



DOCUMENT #202400827
11/12/24 04:26:26 PM
1 of 5
BY Devian Fields

RESOLUTION 2025-29
UNION COUNTY CREDIT CARD POLICY

WHEREAS, the Board of County Commissioners met in a regular session on Tuesday, November 12, 2024 at 9:00 a.m.; and

WHEREAS, NMSA, 1978, Section 4-38-18 provides that a Board of County Commissioner has the duty and authority “[t]o represent the county and have the care of the county property and the management of the interest of the county in all cases where no other provision is made by law; and

WHEREAS, the Board of County Commissioners deems it is in the best interest of the County to make certain purchase by using a credit card; and

WHEREAS, the purpose of this policy is to ensure efficient purchasing while providing strict financial controls, accountability, and compliance with State and County procurement regulations.

NOW THEREFORE, BE IT RESOLVED, by the Board of County Commissioners of Union County that effective upon the passing of this Resolution the attached County Credit Card Policy will be approved.

PASSED, APPROVED AND ADOPTED this 12th day of November, 2024.

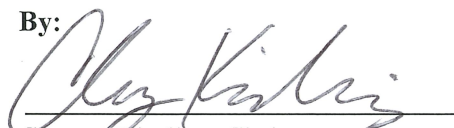
BOARD OF COUNTY COMMISSIONERS OF UNION COUNTY, NEW MEXICO

ATTEST

SEAL


Devian Fields, County Clerk

By:


Clayton Kiesling, Chairman


W. Carr Vincent, Member

Lloyd Miller, Member

COUNTY CREDIT CARD POLICY

Introduction

Union County's (County) credit card is a purchase card system benefiting the County and its employees by allowing purchases to be made from vendors for certain types of goods and/or services that are not available through other procurement means.

Policy

- Usage of the County's credit card is allowed at the discretion of the County Manager or Procurement Officer as a tool for purchasing materials and/or services costing less than two thousand dollars (\$2,000).
- The use of the credit card is strictly a privilege and not an employee benefit.
- Use of the card is restricted to the purchasing of those goods or services that **cannot** be procured through normal procedures.
- All goods and services purchased by the County should be acquired through credit extended by the County's vendors to the County whenever possible and paid by approved invoice within the agreed credit terms of the vendor. All routine planned purchases by the County must and should be processed using the County's standard purchasing and accounts payable policy and procedures.
- The use of the credit card does not justify the payment of sales taxes for which the County is exempt. As all other purchases made by the County, the merchant shall be given a copy of the state tax exemption certificate for the removal of taxes.

Purchases made under this credit card policy and agreement shall comply with all County Purchasing Policies and State Procurement Code including receiving prior authorization through the requisition process.

Compliance with Policy, Violations, and Consequences

Card user violations of this agreement or of any policy regarding the purchase of goods or services will be investigated and may result in any or all of the following actions, but not limited to:

- Written warning
- Revocation of credit card privileges
- Cancellation of delegation of purchasing authority
- Disciplinary action
- Termination and/or criminal prosecution

The County Manager, Procurement Officer or designee have the authority to investigate and to determine whether a violation of purchasing or credit card policy has occurred and to determine action deemed most appropriate pursuant to applicable law and/or County policy.

Violation of credit card usage include but are not limited to:

- Purchase of items for personal use
- Purchase of items in violation of the County's travel policy
- Use of the credit card for cash advances
- Exceeding the credit card account credit line limit
- Use of the credit card for purchase of more than the \$2,000 by splitting similar purchases into more than one transaction
- Failure to return the credit card
- Failure to turn in packing slips, receipts, or other back up documentation to the Finance Specialist within three (3) business days of the purchase
- Sharing the credit card account number with unauthorized users

Ownership and Cancellation of the Credit Card

The credit card remains the property of the County. It may not be transferred to, assigned to, or used by anyone other than an authorized user of the County. Users of the credit card are accountable for the activity on the card. The issuer or the County may suspend or cancel user privileges at any time for any reason. If the user is in possession of a card, the user will surrender the credit card upon request to County or to any authorized agent of the issuer.

Receipts

It is the responsibility of each credit card user to obtain transaction receipts from the merchant each time the credit card is used. These are to be immediately forwarded to the County Finance Specialist for review and ensure eligibility for payment. Failure to provide the required documentation for payment processing may subject the user to loss of credit card privileges and may cause the amount charged to be classified as a personal purchase by the card user. The County shall keep statement data and proof of reconciliation, including receipts and packing slips, on file for a period consistent with the records retention requirement of the law.

Failure to provide receipts and allow for timely payment of the credit card purchase will also subject the purchasing department to finance charges on the charge.

Dispute Items

It is each user's responsibility to follow-up on any erroneous charges, returns or adjustments to ensure proper credit is given on subsequent statements.

Safeguarding Credit Card

The issued credit card will be kept in a secure location within the Administration Office. The credit card and card account number should always be treated with the utmost care and protected from misuse by unauthorized users. When using the credit card for internet purchases, users should ensure that the site utilizes industry recognized encryption transmission tools.

Lost or Stolen Credit Card

If the credit card is lost or stolen the Administration Office must be notified immediately. The office will contact the issuer and take the appropriate steps to protect the account from unauthorized purchases.

Authorization

County employees must receive approval from the County Manager and/or the Procurement Officer to have permission to use the County's credit card. The credit card may be used only by County authorized users who have authority to buy goods and services on behalf of the County. Each user is responsible for ensuring safeguard of the credit card information.

The Finance Specialist helps ensure the proper use of the credit card by overseeing the County implementation and use of the card and/or account number.

Responsibility of Credit Card Users

Authorized employees must use the card responsibly and in accordance with this policy.

Credit card user responsibilities include, but not limited to:

- Purchasing items for Union County business use only
- Never lending or sharing the credit card or card account number with unauthorized users
- Purchasing only goods and services that have received prior authorization through following the County's requisition process and which are in accordance with the County's Purchasing Policy

Knowing the credit card limitations and restrictions as provided by the County Administration Department
Returning the credit card to the Administration Department following approved use
Forwarding proof of purchase documents, such as sales receipts or computer print-outs, to the Finance Specialist immediately after purchase

Finance Department

The Finance Specialist is responsible for:

- Implementation of this policy
- Timely reconciliation of the credit card account
- Appropriate record keeping and retention
- Handling of these administrative duties:
 - Knowing the credit card limitations and restrictions
 - Implementing internal procedures that govern County use of the credit card
 - Answering questions about use of the card
 - Monitoring card usage to ensure that County policies, and internal policies and procedures are being followed
 - Communicating with the County Manager when new or modified cards are necessary and requesting new cards from an approved issuer
 - Communication with the County Manager when card cancellations are necessary and termination of the account or an individual's authority to use card