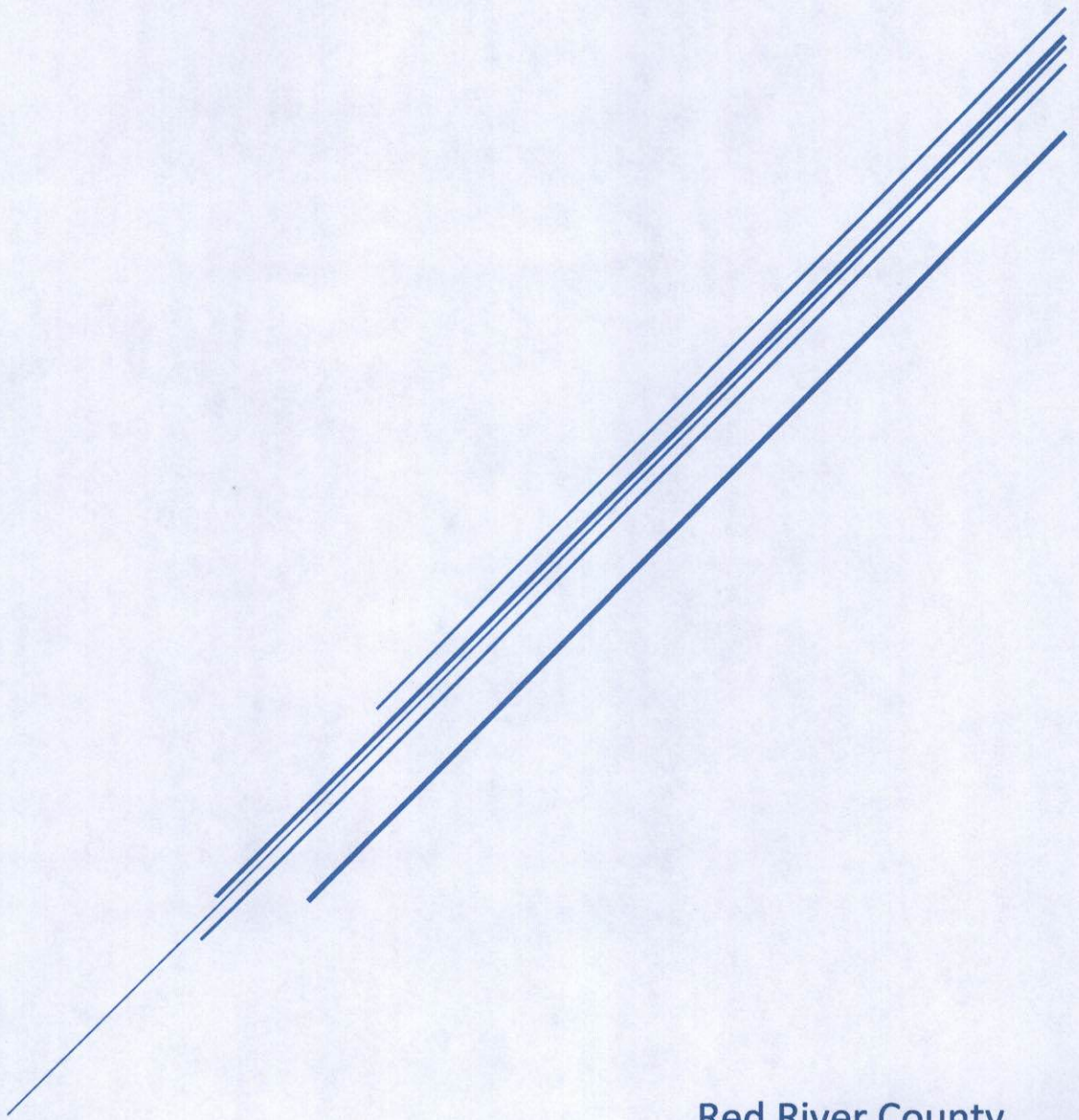


# RED RIVER COUNTY CREDIT CARD POLICY AND PROCEDURE



Red River County  
Revised 1/27/2025



## Red River County Credit Card Policy and Procedure

The Red River County Credit Card Policy and Procedure is a mutual effort intended to delegate both authority and responsibility for small dollar purchases to front-line people who are in the best position to know what they need. However, as a public entity, Red River County is expected to be able to demonstrate to the public that we are spending our money wisely. All participants are responsible for ensuring that the Red River County Credit Card Policy and Procedure can withstand the scrutiny of the press, the public, and auditing.

