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**NEVADA COUNTY BOARD OF SUPERVISORS**  
**Board Agenda Memo**

**DATE OF MEETING:** October 24, 2023

**TO:** Board of Supervisors

**FROM:** Gina Will, Auditor-Controller

**SUBJECT:** Resolution Amending the Nevada County Credit Card Policy & Procedures

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**RECOMMENDATION:** Approve the attached Resolution.

**FUNDING:** Not applicable.

**BACKGROUND:** In April 2000, the County launched a pilot credit card procurement program that was fully implemented by March 2001 according to Board resolution 01-110. In July of 2012, the Board approved an amendment to the program in resolution 12-334. In July 2019 the Board approved another amendment to the program resolution 19-385 to maintain alignment with purchasing guidelines and policies. The program has been successfully operating since that time. Bank of America continues to be a supportive partner in administering the program providing software tools to manage and monitor the cards activity and as a leader in fraud detection and prevention.

Through the Board adopted policy, the Purchasing Agent has delegated limited purchasing authority to the departments and their employee cardholders. The use of the credit card has greatly reduced the need for countless purchase orders for small purchases and reduced the related payment transactions processed through the Auditor-Controller's office. Cardholders may use cards for employee business related travel expenses as authorized in the County Personnel Code. To aid in efficient and timely service to citizens, the program has been expanded to allow for limited and carefully monitored program expenses. The Auditor-Controller administers the program through working with the department assigned credit card custodians, approving and tracking the cards, coordinating and processing the monthly payment, monitoring the activity, and auditing the purchases for compliance with the County's policies.

The Auditor-Controller continues to collaborate with the Purchasing Agent in the use of the cards and administration of the program. The County credit card program was instituted with the goal of increasing efficiencies and streamlining the purchasing process while maintaining the necessary controls and oversight. Both Offices, citizens, and departments continue to benefit from the

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efficiencies and controls created by the program. The program has successfully met objectives for the past twenty-two years.

The updated document is aimed at further strengthening the program. The update combines elements of the policy and the procedures into one comprehensive document. It provides added clarity to cardholders, credit card custodians, and departments on their roles and responsibilities. It explains the requirement to adhere to IRS regulations when funding travel expenses. It also increases accountability and transparency for expenditures made through the program. Finally, the update also includes current terminology and best practices.

Thank you for considering the approval of this updated policy and procedures.

**Item Initiated and approved by: Gina Will**