



## CUYAHOGA COUNTY COUNCIL

### PUBLIC WORKS, PROCUREMENT & CONTRACTING COMMITTEE

CUYAHOGA COUNTY ADMINISTRATIVE HEADQUARTERS  
4<sup>th</sup> FLOOR

#### MEETING AGENDA

WEDNESDAY, NOVEMBER 19, 2025 — 10:00 A.M.

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#### Committee Members

Pernel Jones, Jr., Chair | Dist. 8  
Mark Casselberry, Vice Chair | Dist. 4  
Yvonne M. Conwell | Dist. 7  
Dale Miller | Dist. 2  
Martin J. Sweeney | Dist. 3

#### 1. CALL TO ORDER

#### 2. ROLL CALL

#### 3. PUBLIC COMMENT

#### 4. APPROVAL OF MINUTES FROM THE NOVEMBER 5, 2025 MEETING

#### 5. MATTERS REFERRED TO COMMITTEE

- a) R2025-0325: A Resolution making an award on RQ16140 with The Whiting-Turner Contracting Company in the amount not-to-exceed \$4,200,000.00 for the design and construction of the Virgil E. Brown Rehabilitation Project, located at 1641 Superior Avenue, Cleveland, effective upon signatures of all parties through project completion authorizing the County Executive to execute Contract No. 5706 and all other documents consistent with said award and this Resolution; and declaring the necessity that this Resolution become immediately effective.
- b) O2025-0008: An Ordinance amending the title of Chapter 705 of the County Code; enacting new County Code Section 705.06 approving sewer permit fees, inspection fees, overtime/holiday/weekend inspection fees, and contractor license fees effective 1/1/2026; authorizing the Director of Public Works to increase said fees annually by an amount not-to-exceed the cumulative percentage increase in the Consumer Price Index (CPI) beginning January 1, 2027; and declaring the necessity that this Ordinance become immediately effective.
- c) O2025-0010: An Ordinance enacting Chapter 511 of the Cuyahoga County Code adopting the Cuyahoga County Credit Card Policy and Procedures in accordance with Ohio Revised Code Section 301.27; and declaring the necessity that this Ordinance become immediately effective.

#### 6. MISCELLANEOUS BUSINESS

#### 7. ADJOURNMENT

*\* Complimentary parking for the public is available in the attached garage at 900 Prospect. A skywalk extends from the garage to provide additional entry to the Council Chambers from the 5th floor parking level of the garage. Download the Metropolis smartphone app and create an account to have parking validated at meetings. Please scan the QR code posted in Council Chambers to input your license plate information for parking to be validated by Metropolis, a non-County entity. You will be responsible for the cost of parking if you are unable to utilize this online parking service.*

*\*\*Council Chambers is equipped with a hearing assistance system. If needed, please see the Clerk to obtain a receiver.*



## CUYAHOGA COUNTY COUNCIL

PUBLIC WORKS, PROCUREMENT & CONTRACTING  
COMMITTEE

CUYAHOGA COUNTY ADMINISTRATIVE HEADQUARTERS  
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### Committee Members

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Martin J. Sweeney | Dist. 3

### MEETING MINUTES

WEDNESDAY, NOVEMBER 5, 2025 — 10:00 A.M.

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#### 1. CALL TO ORDER

**Chairman Jones called the meeting to order at 10:05 a.m.**

#### 2. ROLL CALL

**Mr. Jones asked Deputy Clerk Carter to call the roll. Committee members Jones, Conwell, Miller, and Sweeney were in attendance and a quorum was determined. Committee member Casselberry was in attendance after the roll call was taken.**

#### 3. PUBLIC COMMENT

**There were no public comments given.**

#### 4. APPROVAL OF MINUTES FROM THE OCTOBER 22, 2025 MEETING

**A motion was made by Mr. Sweeney, seconded by Mr. Miller and approved by unanimous vote to approve the minutes from the October 22, 2025 meeting.**

#### 5. MATTERS REFERRED TO COMMITTEE

- a) R2025-0306: A Resolution making an award on RQ16254 to United Survey, Inc. in the amount not-to-exceed \$3,642,859.00 for the 2025 Sewer Rehabilitation Program for various County Sewer Districts, effective upon signatures of all parties for a period of (3) years; authorizing the County Executive to execute Contract No. 5679 and all other documents consistent with said award and this Resolution; and declaring the necessity that this Resolution become immediately effective.

**Mr. Eric Mack, Section Chief Engineer, addressed the Committee regarding Resolution No. R2025-0306. Discussion ensued.**

**Committee members asked questions of Mr. Mack pertaining to the item, which he answered accordingly.**

**On a motion by Ms. Conwell with a second by Mr. Miller, Resolution No. R2025-0306 was considered and approved by unanimous vote to be referred to the full Council agenda for second reading.**

**6. MISCELLANEOUS BUSINESS**

**There was no miscellaneous business.**

**7. ADJOURNMENT**

**With no further business to discuss, Chairman Jones adjourned the meeting at 10:17 a.m., without objection.**

# County Council of Cuyahoga County, Ohio

## Resolution No. R2025-0325

Sponsored by: <b>County Executive Ronayne/Department of Public Works</b>	<b>A Resolution</b> making an award on RQ16140 with The Whiting-Turner Contracting Company in the amount not-to-exceed \$4,200,000.00 for the design and construction of the Virgil E. Brown Rehabilitation Project, located at 1641 Superior Avenue, Cleveland, effective upon signatures of all parties through project completion; authorizing the County Executive to execute Contract No. 5706 and all other documents consistent with said award and this Resolution; and declaring the necessity that this Resolution become immediately effective.
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**WHEREAS**, the County Executive/Department of Public Works recommends an award on RQ16140 with The Whiting-Turner Contracting Company in the amount not-to-exceed \$4,200,000.00 for the design and construction of the Virgil E. Brown Rehabilitation Project, located at 1641 Superior Avenue, Cleveland, effective upon signatures of all parties through project completion; and

**WHEREAS**, the primary goal of this project is to provide professional design, preconstruction and construction services for the rehabilitation and improvement of the Virgil Brown building at 1641 Superior Avenue in Cleveland; and

**WHEREAS**, the project is funded 100% Capital Projects Fund; and

**WHEREAS**, it is necessary that this Resolution become immediately effective in order that critical services provided by Cuyahoga County can continue.

