

Mackenzie County

Title	Credit Card Use	Policy No:	FIN028
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Legislation Reference	Municipal Government Act, Part 6, Section 248
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Purpose To establish a policy and procedure for the use of County credit cards.

Policy Statement:

The County issues credit cards to facilitate certain minor purchases such as authorized travelling arrangements and associated costs, authorized conference registration fees, training fees, specialized equipment parts etc. The County credit cards shall only be used for the purchase of goods and services for official business of Mackenzie County. Credit cards shall be used only in warranted circumstances.

Guidelines/Procedures:

1. Approval authority

A credit card shall only be issued to an employee on approval by the Chief Administrative Officer and in accordance with this policy. A credit card shall only be issued to a Councillor by resolution of Council at a Regular Council Meeting.

The CAO shall present annually to the Committee of the Whole a listing of staff /councillors that hold credit cards (including limits) issued by the County. If any changes are approved for operational reasons the CAO shall report this changes to the next scheduled Committee of the Whole meeting.

2. Authorized credit limit

In accordance with the financial limits set within Policy FIN025 - Purchasing Authority Directive, the CAO shall present a list of all individual card holders and limits to the Committee of the Whole.

3. Allowable Purchases

The allowable purchase limits shall be within the individual's purchasing authorities as outlined in the Purchasing Authority Directive and Tendering Policy FIN025 and/or as authorized by the Chief Administrative Officer and as approved in the County's budgets.

4. Loyalty or Reward Points

- 4.1 Loyalty points or rewards accrued or earned by the use of a County credit card shall accrue to Mackenzie County.
- 4.2 Loyalty points or rewards accrued to an employee that are not directly attributed to a County credit card are excluded from this policy.
- 4.3 Redemption of loyalty points or rewards accrued under a County credit card is limited to business purposes.
- 4.4 Employees are encouraged to use a County credit card instead of a personal credit card for business expenses.
- 4.5 Authorized uses of loyalty points or rewards may include:
 - offset to (reduction of) the cost of future work-related travel;
 - door prizes for ratepayers' meetings;
 - employee gifts or awards (as per Years of Service Award Program Policy ADM011);
 - prizes for the County's annual charity golf tournament; and
 - volunteer recognition in the local not-for-profit sector.
- 4.6 Redemption of loyalty points or rewards shall be reported at the first Committee of the Whole meeting after the points or rewards were redeemed.
- 4.7 Loyalty points or rewards can only be redeemed via ATB's online rewards website. Access to the County's rewards account shall be limited to the Chief Administrative Officer or Director of Finance.

5. Responsibility of Credit Cardholders

- 5.1 An employee/councillor shall be required to enter into a Cardholder Agreement presented as Schedule A.
- 5.2 The employee/councillor shall ensure that all credit card purchases are in compliance with the County's Purchasing Authority Directive and Tendering Policy FIN025.
- 5.3 A credit card shall only be used by the employee/councillor to whom the card is issued.
- 5.4 The employee/councillor issued the credit card is responsible for its protection and custody.
- 5.5 The employee/councillor using the credit card must submit all receipts, including documentation detailing the goods and services purchased, the associated costs, date of the purchase and the official business explanation.

- 5.6 The above said receipts and documentation must be submitted to the Finance Department along with completed Schedule B form, in a timely manner to reconcile against the monthly credit card statement.
- 5.7 A credit card shall not be used for cash advances, personal use or any other type of purchase not permitted under the County's purchasing ordinance.
- 5.8 Lost or stolen credit card shall be immediately reported to both ATB Financial and the Chief Administrative Officer.
- 5.9 All authorized cardholders must immediately surrender their assigned credit card upon resolution of Council, or conclusion of employment, or term with the County. The County reserves the right to withhold the final payroll payout until the card is surrendered.

6. Non-Compliance

- 6.1 Violation of the policy may result in revocation of a credit card use privileges.
- 6.2 Unauthorized use of a County credit card may be subject to loss of credit card privileges, and may be subject to disciplinary action for employees.
- 6.3 An employee/councillor shall be required to reimburse the County for all costs associated with improper use through direct payment and/or authorize payroll deduction for reimbursement of costs.

