



Ohio Revised Code

Section 3313.311 Policies for use of 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 section, a board of education of any school district, a governing board of an educational service center, or a governing authority of an information technology center that holds a credit card account on the effective date of this section shall adopt a written policy for the use of credit card accounts. Otherwise, a board or authority shall adopt a written policy before first holding a credit card account.

The policy shall include provisions addressing all of the following:

- (1) The officers or positions authorized to use credit card accounts;
- (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 treasurer or chief fiscal officer or the treasurer's or chief fiscal officer'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 entity'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 school district, educational service center, or information technology center shall appear on each presentation instrument related to the account including cards and checks.



(C) If the treasurer of the board of education, treasurer of the educational service center, or chief fiscal officer of the information technology center does not retain general possession and control of the credit card account and presentation instruments related to the account including cards and checks, the board, governing board, or governing authority shall appoint a compliance officer to perform the duties enumerated under division (D) of this section. Except a superintendent of a school district or chief administrator of an information technology center serving as compliance officer, the compliance officer may not use a credit card account. The compliance officer may not authorize an officer or employee to use a credit card account. If a school district superintendent acting as compliance officer has authority to use a credit card account, the treasurer or the treasurer's designee, who shall not be the school district superintendent, monthly shall review the credit card account transaction detail and shall sign an attestation stating the treasurer or designee reviewed the credit card account transaction detail. If the chief administrator of an information technology center acting as compliance officer has authority to use a credit card account, the governing authority monthly shall review the credit card account transaction detail and shall sign an attestation stating the governing authority reviewed the credit card account transaction detail. The treasurer of the board of education, treasurer of the educational service center, and chief fiscal officer of the information technology center are not eligible for appointment as compliance officer. The superintendent of a school district or chief administrator of an information technology center is eligible for appointment as compliance officer.

(D) The compliance officer, if applicable, at least once every six months 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 treasurer of the board of education, treasurer of the educational service center, or chief fiscal officer of the information technology center retains general possession and control of the credit card account and presentation instruments related to the account including cards and checks, and the board or authority authorizes an officer or employee to use a credit card, the treasurer or chief fiscal officer may use a system to sign out credit cards to the authorized users. The officer or employee is liable in person and upon any official bond the officer or employee has given to the school district, educational service center, or information technology center to reimburse the treasury the amount for which the officer 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 board or authority constitutes misuse of a credit card account. An officer or employee of a school district, educational service center, or information technology center or a public servant as defined under section 2921.01 of the Revised Code who knowingly misuses a credit card account held by a board or authority violates section 2913.21 of the Revised Code.

(G) The treasurer or chief fiscal officer, as applicable, or the designee of that applicable officer annually shall file a report with the board or authority detailing all rewards received based on the use of the 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 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.