**NOW, THEREFORE, BE IT RESOLVED BY THE COUNTY COUNCIL OF CUYAHOGA COUNTY, OHIO:**

**SECTION 1.** That the Cuyahoga County Council hereby makes an award on RQ16140 with The Whiting-Turner Contracting Company in the amount not-to-exceed \$4,200,000.00 for the design and construction of the Virgil E. Brown Rehabilitation Project, located at 1641 Superior Avenue, Cleveland, effective upon signatures of all parties through project completion.

**SECTION 2.** That the County Executive is authorized to execute Contract No. 5706 and all other documents consistent with said award and this Resolution.

**SECTION 3.** It is necessary that this Resolution become immediately effective for the usual daily operation of the County and the reasons set forth in the preamble. Provided that this Resolution receives the affirmative vote of at least eight members of Council, it shall take effect and be in force immediately upon the earliest occurrence of any of the following: (1) its approval by the County Executive through signature, (2) the expiration of the time during which it may be disapproved by the County Executive under Section 3.10(6) of the Cuyahoga County Charter, or (3) its passage by at least eight members of Council after disapproval pursuant to Section 3.10(7) of the Cuyahoga County Charter. Otherwise, it shall take effect and be in force from and after the earliest period allowed by law.

**SECTION 4.** It is found and determined that all formal actions of this Council relating to the adoption of this Resolution were adopted in an open meeting of the Council, and that all deliberations of this Council and of any of its committees that resulted in such formal action were in meetings open to the public, in compliance with all legal requirements, including Section 121.22 of the Ohio Revised Code.

On a motion by \_\_\_\_\_, seconded by \_\_\_\_\_, the foregoing Resolution was duly adopted.

Yeas:

Nays:

\_\_\_\_\_  
County Council President

\_\_\_\_\_  
Date

\_\_\_\_\_  
County Executive

\_\_\_\_\_  
Date

\_\_\_\_\_  
Clerk of Council

\_\_\_\_\_  
Date

First Reading/Referred to Committee: November 12, 2025  
Committee(s) Assigned: Public Works, Procurement & Contracting

Journal \_\_\_\_\_  
\_\_\_\_\_, 20\_\_\_\_

# County Council of Cuyahoga County, Ohio

## Ordinance No. O2025-0008

Sponsored by: <b>County Executive Ronayne/Department of Public Works</b>	<b>An Ordinance</b> amending the title of Chapter 705 of the County Code; enacting new County Code Section 705.06 approving sewer permit fees, inspection fees, overtime/holiday/weekend inspection fees, and contractor license fees effective 1/1/2026; authorizing the Director of Public Works to increase said fees annually by an amount not to exceed the cumulative percentage increase in the Consumer Price Index (CPI) beginning January 1, 2027; and declaring the necessity that this Ordinance become immediately effective.
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**WHEREAS**, County Executive Ronayne/Department of Public Works has requested approving permit, inspection and contractor license rates, effective 1/1/2026, as set forth below; and

**WHEREAS**, the primary purposes of this Ordinance are to update the current contractor license rates, sewer permit rates and inspection rates to ensure compliance with existing sanitary codes and specifications pertaining to sewerage systems and to authorize increases to such rates when appropriate; and

**WHEREAS**, the rates have not been adjusted since 2018 and the majority of these rate increases represent approximately a 2.74% per year increase; and

**WHEREAS**, it is necessary that this Ordinance become immediately effective in order that critical services provided by Cuyahoga County can continue; and

**NOW, THEREFORE, BE IT ENACTED BY THE COUNTY COUNCIL OF CUYAHOGA COUNTY, OHIO:**

**SECTION 1.** That the title of Chapter 705 of the County Code is amended to read as follows (new text is bold and underlined);

Chapter 705: Water and Sewer Connection Charges; **Sewer Inspection, Permit, and Licensing Fees**



**Section 2.** That new Section 705.06 of the County Code is enacted to read as follows:

**Section 705.06 Sewer Inspection, Permit, and Licensing Fees**

- A. Effective January 1, 2026, the Cuyahoga County sewer permit fees, inspection fees, overtime/holiday/weekend inspection fees, and contractor license fees shall be as follows:

**2026 Sewer Permit & Inspection Fee Rate Schedule**

<b>Contractor's License Fee</b>	<b>\$80</b>
<b>Sewer Permit Fee</b>	<b>\$315</b>
<b>Mainline Construction Inspection Fee</b>	<b>\$560/day</b>
<ul style="list-style-type: none"><li>• <b>Subdivision</b></li><li>• <b>Commercial</b></li><li>• <b>Industrial</b></li><li>• <b>Mainline tap-in connection</b></li></ul>	

<b><u>Mainline Construction Inspection Fee</u></b>	<b>\$105/hour</b>
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**Overtime/Holidays/Weekends**

**Other Fees:**

**A contractor who fails to comply with the permit and inspection requirements described above shall pay the County:**

- **\$210 (No Show Fee)** for failing to appear for a previously scheduled mainline inspection with Cuyahoga County Public Works.
- **\$630 for commencing work without a SEWER PERMIT** issued by Cuyahoga County Public Works (this penalty fee is double the cost of the sewer permit)
- **\$1,120 for commencing work without a scheduled inspector** by Cuyahoga County Public Works (this penalty fee is double the cost of the mainline inspection day fee)

- B. Effective January 1, 2027, the Director of Public Works may increase the fees described in paragraph A of this Section no more frequently than once every 12-month period by an amount not to exceed the cumulative percentage increase in the Consumer Price Index (CPI) from the last year in which the fees were increased where such increase in the CPI exceeds

two percent (2.0%), provided that such fee increase shall not exceed five percent (5%) per year.

**SECTION 3.** The Director of the Department of Public works shall cause the most current fee schedule as determined in accordance with Section 705.06 of the Code to be posted on the County's website.

**SECTION 4.** It is necessary that this Ordinance become immediately effective for the usual daily operation of the County; the preservation of public peace, health or safety in the County; and any additional reasons set forth in the preamble. Provided that this Ordinance receives the affirmative vote of at least eight members of Council, it shall take effect and be in force immediately upon the earliest occurrence of any of the following: (1) its approval by the County Executive through signature, (2) the expiration of the time during which it may be disapproved by the County Executive under Section 3.10(6) of the Cuyahoga County Charter, or (3) its passage by at least eight members of Council after disapproval pursuant to Section 3.10(7) of the Cuyahoga County Charter. Otherwise, it shall take effect and be in force from and after the earliest period allowed by law.

