

RESOLUTION G2019-30

**RESOLUTION AMENDING THE FINANCIAL POLICY FOR SYMMES TOWNSHIP
TO INCLUDE AN AMENDED CREDIT CARD POLICY**

WHEREAS, various purchasing authorization policies have been adopted by the Board of Trustees of Symmes Township, Hamilton County, Ohio, over the years;

WHEREAS, the Township Administrator has asked the Board to update the current Township's purchasing and payment process so that procedures are logical and smooth; and

WHEREAS, the Board of Trustees of Symmes Township, Hamilton County, Ohio amended the policy on April 1, 2008 (Resolution G-0817), again on April 7, 2015 pursuant to Resolution G2015-14, again on January 9, 2018 (Resolution G2018-11), again on April 3, 2018 (Resolution G2018-38) and again on October 2, 2018 (Resolution G2018-68); and

WHEREAS, the Board of Trustees, Symmes Township, Hamilton County, Ohio, has reviewed the new Finance Policy which now includes an updated credit card policy per Section 9.21 of the Ohio Revised Code; and

WHEREAS, the Township Administrator and Township Law Director recommends the adoption of this new policy in order to meet new state law changes;

WHEREAS, the Board of Trustees desires to exercise its authority granted to it pursuant to ORC 504.04 as a limited home rule township to design and implement financial controls in order to provide reliability of financial reporting, effectiveness and efficiency of operations, compliance with applicable laws and regulations and the safeguarding of assets.

NOW, THEREFORE, BE IT RESOLVED that the Board of Trustees of Symmes Township, Hamilton County, Ohio:

Section 1. The Symmes Township Financial Policy appended hereto and incorporated herein as Exhibit "A," is hereby amended.

Section 2. The Financial Policy shall now include an expanded credit card policy which will now be in compliance with the new state law requirements.

Section 3. The Financial Policy shall be reviewed annually.

Section 4. Upon majority vote does hereby dispense with the requirement that this Resolution be read on two separate days and hereby authorizes the adoption of this Resolution upon its first reading.

Section 5. This Resolution shall take effect and be enforced from and after the earliest period allowed by law.

Section 6. Finds and determines that all formal actions of this Board concerning and relating to the passage of this resolution were taken in open meetings of this Board, and that all deliberations of this Board and any of its committee that resulted in such formal actions were taken in meetings open to the public, in compliance with all legal requirements, including (without limitation) Ohio Revised Code §121.22, except as otherwise permitted thereby.

ADOPTED MARCH 5, 2019 – RESOLUTION G2019-30

Vote Record: Mr. Beck ____ Ms. Leis ____ Mr. Bryant ____

BOARD OF TOWNSHIP TRUSTEES:

Philip J. Beck, President

Jodie L. Leis, Vice-President

Kenneth N. Bryant Trustee

ATTEST:

APPROVED AS TO FORM:

Carol A. Sims, Fiscal Officer

Kevin McDonough, Law Director

**SYMMES TOWNSHIP
FINANCIAL POLICY**

Purchase Authorization Process

1. All purchases under \$2,500.00 must be submitted through the Purchase Requisition process and approved by the Township Administrator. Authorization for payment of these purchases will be through a Blanket Purchase Order issued by the Fiscal Officer as necessary. Examples of these purchases include (but not limited to): Office supplies, maintenance supplies, routine tools and supplies for the Service Department and cemetery maintenance. Any outside contracting agency for personnel (Police, Fire and Zoning) shall be required to submit all purchase requests to the Township Administrator for approval.
2. All purchases over \$2,500.00 must be submitted through the Purchase Requisition process and approved by the Board at a public meeting. Completion and submission of the form to the Fiscal Officer is required to be placed on the Boards agenda. Upon Board approval, a Purchase Order will be processed by the Fiscal Officer and payment remitted upon verification of completion and receipt of the invoice. A copy shall be made available to the department head requesting the approval.
3. The Director of Public Works and Fiscal Officer shall be authorized to spend up to \$1,500.00 through the Purchase Requisition process without the Township Administrator's signature. Any purchases between the \$1,500.00 and \$2,500 shall require the signature of the Township Administrator.

Process for Warrants, Purchase Orders and Blanket Purchase Orders

1. All items to be purchased or services performed must be requested on the "Symmes Township Purchase Requisition" form. Each request must be reviewed and approved by a Department Head before submission of the form to the Fiscal Officer.
2. All information requested on the Purchase Requisition form shall be completed at that time of order, purchase or service. Personnel completing the form will make certain that all pertinent information is provided. Staff shall provide the vendor the Purchase Requisition number to be included on the invoices as practical.
3. The form is a triplicate form and the white copy shall be sent to the Fiscal Officer for processing and the receipt, estimate or quote shall be attached to

the form. The yellow copy of the form shall be retained by the purchaser until the items are received. Once the items are received, the yellow copy shall be returned to the Fiscal Officer for payment. All pink copies shall be retained by the purchaser for their records.

