

# NORTH WHATCOM FIRE AND RESCUE

## FIRE DISTRICT POLICY AND PROCEDURES

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**Number: 0500.0008.00**

**Date: 03/16/17**

**Area: Financial Management**

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**Subject: Credit Card**

**Approved:**

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### **Policy 0500.0008.00**

#### **1.0 General**

This policy was created with reference to RCW 42.24.115 authorizing NWFR to provide for the issuance of charge cards to employees of the fire district for the purpose of covering expenses incident to authorized travel, and RCW 43.09.2855 allows for the authorized use of credit cards for official government purchases and acquisitions.

#### **2.0 Purpose**

To provide an efficient method to charge business-related travel expenses and for the purchase of goods and services when the use of the Fire District's purchasing system is not possible or practical.

#### **3.0 Scope**

All personnel assigned a NWFR credit card must only use the card for purchases of goods and/or services that would benefit the Fire District. The act of obtaining a Fire District credit card does not indicate pre-approval of expenses.

#### **4.0 Definition:**

Credit Card – A card or devise issued under an arrangement pursuant to which the issuer gives to a card holder the privilege of obtaining credit from the issuer.

#### **5.0 Procedure/Policy**

##### **Eligibility**

To be eligible for a Fire District credit card, personnel must meet one or more of the following criteria:

1. Be employed by NWFR;
2. Travel frequently in the course of his/her duties;
3. Purchase significant volumes of minor goods and services for use by the Fire District
4. Incur regular frequent expenses of a kind appropriately paid by credit card

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5. Receive specific approval by the Fire Chief.

### **Distribution**

Credit cards may be issued to those personnel who, in the opinion of the Fire Chief or his designee, have job responsibilities which would benefit or otherwise be facilitated by the use of a credit card.

All credit cards not specifically issued to an authorized individual shall be kept locked up and checked out by designated management of credit card for approved use.

### **Management**

The Fire Chief shall assign the Business Manager or his/her designee to manage the Fire District's credit card program.

### **Approved Use**

Credit cards may only be used for the following authorized purchases:

1. Fuel, supplies, and equipment only if a purchase order cannot be issued or an existing charge account is not available. Fuel purchases are limited to NWFR-owned vehicles.
2. Educational course registrations.
3. Authority related travel and/or education related expenses such as airfare, lodging, meals, car rental, ground transportation, and miscellaneous travel expenses.
4. Approved expenses and meals where normal purchasing procedures are not practical; the purchase of alcohol is prohibited.
5. Other items specifically authorized by the Fire Chief or his designee.
6. Purchase of meals and/or light refreshments for training, seminars or incidents.

### **Restrictions**

NWFR credit cards may not be used for cash advances of any kind, payment of invoices or statements (unless authorized by the Fire Chief to avoid utility or communication

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disconnection), personal use of any kind, purchase of alcoholic beverages, or any expenses not otherwise allowed by law or under Fire District policy.

Any reward points earned from department issued credit cards shall be used and or applied to for purchases as outlined in the reference for Approved Use of credit cards. Earned reward points cannot be used for personal use.

### **Limits**

The credit limit on each card issued to the Fire Chief or Fire District authorized personnel shall be set at \$4000 which can be changed if necessary, but not to exceed \$10,000 unless a higher limit is approved by the Board of Fire Commissioners. Any credit card issued to an individual on a temporary basis for travel, incident or incidental purchase is not to exceed \$1,000 unless approved by the Fire Chief.

### **Reporting Charges**

Before the 9<sup>th</sup> of the following month of purchase, the cardholder must access their US Bank Credit Card account online to reconcile their monthly purchases. The transactional evidence (itemized receipt) to support all charges along with a copy of the US Bank Credit Card reconciliation document must be submitted to the Business Manager or his/her designee. Original receipts are always considered acceptable documentation. Online purchases also require transactional documentation. Travel/Expense Form documentation shall include the following:

1. Vendor name
2. Detail of items or services charged; must include an itemized receipt
3. Total amount of charge including applicable tax and shipping charges
4. Explanation outlining the purpose of the charge(s) and what station/apparatus/equipment/person it was for
5. Signature of the card holder and/or the person responsible for the charge
6. BARS number

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Documentation and explanation shall be provided for each charge. In the rare event that the original documentation is lost or irretrievable; the card holder shall complete a Missing Receipt Form with an explanation of the charge(s) to include all required information as listed above. Charges for meals and light refreshments must also include a detailed list of those persons whose meals were charged.

### **Payment of Charges**

Authorized charges to the NWFR's credit card account shall be paid in full each month through the customary warrant transmittal process (as explained above). Payment shall be processed in a timely manner to avoid late penalties and finance charges.

### **Lost or Stolen Cards**

Personnel shall notify the designated Business Manager or his/her designee immediately in the event a card is lost or stolen. The Business Manager or his/her designee shall immediately notify the issuing bank.

### **Account Cancellation**

The Fire District reserves the right to change credit card companies, terms of use, or to cancel a cardholder's account at any time. Cardholders will be promptly notified in writing (including email). Upon termination of employment, the cardholder's account will be cancelled immediately. Cancelled credit card must be returned to the Business Manager or his/her designee for destruction within five (5) business days of the employee's termination.

### **Unauthorized Use**

The Fire District shall have unlimited authority to revoke use of any charge card issued for failure to repay a disallowed charge or failure to adhere to the Fire District's credit card policies and procedures. The responsible cardholder shall also be subject to disciplinary action.

### **Credit Card Security**

The cardholder is responsibility to safeguard the credit card and card account number at all times.

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The cardholders will be required to sign an agreement indicating they accept these terms. Individuals who do not adhere to these policies and procedures risk revocation of their credit card privileges and/or disciplinary action.

### **6.0 Control Mechanisms**

It shall be the responsibility of the Business Manager to review this policy and procedures whenever necessary, but in no instance shall such review be less than annually.

### **7.0 References**

- RCW 42.24.115, RCW 43.09.2855

Approved: \_\_\_\_\_

Chairman, Board of Fire Commissioners  
North Whatcom Fire & Rescue

Date: \_\_\_\_\_

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