**SECTION 5.** It is found and determined that all formal actions of this Council relating to the adoption of this Ordinance were adopted in an open meeting of the Council, and that all deliberations of this Council and of any of its committees that resulted in such formal action were in meetings open to the public, in compliance with all legal requirements, including Section 121.22 of the Ohio Revised Code.

On a motion by \_\_\_\_\_, seconded by \_\_\_\_\_, the foregoing Ordinance was duly enacted.

Yeas:

Nays:

\_\_\_\_\_  
County Council President

\_\_\_\_\_  
Date

\_\_\_\_\_  
County Executive

\_\_\_\_\_  
Date

\_\_\_\_\_  
Clerk of Council

\_\_\_\_\_  
Date

First Reading/Referred to Committee: November 12, 2025  
Committee(s) Assigned: Public Works, Procurement & Contracting

Journal \_\_\_\_\_  
\_\_\_\_\_, 20\_\_\_\_

### MISC. TRANSACTION - BRIEFING MEMO

<b>TITLE</b>	Update to DPW Permit & Inspection Fee Sheet for 2026 and future years	
<b>DEPARTMENT OR AGENCY NAME</b>	Public Works	
<b>REQUESTED ACTION</b>	<input checked="" type="checkbox"/> Amendment to Approval (BOC or Council) <input type="checkbox"/> Other action; please describe	
<b>DESCRIPTION/ EXPLANATION OF REQUEST:</b>	DPW is requesting approval to update the Inspection & Permit Fee sheet distributed to contractors for 2026 and future years.	
<b>CURRENT/HISTORICAL INFORMATION</b>	<b>DATE BOC APPROVED/ COUNCIL'S JOURNAL DATE</b>	<b>APPROVAL NO.</b>
<b>ORIGINAL (O)</b>	May 9, 2017	R2017-0079
<b>AMENDMENT (A)</b>	NA	NA



## **2026 Sewer Permit & Inspection Fee Rate Schedule**

<b>Contractor's License Fee</b>	<b>\$80</b>
<b>Sewer Permit Fee</b>	<b>\$315</b>
<b>Mainline Construction Inspection Fee</b>	<b>\$560/day</b>
• <b>Subdivision</b>	
• <b>Commercial</b>	
• <b>Industrial</b>	
• <b>Mainline tap-in connection</b>	
<b><u>Mainline Construction Inspection Fee</u></b>	<b>\$105/hour</b>
<b>Overtime/Holidays/Weekends</b>	

### **Other Fees:**

**A contractor who fails to comply with the permit and inspection requirements described above shall pay the County:**

- **\$210 (No Show Fee)** for failing to appear for a previously scheduled mainline inspection with Cuyahoga County Public Works.
- **\$630 for commencing work without a SEWER PERMIT** issued by Cuyahoga County Public Works (this penalty fee is double the cost of the sewer permit)
- **\$1,120 for commencing work without a scheduled inspector** by Cuyahoga County Public Works (this penalty fee is double the cost of the mainline inspection day fee)

# County Council of Cuyahoga County, Ohio

## Ordinance No. O2025-0010

Sponsored by: County Executive/Fiscal Officer/Department of Purchasing	An Ordinance enacting Chapter 511 of the Cuyahoga County Code adopting the Cuyahoga County Credit Card Policy and Procedures in accordance with Ohio Revised Code Section 301.27; and declaring the necessity that this Ordinance become immediately effective.
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**WHEREAS**, The Cuyahoga County Executive/Fiscal Officer/Department of Purchasing recommends enacting Chapter 511 to adopt the Cuyahoga County Credit Card Policy and Procedures in accordance with Ohio Revised Code Section 301.27;

**WHEREAS**, it is necessary that this Ordinance become immediately effective in order that critical services provided by Cuyahoga County can continue and to provide for the usual, daily operation of a County entity.

**NOW, THEREFORE, BE IT ENACTED BY THE COUNTY COUNCIL OF CUYAHOGA COUNTY, OHIO:**

**SECTION 1.** Chapter 511 of the Cuyahoga County Code is hereby enacted to read as follows:

### **Chapter 511: Credit Card Program Policy and Procedures**

The Cuyahoga County Credit Card Program Policy and Procedures, attached as Exhibit A, is hereby adopted effective January 1, 2026.

**SECTION 2.** It is necessary that this Ordinance become immediately effective for the usual daily operation of the County; the preservation of public peace, health or safety in the County; and any additional reasons set forth in the preamble. Provided that this Ordinance receives the affirmative vote of at least eight members of Council, it shall take effect and be in force immediately upon the earliest occurrence of any of the following: (1) its approval by the County Executive through signature, (2) the expiration of the time during which it may be disapproved by the County Executive under Section 3.10(6) of the Cuyahoga County Charter, or (3) its passage by at least eight members of Council after disapproval pursuant to Section 3.10(7) of the Cuyahoga County Charter. Otherwise, it shall take effect and be in force from and after the earliest period allowed by law.

**SECTION 3.** It is found and determined that all formal actions of this Council relating to the adoption of this Ordinance were adopted in an open meeting of the Council, and that all deliberations of this Council and of any of its committees that resulted in such formal action were in meetings open to the public, in compliance with all legal requirements, including Section 121.22 of the Ohio Revised Code.

On a motion by \_\_\_\_\_, seconded by \_\_\_\_\_, the foregoing Ordinance was duly enacted.

Yeas:

Nays:

\_\_\_\_\_  
County Council President

\_\_\_\_\_  
Date

\_\_\_\_\_  
County Executive

\_\_\_\_\_  
Date

\_\_\_\_\_  
Clerk of Council

\_\_\_\_\_  
Date

First Reading/Referred to Committee: November 10, 2025

Committee(s) Assigned: Public Works, Procurement & Contracting

Journal \_\_\_\_\_  
\_\_\_\_\_, 20\_\_\_\_

## **EXHIBIT A**

# **Cuyahoga County Credit Card Program Policy and Procedures**

### **Background**


Credit cards are designed to make small dollar purchases in a manner that reduces paperwork and processing time. The program presents an alternative to the traditional purchasing process and can significantly reduce the number of purchase orders and payments processed.

Benefits include an expanded list of merchants from whom purchases can be made, enrollment in rewards programs that benefit the County, accelerated payment to the vendor, expedited delivery of goods, reduced paperwork, lower overall transaction processing costs per purchase, and the ability to set and control purchasing dollar limits.

