



FLAGSTAFF COUNTY POLICY

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| Title: CORPORATE CREDIT CARD | Policy: CP 019 |
| Section: Corporate | |

ACCOUNTABILITY TO VISION STATEMENT

Flagstaff County is dedicated to fostering a culture of financial stewardship, responsibility and transparency in the management of public funds. Our comprehensive credit card policy aims to streamline financial processes, enhance operational efficiency, and uphold our commitment to public service. We seek to ensure that every transaction is intentional and compliant. Through clear guidelines and effective oversight, we empower employees to make informed financial decisions aligned with our organizational goals and ethical standards.

POLICY STATEMENT

Flagstaff County is committed to maintaining clear and effective guidelines for the issuance and use of corporate credit cards. This policy is intended to ensure that such cards are used exclusively for authorized business expenditures and that robust controls are in place for their day-to-day management.

The policy applies to all employees who have been granted approval to use a corporate credit card. By doing so, Flagstaff County seeks to establish a culture of financial stewardship, transparency, and ethical accountability, reinforcing the proper use of resources while mitigating potential risks.

All cardholders are required to act in full compliance with the policy's provisions, ensuring that credit card use aligns with both the letter and the spirit of these guidelines. The goal is to safeguard the integrity of public funds, maintain public trust, and promote responsible resource management. Through adherence to this policy, Flagstaff County is committed to ensuring that all financial transactions are handled with the highest degree of integrity, transparency, and accountability, furthering the county's objective of delivering excellent public service.

GUIDELINES

Eligibility:

Cardholders should only request or use a credit card if their role requires access to municipal resources for legitimate and pre-approved business activities. The approval of a credit card is an act of trust, and cardholders must use it in a manner that reflects both the county's financial stewardship and public responsibility.

Corporate credit cards will be issued to:

- Reeve
- Chief Administrative Officer (CAO)
- Assistant CAO
- Directors
- Department supervisors, where the nature of the job requires such use.

Permitted Expenditures:

Cardholders are expected to make purchasing decisions that are aligned with the county's programs, budget and fiscal responsibility. All expenses should be reasonable, justifiable and in

GUIDELINES continued

the best interest of the County and its stakeholders. Corporate credit cards must only be used for appropriate business expenditures which may include:

- Travel (related to official county business)
- Accommodation (in connection with official trips and conferences)
- Meals (in connection with business meetings or county related functions)
- Parking
- Invoice payments where vendors accept credit card payments
- Conference and professional development registration

Restrictions:

It is the responsibility of all cardholders to demonstrate the highest standard of integrity by ensuring that credit cards are used exclusively for county-related business.

- **Cash Advances:** Cash advances using county credit cards are strictly prohibited.
- **Personal Use:** Personal use of county credit cards is prohibited under all circumstances. If a personal expense is inadvertently charged to a credit card, it must be reimbursed promptly, and the cardholder must report the error immediately.

Reporting and Documentation:

Cardholders must provide complete and truthful documentation for all expenditures. Documentation must be transparent and demonstrate a clear business purpose for each expenditure. No misleading or false information shall be provided.

- Cardholders must report credit card expenses accurately and fully, including providing receipts for all purchases. False or misleading reporting is strictly prohibited.
- All receipts must be provided monthly, along with supporting documentation, and submitted to the appropriate supervisor for approval before being forwarded to Accounts Payable for processing.
- For meals or public relation expenses, the cardholder must provide a list of attendees and the purpose of the meeting. The purpose of the meeting should always reflect legitimate county business and align with the public interest.

Approval Process:

The approval process ensures that the appropriate oversight is in place and cardholders are held accountable for their expenditures.

- The Chief Administrative Officer (CAO) or designate shall review and sign off on credit card statements and accompanying documentation.
- Receipts must accompany the monthly statement summary submitted to Accounts Payable for all purchases made on credit cards.

Lost or Stolen Cards:

Immediate reporting of lost or stolen cards is essential to prevent misuse. Cardholders must demonstrate a sense of urgency in securing the county’s financial resources.

- If a card is lost, stolen, or compromised, the cardholder must immediately notify the Corporate Services Director and the credit card customer service center.

Non-Compliance:

Cardholders are personally accountable for all purchases made with the county credit card. All transactions are subject to periodic audits. Failure to comply with this policy may result in disciplinary action:

- Revocation of corporate credit card usage privileges
- Mandatory reimbursement of non-compliant purchases

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- Disciplinary measures up to and including termination of employment.