

BOARD POLICY

WESTERN IOWA TECH COMMUNITY COLLEGE

Series Number 710.7

Title Miscellaneous

Credit Cards

The College may use credit cards for actual and necessary expenses of the College. The President, or his/her designee, shall be responsible for developing administrative procedures regarding actual and necessary expenses and use of College credit cards. The administrative procedures shall include the appropriate forms to be filed for obtaining a credit card. Credit cards may not be used for personal expenses or in conjunction with personal rebate cards.

Employees and officers using a College credit card must submit a detailed receipt 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 shall make the employee responsible for expenses incurred. Those expenses shall be reimbursed to the College no later than ten working days following use of the College's credit card. In exceptional circumstances, the President or Board may allow a claim without proper receipt. Written documentation explaining the exceptional circumstances shall be maintained as part of the College's record of the claim.

It shall be the responsibility of the President to determine whether the College credit card use is for appropriate business. It shall be the responsibility of the Board to determine through the audit and approval process of the Board whether the College's credit card use is for appropriate College business.

Date of Adoption 12/11/95

Legal Reference:

Date of Last Revision 12/11/95 Iowa Constitution, Art. II, § 31.

Date of Current Revision 7/6/2020 Iowa Code §§ 279.8, .29, .30 (1995)

281 I.A.C. 12.3(1).

Related Administrative Procedures and Cross References: _____