### **Authority**

Ohio Revised Code (ORC) Section 301.27 requires counties to adopt a policy by resolution regarding the use of county credit cards. Cuyahoga County has formulated this Policy for the use of credit cards. Per the ORC, the policy shall set limits for spending, activity and allowable expenditures as well as create administrative controls that the County determines will be sufficient for use of a credit card. The Fiscal Officer shall develop internal accounting controls in consultation with the Auditor of State and the Department of Internal Auditing.

### **General Information**

The credit card program is not intended to avoid or bypass but complement existing competitive bid requirements of ORC Section 307.86/Cuyahoga County Code Chapter 501, appropriation of funds processes, and approval or payment processes. Expenditures may not exceed appropriations  under current County policy under any circumstances.

### **Allowed Expenditures**

A credit card shall be used only to pay work-related expenses. These expenses may include in-store purchases as well as through mail, e-mail, Internet, telephone, and/or fax orders. No late charges, finance charges or sales tax shall be allowable expenses. All expenditures will be subject to the Card Limits below. The card is not to be used for personal or non-work-related purchases. ATM, cash advance and all other cash-related transactions are strictly prohibited. Under no circumstances shall a ~~credit card~~ **credit card** be used for obtaining cash.

### **Approved Users**

A “Cardholder” is an individual who has been approved by an appointing authority to pay for certain work-related expenses with a credit card. The Cardholder is responsible for the security and physical custody of the card and is accountable for all transactions made with the card. The Cardholder must comply with the program’s record-keeping requirements



## EXHIBIT A

(including retention of original receipts) for the protection of both the Cardholder and the County. The Cardholder is also responsible for timely reconciliation of the billing statement. Employees have a responsibility to report instances where the County's policies and procedures are not being followed.

The credit card program carries corporate, not individual, liability. The Cardholder's personal credit history is not impacted in any way, and credit checks are not performed on individual Cardholders. Billings for authorized purchases shall be paid with County funds.

### Policies and Procedures

#### 1. Selection of the credit card issuer

The Department of Purchasing shall select a credit card issuer for the County. As part of the evaluation process, the contractor's ability to support the County in the following areas should be assessed:

- Maximum practical use of the credit card to make low-dollar value, high-volume purchases of goods and services as well as to pay for travel-related expenses
- Maximum return to the County in the form of a rebate/revenue-sharing rewards program
- No cost to County (such as no annual fees, no interest charged on current balances, no fixed fees, transaction fees or late payment charges.)
- Soft dollar savings as a result of increased administrative efficiency and better resource allocation for County staff
- Internet-based/online program administration including workflow processes for card application, approval, suspension and cancellation; maintenance of Cardholder profiles; control of approved merchant commodity codes; potential fraudulent transaction alerts; transaction reporting; account review and reconciliation
- Standard and custom reporting capabilities, including ability to generate an annual spending report and reports on cashback/rebates/rewards
- Ability to directly upload transactional data into the County's accounting system
- Ability for the County to pay the card issuer electronically
- Outstanding customer service available through a toll-free, 24-hour-a-day, 365-days-a-year telephone number
- Recognizable card including the County's name, logo and the phrase "For Official Use Only – Tax Exempt" printed on the face, and toll-free customer service telephone number printed on the back

Any agreement with a credit card issuer shall include fee schedules, processing procedures, and rights and responsibilities of both parties.

#### 2. Agencies' Policies

## EXHIBIT A

The County requires Departments and elected officials to apply for participation in the program with the Fiscal Office and receive training for Cardholders and Agency Coordinators in the use of credit cards and related processes.

Agency policies must adhere to this Credit Card Policy, such that their policy can be more restrictive than this Policy, but not less restrictive.

### 3. Designation of the Program Administrator and Agency Coordinators

The County shall designate a Program Administrator. This person will be responsible for administration of the countywide contract and for establishment of this countywide Policy adopted through resolution, suspensions and cancellations, resolving disputes with merchants maintaining Cardholder profiles, troubleshooting problems encountered with care use or vendor authorization, following up on lost or stolen cards, training of Cardholders and acting as mail liaison with the credit card vendor(s). The Agency Coordinator shall maintain a master sign-out sheet of each County-issued credit card. The sheet shall serve as the agency or department's list of authorized users and contain the name, title, and signature for employees permitted to use each credit card. The sheet shall be reviewed annually by the Program Administrator.

Each County entity that participates in the credit card program will name an Agency Coordinator. The Agency Coordinator will be responsible for processing its' Cardholder applications, reviewing and reconciling card activity, maintaining Cardholder profiles, troubleshooting problems encountered with care use or vendor authorization, following up on lost or stolen cards, training Cardholders and acting as mail liaison with the credit card vendor(s).

### 4. Establishment of Card Limits

Individual credit cards are subject to the following maximum limits:

- |   |           |
|---|-----------|
| 1. Daily Spending per card:                 | \$ 7,500  |
| 2. Monthly spending per card:               | \$ 10,000 |
| 3. Single transaction limit:                | \$ 5,000  |
| 4. Daily number of transactions per card:   | 10        |
| 5. Monthly number of transactions per card: | 100       |

The Fiscal Office may establish, maintain and control travel card(s) for the sole purposes of paying for transportation, accommodation, and training registration fees. These card(s) are not subject to the spending limits outlined above, provided travel is mandated (duty related) or previously approved in accordance with the County's Travel Policy. Documentation of the required travel approval(s) shall be submitted as part of the monthly reconciliation for this card.

Card(s) used by Departments during the course of mandated (duty related) travel for exclusively duty related purposes shall not be subject to the limits above.

## EXHIBIT A

The Fiscal Office may establish, maintain and control credit card(s) for the sole purpose of paying invoices on Purchase Orders and/or Contracts and Agreements. These card(s) are not subject to the spending limits outlined above, provided the invoices being paid are for goods or services procured in accordance with Cuyahoga County Code Chapter 501. Documentation of the required approval(s) shall be submitted as part of the monthly reconciliation for these card(s).

Purchases may not be split to bypass the single transaction limit. A split purchase is the intentional breaking down of a known requirement to stay within a single transaction limit, such as making multiple purchases from the same merchant on the same day, the sum of which exceeds the single transaction limit.

Through the Cardholder application process, agencies may also further define limits for specific Cardholders, not to exceed the limits established above.

