Administrative Rules Board
AGENDA
Thursday, December 10, 2026, 10:30 a.m.
Administrative Headquarters 2079 E. Ninth Street,
4th Floor – Committee Room B

The public may also view the meeting via live-stream by using the following link:
https://www.youtube.com/cuyahogacounty

1. **CALL TO ORDER**

2. **ROLL CALL BY CLERK**

3. **APPROVAL OF PRIOR MEETING MINUTES**
   a. May 28, 2026

4. **PUBLIC COMMENT RELATED TO THE AGENDA**

5. **GENERAL DISCUSSION**

RESOLUTION NO.	REQUESTING ENTITY	RULE TITLE	ACTION
ARB2026-0003	Cuyahoga County Fiscal Office	Gift Card Policy	Adopt permanent rule

6. **MISCELLANEOUS BUSINESS**

7. **PUBLIC COMMENT UNRELATED TO THE AGENDA**

8. **ADJOURNMENT**

Minutes from May 28, 2026 Meeting

Administrative Rules Board
MINUTES
Thursday, May 28, 2026, 10:30 a.m.
Administrative Headquarters 2079 E. Ninth Street,
4th Floor – Committee Room B

1. CALL TO ORDER

Chair Manoloff called the meeting to order at 10:30am

2. ROLL CALL BY CLERK

Members present:
Awatef Assad
Greg Huth
Rick Manoloff
Walter Parfejewiec
Nora Hurley

3. APPROVAL OF PRIOR MEETING MINUTES

a. February 19, 2026

Minutes from the February 19, 2026 meeting were circulated to the committee prior to this meeting. Greg Huth moved to approve the minutes; Walter Parfejewiec seconded. The motion was unanimously approved.

4. PUBLIC COMMENT RELATED TO THE AGENDA

None

5. GENERAL DISCUSSION

RESOLUTION NO.	REQUESTING ENTITY	RULE TITLE	ACTION
ARB2026-0002	Cuyahoga County Fiscal Office	Capital Assets Policy	Amend permanent rule

Chair Manoloff reminded the Board that duly authorized individuals from the requesting entity are to attend the meeting to address the Board and answer relevant questions.

Leigh Tucker, Assistant Fiscal Officer, is the duly authorized representative from the Fiscal Office in attendance to present the amended Capital Assets Policy. Ms. Tucker shared that the Capital Assets Policy was originally approved by this body in 2015. The submitted amendment that is being considered at this meeting is to include the addition of software capitalization policies. These changes establish clear outlines for how to capitalize software as a long-term asset on County books to ensure we adhere to GAAP standards.

During discussion, Board members offered recommendations and requested clarifications to the proposed amendments to the policy. One recommendation was offered to capitalize “Protective Services” in the Lost/Stolen section on page 8 since it is referring to a specific County position. Ms. Tucker agreed with that recommendation and will update the policy accordingly.

Board members also recommended to remove the word “believe” from the second paragraph on page 10. To provide clarification, it was recommended that the sentence be changed to, “Management may determine that the software can be used”. Also on page 10, under subsection a, “should be expenses” needs to be corrected to “expensed”. Ms. Tucker agreed with those recommendations and will update the policy accordingly.

A question was raised by Board members about the 5-10 year timeline for depreciation that is outlined on page 13 of the policy. A recommendation was made to add the word “estimated” to align with the GAAP standards. Ms. Tucker agreed with that recommendation and will update the policy accordingly.

Chair Manoloff moved to suspend the two-reading rule; Nora Hurley seconded. The motion was unanimously approved.

Chair Manoloff moved to approve the amendment to the permanent rule as edited on the floor; Greg Huth seconded. The motion was unanimously approved.

6. MISCELLANEOUS BUSINESS

None

7. PUBLIC COMMENT UNRELATED TO THE AGENDA

8. ADJOURNMENT

Chair Manoloff adjourned the meeting at 10:51am.

Cuyahoga County Fiscal Office

Gift Card Policy

CUYAHOGA COUNTY

Fiscal Office

GIFT CARD POLICY

CUYAHOGA COUNTY GIFT CARD POLICY AND PROCEDURES

Purpose

The purpose of this policy is to establish standardized procedures and guidelines for the issuance, use, and fiscal oversight of gift cards provided by all Cuyahoga County Divisions, Departments, Board, Agencies, and Commissions. These departments may establish their own gift card procedures for their department, board, agency, or commission however, it must comply with this policy and not be less restrictive than this policy.

Policy

Gift cards are to be provided to clients/program participants in circumstances where assistance is needed with emergency food, clothing, and/or basic needs. Gift cards are to be used to support client/program participants emergency and basic needs that are allowable program costs. Gift cards may not be used for the purchase of alcohol, tobacco, or firearms.

Gift cards may only be used when practical and necessary to carryout program activities and not as payment to vendors for services, incentives, or employees for their work. Value per individual card shall not exceed $100.

