOVERNMENT
OFFICIALS TO USE CREDIT CARDS FOR OFFICIAL GOVERNMENT
PURCHASES AND ESTABLISHING A CREDIT CARD USAGE POLICY**

WHEREAS, the Board of Commissioners of Clark County, Indiana (the "Board"), is the executive body of Clark County government pursuant to the provisions of Ind. Code § 36-2-2-2; and,

WHEREAS, the Board is also the legislative body of Clark County government pursuant to the provisions of Ind. Code § 36-1-2-9; and

WHEREAS, the Board has implemented and utilized various written and unwritten policies to comply with Indiana Law and with the Indiana State Board of Accounts rules and regulations concerning the usage of credit cards for official government purchases, including but not limited to the County's ***Purchasing Policy*** as set forth in **Ordinance No. 19-2012** (*incorporated herein by reference*), and the Board now desires to formalize the said written and unwritten policies in the form of a separate written ordinance.

NOW, THEREFORE, BE IT ORDAINED by the Board:

1. That all credit cards shall be approved by the Board and kept under the care and control of the Board or by the appropriately authorized County government official as designated by the Board. The number of approved and authorized credit cards in use may be increased or decreased at the discretion of the Board. The Clark County Auditor shall be responsible for reviewing that all documentation has been correctly submitted and that all State Board of Accounts rules and procedures have been followed before payment is made on the credit card account.

2. That all credit card purchases shall be processed through the Auditor's Office as part of the County's claims process and shall comply with the rules, regulations and procedures of the County's ***Purchasing Policy*** as set forth in **Ordinance No.19-2012** (*incorporated herein by reference*). Credit cards shall not be used for the purchase of alcoholic beverages.

3. That the designated responsible official or employee shall maintain an accounting system or log which shall include the names of individuals requesting usage of the cards, their position, estimated amounts to be charged,

fund and account numbers to be charged, and the date the card is issued and returned.

4. That credit cards shall not be used to bypass the accounting system. Purchase orders are issued to provide the Auditor with the means to encumber and track appropriations to provide officials with timely and accurate accounting information and monitoring of the accounting system.

5. That payment shall not be made on the basis of a statement or a credit card slip only. Procedures for payments should be no different than for any other claim. Supporting documents such as paid bills, receipts and an itemized statement must be available and provided to the Auditor before payment is made. Additionally, any interest or penalty incurred due to late filing or furnishing of documentation by an officer or employee shall be the responsibility of that officer or employee.

6. That in the event that a County officer, employee, or other County personnel uses his/her personal credit card for an official government purchase or official government use and then seeks reimbursement from the County, all rules, regulations, terms and provisions as set forth in this Ordinance shall apply concerning the consideration and approval of said reimbursement.

7. That no obligation shall be incurred, nor shall such obligation be deemed a valid obligation of the County, unless such obligation is for matters properly provided for in the County Budget.

8. That if after review the Board shall reasonably determine in its judgment that an authorization has been incurred or expense made in the name of the County, but is not properly chargeable as ordinary, necessary, reasonable or usual, and is not otherwise budgeted, then such charge or expense shall be charged to the employee or official incurring the same and may be deducted from any payment otherwise due said employee or official, at any time thereafter, by way of deduction prior to issuance of any check or other payment to be made to said employee or official.

9. That this Ordinance shall be effective upon final passage and approval.

So Ordained this 27th day of June, 2019.

Members voting "NO":

Members voting "YES":

Jack Coffman, Commissioner



Jack Coffman, Commissioner

Bryan Glover, Commissioner



Bryan Glover, Commissioner

Connie Sellers, Commissioner



Connie Sellers, Commissioner

Attested by:



Danny Yost, Clark County Auditor