

BOARD OF TOWNSHIP TRUSTEES
ANDERSON TOWNSHIP
HAMILTON COUNTY, OHIO

The Board of Township Trustees met in regular session at 6:00 p.m. this 18th day of April, 2019, with the following members present:

Joshua S. Gerth
Robin D. Stone
Andrew S. Pappas

Mr. Pappas introduced the following resolution and moved its passage:

RESOLUTION NO. 19-0418-11

RESOLUTION APPROVING AND ADOPTING THE ANDERSON TOWNSHIP CREDIT CARD ACCOUNT POLICY (APRIL 2019); REPEALING RESOLUTION NO. 19-0117-07; AND DESIGNATING THE TOWNSHIP'S LAW DIRECTOR TO SERVE AS THE COMPLIANCE OFFICER TO PERFORM THE DUTIES REQUIRED OF THE COMPLIANCE OFFICER REQUIRED UNDER SAID POLICY.

WHEREAS, this Board determines that it is in the best interest of the Township to review and update its credit card policy from time to time; and

WHEREAS, the Ohio Legislature recently amended Section 505.64 of the Revised Code authorizing the use of township credit cards; and

WHEREAS, staff has reviewed the Township's existing credit card policy and recommends that this Board adopt a new and revised Credit Card Account Policy in the form presented to this Board;

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF TOWNSHIP TRUSTEES (the "Board") OF ANDERSON TOWNSHIP, COUNTY OF HAMILTON, OHIO (the "Township"), as follows:

SECTION 1. That this Board hereby adopts the Anderson Township Credit Card Account Policy (April 2019) in the form attached hereto as Exhibit A.

SECTION 2. That any credit card policy previously approved and adopted for the Township is hereby deemed to be superseded by the Anderson Township Credit Card Account Policy (April 2019) approved and adopted in Section 1 hereof, which shall be implemented effective immediately.

SECTION 3. That Resolution No. 19-0117-07, passed by this Board on January 17, 2019, is repealed as of this date, and the Anderson Township Credit Card Account Policy (2019) approved thereby is superseded as of this date by the Anderson Township Credit Card Account Policy (April 2019).

SECTION 4. This Board shall designate a “Compliance Officer” from time to time, who shall perform such duties as are set forth in the Anderson Township Credit Card Account Policy (April 2019), as the same may be amended from time to time. This Board hereby designates the Township’s Law Director to serve as said Compliance Officer until such time as this Board shall designate a different person to serve as Compliance Officer.

SECTION 5. This Board finds and determines that all formal actions of this Board and any of its committees concerning and relating to the passage of this Resolution were taken in an open meeting of this Board or its committees and that all deliberations of this Board and of any committees that resulted in those formal actions were in meetings open to the public, in compliance with all legal requirements, including (without limitation) Section 121.22 of the Ohio Revised Code, except as otherwise permitted thereby.

SECTION 6. The preambles hereto are and for all purposes shall be construed to be integral and operative parts of this Resolution.

Ms. Stone seconded the motion, and the roll being called upon the question of passage, the vote resulted as follows:

Mr. Gerth absent Ms. Stone yes Mr. Pappas yes

CERTIFICATIONS

The undersigned, duly elected and acting Fiscal Officer of Anderson Township, Hamilton County, Ohio, hereby certifies that the foregoing is a true copy of a Resolution duly passed at a regular meeting of the Board of Township Trustees of said Township on the 18th day of April, 2019, together with a true record of the roll call vote thereon, and that said Resolution has been duly entered upon the Journal of said Township.

This 18th day of April, 2019.



Kenneth G. Dietz
Fiscal Officer

EXHIBIT A

**ANDERSON TOWNSHIP
CREDIT CARD ACCOUNT POLICY (APRIL 18, 2019)**

PURPOSE

Ohio Revised Code Section 505.64 permits the Board of Township Trustees of Anderson Township (Hamilton County), Ohio to authorize an officer, employee, or appointee of Anderson Township to use a credit card account held by the Board. This Credit Card Account Policy is enacted to govern the use of any credit card accounts and their related presentation instruments, including credit cards and checks, by any and all people authorized by the Board to use a credit card account held by the Board of Township Trustees.