7. Internal Controls

- 7.1 Director of Finance shall be responsible for :
 - a) Assisting and maintaining record of issuance and retrieval of credit cards and overseeing compliance with this policy.
 - b) Accounting and payment of expenses.
 - c) Reconciliation of receipts and documentation to the monthly statements (See Schedule B for example).
 - d) Presentation of the monthly credit cards statements to the Committee of the Whole.
 - e) Maintaining a record of loyalty points that accumulate on the County's credit card account, and the applications of those points.
 - f) Referring all non-authorized use of loyalty points or rewards to the Committee of the Whole for review, denial, or approval.

	Date	Resolution Number
Approved	2010-12-14	10-12-1109
Amended	2012-10-09	12-10-651
Amended	2014-04-28	14-04-286
Amended	2014-05-13	14-05-332
Amended	2015-09-08	15-09-614
Amended	2016-08-24	16-08-646
Amended	2016-12-13	16-12-909
Amended	2017-12-12	17-12-913
Amended	2019-02-12	19-02-061
Amended	2021-05-11	21-05-402
Amended	2022-06-22	22-06-466
Amended	2022-10-19	22-10-675

Schedule A

Credit Cardholder Agreement

Requirements for use of the County Credit Card:

1. The credit card is to be used only to make purchases at the request of and for the legitimate business benefit of Mackenzie County.
2. The credit card must be used in accordance with the provisions of the Credit Card Use Policy established by Mackenzie County, as attached hereto.

An employee/councillor must immediately surrender their assigned credit card upon resolution of Council, or conclusion of employment, or term with the County. The County reserves the right to withhold the final payroll payout until the card is surrendered.

Violations of these requirements shall result in revocation of use privileges. Employees or Councillors found to have inappropriately used the credit card will be required to reimburse the County for all costs associated with such improper use through a direct payment and/or payroll deduction. Mackenzie County will investigate and may commence, in appropriate cases, either disciplinary actions for employees, and/or Legal action against any employee/councillor found to have misused the credit card or who violates the provisions of the cardholder agreement.

Credit Card Number: _____

Received by: _____
Name (Please Print)

I acknowledge receipt of the attached Credit Card Policy and agree to abide by said Policy.

Signature: _____

Date: _____

CAO Approval: _____

Date: _____

(Below, for Finance Department Use Only)

Credit Card Returned

Authorized Signature: _____

Date: _____

Schedule B
Mackenzie County
CREDIT CARD RECONCILIATION

Cardholder Information:

Cardholder Name: _____ Position: _____

Department: Please select... _____

Statement Date: _____ Card # (last 4 digits): _____

Post Date	Vendor Name	Description & Business Purpose	Accounting Code	Work Code	GST	Total	Receipt
							<input type="radio"/> Y <input type="radio"/> N
							<input type="radio"/> Y <input type="radio"/> N
							<input type="radio"/> Y <input type="radio"/> N
							<input type="radio"/> Y <input type="radio"/> N
							<input type="radio"/> Y <input type="radio"/> N
							<input type="radio"/> Y <input type="radio"/> N
							<input type="radio"/> Y <input type="radio"/> N
							<input type="radio"/> Y <input type="radio"/> N
							<input type="radio"/> Y <input type="radio"/> N
							<input type="radio"/> Y <input type="radio"/> N
							<input type="radio"/> Y <input type="radio"/> N
							<input type="radio"/> Y <input type="radio"/> N
							<input type="radio"/> Y <input type="radio"/> N
							<input type="radio"/> Y <input type="radio"/> N
							<input type="radio"/> Y <input type="radio"/> N
					\$ 0.00	\$ 0.00	

Cardholder Signature: _____ Date: _____

Supervisors Signature: _____ Date: _____

Finance Department: _____ Date: _____

Please attach all credit card receipts and submit to the Finance Department.