

Purchasing (Credit) Card Program

The board approves the use of a purchasing card (credit card) program for the purchase of goods and services for and on behalf of the school district. The board shall determine the type of purchasing card or cards to be used in the program and shall contract with a third-party provider as provided by law.

Authorized Purchases. Authorized users have standing authority to use the purchasing card to charge actual, necessary, and reasonable travel expenses. Otherwise the purchasing card may only be used to purchase goods and services approved by the board or the superintendent or designee.

Unauthorized Purchases. In no event shall the purchasing card be used for personal purchases, purchases that are not school related, alcohol purchases, or purchases that are not allowed by law. Such unauthorized use shall result in discipline, up to and including the end of employment. Individuals who make unauthorized purchases shall reimburse the district for the expense within ten days of the purchase or the discovery of the unauthorized purchase, whichever occurs first.

Authorized Users. Administrators, teachers, bus drivers, custodial staff, and office personnel may be assigned an individual purchasing card. The board may take action at any meeting to authorize additional users or to revoke or suspend user privileges. Such action shall be recorded in the minutes. School district employees may purchase school related goods and services with the school district credit card only with authorization from the superintendent.

Documentation. Employees seeking reimbursement for a purchasing card purchase shall submit an itemized receipt and a purchasing card receipt to the school district. The itemized receipt shall include the name of the business, contact information, the date, a description of each item sufficient to give the board reasonable notice of the item purchased, and the price. **A non-itemized credit card receipt alone is not sufficient.** Designated school personnel shall maintain the documentation for at least 10 years or as otherwise required by Schedule 24 – Local Agencies (General Records) maintained by the Nebraska Records Management Division. Employees shall maintain copies of any documentation submitted to the school district.

Suspension or Termination of Privileges. The board or the superintendent (or his or her designee) (1) shall temporarily or permanently suspend the purchasing card privileges of any individual that does not submit an itemized receipt for each purchasing card purchase, and (2) may temporarily or permanently suspend the purchasing card privileges of any individual for any other reason. The

44 individual's purchasing card account shall be immediately closed and he or she
45 shall return the purchasing card to the superintendent or board. Purchases that
46 are not accompanied by the required documentation shall be considered
47 unauthorized, and the individual making the purchase shall reimburse the district
48 within 10 days of the purchase or the discovery of the non-itemized purchase,
49 whichever occurs first.

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51 **Reward Points or Rebates.** Any reward points, rebates, or other benefits
52 received from the third-party purchasing card company are and shall remain the
53 property of the school district.

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55 **Purchase Review Procedures.** The superintendent, or his or her designee, and
56 business manager shall conduct independent reviews of credit card expenses, or
57 a sample thereof, on a regular basis. Any unlawful or unauthorized expenditure
58 or other discrepancy shall be brought to the attention of the offending employee,
59 if any, and the board. The superintendent or his or her designee shall provide
60 the board at each regular meeting with the documentation submitted pursuant to
61 this policy or a summary of that documentation with a description of each item
62 sufficient to give the board reasonable notice of the items purchased. Any
63 unlawful or unauthorized purchase shall be addressed as provided in this policy
64 or as otherwise allowed by law.

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69 2018