

PROCEDURE

Series:	Accounts Payable	COA: FIN 2, 7.03, 7.04
		CFOP:
Procedure Name:	Corporate Credit Cards	
Procedure Number:	AP-410	
Reviewed Date:	02/22/13, 07/27/2020	
Revision #/Date:	(9) 06/23/11, (10) 07/18/13, (11) 08/14/13, (12) 10/05/15 (13) 10/31/16, 7/18/17, 9/1/17	
Effective Date:	02/28/05	
Applicable to:	Brevard Family Partnership Family of Agencies (BFP FOA)	

PURPOSE: To maintain accurate accounting of all credit card usage by staff.

PROCEDURE:

Credit Cards will only be distributed to staff to be used for approved travel or other appropriate approved activity. "Other" appropriate activity is defined as purchasing transactions that are not viable through vendor check payment mechanisms and timeliness will not allow waiting for a check to be issued.

References

Policies/Procedures: AP-415, AP-421, AP-432, GOV-201, GOV-208, PR-901

Distribution Guidelines

- A. The Chief Executive Officer or designee appointed by the CEO determines the appropriateness of the need for a credit card to be signed out to an employee.
- B. All travel or purchase transactions on each credit card issued must be approved by the employee's direct supervisor. This approval will be submitted on one or more of the following forms: the Travel Voucher, Employee Reimbursement Voucher Other Than Travel or credit card statement (as applicable).
- C. All forms must be submitted by close of business the 2nd business day of the month following the month of the expense. From time to time, there may be unforeseen circumstances that may cause a staff member to not be able to meet this deadline. In these rare instances, communication with the Accounting Department is essential to avoid being billed for unauthorized usage. Any undocumented expenses will be referred to the appropriate supervisor for collection and submission to the Accounting Department.
- D. The CFO or designee appointed by the CEO in the absence of the CFO under the direction of the Chief Executive Officer (CEO) will maintain a credit card issuance log with specified individual limits. Each staff member receiving a credit card will sign for the card.



- E. Monthly transaction/activity supporting documentation will be provided to the Accounts Payable Supervisor or designee appointed by the CEO in the absence of the Accounts Payable Supervisor under the direction of the Chief Executive Officer (CEO) for the usage recorded on each credit card. The payment of the credit card invoice will then be processed in accordance with policy AP-415, AP-421 and AP-432 as applicable.
- F. Any unauthorized usage on a credit card will be invoiced to the applicable employee incurring the charge. It should be noted that the payment of sales tax will not be reimbursed when applicable.
- G. Consistent undocumented business usage will be referred to the appropriate supervisor to obtain the documentation.

BY DIRECTION OF THE CHIEF EXECUTIVE
OFFICER:

PHILIP J. SCARPELLI
Chief Executive Officer
Brevard Family Partnership Family of Agencies

APPROVAL DATE: 8/14/2020