

CREDIT CARD REPORT

QT3

2023

CREDIT CARD	ACTIVE	EXPIRATION DATE	CREDIT LIMIT	USE/PURCHASES	REWARDS OFFERED	AMOUNT USE
Lowe's	Yes	No expiration	\$ 7,000.00	Supplies	No	N/A
2 Users						
Tom Braun						
Brent Craig						
Sam's Club	Yes	May 2027	\$ 25,000.00	Office Supplies/Food for Pool	Yes	
2 Users						
Tom Braun						
Brent Craig						
Staples Advantage	Yes	No expiration	\$ 4,000.00	Office Supplies	No	N/A
2 Users						
Erin Gassett						
Nicole Kastner						
The Home Depot	Yes	No expiration	\$ 18,300.00	Supplies	No	N/A
9 Users						
Tom Braun						
Brent Craig						
Patrick Frazier						
Bob Klien						
Michael Ott						
Eric Sullender						
Kevin Vassar						
Jacob Wethington						
Justin Wethington						
Staples	Closed 07/31/23	N/A	\$ 7,200.00	Office Supplies	No	N/A



CITY OF CHEVIOT – 3814 HARRISON AVENUE – CHEVIOT, OHIO 45211 – 513.661.2700

10/30/2023

To the Honorable Mayor and Council of the City of Cheviot:

I am submitting the quarterly credit card report as Compliance Officer pursuant to O.R.C. 717.31 for the quarter ending September 30, 2023.

Summary:

There are four active credit cards for the employees of Cheviot to use. The attached spreadsheet details the vendor, who was issued a card, expiration dates of the cards and the credit limits. Please note the Sam's Club account has exceeded the maximum credit limit of \$20,000 per the City of Cheviot's Credit Card Policy under General Provisions #6: Credit Card or Purchasing Card Limits.

As Compliance Officer, I suggest Council reviews The City of Cheviot's Credit/Purchasing Card Policy which is attached. Additionally, as Treasurer, I do not have direct access to the credit card statements. The Assistant Auditor has provided the information for this report.

Respectfully submitted,

RaeJean Hardig

Treasurer
City of Cheviot

CITY OF CHEVIOT
STATE OF OHIO

RESOLUTION NO. 19-01

TO FORMALLY ESTABLISH AND APPROVE THE CITY'S CREDIT/PURCHASING CARD POLICY.

WHEREAS, the City has an informal and unwritten policy for credit and purchasing card usage, but it is necessary to formalize this policy pursuant to the requirements set forth in HB 312, as codified in Ohio Revised Code Section 717.31, which is effective November 2, 2018

WHEREAS, the Auditor and Safety-Service Director have developed a policy which complies with the requirements of HB 312, and said policy is attached hereto as Exhibit "A" and incorporated herein; and

WHEREAS, Ohio Revised Code Section 717.31(A) requires the City to adopt a written policy for the use of credit cards no later than February 2, 2019.

NOW, THEREFORE BE IT RESOLVED BY THE COUNCIL OF THE CITY OF CHEVIOT, STATE OF OHIO THAT:

Section 1. The City's Credit/Purchasing Card Policy, a copy of which is attached hereto as Exhibit "A" and incorporated here, is hereby approved and ratified by the Council.

Section 2. This resolution shall take effect immediately.

Mark G. Waters
President of Council

Date passed

Samuel D. Keller
Mayor

Date approved

Attest:

Approved as to form:

Jenny M. Eilermann
Clerk of Council

Kimberlee Erdman Rohr
Law Director

CERTIFICATE OF PUBLICATION

I, Jenny M. Eilermann, Clerk of the Council of the City of Cheviot, Ohio, hereby certify that the foregoing resolution, or a succinct summary, was published in the *Western Hills Press*, a newspaper of general circulation in the City of Cheviot, Ohio, in accordance with Section 731.21 of the Ohio Revised Code, on the following dates:

- 1) _____, 2019, and
- 2) _____, 2019.

Jenny M. Eilermann
Clerk of Council

CITY OF CHEVIOT POLICE DEPARTMENT
CREDIT/PURCHASING CARD POLICY

DATE: **JANUARY 15, 2019**

VERSION: This Policy replaces and supersedes any written and unwritten policy regarding the use of City credit cards or purchasing cards.

POLICY: This document sets forth the City’s policy (“the Policy”) regarding the issuance, use, and records regarding credit cards and purchasing cards held by the City.

PURPOSE: The purpose of this Policy is to ensure that City-issued credit cards and purchasing cards (i.e., Home Depot, Mastercard, VISA, etc.) are closely monitored to provide for maximum security and to guard against misuse and/or losses of public funds for which the City may be held liable. This policy is meant to comply with the mandates of 2018 H.B. 312, Section 1, enacted by the 132nd General Assembly and made applicable to the City as codified by Ohio Revised Code Section 717.31. All City-issued credit cards are to be used solely for the purpose of conducting City business and are not to be used in any event for personal expenses.

GENERAL PROVISIONS:

1. Officers or Positions Authorized to Use Credit Card Accounts.

- A. The Auditor’s Office shall maintain control of City credit card account, purchasing card accounts, and presentation instruments related to the cards and checks.
- B. City credit cards may be issued to the Safety-Service Director, the Public Works Superintendent, the Fire Chief, and the Police Chief. Other employees may be issued cards upon the request of the employee’s respective department director and with the approval of the Safety-Service Director and the Auditor.
- C. The cardholders authorized pursuant to this paragraph are liable in-person and upon an official bond the employee has given for misuse of City credit or purchasing cards, including employee’s failure to provide an itemized receipt in accordance with this Policy.

