

**North Providence Public Schools
Employee Use of District
Credit Card or Charge Accounts Protocol**

I. INTRODUCTION

This protocol accompanies and facilitates North Providence Public Schools's (the "District's") Employee Use of District Credit Card or Charge Accounts policy.

II. MAINTENANCE

Checking out credit card

Credit cards that have not been issued or are not currently being used must be stored in a safe in the District's Finance Office. The District credit card must be returned to the Finance Office safe after each authorized use. Extended use of the District credit card may be authorized on a case-by-case basis as approved by the Superintendent or Finance Director. The Finance Office will maintain a log of when an employee checked out the credit card and the date on which the employee returned the credit card.

Documentation

Employees, in addition to keeping receipts verifying each purchase, must also maintain a log for each purchase, including vendor name and location, date and time of purchase, and items/services purchased.

III. USE

District credit cards must only be used for transactions in which the use of a standard purchase order is either impossible or would result in a delay of the delivery of goods or services. Credit cards may also be used to facilitate out-of-town travel by employees or school groups on official school business or school trips.

Personal purchases are strictly prohibited, regardless whether or not the intent is to reimburse the District.

Receipts

The cardholder must obtain itemized receipts verifying each purchase (including vendor name and location, date and time of purchase, and items/services purchased) and provide such receipts to the business office or cardholder's supervisor within 2 business days. The cardholder shall be responsible for reimbursing the district for any purchases not consistent with District policy or for which the cardholder has not provided the receipt, as well as any fees/charges associated with investigating the unauthorized purchase.

Safeguarding

If purchasing an item or service online, storing credit card data is strictly prohibited and may be subject to discipline. The cardholder shall be responsible for the safeguarding of the credit card and the confidentiality of the information contained on and regarding the credit card while in the cardholder's possession and/or responsibility.

The cardholder shall immediately (within 24 hours) report to the Finance Office and cardholder's supervisor if the credit card is lost or stolen.

Return of credit card

The credit card shall be immediately returned to the Finance Office or cardholder's supervisor upon request or upon termination of the cardholder's employment relationship with the District. The cardholder shall not be authorized to give the credit card to anyone other than the relevant merchant as required.

IV. RECONCILIATION

The Finance Office shall reconcile monthly credit card statements. The Finance Office shall review individual purchases to determine that:

- The dollar amount reported on the supporting documentation agrees with the corresponding amount on the monthly statement;
- The date of the supporting documentation agrees with the date of the purchase; and
- The supporting documentation represents items purchased for legitimate school purposes.

V. DISCIPLINE

The following actions are subject to discipline or loss of credit card use:

- Consistent loss of receipts;
- Failure to submit expenses or receipts on time;
- Incurring late fees;
- Allowing an unauthorized person use of the credit card;
- Abuse of expense limits;
- Failure to return a credit card as required by this protocol;
- Failure to return a credit card upon District request; and
- Making prohibited purchases.

Any cardholder who violates this policy shall immediately reimburse the District for any unauthorized purchases. In the event it is determined that the unauthorized purchase was an intentional violation of the policy, and/or the cardholder makes such an unauthorized purchase on more than one occasion, the Superintendent and/or the school committee will immediately seize the card(s) in the employee's possession and review the incident to determine disciplinary action, up to and including termination. The school committee also reserves the right, upon a majority vote, to seek assistance from Local and State Law Enforcement if violations to this policy occur.