



Jill A. Thompson
Athens County Auditor

INFORMATIONAL MEMORANDUM

TO: ALL DEPARTMENTS
FROM: JILL THOMPSON, ATHENS COUNTY AUDITOR
SUBJECT: COUNTY CREDIT CARD PURCHASES
DATE: JULY 14, 2015
CC: ATHENS COUNTY COMMISSIONERS

You may be aware of recent changes to Ohio Revised Code §301.27 as it relates to allowable County Credit Card purchases. The following brief outline explains purchases that are permitted with a County Credit Card. Please keep in mind these are requirements of the Ohio Revised Code. Neither the Athens County Auditor's Office nor the Athens County Commissioner's Office can make exceptions for individual departments.

Please reference Ohio Revised Code §301.27 with the following link:
<http://codes.ohio.gov/orc/301.27>. The following summary includes allowable expense on County Credit Cards:

A credit card held by a board of county commissioners or the office of any other county appointing authority shall be used only to pay for the following work-related expenses:

- (a) Food expenses;
- (b) Transportation expenses;
- (c) Gasoline and oil expenses;
- (d) Motor vehicle repair and maintenance expenses;
- (e) Telephone expenses;
- (f) Lodging expenses;
- (g) Internet service provider expenses;
- (h) In the case of a public children services agency, expenses for purchases for children for whom the agency is providing temporary emergency care pursuant to section 5153.16 of the Revised code, children in temporary or permanent custody of the agency, and children in a planned permanent living arrangement;
- (i) Webinar expenses;
- (j) The expenses for purchases of automatic data processing or record-keeping equipment, software, or services, provided that, in a county that has established an automatic data processing board, the county office and the county officer or employee authorized to use the credit card comply with sections 307.84 to 307.847 of the Revised Code. The expenses paid by a credit card under division (B) (1) (j) of this section shall not exceed ten thousand dollars per quarter, unless the board of county commissioners adopts a resolution approving the payment by credit card of such expenses that exceed that amount during that time period.

Additionally, the following requirements also apply to County Credit Cards:

- All credit card applications must first be approved by the County Commissioners.
- A purchase on a County Credit card for personal purchases is fraud and violators will be prosecuted.
- The County will only reimburse for tips at the approved rate as well as only reimburse meals that follow their department specific reimbursement rates. The County will **NOT** reimburse any charges for alcoholic beverages.
- No late charges or finance charges shall be allowed to be paid unless authorized by the County Commissioners.
- **ALL** itemized receipts for purchases made on a County Credit Card **MUST** be accompanied with the credit card statement when the voucher is submitted for payment. When a voucher is submitted without an itemized receipt, it will be returned and not paid until the proper documentation is provided.
- All other credit card purchases will be **denied** for payment.

Thank you for your understanding and cooperation. Please do not hesitate to contact by with any question of concerns you may have.