### **5. Designation of allowed/disallowed transactions**

A card may be used for work-related expenses and the purchase of specific items coded to the applicable Department or Purchasing Authority subject to the card limits established above.

A card may not be used to pay for the following:

- Capital Equipment
- Entertainment
- Alcoholic beverages
- Long-distance telephone charges
- County-issued credit card purchases otherwise prohibited by ORC Section 301.27

Through the Cardholder application process, Departments or Purchasing Authorities will define specific allowed merchant commodity codes for Cardholders within the above-established parameters. The merchant commodity codes below are prohibited as of this Policy's passage. However, the list of prohibited merchant commodity codes is subject to change on approval by the County's Fiscal Officer, upon occurrence of which the list will be updated in accordance with any such changes.

## EXHIBIT A

MCC Description	MCC Code
Adult entertainment	7841
Alcohol and tobacco products	5921
Alcoholic beverage wholesalers	5715
Bitcoin and cryptocurrency	6051
Cannabis and marijuana products	8398
Escort services	7273
Fantasy sports and online gaming	7995
Financial investments and securities	6211
Foreign exchange and currency exchange	6050
Gambling and online casinos	7995
Loan and financing services	6012
Payday loans and cash advances	6051
Wine and spirits	5921

### 6. Sales and Use Tax

Purchases made with County credit cards are tax-exempt. The name of the County agency and the words “tax-exempt” shall be on each card.

Purchases shall be made in accordance with the County’s Sales Tax Policy.

ORC Section 301.27(B)(2)(c) states, “[a]n officer, employee, or appointing authority is liable in the manner prescribed under division (H) of this section for the [payment of] sales tax.”

### 7. Application for credit card and subsequent profile changes

Cards will be issued with the following naming convention: ‘Cuyahoga County – Department or Agency Name here.’ Example: ‘Cuyahoga County – Sheriff’s Department.’ All Cardholders must be current full-time County employees.

The application will specify monetary limits and funding source(s), as well as approved merchant commodity codes for the individual Cardholder in accordance with Sections 4 and 5 above. The Agency Coordinator will prepare the application, obtain the written approval of the Agency’s top executive and submit the application to the Fiscal Office, which will forward the request to the Card Issuer. The Issuer will then assign a card number and notify the Agency Coordinator.

Once a card has been issued, an Agency may later wish to modify the card’s limits such as raising the credit limit within the constraints established in Section 4 above. Any changes or updates to a Cardholder’s name, job title, address, telephone number, or spending limits shall promptly be initiated by the Agency Coordinator and reviewed by the Fiscal Office before being processed by the Card Issuer.

### 8. Cardholder Acknowledgment of Responsibilities

## **EXHIBIT A**

The Cardholder is responsible for the physical custody of the card and for maintaining confidentiality of all information relating to the card including the card number and expiration date. The card is to be used only by the Cardholder or their designee with explicit written consent to pay for authorized, work-related expenses. The Cardholder maintains liability for any misuse or improper use of the credit card.

The Cardholder will sign a written acknowledgment indicating that the Cardholder agrees to adhere to the policy and guidelines established by Cuyahoga County Executive/Fiscal Officer as well as those established by any Appointing Authority. The Appointing Authority will retain the signed acknowledgment, and will forward a copy to the Fiscal Office.

Each cardholder is responsible for securing credit cards in a safe, or locked area when not in use.

### **9. Making purchases; record keeping**

#### **a. Contract Encumbrance**

A contract encumbrance will be established in the name of the Card Issuer based on estimates of approved card use within the monetary and transaction limits established for the card by the County to ensure that expenditures do not exceed available appropriations.

For accounting purposes, the above encumbrance will be used to pay the monthly master statement amount, and chargebacks will be processed to allocate charges to each Agency to ensure that individual charges, reconciliation and payments are prompt and accurate.

Transactions using the Law Enforcement Trust Fund shall not be subject to the appropriations process or the transaction limits established above.

#### **b. Original receipts**

When making a purchase, the Cardholder shall obtain and retain the original receipt. The receipt must contain the vendor's name, date of purchase, itemized description of purchase, and per unit price and extended price, if applicable. The Cardholder will match and attach receipts to billing statements as part of the monthly account reconciliation.

#### **c. Internet, telephone and fax purchases**

Credit cards may be used to purchase goods over the Internet, telephone or fax. The purchases must be evidenced by either the original packing slip that accompanied the purchased goods or an original or faxed itemized receipt.

When using the Internet, the Cardholder must ensure the website where the card information is entered is secure, and that all card numbers are encrypted. A Cardholder must determine if the website address is secure in one of two ways prior to entering any card information:

## **EXHIBIT A**

- (1) An Internet website is secure when the address changes from http://www to https://www. The “s” stands for secure.
- (2) A symbol resembling a “lock” will appear at the bottom of the browser. The “lock” symbol signals that the web site is secure and that all card numbers will be encrypted when passed.

Cardholders will be held responsible for all orders placed, including those with vendors that turn out not to be legitimate businesses. The Cardholder shall inform the vendor that the purchase will be paid through the County credit card and that the purchase is tax exempt. The cardholder shall also ensure the vendor will comply with the requirements of items c. (above), and e. and f. (below).

### **d. Declined attempts**

The credit card will be declined if one of the embedded limits is exceeded, if the merchant commodity code is blocked, if the card issuer has a security concern because of the spending pattern, or if the “bill to” address does not match the “ship to” address.

### **e. Agent, acceptance or service fees**

The County will not pay agent, acceptance or service fees in order to process a credit card charge. If fees of these types are not disclosed upfront, the Cardholder shall dispute the fee immediately, regardless of amount.

### **f. Vendor invoices**

Vendors should not invoice the Cardholder for purchases made with the credit card. The vendor will be paid by the card issuer, not by the County. However, the Cardholder must always receive and retain an itemized receipt or order confirmation.

### **g. Purchasing log**

Each Cardholder shall maintain a purchasing log. The log records the transaction date, vendor name, merchandise purchased, dollar value of sale, how the order was placed (via Internet, phone, fax, mail or in person) and any associated countywide or individual contract number (if applicable). A separate line item is required for each purchase. The receipt for each purchase shall be attached to the log to expedite reconciliation with the billing statement. The log must be reviewed and signed by the Agency Coordinator or a designee of the appointing authority. Cardholders cannot review and authorize their own purchasing logs.

