



Ohio Revised Code

Section 940.11 Policies for soil and water conservation district credit card accounts.

Effective: November 2, 2018

Legislation: House Bill 312 - 132nd General Assembly

(A) Not later than three months after the effective date of this amendment, the supervisors of a soil and water conservation district that hold a credit card account on the effective date of this amendment shall adopt a written policy for the use of credit card accounts. Otherwise, the supervisors shall adopt a written policy before first holding a credit card account.

The policy shall include provisions addressing all of the following:

- (1) The supervisors or positions authorized to use a credit card account;
- (2) The types of expenses for which a credit card account may be used;
- (3) The procedure for acquisition, use, and management of a credit card account and presentation instruments related to the account including cards and checks;
- (4) The procedure for submitting itemized receipts to the fiscal agent or the fiscal agent's designee;
- (5) The procedure for credit card issuance, credit card reissuance, credit card cancellation, and the process for reporting lost or stolen credit cards;
- (6) The district's credit card account's maximum credit limit or limits;
- (7) The actions or omissions by an officer or employee that qualify as misuse of a credit card account.

(B) The name of the soil and water conservation district shall appear on each presentation instrument related to the account including cards and checks.



(C) If the fiscal agent of the district does not retain general possession and control of the credit card account and presentation instruments related to the account including cards and checks, the supervisors shall appoint a compliance officer to perform the duties enumerated under division (D) of this section. The compliance officer may not use a credit card account and may not authorize a supervisor or employee to use a credit card account. The fiscal agent is not eligible for appointment as compliance officer.

(D) The compliance officer, if applicable, and the supervisors at least quarterly shall review the number of cards and accounts issued, the number of active cards and accounts issued, the cards' and accounts' expiration dates, and the cards' and accounts' credit limits.

(E) If the fiscal agent retains general possession and control of the credit card account and presentation instruments related to the account including cards and checks, and the supervisors authorize a supervisor or employee to use a credit card, the fiscal agent may use a system to sign out credit cards to the authorized users. The supervisor or employee is liable in person and upon any official bond the supervisor or employee has given to the district to reimburse the district treasury the amount for which the supervisor or employee does not provide itemized receipts in accordance with the policy described in division (A) of this section.

(F) The use of a credit card account for expenses beyond those authorized by the supervisors constitutes misuse of a credit card account. A supervisor or employee of a soil and water conservation district or a public servant as defined under section 2921.01 of the Revised Code who knowingly misuses a credit card account held on behalf of a soil and water conservation district violates section 2913.21 of the Revised Code.

(G) The fiscal agent or the fiscal agent's designee annually shall file a report with the supervisors detailing all rewards received based on the use of the soil and water conservation district's credit card account.

(H) As used in this section, "credit card account" means any bank-issued credit card account, store-issued credit card account, financial institution-issued credit card account, financial depository-issued credit card account, affinity credit card account, or any other card account allowing the holder to purchase goods or services on credit or to transact with the account, and any debit or gift card



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account related to the receipt of grant moneys. "Credit card account" does not include a procurement card account, gasoline or telephone credit card account, or any other card account where merchant category codes are in place as a system of control for use of the card account.