

**Subject:** Credit Card Usage

**Application:** Employees

The Board of Trustees permits the issuance and usage of a credit card for authorized, reimbursable Westchester Library System (WLS) business-related expenses that are incurred in the performance of work-related duties for the System. Credit cards may only be used for legitimate business-related expenditures that meet all legal and Library requirements, and to the greatest extent possible, use of the card must follow the WLS Purchasing Policy.

The type of card obtained and the number of authorized cardholders/signers for the account will be determined jointly by the Executive Director and the Chief Financial Officer, with the approval of the Board Treasurer. The criteria for choosing the card will be acceptability, annual fees, monthly payment and interest terms. Any benefits derived from the use of the credit card are the property of WLS.

The credit card is to be used to make purchases when a purchase order or a check is unacceptable or unavailable for an expense which requires immediate payment, to facilitate purchasing materials online, for professional development and travel costs, for buying supplies in bulk, and for other library-related purposes jointly approved by the Executive Director and the Chief Financial Officer. Unauthorized use or misuse of the card(s) is the personal responsibility of the cardholder(s). Under no circumstances may the card(s) be used for any personal expenses.

All transactions are to be accounted for in accordance with WLS purchasing policies and procedures for authorized library purchases, and require submission of the original receipt(s).

When the monthly statement is received, the charges must be reviewed and approved following the library expense approval policy. All charge receipts are to be attached to the monthly statement and the individual expenses must be allocated to the proper expense categories for accounting purposes. Payment of the invoice requires an itemized voucher which has been approved in accordance with WLS accounts payable procedures.

The credit card is to be surrendered immediately when the cardholder leaves the employ of WLS.

*Last approved: October 24, 2023*