Reviewed and approved logs and supporting documentation shall be forwarded to the Fiscal Office on a monthly basis.

### **h. Monitoring card activity**

Certain County employees, such as the Agency Coordinators and Fiscal Office staff, shall be provided access to view and monitor card activity. The Fiscal Office reserves the right to audit

## **EXHIBIT A**

a participating Agency's log and attached receipts at any time and for any reason.

### **i. Inventory**

Any materials, machinery, tools, or other County supplies purchased with credit cards considered attractive for personal use must be identified and inventoried in accordance with ORC Section 305.18 and County policy, as applicable.

### **10. Monthly account reconciliation and payment of credit card billing**

The Agency Coordinator will receive a comprehensive statement identifying all transactions made during the prior month's billing cycle. The Cardholder will reconcile the statement's accuracy against the purchasing log and receipts for that period. The Agency Coordinator is responsible for reviewing the log for propriety of purchases made with the card and for approving the statement for each Cardholder under their supervision. The approval must be evidenced by the Agency Coordinator's signature on the monthly log alongside the Cardholder's signature. Once all charges are approved for payment, the Agency Coordinator must submit the original comprehensive statement, purchasing log and supporting receipts to the Fiscal Office.

The Fiscal Office shall review the reconciled comprehensive statement, signed log and accompanying receipts upon submission by the Agency Coordinator. The Fiscal Office will communicate any issues or concerns to the Agency Coordinators prior to making payment. Payment cannot be made until the Cardholder confirms receipt of the goods and services. A quote or backorder notice is not substantive evidence of the occurrence of the transaction. Once all cardholder statements are reconciled for the given period, the Fiscal Office shall make payment for the applicable balance to the Card Issuer by warrant.

### **11. Returns, credits and dispute resolution**

Problems associated with credit card purchases may include broken merchandise, a billed amount which does not match the quote, a billed amount that includes sales tax, the statement contains a charge not recognized by the Cardholder, or the statement contains duplicate charges from a vendor. In these instances, the Cardholder should try to resolve the dispute with the supplier or merchant. If the purchased item needs to be returned for any reason, a credit to the account shall be requested. The Cardholder shall notify the Agency Coordinator so they can verify that the credit appears on a subsequent statement. The Cardholder cannot accept cash or a rain check instead of a vendor credit.

If the dispute cannot be resolved, the Cardholder shall promptly contact the Agency Coordinator.

### **12. Late fees or finance charges**

No late fees or finance charges shall be paid by the County under terms of the credit card program.



## EXHIBIT A

### 13. Lost or stolen cards

If the card is lost or stolen, the Cardholder shall notify the card issuer and Agency Coordinator immediately. Upon receipt of notification, further use of the card will be blocked. Prompt action will reduce the liability for fraudulent charges. The Cardholder shall confirm by written notification to the Agency Coordinator via mail or fax, with copies to the card issuer, and the Fiscal Officer. The date and time of the phone report of the lost or stolen card shall be included in the written notification. The Agency Coordinator shall initiate issuance of a replacement card.

### 14. Suspension or cancellation of card

The Program Coordinator shall initiate suspension or cancellation of credit cards, and shall notify the Fiscal Officer that such action has been requested. Cardholders who terminate their employment or whose job duties no longer include purchasing shall surrender their card immediately. The Program Coordinator shall cut canceled cards in half. Cardholders on extended leave or reassignment shall have their card suspended or revoked. Intentional use of the card for personal purchases or for purchases made in violation of County policy shall result in card cancellation. Cards may be suspended by the Fiscal Office for failure to turn in reconciled monthly statements and supporting documents by the 5<sup>th</sup> day of the following month.

### 15. Penalties for improper use of card

The card is to be used only by the Cardholder or their designee with explicit written consent to pay for authorized, work-related expenses. The Cardholder maintains liability for any misuse or improper use of the credit card. The card may not be used to pay for personal transactions or to access cash advances. Misuse or improper use of the credit card may result in the disciplinary actions below:

- Improper use of the card may result in disciplinary actions up to and including dismissal.
- The Cardholder may be required to reimburse Cuyahoga County for improper use of the card.
- Improper use of the card may result in the suspension/cancellation of Cardholder's privileges and/or revocation of the card.
- As noted above, failure to submit reconciliation and supporting documents for the monthly statement may result in the suspension of Cardholder's privileges by the Fiscal Office. Repeated failure to submit required documentation may result in cancellation of Cardholder's privileges.

Improper use of the card can be considered misappropriation of County funds. Cardholders are personally liable for improper purchases, including those in excess of dollar amounts appropriated or authorized by the County, and are potentially subject to criminal prosecution under the terms of ORC Section 309.29 (G)(4). Misuse of a credit card is a violation of law for purposes of ORC Section 2913.21.



## **EXHIBIT A**

Law Enforcement Trust Fund (LETf) purchases, including by credit card, are made from public moneys as defined by Ohio Revised Code Section 117.01. Under ORC Section 9.39, all public officials are strictly liable for the loss or misuse of public money received or collected by them or by their subordinates under color of office. Any credit card expenditure failing to adhere to the list of sanctioned purchases from the LETf as outlined by ORC Section 2981.13 will necessitate full reimbursement of the fund by the offending Cardholder.

### MISC. TRANSACTION - BRIEFING MEMO

<b>TITLE</b>	Credit Card Policy for County Council approval
<b>DEPARTMENT OR AGENCY NAME</b>	Department of Purchasing

<b>REQUESTED ACTION</b>	<input type="checkbox"/> Amendment to Approval (BOC or Council) <input checked="" type="checkbox"/> Other action; please describe
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<b>DESCRIPTION/ EXPLANATION OF REQUEST:</b>	New ordinance to add a Countywide Credit Card Policy to the County Code as required by Ohio Revised Code Section 301.27. This ordinance is modeled on the P-Card Policy and will permit the use of credit cards by Departments throughout the County. This will result in a new section of the County Code, not a revision to an old section.
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<b>CURRENT/HISTORICAL INFORMATION</b>	<b>DATE BOC APPROVED/ COUNCIL'S JOURNAL DATE</b>	<b>APPROVAL NO.</b>
<b>ORIGINAL (O)</b>		
<b>AMENDMENT (A)</b>		

# **Cuyahoga County Credit Card Program Policy and Procedures**

## **Background**

Credit cards are designed to make small dollar purchases in a manner that reduces paperwork and processing time. The program presents an alternative to the traditional purchasing process and can significantly reduce the number of purchase orders and payments processed.

