**Village of Lakeview, Ohio**

**EXHIBIT “A”**

**CREDIT CARD POLICY**

1. Authorized Users of Village Credit Card. The Mayor, the Village Administrator, and the Fiscal Officer shall have access to the credit cards issued to the Village imprinted with the Village name on it.
2. Authorized expenses. The Village credit card may be only used for expenses related to Village operations, travel and meeting expenses, equipment and maintenance, and fuel for Village vehicles.
3. Management of Credit Card Accounts.
4. Bank Credit Cards. The “Osgood Bank Credit Cards” are general spending cards issued by Osgood State Bank in the name of the Village of Lakeview. Each purchase must be approved by the Village Administrator and/or the Fiscal Officer and a purchase order must be issued by the Fiscal Officer before any purchase is made.
5. Store Credit Cards. The Village maintains several “Store Credit Cards” issued in the name of the Village of Lakeview, to wit: Wex Bank (Marathon), Lowe’s, TSC Tractor Supply, and Staples. These cards will be signed out to authorized users pursuant to the following system:
6. The Fiscal Officer will complete the sign out sheet which lists the name of the person signing out the credit card, the date and time they sign it out. The Authorized User will sign that the information is correct. When the card is returned, the Fiscal Officer will note the date and time that they return item and the Authorized User will sign again stating that the return information is correct. This policy establishes two step verification of the time and date that the card is checked out and returned.
7. The Authorized User is solely responsible for securing the Store Credit Card during the time it is signed out to them, and shall immediately report the loss to the Fiscal Officer. The Fiscal Officer shall be responsible for obtaining a replacement card.
8. Credit Card Checks. The Village does not maintain or authorize the use of checks associated with the Bank or Store Credit Cards.
9. Purchase Authorization and Submission of Receipts. When a purchase is anticipated, a purchase order is prepared by the Fiscal Officer before any purchase can be made. The Departmental Head or the Village Administrator must authorize the purchase. Once the purchase has been made, the authorized user making the purchase must submit the receipt or online order confirmation to the Fiscal Office for attachment to the purchase order. If a cash register receipt does not contain an itemized description of the item(s) purchased, the Authorized User shall write it on the tape prior to submission.
10. Credit Card Credit Limits. Each credit card will be assigned a unique number and will be billed separately by the vendor.
11. Tax Exempt Status. The Village of Lakeview is exempt from Ohio sales taxes and authorized users shall inform in-state suppliers of this exempt status and provide a copy of the Village’s Tax Exempt Certificate if necessary. The Fiscal Officer will provide the tax exempt certificate upon request.
12. Misuse of Credit Card Accounts. The following acts or omissions constitute misuse of the Credit Card Account and may be subject to disciplinary action and/or criminal prosecution:
13. Any purchase not first authorized by the Department Head or Village Administrator.
14. Any purchases of alcoholic beverages or tobacco products.
15. Purchases that are for personal use and not village business.
16. Cash advances
17. Allowing any individual other than the authorized user to use the card.
18. Use of the credit card to make any purchase that violates the Village Policy and State of Ohio Ethics Law prohibiting business transactions which are or may be perceived as a conflict of interest (i.e., purchases from a business in which the Authorized User, a family member or a business associate, has a financial or other interest).
19. Receipt of cash refunds or in-store credit for any returns or exchanges. Such amounts must be credited back to the credit card account. If a supplier issues a refund by check or other means, it must be submitted to the Fiscal Officer within five (5) days of receipt by the Authorized User.
20. The Authorized User is liable in person and upon any official bond he/she has given to the Village to reimburse the treasury any and all amounts for which the Authorized User does not provide itemized receipts in accordance with the policy described in Division D of this section.
21. The use of a credit card account for expenses beyond those authorized by Council constitutes misuse of a credit card account. An officer or employee of the Village or a public servant as defined under Section 2921.01 of the Ohio Revised Code who knowingly misuses a credit card account held by the municipal corporation violates Section 2913.21 of the Ohio Revised Code.
22. Review. On a monthly basis, the Fiscal Officer shall present to Council the credit card invoices and shall have Council approve each payment for the credit cards. At no time will any employee of the Village received reward points for any purchase made on any Village issued credit cards.
23. As used in this section, “credit card 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. “Credit card account” 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.