

# *Grant County Fire Protection District 3*

## **POLICY AND PROCEDURE**

1. NUMBER: 5.1.9
2. SUBJECT: *Credit Card Accounts/Revolving Accounts*
3. POLICY: Under the authority of RCW 43.09.2855, the District authorizes the establishment of a Credit Card account and the issuance of credit cards on the account. The credit cards shall be issued to those Fire District personnel that are authorized by action of the Board of Commissioners, District Fire Chief or designee and shall be subject to the terms and conditions stated in the statute and in this policy.
4. SCOPE: This Policy and Procedure is applicable to the District Fire Chief and Fire District personnel of Grant County Fire District 3.
5. RESPONSIBILITIES:
  - A. The District Fire Chief, or designee shall be responsible for enforcing the provisions of this Policy and Procedure.
6. PROCEDURE:
  - A. Card Use: The District authorizes the use of the credit card for the following purposes:
    1. Travel expenses for authorized District travel. The district credit card will be authorized for food, gas, lodging, and other expenses while traveling or attending approved training/activities on behalf of the district.
    2. The purchase of authorized District supplies and equipment from suppliers where the District cannot establish a charge account.
    3. Key Bank credit card will be issued to authorized personnel, for the purchase of District supplies, equipment, travel, meeting supplies, other expenses and shall have a maximum credit limit of \$5,000.00. See Appendix 5.1.9 #1 Authorized Users and Credit Limits.
    4. Washington Trust credit card will be issued to authorized personnel to be primarily used for the purchase of District supplies, equipment, travel, and meeting expenses. See Appendix 5.1.9 #1 Authorized Users and Credit Limits.

- B. Procedure: The use of the credit cards for travel and meeting expenses shall conform to the following procedures.
1. Travel and Meeting Expenses: The District credit card may be used for authorized travel expenses and expenses incurred in attending authorized meetings, seminars, conferences, and training/activities on behalf of the District.
  2. The Expense form will be completed and forwarded to the District Secretary 7 days before the travel date. See Appendix 4.4.1 Expense Form. The Release of the credit card will be completed 1-3 days prior to travel. See Appendix 5.1.9 #2 Release of District Credit Card.
  3. The charge slip for travel or meeting expenses must be submitted using the credit card receipt log within two business days after the meeting or the completion of travel to the District Secretary. See Appendix 5.1.9 #3 Credit Card Log.
  4. The monthly billing for all charges on the credit card account must be submitted to the Board of Commissioners for approval of payment at the Board of Commissioners meeting following the receipt of the billing.
  5. All charges must be itemized showing the item purchased, the date of the purchase, the supplier and the name of the person who made the purchase.
  6. All billings for travel expenses must be processed under the provisions of RCW 42.24.115.
- C. Charge card processing procedures: The user of the credit card shall comply with the following procedures:
1. Purchases: Credit card purchases of supplies and equipment must be authorized by the Board of Commissioners, the Chair of the Board, the District Fire Chief or designee.
  2. The charge slip for purchases of supplies and equipment must be submitted to the District Secretary within two business days of the date of the transaction.
  3. The monthly billing for all charges on the credit card account must be submitted to the Board of Commissioners for approval of payment at the Board of Commissioners meeting following the receipt of the billing.
  4. All charges must be itemized showing the item purchased, the date of the purchase, the supplier and the name of the person who made the purchase.
  5. All billings for travel expenses must be processed under the provisions of RCW 42.24.115.

- D. Card use restrictions: No District credit card may be used to obtain a cash advance. The holder of the card must comply with the requirements of RCW 42.24.115 (3). Failure to comply with the statutory or policy provisions shall result in a forfeiture of the credit card. All District credit cards are subject to recall by the Board of Commissioners, District Fire Chief or designee at any time.
  
- E. Credit card applications: No District credit card accounts shall be established without the approval and authorization of the District Fire Chief or designee. Applications for new credit card accounts shall be completed by the District Secretary and approved by the District Fire Chief or designee. Notification to the Board of Commissioners of newly established credit card accounts will be the responsibility of the District Secretary.
  
- F. Revolving accounts: No District revolving accounts shall be established without the approval and authorization of the District Fire Chief or designee. Application for new revolving accounts shall be completed by the District Secretary and approved by the District Fire Chief or designee. Notification to the Board of Commissioners of newly established revolving accounts will be the responsibility of the District Secretary.
  - 1. Only authorized/designated personnel of the District shall use the revolving accounts for authorized district purchases.
  - 2. The signed charge slip for purchases must be submitted to the District Secretary immediately after the purchase.
  - 3. All signed charge slips will include a brief description of the use of the item purchased.

Forms: See Appendix

- 1. Authorized Users and Credit Limits  
Appendix 5.1.9 #1
- 2. Release of District Credit Card  
Appendix 5.1.9 #2
- 3. Credit Card Log  
Appendix 5.1.9 #3