Benefits include an expanded list of merchants from whom purchases can be made, enrollment in rewards programs that benefit the County, accelerated payment to the vendor, expedited delivery of goods, reduced paperwork, lower overall transaction processing costs per purchase, and the ability to set and control purchasing dollar limits.

## **Authority**

Ohio Revised Code (ORC) Section 301.27 permits counties to adopt a policy by resolution regarding the use of county credit cards. Cuyahoga County has formulated this policy for the use of credit cards. The resolution shall set limits for spending, activity and allowable expenditures as well as administrative controls that the County determines will be sufficient for use of a credit card. The Fiscal Officer shall develop internal accounting controls in consultation with the Auditor of State and the Department of Internal Auditing.

## **General Information**

The credit card program is not intended to avoid or bypass but complement existing competitive bid requirements of ORC 307.86/Cuyahoga County Code Chapter 501, appropriation of funds processes, and approval or payment processes. Expenditures may not exceed appropriations under current County policy under any circumstances.

## **Allowed Expenditures**

A credit card shall be used only to pay work-related expenses. These expenses may include in-store purchases as well as through mail, e-mail, Internet, telephone, and/or fax orders. No late charges, finance charges or sales tax shall be allowable expenses. All expenditures will be subject to the Card Limits below. The card is not to be used for personal or non-work-related purchases. ATM, cash advance and all other cash-related transactions are strictly prohibited. Under no circumstances shall a credit/ card be used for obtaining cash.

## **Approved Users**

A "Cardholder" is an individual who has been approved by an appointing authority to pay for certain work-related expenses with a credit card. The Cardholder is responsible for the security and physical custody of the card and is accountable for all transactions made with the card. The Cardholder must comply with the program's record-keeping requirements (including retention of original receipts) for the protection of both the Cardholder and the County. The Cardholder is also responsible for timely reconciliation of the billing statement. Employees have a responsibility to report instances where the County's policies and procedures are not being followed.

The credit card program carries corporate, not individual, liability. The Cardholder's personal credit history is not impacted in any way, and credit checks are not performed on individual Cardholders. Billings for authorized purchases shall be paid with County funds.

## **Policies and Procedures**

### **1. Selection of the credit card issuer**

The Department of Purchasing shall select a credit card issuer for the County. As part of the evaluation process, the contractor's ability to support the County in the following areas should be assessed:

- Maximum practical use of the credit card to make low-dollar value, high-volume purchases of goods and services as well as to pay for travel-related expenses
- Maximum return to the County in the form of a rebate/revenue-sharing awards program
- No cost to County (such as no annual fees, no interest charged on current balances, no fixed fees, transaction fees or late payment charges.)
- Soft dollar savings as a result of increased administrative efficiency and better resource allocation for County staff
- Internet-based/online program administration including workflow processes for card application, approval, suspension and cancellation; maintenance of Cardholder profiles; control of approved merchant commodity codes; potential fraudulent transaction alerts; transaction reporting; account review and reconciliation
- Standard and custom reporting capabilities, including ability to generate an annual spending report and reports on cashback/rebates/rewards
- Ability to directly upload transactional data into the County's accounting system
- Ability for the County to pay the card issuer electronically
- Outstanding customer service through a toll-free, 24 hour, 365 day-a-year telephone number
- Recognizable card including County's name, logo and phrase "For Official Use Only – Tax Exempt" printed on the face, and toll-free customer service telephone number printed on the back

Any agreement with a credit card issuer shall include fee schedules, processing procedures, and rights and responsibilities of both parties.

### **2. Agencies' Policies**

The County requires Departments and elected officials to apply for participation in the program with the Fiscal Office and receive training for Cardholders and Agency Coordinators in the use of credit cards and related processes.

Agency policies must adhere to this Credit Card Policy, such that their policy can be more restrictive than this policy, but not less restrictive.

### **3. Designation of the Program Administrator and Agency Coordinators**

The County shall designate a Program Administrator. This person will be responsible for administration of the countywide contract and for establishment of this countywide policy adopted through resolution, suspensions and cancellations, resolving disputes with merchants maintaining Cardholder profiles, troubleshooting problems encountered with care use or vendor authorization, following up on lost or stolen cards, training of Cardholders and acting as mail liaison with the credit card vendor(s). The Agency Coordinator shall maintain a master sign-out sheet of each County-issued credit card. The sheet shall serve as the agency or department's list of authorized users and contain the name, title, and signature for employees permitted to use each credit card. The sheet shall be reviewed annually by the Program Administrator

Each County entity that participates in the credit card program will name an Agency Coordinator. The Agency Coordinator will be responsible for processing its' Cardholder applications, reviewing and reconciling card activity, maintaining Cardholder profiles, troubleshooting problems encountered with care use or vendor authorization, following up on lost or stolen cards, training of Cardholders and acting as mail liaison with the credit card vendor(s).

### **4. Establishment of Card Limits**

Individual credit cards are subject to the following maximum limits:

- |   |           |
|---|-----------|
| 1. Daily Spending per card:                 | \$ 7,500  |
| 2. Monthly spending per card:               | \$ 10,000 |
| 3. Single transaction limit:                | \$ 5,000  |
| 4. Daily number of transactions per card:   | 10        |
| 5. Monthly number of transactions per card: | 100       |

The Fiscal Office may establish, maintain and control travel card(s) for the sole purposes of paying for transportation, accommodation, and training registration fees. These card(s) are not subject to the spending limits outlined above, provided travel is mandated (duty related) or previously approved in accordance with the travel policy. Documentation of the required travel approval(s) shall be submitted as part of the monthly reconciliation for this card.

Card(s) used by Departments exclusively during the course of mandated (duty related) travel shall not be subject to the limits above.

The Fiscal Office may establish, maintain and control credit card(s) for the sole purposes of paying invoices on Purchase Orders and/or Contracts and Agreements. These card(s) are not subject to the spending limits outlined above, provided the invoices being paid are for goods or services procured in accordance with the Chapter 501 of the Cuyahoga County Code. Documentation of the required approval(s) shall be submitted as part of the monthly reconciliation for this card.

Purchases may not be split to bypass the single transaction limit. A split purchase is the intentional breaking down of a known requirement to stay within a single transaction limit, such as making multiple purchases from the same merchant on the same day, the sum of which

exceeds the single transaction limit.