DEFINITIONS

1. "Authorized User" means an officer, employee, or appointee of Anderson Township that has received authorization to use a credit card account held by the Board of Township Trustees of Anderson Township.
2. "Board" means the Board of Township Trustees of Anderson Township, located in Hamilton County, Ohio.
3. "Compliance Officer" means the Compliance Officer designated from time to time by the Board, who shall perform the duties of the Compliance Officer hereunder. The initial Compliance Officer shall be the Township's Law Director, who shall serve until a different person is designated by the Board to serve as the Compliance Officer.
4. "Credit Card Account" or "Account" means any bank-issued credit card account, store-issued credit card account, financial institution-issued credit card account, financial depository-issued credit card account, affinity credit card account, or any other card account allowing the holder to purchase goods or services on credit or to transact with the account, and any debit or gift card account related to the receipt of grant moneys. It does not include a procurement card account, gasoline or telephone credit card account, or any other card account where merchant category codes are in place as a system of control for use of the card account.
5. "Credit Card" means a credit card related to a Credit Card Account held by the Township.
6. "Fiscal Officer" means the Anderson Township Fiscal Officer.
7. "Township" means Anderson Township, Hamilton County, Ohio.
8. "Policy" or "Credit Card Account Policy" means this policy and all exhibits, amendments, and supplements.

ARTICLE I. USE OF A CREDIT CARD ACCOUNT

Section 1. Authorized Users. The Board may authorize an officer, employee, or appointee to use a Credit Card Account from time to time. The list of people authorized to use a Credit Card Account, and their position with the Township, is contained on Exhibit A (the "Authorized User

List”) attached to this Policy. The Authorized User List should be updated by the Board, its designated representative, or the Township Fiscal Officer each time a person is added or removed from such list.

Section 2. Authorized Expenses. The Board may expressly limit the terms of use of a Credit Card Account with each Authorized User at any time. Any Credit Card Account, regardless of Board approval, may only be used to purchase work-related goods and services incurred on behalf of the Township. Such work-related goods and services include, but are not limited to, gasoline for Township vehicles; professional development travel e.g. hotel reservations, airline ticket purchases, conference registration, etc.; and supplies and equipment purchased on behalf of a Township project in which the Authorized User is directly participating and involved.

No transaction may exceed the credit limit. In the event of an emergency, the Authorized User shall notify the Fiscal Officer of the need to spend an amount in excess of the limit. The required documentation for such transaction contained in this Policy shall be submitted to the Fiscal Officer no later than twenty-four (24) hours after the transaction.

Section 3. Unauthorized Expenses. Any purchase made beyond specific authorization limits imposed by the Board, if any, or what is authorized in this Policy, is an unauthorized expense. The use of a Credit Card Account for personal expenses is expressly prohibited. Personal expenses include those expenses that are not incurred as a direct result of the Authorized User’s employment with the Township. Personal expenses include, but are not limited to, gasoline for personal vehicles, cash advances, any amount in excess of meal allowances, alcoholic beverages, tobacco, gambling, and personal goods or services.

Section 4. Guidelines for Acquisition, Use, and Management.

- A. **Acquisition.** The Board must authorize an individual to use a Credit Card Account before a person may become an Authorized User and acquire access to a Credit Card or other presentation instrument associated with a Credit Card Account. The Board may place limits on the authorization of use of a Credit Card Account at such time as a person receives authorization to use a Credit Card or any time thereafter, at the Board’s discretion and upon notice to the Authorized User. Upon the Board’s authorization, the person receiving authorization must sign a copy of the attached Exhibit B, acknowledging they received a copy of this Policy and agreeing to abide by it.
- B. **Permitted Uses.** Authorized Users may use a Credit Card Account for Authorized Expenses, as described in Article I, Section 2 of this Policy, incurred only by the Authorized User. An Authorized User may not transfer the Credit Card or purchase goods on behalf of any other person, regardless of whether the person is an employee of the Township or is purchasing goods or services for the Township.

Authorized Users may, unless otherwise prohibited by the Board, use a Credit Card in person, online, over the telephone, by mail, or through fax. All purchases must be evidenced by an itemized receipt. If purchasing goods online, the Authorized User must use reasonable care and judgment regarding the authenticity and security of a website.

