

## CREDIT /PROCUREMENT CARDS

Board members and employees of the school district are expected to use school district credit/procurement cards for the actual and necessary expenses incurred in the performance of board or work related duties. Actual and necessary expenses incurred in the performance of such duties may include, but are not limited to, materials and supplies, fuel for school district transportation vehicles, payment of fees or other costs related to professional development, lodging and meals while in travel status, and other expenses required in the performance of duties. School district credit/procurement cards may not be used for personal expenses or in conjunction with personal rebate cards. See Procurement Card Rules for additional guidance 401.10E1.

Board members and employees using a school district credit/procurement card must submit a detailed itemized receipt and account code in addition to the credit/procurement card receipt indicating the date, purpose, and nature of the expense for each claim item. Failure to provide a proper receipt will make the board member or employee responsible for expenses incurred. In exceptional circumstances, the Board may allow a claim without proper receipt. Written documentation explaining the exceptional circumstances such as district procurement card denial is maintained as part of the school district's record of the claim.

The Board, through its routine audit and approval process, will assess and determine whether the school district credit/procurement cards are being used in accordance with the terms of this policy and its corresponding procedures (401.10E1, 401.10E2).

Board members and employees of the school district who use personal credit cards for actual and necessary expenses incurred in the performance of board or work related duties will be reimbursed in accordance with Board policies regarding board member and employee compensation. Board members and employees may not use personal credit cards for such expenses to gain credit card points/rewards for the personal benefit of the Board member or employee. When a personal credit card is used, the employee must reimburse the school district an amount equal to the reward percentage that the school district would have earned if the school districts credit/procurement card had been used. See Reimbursement Schedule for additional guidance 401.10E2.

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

Cross Reference: 216.3 Board of Directors' Member Compensation and Expenses  
401.7 Employees Travel Compensation

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