Gift cards should not be purchased in only the smallest number of cards necessary to deal with emergencies should be kept at any given time. Visa or Mastercard gift cards which are processed differently and are typically associated with purchase activation and other fees and are unrestricted, are prohibited. Only merchant specific cards (e.g., gas, grocery store, etc.) are allowed.

Because the IRS requires aggregate payments of $600 or more made to individuals or companies for rents, services, prizes, and awards, during a calendar year to be reported on Form 1099 and gift cards are included in this requirement, gift cards issued to clients/program participants should not exceed $599 per year.

Gift cards purchased using grant funding must follow the limitations and requirements outlined in the grant agreement and must be consistent with the costs that are allowable under the grant award.

This policy outlines internal controls regarding the purchase and use of gift cards and information of approval, distribution, tracking, accounting, and distribution methods.

Procedures

There must be segregation of duties between employees purchasing gift cards, employees requesting cards for a client, the manager reviewing and approving the use and purchase of the gift card, and the employee dispensing the gift cards. The clients receiving gift cards must sign a document describing the dollar value of each gift card received and acknowledge they understand and will abide by the allowable and unallowable cost guidance provided by the authorizing agency.

1. Purchasing Authorization

- Documented authorization must be provided by the [*agency position(s)*] to purchase gift cards for use by the agency. The total number of gift cards purchased in a year may vary but the number should be kept to a minimum to carry out current program activity not exceeding a year. Documentation must include:
    - Purchaser's name and title
    - Vendor name(s)
    - Date of purchase
    - Amount of purchase
    - Description (number of gift cards, dollar amount of each gift card, etc.)
    - Description of anticipated use of gift cards
    - Approval from Executive Director or appropriate manager
- The purchase of gift cards may be performed by [*agency position(s*)] **after** authorization has been obtained from the appropriate party.
- Receipts should be retained and reconciled to the gift cards purchased by an individual other than the purchaser and kept with the gift card log (to support the value of the gift cards on hand).

2. Tracking
- Upon the purchase of gift cards, gift card information should be entered into a gift card tracking log by the gift card custodian The gift card log should record the gift card identification number, purchase date, vendor, dollar amount, and funding source of each gift card.
- As gift cards are distributed, the individual disbursing the gift card must update the gift card log accordingly. Additional information to be tracked at time of distribution includes, date of distribution and the name of the employee requesting the gift card and signature of employee receiving gift card. The log should also list who the card was issued to client name and client ID number).
- Tracking of gift cards will be completed by [*agency position(*s)].

3. Storage and Distribution
- Gift cards will be stored securely in a locked location with controlled access to the key and access limited to a gift card custodian(s).
- Following proper authorization and tracking, gift cards will be distributed by [*agency position(s*)].
- Each participant can receive a maximum of one card per occasion, unless otherwise justified and documented.

4. Record Keeping and Accounting
- In addition to the gift card authorization documentation and the tracking log, proof of purchase for each gift card will be retained by the agency (e.g. the receipt of purchase). Receipts substantiating the purchase amount and purchase quantity must be retained electronically.
- At the time a gift card is purchased, the expenditure of funds will be recorded in the general ledger system and identified as a program cost.
- Gift cards must be distributed to clients/program participants within the respective grant award year and are intended to be utilized by clients/program participants within the same timeframe.

- In order to adequately ensure separation of duties, gift cards will not be authorized, purchased, and retained by the same person within the agency.
- Random periodic reconciliation, by an individual other than the custodian(s), should be performed of the receipt(s) and the gift card log to the dollar amount of gift cards on hand to make sure the gift cards on hand agree with the log.
- Periodic reconciliation should also include checking to make sure gift cards have not been used while in custody and retained with a lower $ amount than the original purchase amount.
- The date of the reconciliation should be recorded along with the signature of the person performing it and the results ($ amount reconciled, any errors/issues noted, etc.), and retained on file.
- Documentation should be retained to support the client/individual who was eligible to receive the gift card (i.e. the client ID # can be included on the log or register to reference the client file where the eligibility information is kept, etc.).

Internal reconciliations by the department should be conducted at least quarterly and verified by the Department Head. The Fiscal Officer or designee may complete random internal audits of gift cards throughout the year. Departments should maintain reconciliation records in an organized, secure manner to facilitate the audit process.

A year-end internal reconciliation by the department must be conducted at the end of each fiscal year and verified by the Department Head. A copy of the final year-end reconciliation, current gift card logs, and a list of gift cards on hand must be submitted to the Fiscal Office within 30 business days after the end of the fiscal year

5. Training
    - All agency staff with the ability to authorize, purchase, and/or distribute gift cards will have access to this policy and be trained on appropriate responsibilities.

6. Lost or Stolen Cards
    - Immediately report lost or stolen cards to a supervisor/program manager and the Fiscal Office
    - Attempt to cancel and/or track replacements
    - Document incident and resolution

7. Policy Enforcement
    - Intentional misuse of gift cards for personal purchases or for purchases made in violation of County policy shall result in cancellation of the use of gift cards.
    - Noncompliance with the gift card policy or repeated failure to submit required documents or reconciliations may result in cancellation of the agency, board, or commission’s gift card program.