



## Credit Cards

The County Clerk maintains a corporate credit card account for Teton County with US Bank in Driggs. This is the County's only authorized credit card account. The appropriate Elected Official or Department Head is responsible for retaining documentation about every charge made to their card. At the end of each month they must download their monthly statement from the US Bank website and submit a claim in time for approval during the Board's first meeting of the month. The claim should include copies of all charges listed on the statement. Submitting claims for payment without an attached monthly statement is not recommended.

Any Elected Official may obtain a personalized credit card by making a request to the Clerk. Any Department Head wishing to obtain a personalized card for himself, or for an employee, must first obtain Board approval. Such approval requires a written memo explaining why the credit card is needed. The memo must be signed by the responsible Elected Official or Department Head and submitted to the County Clerk for presentation to the Board. The Clerk will determine the credit limit for each card, provided that no card receives a limit greater than \$5,000 without specific Board approval.

Credit cards are used to reduce purchasing costs for the county. However, the convenience they offer can result in impulse purchases or abusive practices. Inappropriate or improper use of a county credit card may result in losing the card and its privileges. Depending upon the severity of the improper use, the employee may be subject to disciplinary action. It is the duty of the responsible Elected Official, Department Head or appointed Board to approve all credit card usage and to insure that this policy is followed.

A county credit card should be used only if there is no other alternative. A business charge account should be established if recurring purchases are made with the same vendor.

The procedures listed below must be followed when using county credit cards:

- Purchases of personal items, even with the intention of reimbursing the County, is strictly prohibited (see Idaho Code 18-5701).
- Payment of sales tax is to be avoided unless there is no other option available. (Counties are exempt from hotel room sales taxes if the bill is paid with a county credit card or via a direct bill account. A completed State Tax Commission lodging exemption form (ST-104-HM) is typically required.)
- Receipts and a monthly statement must accompany all claims and the purchases must be charged to the appropriate budget line item.
- A County credit card cannot be used to purchase gas for vehicles not owned by the County, not even for a private vehicle being used for County business.
- The County will not pay annual fees, late fees, interest payments, or carrying charges for credit cards, unless such charges are caused by unusual, one-time circumstances. If any such charges are incurred they must be paid by the responsible Elected Official or Department Head. Annual fees for a gas-only card may be approved by the Board if requested.
- If necessary, credit card statements may be processed as "demand" payments in order to prevent late fees and interest charges. The prompt submittal of a claim after receipt of a monthly credit card statement will generally result in a timely payment. Demand payments of credit card statements should be a rare occurrence.
- All applicable purchasing procedures must be followed.