Your participation in the Red River County Credit Card Policy and Procedure is a convenience that carries responsibilities along with it. Although the card is issued in your name, it shall be considered Red River County property and shall be used with good judgment. Your signature below verifies that you understand the Red River County Credit Card Policy and Procedure agreement outlined below and agree to comply with it.

### AGREEMENT

- The Credit Card is provided to the Cardholder based on their need to purchase business related goods and services. The card may be revoked at any time based on change of assignment or at Commissioners Court's discretion.
- The card is intended for securing hotel rooms for county related events and only for emergencies that comply with this policy.
- The card is for business related purchases only; personal charges shall not be made to the card for any reason.
- This card is **not** to be used for travel expenses (i.e. fuel, meals, etc.).
- The Cardholder is the only person entitled to use the card and is responsible for all charges made with the card.
- Cardholder reconciliations will consist of detailed invoices matching the charges.
- Cardholder's reconciliations approved by the County Auditor will be promptly paid by the County Treasurer.
- Improper use of the card will be considered misappropriation of Red River County funds, which may result in disciplinary action, including termination. The following is a nonexclusive list of Credit Card purchases that are prohibited:
  - Personal Expenditures.
  - Cash advances or refunds.



- Fuel purchases for personal vehicle.
  - Sales tax except in cases where State law does not exempt local governments.
  - Entertainment of any kind, including the purchase of alcohol or patronage of drinking establishments.
  - Purchases under contracts, unless an emergency exception is granted.
  - Separate, sequential, and component purchases or transactions made with the intent to circumvent State law or County policy.
  - Purchases that are split to stay within card transaction limits.
  - Transaction amounts greater than the cardholder's transaction limit.
- The Cardholder must comply with internal control procedures to protect Red River County assets. This includes the Cardholder keeping vendor receipts/invoices, reconciling Credit Card monthly transaction statements, sending the credit card monthly reconciliation (with receipts/invoices attached) to the County Auditor's Office, and following proper card security measures.
  - The Cardholder is responsible for providing detailed invoices and resolving any discrepancies by contacting the supplier.
  - The Cardholder shall immediately report a lost or stolen card by telephone to the County's Depository and the Red River County Treasurer.
  - The Cardholder must surrender their card to the Red River County Treasurer upon termination of employment (i.e. retirement or voluntary/involuntary termination). At this point, no further use of the Credit Card is authorized.

In return for the purchasing authority delegated to the cardholder and in consideration of the cardholder's responsibility to properly steward public resources the Cardholder agrees to undertake the following responsibilities:

- To purchase ethically, fairly, and without conflict of interest and to seek the best value.
- To promptly submit detailed invoices to the Red River County Auditor.
- To promptly report to the Red River County Auditor any suspected misuse of the Credit Card.
- To avoid payment of sales taxes.
- To ensure that transaction documents are obtained and submitted with proper coding to the Red River County Auditor immediately.
- To comply with the terms and conditions of this Red River County Credit Card Policy and Procedure Agreement and any Purchasing Procedure, Policy or Guide that may be subsequently issued.
- Inform merchant of sales tax exempt status; Cardholder will be *personally* responsible for reimbursing any sales tax amount to Red River County except in cases where State law does not exempt local governments.



- To avoid payment of late fees and interest; Cardholder will be responsible for reimbursing to Red River County any late fee or interest amount charged as a result of Cardholder's failure to timely submit monthly reconciliation including all transaction documents to the Red River County Auditor.
- Credit cards may not be copied; nor is a card number to be retained under any circumstances.
- Credit card images are not to be faxed, e-mailed, or otherwise reproduced under any circumstances.
- Do NOT loan the card to any person, employee or otherwise.
- To protect and safeguard the Credit Card.
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Red River County provides credit cards for use by the County Officials when it is not practical or possible to use the standard purchasing system available through the County Purchasing Agent or County Treasurer. The card will be primarily used for hotel reservations and emergency purchases that cannot be purchased by using the standard purchasing system available. Unauthorized purchases are not acceptable, even if the intention is to reimburse the County.