4. No invoice will be paid without the proper documentation.
5. Examples of expenses which do not require a purchase requisition and whose payment will be remitted upon receipt include (but not limited to): payroll and related taxes, utilities, Fire/EMS and police contracts, dispatch fees, legal fees, insurance, gasoline (township and police), lighting districts and contracts.
6. The Fiscal Officer will advise the Township Administrator of any discrepancies between the submitted Purchase Requisition and vendor invoice before payment is made. All back-ordered items shall be noted.
7. Expenditures not authorized through the above procedures will not be certified for payment by the Fiscal Officer and will go to the Board of Trustees for approval as a then and now expenditure.
8. Warrants and purchase orders for Symmes Township shall be signed by at least two members of the Board of Trustees and the Fiscal Officer.
9. Upon completion of warrant run, designated staff shall match invoices with warrants. No warrant shall be released for payment until documentation is presented and reviewed. Staff shall complete the "Certification of Warrants". The Board of Township Trustees shall be notified when a warrant run has been completed and is ready for signatures. The Board of Township Trustees signing the warrants shall complete and date the "Certificate of Warrant Review and Signature" within three (3) working days of the notification from the Fiscal Officer. The Township Fiscal Officer shall complete the "Certification of Warrant Release". Completed forms shall be filed for audit purposes.
10. All blanket purchase orders for Symmes Township shall be signed manually by the Township Fiscal Officer.
11. Warrants for vendors shall be processed typically during payroll weeks but no later than the next Trustee Board meeting, on a separate run determined by the Fiscal Officer, or 30 days (whichever comes first), but at no time shall any bill be paid and sent later than the due date. No late fees or finance charges will be incurred or paid. If the Fiscal Officer does not pay an invoice on time and incurs a late fee on behalf of the township tax payers, then the Fiscal Officer must issue a formal Memorandum to the Township Trustees explaining the circumstances and all actions taken to mitigate all subsequent late fees or finance charges. A listing of the warrants shall be distributed to each Trustee and Administrator for review. The Board shall approve the warrants at the next Board meeting.

Credit Card Purchases

Commented [BP1]: Should all credit cards be in the Administrator's name?

1. Compliance Officer – The Township shall appoint a Compliance Officer who shall be the President of the Board of Trustees.
2. Procedures for Credit Cards
 - a. All Credit Card accounts must be approved by the Township Trustees.
 - b. All Credit Card accounts will be in Symmes Township's name and the Compliance Officer will have the responsibility of requesting limits, mailing options, cancellations, reissuances or challenge any charge if determined it was fraudulent.
 - c. If a credit card is lost or stolen, it shall be reported to the Compliance Officer immediately. The Compliance Officer will report that to the credit card company and the card will be replaced.
 - d. A credit card may only be signed out by the Township Administrator or Director of Public Works. . Credit cards must be returned on the same day unless the card is being used out of town
 - e. The sign-in/sign-out sheet will be submitted to the Fiscal Officer on a weekly basis for reconciliation purposes.
 - f. The Compliance Officer and the Board of Trustees will review quarterly the number of cards issued, the number of active cards, the expiration dates and credit limits for each card.
3. Persons Authorized to Use Credit Cards
 - a. Township Trustees
 - b. Fiscal Officer
 - c. Township Administrator
 - d. Director of Public Works
 - e. Crew Leaders
 - f. Assistant to the Administrator (Events Coordinator)
 - g. HCSO Deputies (gas cards)
4. Purchases
 - a. Credit cards may only be used to purchase items where an account cannot be established.
 - b. Credit cards, which are maintained in a secured area, will only be provided to an employee having an approved Purchase Requisition form.
 - c. All receipts must be attached to the approved Purchase Requisition form.
 - d. Credit cards may be used only for official business and for the benefit of the public entity.
 - e. Credit cards may not be used for entertainment, alcoholic beverages, personal services or cash advances.

