

Exhibit A

COUNTY OF NEVADA

OFFICE OF THE AUDITOR-CONTROLLER



ACCOUNTS PAYABLE

COMMERCIAL CREDIT CARD POLICY

EFFECTIVE JULY 13, 2019

PURPOSE:

This policy is to establish the guidelines for authorization and appropriate use of the Commercial Credit Card for the acquisition of approved goods, services and travel by County of Nevada employees and officers. The County of Nevada acknowledges the necessity and efficacy of Commercial Credit Cards as a purchasing tool to be utilized in lieu of, direct pay vouchers, travel cash advances or emergency purchase orders.

The program is administered by the Auditor-Controller's office (ACO). Each department head is responsible for administering the Commercial Credit Card Policy within his or her department. County department heads are accountable to the Board of Supervisors and the public for the funds and assets entrusted to them.

POLICY

County issued Commercial Credit Cards are authorized for the purpose of conducting County business. Authorization to use the card is restricted to the Cardholder only and may not be delegated. The card is strictly for official County use and may not be used for personal purchases or under circumstances that would create a conflict of interest.

With Department Head approval, a Commercial Credit Card will be issued to an employee for the purchase of goods, services and approved travel on behalf of the County in accordance with all applicable policies and procedures. The Commercial Credit Card is not intended to circumvent established procurement practices and related County Policies.

GENERAL PROVISIONS

The Purchasing Agent has delegated authority to departments for small purchases up to the limit as established in the County Purchasing Policy. Any single transactions greater than the limits as established in the Purchasing Policy, excluding travel related expenses, shall require Purchasing Agent approval in writing prior to the purchase.

Upon approval from the ACO and Purchasing Agent, cards may be issued for specialized purchasing programs to streamline or improve processing. Specific procedures will apply and must be approved by the ACO.

It is the department head or designee's responsibility to ensure unauthorized purchases are not be made with the commercial card. The ACO will audit each of the department's transactions periodically for compliance with County policy and procedures.

Travel Expenses

To the extent possible, all authorized employee travel expenses should be charged to a county credit card. All such expenses must comply with the Travel Reimbursement and Expense Policy of the County Personnel Code. Receipts are

required for all credit card purchases including meals. Departments may request Travel Cards for general use of those individuals who are not assigned a Commercial Credit Card.

Purchases of Services & Supplies

The County Commercial Card may be used to purchase merchandise and over the counter services (OTC) up to the card's authorized limit including tax, shipping, as long as they are within the Purchasing Policy limits and do not require to be established as a contract. Departments must assure themselves that they are making the most economical purchase that meets their needs as well as the requirements of other interrelated departments.

Commercial Credit Procedures

There are procedures regarding the application of the Credit Card Policy which can be found in the Auditor-Controller Commercial Card Procedures.

Each cardholder will sign a responsibility and acknowledgement agreement regarding proper purchasing procedures. This agreement will be kept on file with the ACO, with a copy on file in the department. This agreement will be required when a card is first issued and when an expired card is replaced with a new card.

Auditor-Controller Commercial Card Procedures will be modified as needed.

Department Responsibilities

Departments may employ a more restrictive policy regarding the use of credit cards within their department. Department restrictions must be on file with the ACO.

Departments are responsible for designating a credit card custodian who is responsible for maintaining management controls that include a current list of assigned cardholders with credit limits. Management controls shall include an internal process where all purchases made with a Commercial Credit Card receive appropriate review and approval.

All purchases on the Commercial Credit Card are subject to audit at any time. The Commercial Credit Card is a tool to improve County operations and may be removed from any Cardholder that does not comply with all applicable County policies and procedures.

Use of the Commercial Credit Card for other than "Official County Business" or for prohibited items/services, as identified in applicable policy or procedures may result in disciplinary action.

Department Heads or their designee may request the Auditor-Controller to modify an assigned Cardholder's specific dollar amounts including both the single purchase limits and the 30-day credit limit. Modification requests may be temporary or permanent in nature.

The department is responsible for ensuring that the Commercial Credit Card is collected from any employee that is no longer authorized to make purchases. In addition, the department shall notify the Auditor-Controller of this change. Any remaining reconciliation will be the responsibility of the Cardholder's Approver.

Cardholder Responsibilities

Cardholders shall review their statement of transactions and provide the appropriate documentation for all purchases. All transactions must be submitted and reviewed by the Cardholder within the defined timeframe for each cycle period. The Cardholder is responsible for the security of their assigned Commercial Credit Card. If the Cardholder loses or suspects fraudulent activity, they should immediately report the lost, stolen, or suspected fraud to the Auditor-Controller in order to minimize the risk to the County.

Cardholder accounts must be reviewed by an Approver in a supervisory or management role equal to or above the Cardholder's job position. All transactions must include the applicable department accounting information and be reviewed by the Approvers within the defined timeframe for each cycle period.