

Travis County Emergency Services District No. 9
Westlake Fire Department
Standard Operating Guideline

Subject: Use of Department Credit Cards and Charges to Accounts

Effective Date: April 14, 2003

Authorized By: Chief Paul Barker

I. History

The law requires that all expenditures by a public entity have a receipt, invoice, or sales slip to confirm that the funds were spent for a legitimate purpose. When receipts are lost, it places an undue work burden on the Bookkeeper to contact the vendor, request a copy of the receipt, and follow-up to make sure a copy does get posted to the vendor's payment.

With our credit card accounts, and to some extent our charge accounts, there is very little time between the receipt of the monthly statement and the need to process a check for payment. If we fail to acquire those receipts we either incur late fees from the vendor or lose our ability to charge to accounts at those suppliers—neither of which is acceptable if we want to continue to efficiently conduct business.

II Purpose

It is the purpose of this SOG to standardize the methods used to make purchases with the Department credit card and to the Department's charge accounts in order to improve our accountability.

II. Policies

1. The individual who fails to turn in receipts will be ultimately responsible for the justification of the expenditure. If the expenditure is deemed to be not justified or questionable, the individual will be held personally responsible for payment of the invoice until such time as either the receipt is found or the expenditure is justified.
2. If an individual continually has difficulty securing receipts, they will not be allowed to conduct business on behalf of the Department

III Procedure

1. Use of Department Credit Card:
 - a. When one of the Department credit cards is taken from Headquarters or from Station 2, it shall be placed in the plastic zip-lock envelop within one of the white, three-ring binders that are entitled "Westlake Fire Dept. Credit Card and Receipts".
 - b. At the point of purchase, the credit card will be removed from the binder and used for the purchase.

- c. **Prior to the purchase or checking into a hotel with the card**, it is extremely important and courteous to inform the vendor that the Fire Department is tax-exempt and that our tax identification number is printed or taped on the credit card. This will prevent the vendor from having to void the ticket and prepare a new one. Remember also that even tax-exempt agencies are not exempt from some local taxes on hotel rooms (entertainment, historical district, or transportation taxes), so you may still have some "taxes" on your bill when you check out.
- d. Immediately following the purchase, the credit card, the detailed receipt, and the credit card imprint (yellow copy will be placed into the zip-lock envelop for safe-keeping.
- e. Upon return to the station or Headquarters, the yellow credit card imprint will be removed from the zip-lock and will be taped to an 8.5x11 inch piece of paper. The detailed receipt (if provided) will be stapled to the back of the paper or taped beside the credit card receipt if there is room on the sheet.
- f. If at the station, the receipt will be placed in the outbox to HQ. If at HQ, the receipt will be placed in the Bookkeeper's inbox.

2. Use of Department Charge Accounts:

- a. When making a purchase utilizing one of the Department charge accounts, the individual shall take one of the white, three-ring binders that are entitled "Westlake Fire Dept. Credit Card and Receipts" with them to secure the receipts. The credit card may or may not be in the binder for these purchases.
- b. Immediately following the purchase, the detailed receipt will be placed into the zip-lock envelop for safe-keeping.
- c. Upon return to the station or Headquarters, the detailed receipt will be removed from the zip-lock and will be taped to an 8.5x11 inch piece of paper.
- d. If at the station, the receipt will be placed in the outbox to HQ. If at HQ, the receipt will be placed in the Bookkeeper's inbox.

3. Lost Receipts Procedure:

- a. When the Bookkeeper becomes aware of a missing credit card receipt from the Visa file, she will first check the vendor account folders and the bottom of the file cabinet for the receipt.
- b. If the credit card receipt or any other receipt cannot be found, she will contact the individual (Captain or Chief Officer) responsible for the card to determine who the user of the card was.
- c. The Bookkeeper will then contact the purchaser/user of the card to request the receipt. It will be the user's responsibility to produce the receipt.
- d. If the receipt is not forthcoming by the due date for payment of the invoice, the Bookkeeper will present the missing charge to the Chief Officers for payment approval and will place the charge on the Missing Receipt Report provided to the BOC. That report will identify, as a minimum, the vendor, the user of the credit card, and the amount of the charge.
- e. Failing to obtain the receipt from the user of the card or the purchaser, the Bookkeeper will contact the vendor and ask for a duplicate receipt. Notations of all contacts and requests will be documented on the Missing Receipt Report and the missing receipt will be tracked and reported to the BOC until the matter is resolved.