This policy also gives the Red River County Treasurer and Red River County Auditor authority to fully and completely monitor all card activity at their discretion. This policy is not intended to replace, but rather supplement existing policies. It is to also be used in accordance with other policies approved by the Commissioner's Court (i.e. Internal Control Policy, Fraud Prevention and Detection Policy, etc.).

Red River County Commissioner's Court will allow the credit card statements to be paid by demand payment to ensure the payments are made prior to the statement deadline.

The undersigned parties agree that should they willfully violate the terms of the agreement or be negligent in the use of the card, the Cardholder will not only reimburse Red River County for all incurred charges and fees related to the charges, but they will also lose all credit card privileges.

The undersigned parties further understand that this card is to be used for Red River County business purposes only and is not to be used to circumvent the competitive bid process. It is a violation of State law and Red River County policy to make purchases separately, or over a period of time, that in normal purchasing practices would be purchased in one purchase.

The Cardholder is the only person authorized to use this card. Improper or personal use of this card may result in disciplinary action against the undersigned parties, including termination and/or criminal prosecution. Credit Cards are issued to an individual only at the direction of the Commissioners Court. It is understood that the Commissioner's Court may cancel the Cardholder's privilege to use the Credit Card at any time for any reason. The Cardholder may return the Credit Card at any time for any reason.



**\*\*\*\*\*THE CREDIT CARDS ARE FOR YOUR CONVENIENCE. IF NOT USED WITHIN THESE GUIDELINES, OR RESPONSIBLY, IT WILL RESULT IN THE LOSS OF THIS PRIVILEGE\*\*\*\*\***

Please remember, at all times, that you are committing taxpayer dollars each time you use the credit card. If you wouldn't spend your money on it, please don't spend the County's.

This policy and procedure concerning the use of Credit Cards by Red River County officials and employees was adopted by the Red River County Commissioners Court on the 27<sup>th</sup> day of

January, 2025.



## **Agreement for Wage Deductions Associated with Improper Use of County-Issued Credit Cards**

By my signature below, I hereby certify that I understand and agree to abide by the Red River County Credit Card Policy and Procedure regarding the use of County-issued credit cards. I agree that if I make any personal purchases (i.e., transactions for the benefit of anyone or anything other than the County) in violation of that policy, the amount of such purchases is an advance of future wages payable to me, that the County may deduct that amount from my next paycheck, and that if there is a balance remaining after such deduction, the County may deduct the balance of the wage advance from my future paychecks until the amount is repaid in full. I further agree that if I make any non-personal transactions in violation of the policy in question, i.e., incur financial liability on the County's part that is not in compliance with the terms and conditions of that policy, I am financially responsible for any such expenses and agree to reimburse the County via wage deductions for such amounts until the unauthorized amounts are fully repaid. Such deductions will be in the amount of the unauthorized purchase(s), but if such amount would take my pay below minimum wage for the workweek in question, the deductions will be in two or more equal increments that will not take my pay below minimum wage for any workweek involved.

PERSON REQUESTING CARD:

\_\_\_\_\_  
Department Name

\_\_\_\_\_  
Name (Printed)

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Department Mailing Address

\_\_\_\_\_  
Date

\_\_\_\_\_  
City, State, Zip Code

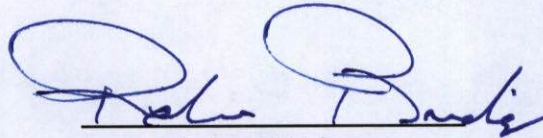


## ORDER APPROVING

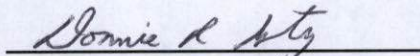
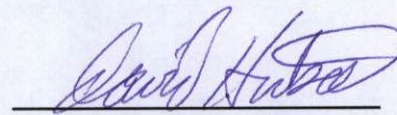

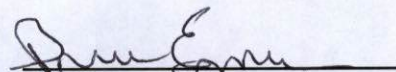
### Red River County Credit Card Policy & Procedure

Upon a motion of Commissioner Hutson, seconded by Commissioner Gentry, unanimously adopted the following policies and procedures, and the same are hereby approved, received and ordered filed.

ORDERED this 27th day of January, 2025



Robert Bridges  
County Judge

  
Commissioner Donnie Gentry  
Precinct 1  
Commissioner David Hutson  
Precinct 2  
Commissioner Jeff Moore  
Precinct 3  
Commissioner Bruce Emery  
Precinct 4