- C. **Reasonable Care.** Authorized Users must use reasonable care when using a Credit Card.
- D. **Notification of Purchase.** Prior to using a Credit Card the Authorized User should make a good faith effort to notify the Board, their authorized representative, or the Fiscal Officer of the intended purchase.
- E. **Storage.** Authorized Users must take measures to ensure Credit Cards, checkbooks, and any other presentation instruments associated with a Credit Card Account are kept in a secure place at all times.
- F. **Receipts.** Original, itemized receipts must be submitted to the Fiscal Officer or the Fiscal Officer's designee as soon reasonably possible. The receipt should include the customer copy of the receipt, any invoice from the vendor, the cost of the goods or services purchased, and the date of the purchase as well as the purchase order number if applicable. The Authorized User should also submit documentation verifying the purchase was made on behalf of the Township, if necessary to describe the purchase.
- G. **Return of Credit Card to Township.** If the Fiscal Officer retains possession of the Credit Cards, an Authorized User must return a Credit Card to the Fiscal Officer or his designee within a reasonable time after use. No Credit Card may remain signed out for a period longer than twenty-four (24) hours/days unless an extension is granted due to emergency conditions.

Section 5. Liability. The Authorized User will be personally liable for reimbursing the Township for any of the following:

- A. Upon any official bond the Authorized User has given to the Township to reimburse the Township treasury the amount for which the Authorized User does not provide itemized receipts;
- B. Expenses charged to the Credit Card that are not documented and submitted to the Fiscal Officer or the Fiscal Officer's designee;
- C. Expenses that exceed the scope of the authorization allotted by the Board of the Authorized User's use of the Credit Card;
- D. Unauthorized expenses;
- E. Purchases the Authorized User allowed an unauthorized user to make;

- F. Any other purchases made with the Credit Card that are in violation of this Policy, and the amendments and supplements thereto.

The County Prosecutor is authorized and shall recover the amount of any unauthorized expenses incurred by an Authorized User who either uses a Credit Card, or allows another person to use a Credit Card, in an unauthorized manner and fails to immediately and voluntarily make restitution to the Township for the total amount of the unauthorized purchase(s). This section does not limit any other liability of the employee or officer who carried out the unauthorized use.

Section 6. Misuse. Using a Credit Card for Unauthorized Expenses, as the same are discussed in Section 3 of this Article I, constitutes misuse. Failing to submit receipts, or submitting incomplete information, within a reasonable time after making a purchase also constitutes misuse.

Any public servant, as the same is defined in §2921.01 of the Revised Code of Ohio who knowingly misuses a Credit Card will be subject to criminal prosecution pursuant to §2913.21 of the Revised Code of Ohio. Misuse of a Credit Card may result in disciplinary action up to and including termination.

Section 7. Issuing or Re-Issuing a Credit Card. A Credit Card should be issued or re-issued at the discretion of the Board. Upon the written request of an employee, prior Authorized User, or current Authorized User, the Board may re-issue a Credit Card.

Section 8. Cancellation and Stolen/Lost Credit Cards. An individual Credit Card connected to a Credit Card Account should be cancelled upon the determination of the Board.

In the event a Credit Card is lost or stolen, or the Authorized User has reason to believe a Credit Card is lost, stolen, or used in an unauthorized manner, the Authorized User shall immediately notify the Fiscal Officer or the Fiscal Officer's designee in person or by phone and in writing. The Fiscal Officer or the Fiscal Officer's designee must notify the card issuer immediately. The Authorized User must provide all necessary information required by the Township or the card issuer relating to the disappearance of the Credit Card.

Section 9. Credit Card Account Limits. The credit limit on each Credit Card Account held by the Township is included on the attached Exhibit C incorporated herein by reference and should be updated upon any change of limits or additional credit lines.

ARTICLE II. RULES FOR TOWNSHIP CREDIT CARD ACCOUNTS

Section 1. Credit Card Account Instruments. The Township's name shall appear on each presentation instrument related to the Credit Card Account, including but not limited to Credit Cards and checks.

