

CREDIT CARDS

Employees may use school district credit cards for the actual and necessary expenses incurred in the performance of work-related duties. Actual and necessary expenses incurred in the performance of work-related duties include, but are not limited to, fuel for school district transportation vehicles used for transporting students to and from school and for school-sponsored events, payment of claims related to professional development of the board and employees, and other expenses required by employees and the board in the performance of their duties. Staff will use credit cards for approved purchases within their budget appropriations as outlined in the Individual Procurement Card Use Agreement.

Employees and officers using a school district credit card must submit a detailed itemized receipt and account code in addition to a credit card receipt indicating the date, purpose, and nature of the expense for each claim item. Failure to provide a proper receipt will make the employee responsible for expenses incurred. Those expenses are reimbursed to the school district no later than ten working days following use of the school district's credit card. In exceptional circumstances, the superintendent and Chief Financial Officer may allow a claim without proper receipt. Written documentation explaining the exceptional circumstances is maintained as part of the school district's record of the claim.

It is the responsibility of the board to determine through the audit and approval process of the board whether the school district credit card use by the staff, superintendent and the board is for appropriate school business.

The Chief Financial Officer is responsible for developing administrative regulations regarding actual and necessary expenses and use of a school district credit card. The administrative regulations will include the appropriate forms to be filed for obtaining a credit card.

Legal Ref.: Iowa Constitution, Art. III, § 31.
Iowa Code §§ 279.8, .29, .30 (2013)
281 I.A.C. 12.3(1)

Cross Ref.: 213.0 Board Member Compensation and Expenses
409.1 Employee Liability And Indemnification

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