

The Board of Education recognizes that the Superintendent of Schools and the Assistant Superintendent for Business (a) incur authorized business expenses in connection with their respective duties and/or (b) are limited in the ability to procure equipment, supplies, airfare, and/or online purchases where credit cards are the sole payment method in accordance with the School District's purchasing policy without the existence of a School District issued credit card. The Board of Education hereby authorizes the Superintendent of Schools or Assistant Superintendent for Business to incur such expenses as set forth below. The Board of Education recognizes that the issuance and usage of a School District credit card should be used prudently and only for official School District business. The credit card(s) will be in the name of the School District.

The School District shall establish a credit line for each card issued to the School District, not to exceed \$5,000. Expenses incurred on credit cards issued in the name of the School District will be paid in a manner that avoid interest charges. The use of credit cards is not intended to circumvent the School District's policy on purchasing.

The Superintendent of Schools and the Assistant Superintendent for Business must submit detailed documentation, including itemized receipts for commodities, services, travel and/or other actual and necessary expenses which have been incurred in connection with school-related business for which the credit card has been used. If a receipt is for meals, those in attendance and the purpose of the meeting must be provided. For other expenses, the reason for the cost incurred must be provided. The School District will not pay any claim or portion thereof that is not expressly authorized, does not constitute a proper School District charge, or is in contravention of any laws, rules, regulations, or policies otherwise applicable. In addition, the Claims Auditor will ensure that no claim shall be paid unless an itemized voucher approved by the Superintendent of Schools or the Assistant Superintendent for Business has been audited and allowed. The Claims Auditor shall monitor the use of each credit card and report any serious problems and/or discrepancies directly to the Superintendent of Schools and the Board of Education.

The Superintendent of Schools and the Assistant Superintendent for Business must take proper care of School District issued credit cards and take all reasonable precautions against damage, loss or theft. Any damage, loss, or theft must be reported immediately to the Board of Education and to the appropriate financial institution. Failure to take proper care of credit cards or failure to report damage, loss or theft may subject the Superintendent of Schools or the Assistant Superintendent for Business to financial liability.

Purchases that are unauthorized, illegal, represent a conflict of interest, are personal in nature or violate the intent of this policy will result in loss of access to the use of the credit card and action against the Superintendent of Schools and the Assistant Superintendent for Business.

Cross-ref: 3301 Purchasing
 3700 Expense Reimbursement
 8250 Board Member, School District Officers & Employee Code of Ethics

Ref: Education Law §1724

Adoption Date: January 22, 2020

Reviewed and Re-Adopted: April 20, 2021