Section 2. Annual Report. The Fiscal Officer or the Fiscal Officer's designee annually shall file a report with the Board detailing all rewards received based on the use of the Credit Card Accounts.

Section 3. Payment. Debt incurred as a result of the legitimate use of a Township credit card shall be paid from moneys appropriated by the Board.

Section 4. Compliance Officer. The Compliance Officer may not use a Credit Card Account and may not authorize any officer, employee, or appointee to use a Credit Card Account unless the Board is serving in the role of Compliance Officer. The Fiscal Officer is not eligible for designation as Compliance Officer.

Section 5. Compliance Officer Duties. The compliance officer, if applicable, and the Board shall review the following, at least every six (6) months:

- A. The number of Credit Cards and Credit Card Accounts issued;
- B. The number of active Credit Cards and Credit Card Accounts issued;
- C. The expiration dates of the Credit Card(s) and Credit Card Account(s); and
- D. The credit limits of the Credit Card(s) and Credit Card Account(s).

**EXHIBIT A
AUTHORIZED USER LIST**

Procurement and Store Credit Card Information – to be reviewed every 6 months

Visa – U.S. Bank

Credit Limit – \$10,000

Issued Name: Kenneth G, Dietz, Anderson Twp Bd Trust

Usage: Available to all full-time employees and part-time employees at the direction of their supervisor.

Custody & Controls: Original store or internet receipts submitted for department head approval and given to Fiscal Office to match with monthly statement.

Home Depot

Credit Limit - \$19,800

Issued Name: Anderson Township Maint

Usage: Cards distributed to assigned employees:

Mark Magna, Facilities Manager

Larry Dodson, Maintenance Worker

Mark Frankenhoff, Buildings & Grounds Technician

Rick Martin, Fire Chief

Custody & Controls: Original store receipt submitted for department head approval and given to Fiscal Office to match with monthly statement.

Lowe's

Credit Limit - \$5,000

Issued Name: Anderson Township Road Maint.

Usage: There are no cards associated with this account. We have in-store credit and they require a list of authorized users. The following employees are currently authorized:

Don Bond, Mechanic

Larry Dodson, Maintenance Worker

Mark Frankenhoff, Buildings & Grounds Technician

Eric Luginbuhl, Director of Public Works

Jeff Kemmeter, Mechanic

Rob Graves, Maintenance Worker

Jamie Bender, Leadman

Harley Cruet, Maintenance Worker

Mark Magna, Facilities Manager

Custody & Controls: Original store receipt submitted for department head approval and given to Fiscal Office to match with monthly statement.

Kroger

Credit Limit – \$2,000

Issued Name: Anderson Township

Usage: Cards issued to specific Departments

****3499 – In vault for Anderson Center Employees, 7850 Five Mile Road

****3492 – in safe at Anderson Township Senior Center, 7970 Beechmont Avenue

****3493 – assigned to Fire Department

****3497 – assigned to Public Works Department.

Custody & Controls: Original store receipt submitted for department head approval and given to Fiscal Office to match with monthly statement.

EXHIBIT B

**Acknowledgement of Anderson Township Credit Card and Policy
as Amended per Resolution 19-0418-11**

By signing below, I acknowledge that as an officer, employee, or appointee of Anderson Township I have received authorization to use a credit card account held by Anderson Township (the "Township") to use for work-related purchases on behalf of the Township, and am hereby considered an "Authorized User". I have also received and read a copy of the Township Credit Card Policy (the "Policy") and agree to abide by all of the terms contained in the Policy. Further, I will immediately report any lost or stolen cards or account information and return a credit card within a reasonable period of time after use and no longer than twenty-four (24) hours after use.

I understand all Township credit cards may only be used for the purchase of goods and services on behalf of the Township, and that I will be held liable for any unauthorized purchases.

Employee Signature

Print Name

Date

EXHIBIT C

CREDIT CARD ACCOUNT	ACCOUNT LIMIT
Visa – U.S. Bank Issued Name: Kenneth G. Dietz, Anderson Twp Bd Trust	\$10,000
Home Depot Issued Name: Anderson Township Maint	\$19,800
Lowe's Issued Name: Anderson Township Road Maint.	\$5,000
Kroger Issued Name: Anderson Township	\$2,000