- f. Authorized expenses shall include, but not be limited to: any items that may be necessary to provide services to the residents of Symmes Township for the parks, roads, fire/EMS, police, administration, finance and/or planning, zoning and Economic Development; maintenance for any buildings; training; food expenses; supplies; membership fees; etc.
- 5. Spending Limits
 - a. Spending limits shall be the same established under the purchase authorization process.
 - 6. Credit Limits
 - a. limits for Symmes Township cards shall be as follows:
 - 1. Speedway - \$7,500.00 (Police) and \$4,000.00 (Administration).
 - 2. Visa - \$18,500.00 (2 separate cards both for use of all staff); Staples Advantage - \$7,500.00.
 - 7. Rewards Points
 - a. If any credit card receives any rewards points or gift cards, the Fiscal Officer is required to file an annual report with the Trustees outlining those points or gift cards received and what they were used for.
 - 8. Penalties
 - a. Any employee who knowingly uses a credit card for expenses beyond those authorized by the Trustees or is found to misuse any credit card by the Township will be subject to disciplinary action up to and including termination and/or found guilty of a criminal offense of misuse of credit cards.

Pay Periods, Extra Pay and Reimbursements

- 1. All payroll shall be distributed by Direct Deposit through Paycor to all of the employees and any volunteer committee members every other week or within the next month after completion of a committee meeting (Board of Zoning Appeals and Zoning Commission).

Tax Exempt Forms and Credit Applications

- 1. Tax Exempt Forms will be sent to all vendors.
- 2. The Fiscal Officer, Township Administrator or Director of Public Works is authorized to sign the Tax Exempt. If a form is issued by the Township Administrator or Director of Public Works, then a copy shall be provided to the Fiscal Officer.
- 3. All credit applications shall be signed by the Fiscal Officer to set up accounts with vendors for goods or services that are purchased for township benefit.

Emergency Purchasing

There will be times when a piece of apparatus or equipment is out of service due to mechanical problems. The Township will cause the vehicle to be repaired and notify the Administrator or the Public Works Director in her/his absence about the need for the emergency repair. A purchase order will be submitted along with the justification memo for the expenditure. If the expenditure is over the Administrators spending authority it will be submitted to the Trustees along with a Then and Now certificate for the Trustees approval at the next scheduled meeting.

Forms of Payment to the Township

1. The township shall accept check, cashiers check or debit/credit cards for payments for services. Cash will only be accepted when a client is unable to pay by any other method. The Fiscal Officer shall be notified if cash has been accepted.
2. A person paying with a credit/debit card shall be responsible for paying any convenience fees that may be charged by the credit card company.
3. If a credit is to be issued for any cancellations which fall within the required time frames as stipulated by any other rules, credit shall be issued via warrant from the township.
4. If a credit card is accepted for payment, a receipt shall be printed and attached to the appropriate paperwork and forwarded to the Fiscal Officer for posting on a daily basis.
5. A separate checking account shall be established with PNC Bank for the processing of debit/credit cards and transferred to the main account at the end of the monthly banking cycle.
6. Any receipts received by any township employees shall be forwarded to the Fiscal Officer for posting as soon as possible.

Presentation of Treasurer's Report

1. The Fiscal Officer shall present a formal treasurer's report to the Board of Trustees for their approval at every monthly meeting.
2. The treasurer's report shall include a beginning and ending balance for each month, a revenue report for the month (broken down by fund), an expenditures report for the month (broken down by funds/line items expenses), a list of current purchase orders, a list of warrants for approval, and the monthly bank statement for each account that the township has open (including checking, savings and any investments).
3. The Treasurer's report shall be made available to the Township Administrator prior to each monthly Trustees meeting to be included with each packet sent to the Trustees monthly.

4. The Fiscal Officer shall also report on any public records request received and the status of the request.
5. The Fiscal Officer shall also report on any late fees or finance charges incurred for any bill received/warrant processed.

Bank Depositories, Reports and Investments

1. The Fiscal Officer and/or Township Administrator will make recommendations concerning the bank depository and/or investments to the Board of Trustees for their consideration. The Board shall make the final decision concerning where the funds are located and what investments are made on behalf of the township in the form of a resolution.
2. The Fiscal Officer shall provide a report of all cash, savings, and investment income made to the Board for their review monthly.
3. All bank accounts and investment accounts shall have two signatures for all withdraws or transfers of money. One signature shall be a member of the Board of Trustees.

Time Sheets

1. Time sheets shall be developed by the Township Administrator and approved by the Board of Trustees. Time may be entered by the employee into the computer/Paycor system electronically.
2. All Leave Requests are to be entered electronically into Paycor and approved by the Department Head and/or Township Administrator.
3. All time/time sheets shall be approved by the Department Head and then submitted to the Township Administrator for final approval.

Transparency

1. All bills shall be provided to the Trustees for their review monthly if they are received electronically.
2. All records shall be made available and/or copied (if requested) to the Trustees and/or staff when asked.