



# Corporate Credit Card Administrative Procedure 5.45

5.0 Business Administration

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**Board Governance Policy Cross Reference:** 1, 2, 3, 7, 12, 14, 17, 18

**Legal Reference:**

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**Date Adopted:** April 2019

**Date Amended:**

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## PURPOSE

To ensure that corporate credit cards and fuel cards issued by the division are used for appropriate purposes and adequate controls are established for day-to-day use.

## SCOPE

This policy applies to all division corporate credit card and fuel card users.

## DEFINITIONS

Cardholder – refers to the staff member whose name appears on the corporate credit card.

Corporate credit card- refers to the credit card issued by the Division to be used in the payment of appropriate business expenditure. Each corporate credit card will have a predetermined credit limit, set by the Secretary-Treasurer of the Division.

Fuel card- refers to the fuel card issued by the Division to be used in the payment of appropriate bus operating expenditures. Each fuel card will have a unique identifier that relates to the bus unit number and will have a predetermined credit limit, set by the Secretary-Treasurer of the Division

## POLICY STATEMENTS

1. Employees of the Division will be issued a corporate credit where the nature of their job requires such use.
2. Employees of the Division that are employed to transport students will have access to a fuel card during the time they are transporting students.
3. Corporate credit cards and fuel cards will only be used for appropriate business expenditures. The charging of personal expenditures to the card with a subsequent refund to the Division is expressly prohibited, as set out in the attached Employee Acknowledgement of Responsibilities and Obligations for the Use of a Corporate Credit Card (Appendix A).
4. Employees issued a corporate credit card, or that have access to a fuel card will be required to sign an Employee Acknowledgement of Responsibilities and Obligations for the Use of a Corporate Credit Card.
5. Disciplinary action will be taken for inappropriate use of either corporate credit cards or fuel cards.

## PROCEDURES

1. Appropriate use corporate credit card – examples include;
  - a. Travel expenses
  - b. Accommodation
  - c. Hosting expenses
  - d. Conference registration fees
  - e. Purchase of supplies for your department/school within the budget allocation
  
2. Appropriate use fuel card – examples include;
  - a. Fuel
  - b. Windshield washer fluid
  
3. Prohibited use – examples of prohibited expenditures include;
  - a. Personal expenses
  - b. Meals that are not related to PD or travel
  - c. Withdrawal of cash/cash advances

The above list is not exhaustive. In situations where there is doubt, please seek clarity from the Secretary-Treasurer.

4. Responsibilities
  - a. Employees that are issued corporate credit cards are responsible for;
    - i. Ensuring the cards are only used for appropriate business expenditures
    - ii. Ensuring that only the employee whose name appears on the card uses the card.
    - iii. Retaining and submitting all original receipts monthly including explanations for transactions where the purpose of the expenditure is not immediately clear. The occurrence of continual missing receipts will result in the cancellation of the card.
    - iv. Original itemized receipts shall contain the following;
      1. Date of the transaction
      2. Amount of the transaction
      3. Vendor name and address
      4. Itemized description of the goods or services purchased
      5. A credit card slip alone does not constitute an official receipt
    - v. Returning the corporate credit card to your supervisor upon termination.
  
  - b. Employees that have access to a fuel card are responsible for;
    - i. Ensuring cards are secured in the lock box of the bus
    - ii. Using the pin or signing for all transactions
    - iii. Reporting any lost cards immediately to the Secretary-Treasurer
  
  - c. The Secretary-Treasurer's department is responsible for;
    - i. Determining which employees require a corporate credit card for Division business and the applicable credit limit for each corporate credit card. Determining which units will have fuel cards allocated to them and the applicable credit limit for each card.

- ii. Collecting cards from supervisors and cancelling them related to terminated employees.
- iii. Ensuring all transactions are properly authorized before processing payment.
- iv. Processing payments for corporate credit card statements and fuel card statements on a timely basis to ensure correct coding and appropriate payments are being made.