



Independent School District #38

School Board Policies & Procedures Manual

412.1 SCHOOL DISTRICT CREDIT CARDS

I. PURPOSE

School district staff are required from time to time to expend funds in the performance of school district business when a purchase order is neither practical nor possible. This policy shall govern the authorization and use of district credit cards.

II. AUTHORIZATION

- A. The School Board authorizes the Superintendent enter into a bank credit card agreement, hold bank credit cards in the name of the district and issue such cards to designated employees as needed.
- B. The School Board authorizes the Superintendent, Principals, Directors and District Office Staff to use school district credit cards for business related purchases.
- C. The School Board prohibits the issuance or use of district debit cards.
- D. A signed written acknowledgment of this policy and credit card operational procedures shall be obtained from each authorized credit card user.

III. PURCHASES

- A. Personal use of district credit cards is prohibited.
- B. If an authorized credit card user makes or directs a credit card purchase that is not approved, that user is personally liable for the amount of the purchase.
- C. Purchases made using district credit cards must comply with all Minnesota Statutes, rules and District Policy applicable to school district purchases.
- D. District credit cards may be used for any legally authorized purchase.
- E. Supporting documentation is required for all purchases made using district credit cards. Purchases made without supporting documentation will be the personal responsibility of the credit card user.

IV. VIOLATIONS

Violations of the provisions of this policy or credit card operational procedures may result in the revocation of the credit card and/or discipline up to and including dismissal.

V. ESTABLISHMENT CREDIT CARD OPERATIONAL PROCEDURES

The Superintendent shall develop credit card operational procedures.

Legal References: Minnesota Statute 123B.02
State of Minnesota, Office of the State Auditor, Statement of Position (Credit Card Use and Policies) – February 2014

Cross References: School Board Policy 412 Expense Reimbursement

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