



Board Policy No. 218

Purchase Card and District Corporate Account Policy

SUBJECT CATEGORY: SECTION 200,
ADMINISTRATION, FINANCIAL MANAGEMENT

218: Purchase Card and District Corporate Account Policy

218.1 Purpose: The District is obligated to ensure that its expenditures are made solely for public purposes. The District also is responsible to taxpayers and the public to be prudent and wise in making those expenditures. The purpose of this policy is to govern and provide for a process by which a District employee may use purchase cards or District corporate accounts for expenses that he or she incurs in the conduct of agency business as authorized by the Fire Chief. District employees should ensure that their proposed expenses are permissible before incurring the expenses.

218.2 Policy: It is the policy of the District to utilize a uniform set of standards for employees' use of purchase cards and District corporate accounts for authorized expenses incurred in the normal conduct of District business as set forth herein.

218.3 Authorized Purchase Cards and Users: The following employees are authorized to use District bank cards, purchase cards and corporate accounts (currently including Shell, Chevron, Safeway and Raley's, but subject to change at the discretion of the Fire Chief):

- a) The Fire Chief, up to an aggregate \$10,000 limit per month for authorized expenses only.
- b) The Business Services Manager, up to an aggregate \$10,000 limit per month for authorized expenses only.
- c) Each Fire Marshal or Battalion Chief, up to an aggregate \$5,000 limit per month for authorized expenses only.
- d) Each Administrative Assistant, up to an aggregate \$5,000 limit per month for authorized expenses only.

In case of extended emergency operations, each limit may be exceeded upon approval of the Fire Chief, with notice to be provided within 5 days to the Board President. In case of extended emergency operations outside of the District's service area, the Fire Chief may authorize additional personnel to utilize District bank cards, purchase cards and corporate accounts.

218.4 Authorized Expenses: Expenses incurred in connection with the following types of activities generally constitute authorized expenses, and do not need pre-expense approval of the Board, as long as the other requirements of this Policy and implementing procedures are met:

- a) Fueling agency vehicles;
- b) Providing essential subsistence for on-duty personnel in District facilities; and
- c) Any authorized expense eligible for reimbursement under the Reimbursement Policy.

218.5 Payment of Purchase Card Bills and District Corporate Account Invoices: All purchase card bills and District corporate account invoices will be processed using the following process:

- Step 1. A member of the District's administrative staff (other than the Fire Chief) receives the bill or invoice and inputs it into the accounts payable system, citing to the applicable category of expense authorized under this Policy, the category of expense authorized under the Reimbursement Policy (for category (c), above), or the separate Board action authorizing the expense;
- Step 2. A member of the City of Brentwood Finance Department (other than the Finance Director) reviews the bill or invoice for compliance with District policies;
- Step 3. The Business Service Manager reviews the bill or invoice for compliance with District policies; and
- Step 4. The City of Brentwood Finance Director reviews the bill or invoice for compliance with District policies and issues the payment.

218.6 Violation of Policy: Misuse of public resources in violation of this Policy may result in any or all of the following:

- a) Loss of privileges to use District bank cards, purchase cards and corporate accounts;
- b) Restitution to the District;
- c) The District reporting expenditures as income to State and Federal tax authorities;
- d) Civil Penalties of up to \$1,000 per day and three times the value of the resources used;
- e) Prosecution for misuse of public resources;
- f) Discipline up to and including employee termination.

Adopted as: Policy 1-12 on November 6, 2017

Amended: _____, 2019

Renumbered: _____, 2019

Clerk of the Board

Board President