

**Floyd County Board of Commissioners
Resolution Pertaining to Usage of House and Charge Accounts**

Whereas, the Floyd County Board of Commissioners met on February 6, 2007 on this matter regarding the regulation of house and charge accounts utilized by the departments under the authority of the Floyd County Commissioners

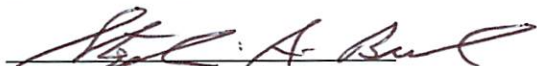
Whereas, the Floyd County Board of Commissioners intent is to comply with the Indiana State Board of Accounts best management practices and requirements

NOW, THEREFORE,

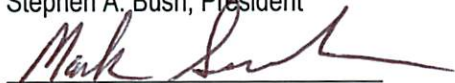
BE IT RESOLVED that departments under the Floyd County Board of Commissioners will comply with all Indiana State Board of Accounts practices and requirements regarding House and Charge Accounts as described in Exhibit A.

SO RESOLVED this 5th day of June 2012.

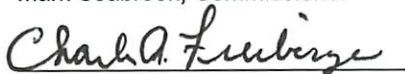
BOARD OF COMMISSIONERS
COUNTY OF FLOYD



Stephen A. Bush, President



Mark Seabrook, Commissioner



Charles Freiberger, Commissioner

ATTEST:



Darin Coddington, County Auditor

Floyd County Board of Commissioners Departmental Policy regarding House and Charge Accounts

The following policy is regarding the establishment and usage of House and Charge accounts for the conducting of business of the various departments under the direct authority of the Floyd County Board of Commissioners.

1. The Floyd County Board of Commissioners authorizes the usage of house and credit card accounts. The following practice shall be used judicially. Any new house or credit card account must be approved by the Floyd County Board of Commissioners through a legally conducted meeting and shown in the minutes of said meeting.

2. The issuance and use of a House and Credit Card accounts shall be handled by the Director of Operations. Each department shall designate two employees having authorization to use the House or Credit Card account. The names of these employees shall be submitted in written form to be placed on file in the Office of the County Commissioners.

The department head shall provide to all house and credit card providers a list of authorized employees. If an employee leaves the employment of the County, the department head is responsible for contacting those account holders and removing the employee's name from the authorized list.

3. The purpose for which the house and credit card may be used in order to conduct the efficient and effective role of government. These accounts shall only be used in situations that require an immediate purchase of equipment, supplies and material. At no time shall the house or credit card account be used to circumvent the appropriations and claims process. Under no circumstance shall either account be used without the appropriate funds being available. It is each department head responsibility to maintain proper use of these accounts.

4. Each department head is the responsible person for the usage and security of the credit card. Each department will have a log sheet that an authorized employee must sign regarding usage of a credit card. The employee is required to sign out the card and sign the card back in once it has been used. The employee is responsible to also bring all receipts for the equipment, supplies or material purchased through this method. Any employee not returning the card within a 24 hour period of signing out the card will face disciplinary action as prescribed in the Floyd County Personnel Handbook.

5. The designated responsible official or employee should maintain an accounting system or log which would include the names of individuals requesting usage of the cards, their position, estimated amounts to be charged, fund and account numbers to be charged, date the card is issued and returned..

6. Payment should not be made on the basis of a statement or a credit card slip only. Procedures for payments should be no different than for any other claim. Supporting documents such as paid bills and receipts must be available. Additionally, any interest or penalty incurred due to late filing or furnishing of documentation by an officer or employee should be the responsibility of the employee using the card.

7. Floyd County Board of Commissioners authorized that if an annual fee is required that it is paid.