2. Types of Expenses for Which City Cards May be Used. City credit cards are to be used for legitimate City purposes. Examples of purchases that constitute legitimate City purposes are as follows:

- A. Travel. Credit cards may be used by the above-assigned individuals for official business-related expenditures for hotel, parking, gas, meals, and other travel-related expenses, as authorized and pre-approved by the Safety-Service Director.

- B. Purchases. Credit cards may be used for ordering supplies, including online purchases, when pre-approved by the Safety-Service Director.
 - C. Personal Use of Credit Cards is Strictly Prohibited. Credit cards shall not be used for cash advances, personal purposes or expenses, or any non-City purpose.
 - D. City's Purchasing Procedures Apply to All Purchases. City credit cards shall not be used to circumvent the general purchasing procedures required by Ohio law and the policies of the City. Therefore, with the exception of gasoline credit cards, and unless otherwise approved by Council, all purchases made with a City credit card shall be preceded by an approved purchase order.
3. Acquisition, Use, and Management of Cards. The Safety-Service Director shall be responsible for the acquisition, use, and management of all new and existing City credit card accounts and associated presentation instruments, including cards and checks. The City's name shall appear on each presentation instrument related to the account cards and checks. No debit cards shall be issued to the City.
4. Procedure for Submitting Receipts for Credit Card Purchases.
- A. Itemized Receipts. Employees must always obtain an itemized receipt for each transaction. If a cash register tape does not have descriptions, the employee should write the description on the tape. Any transaction without a properly substantiated receipt is subject to reimbursement of the City by the employee.
 - B. Review of Receipts. The employee must first submit the receipts to the Safety-Service Director for review before submission to the Auditor's office for payment.
5. Procedure for Card Issuance or Re-Issuance, Card Cancellation, and Lost or Stolen Cards.
- A. Issuance of Card. Upon being issued a credit card or purchasing card, the employee shall sign an acknowledgement of this Policy. See Attachment "A."
 - B. Re-Issuance of Card. When replacement cards are issued, the employee shall return the old card to the Safety-Service Director for destruction.
 - C. Cancellation of Card. When a credit card is cancelled, the employee shall return the old card to the Auditor's office for destruction.
 - D. Lost or Stolen Card. The employee shall immediately notify the Safety-Service Director and Auditor's office upon discovery of a lost or stolen credit card.
6. Credit Card or Purchasing Card Limits. The City has several credit cards issued to City officials, employees, and departments. Individual limits for each credit card are set based upon

the nature and frequency of use. Maximum credit limit amounts shall not exceed \$20,000.00. As of the date of this policy, the City has the following cards:

<u>Card</u>	<u>Current Credit Limit</u>
Sam's Club Mastercard	\$17,500.00
Lowe's Store Card	\$5,000.00
Home Depot Store Card	\$5,000.00

7. Misuse of Credit Card. Any use of City credit cards for personal purchases is strictly prohibited and unauthorized. Such use may result in the employee losing all privileges to use City credit cards, cancellation of the credit card, reimbursement paid to the City, disciplinary action, and/or criminal prosecution. All actions or omissions by an employee resulting in a failure to comply with any provision of this Policy, including failing to immediately report a lost or stolen card, shall qualify as misuse of a City credit card account and will be subject to appropriate action.
8. Appointment of Compliance Officer and Compliance Officer's Duties. The Mayor is authorized and directed to appoint a Compliance Officer to comply with the statutory requirements for the quarterly review of the City's credit cards pursuant to Ohio Revised Code Section 717.31(C)(1). The employee serving as the Compliance Officer may not be the Auditor, may not use a City credit card account, and may not authorize any other City employee to use a City credit card account.
 - A. Compliance Officer Appointment. The Mayor selects and appoints the City Treasurer as the Compliance officer.
 - B. Compliance Officer's Reports. The Compliance Officer shall conduct a quarterly review of the City's credit cards and purchasing cards. The Compliance Officer shall file with City Council quarterly reports at City Council's first meetings in January, April, July, and October. Said reports shall include the number of active cards issued, the cards' and accounts' expiration dates, and the cards' and accounts' credit limits.
9. Auditor's Report of Rewards. The Auditor shall file an annual report with City Council which details all rewards received based on the City's use of any City credit card or purchasing card accounts. The Auditor shall file said report at the first City Council meeting in January each year.

RECOMMENDED BY:

Theresa Ciolino-Klein, Auditor

CONCURRED BY:

Kimberlee Erdman Rohr, Law Director

APPROVED BY:

Samuel D. Keller, Mayor

APPROVED BY:

Thomas Braun, Safety-Service Director

Attachment "A"

Credit Card Holder User Agreement

I, _____, have been provided a City credit card or purchasing card for use in the performance of my City duties.

I have read and understand the City's Credit/Purchasing Card Policy.

I understand that failure to comply with the Policy and/or misuse of the credit/purchasing card could result in the following:

1. Discontinuance of my ability to use the card;
2. Personal liability for inappropriate charges and charges not supported by itemized receipts;
3. Discipline, including, but not limited to, termination or demotion; and
4. Criminal penalties.

I hereby acknowledge receipt of the City's Credit/Purchasing Card Policy and agreement to the conditions for card use therein.

Employees Printed Name

Employee Signature

Date