Through the Cardholder application process, agencies may also further define limits for specific Cardholders, not to exceed the limits established above.

## **5. Designation of allowed/disallowed transactions**

A card may be used to purchase work-related expenses and specific items coded to the applicable Department or Purchasing Authority subject to the card limits established above.

A card may not be used to pay for the following:

- Capital Equipment
- Entertainment
- Alcoholic beverages
- Long-distance telephone charges
- County-issued credit card purchases otherwise prohibited by O.R.C. 301.27

Through the Cardholder application process, Departments or Purchasing Authorities will define specific allowed merchant commodity codes for Cardholders within the above-established parameters. The merchant commodity codes below are prohibited as of this Policy's passage. However, the list of prohibited merchant commodity codes is subject to change on approval by the County's Fiscal Officer, upon occurrence of which the list will be updated in accordance with any such changes.

<b>MCC Description</b>	<b>MCC Code</b>
Adult entertainment	7841
Alcohol and tobacco products	5921
Alcoholic beverage wholesalers	5715
Bitcoin and cryptocurrency	6051
Cannabis and marijuana products	8398
Escort services	7273
Fantasy sports and online gaming	7995
Financial investments and securities	6211
Foreign exchange and currency exchange	6050
Gambling and online casinos	7995
Loan and financing services	6012
Payday loans and cash advances	6051
Wine and spirits	5921

## **6. Sales and Use Tax**

Purchases made with the County credit cards are tax-exempt. The name of the County agency and the words "tax-exempt" shall be on each card.

Purchases shall be made in accordance with the County's Sales Tax Policy.

R.C. 301.27(B)(2)(c) states "An officer, employee, or appointing authority is liable in the manner prescribed under division (H) of this section for the [payment of] sales tax."

#### **7. Application for credit card and subsequent profile changes**

Cards will be issued with the following naming convention: 'Cuyahoga County – Department or Agency Name here.' Example: 'Cuyahoga County – Sheriff's Department.' All Cardholders must be current full-time County employees.

The application will specify monetary limits and funding source(s), as well as approved merchant commodity codes for the individual Cardholder in accordance with Sections 4 and 5 above. The Agency Coordinator will prepare the application, obtain the written approval of the Agency's top executive and submit the application to the Fiscal Office which will forward request to the Card Issuer. The Issuer will then assign a card number and notify the Agency Coordinator.

Once a card has been issued, an Agency may later wish to modify the card's limits such as raising the credit limit within the constraints established in Section 4 above. Any changes or updates to a Cardholder's name, job title, address, telephone number, or spending limits shall promptly be initiated by the Agency Coordinator and reviewed by the Fiscal Office before being processed by the Card Issuer.

#### **8. Cardholder Acknowledgment of Responsibilities**

The Cardholder is responsible for the physical custody of card and for maintaining confidentiality of all information relating to the card including the card number and expiration date. The card is to be used only by the Cardholder or their designee with explicit written consent to pay for authorized, work-related expenses. The Cardholder maintains liability for any misuse or improper use of the credit card.

The Cardholder will sign a written acknowledgment indicating that the Cardholder agrees to adhere to the policy and guidelines established by Cuyahoga County Executive/Fiscal Officer as well as those established by any Appointing Authority. The Appointing Authority will retain the signed acknowledgment, and will forward a copy to the Fiscal Office.

Each cardholder is responsible for securing credit cards in a safe, or locked area when not in use.

#### **9. Making purchases; record keeping**

##### **a. Contract Encumbrance**

A contract encumbrance will be established in the name of the card issuer based on estimates of approved card use within the monetary and transaction limits established for the card by the County to ensure that expenditures do not exceed available appropriations.

For accounting purposes, the above encumbrance will be used to pay the monthly master statement amount, and chargebacks will be processed to allocate charges to

each Agency to ensure that individual charges, reconciliation and payments are prompt and accurate.

Transactions using the Law Enforcement Trust Fund shall not be subject to the appropriations process or the transaction limits established above.

**b. Original receipts**

When making a purchase, the Cardholder shall obtain and retain the original receipt. The receipt must contain the vendor's name, date of purchase, itemized description of purchase, and per unit price and extended price, if applicable. The Cardholder will match and attach receipts to billing statements as part of the monthly account reconciliation.

**c. Internet, telephone and fax purchases**

Credit cards may be used to purchase goods over the Internet, telephone or fax. The purchases must be evidenced by either the original packing slip that accompanied the purchased goods or an original or faxed itemized receipt.

When using the Internet, the Cardholder must ensure the website where the card information is entered is secure, and that all card numbers are encrypted. A Cardholder must determine if the website address is secure in one of two ways prior to entering any card information:

(1) An Internet website is secure when the address changes from <http://www> to <https://www>. The "s" stands for secure.

(2) A symbol resembling a "lock" will appear at the bottom of the browser. The "lock" symbol signals that the web site is secure and that all card numbers will be encrypted when passed.

Cardholders will be held responsible for all orders placed, including those with vendors that turn out not to be legitimate businesses. The Cardholder shall inform the vendor that the purchase will be paid through the County credit card and that the purchase is tax exempt. The cardholder shall also ensure the vendor will comply with the requirements of items c. (above), and e. and f. (below).

**d. Declined attempts**

The credit card will be declined if one of the embedded limits is exceeded, if the merchant commodity code is blocked, if the card issuer has a security concern because of the spending pattern, or if the "bill to" address does not match the "ship to" address.

**e. Agent, acceptance or service fees**

The County will not pay agent, acceptance or service fees in order to process a credit card charge. If fees of these types are not disclosed upfront, the Cardholder shall dispute the fee immediately, regardless of amount.



**f. Vendor invoices**

Vendors should not invoice the Cardholder for purchases made with the credit card. The vendor will be paid by the card issuer, not by the County. However, the Cardholder must always receive and retain an itemized receipt or order confirmation.

**g. Purchasing log**

Each Cardholder shall maintain a purchasing log. The log records the transaction date, vendor name, merchandise purchased, dollar value of sale, how the order was placed (via Internet, phone, fax, mail or in person) and any associated countywide or individual contract number (if applicable). A separate line item is required for each purchase. The receipt for each purchase shall be attached to the log to expedite reconciliation with the billing statement. The log must be reviewed and signed by the Agency Coordinator or a designee of the appointing authority. Cardholders cannot review and authorize their own purchasing logs.

Reviewed and approved logs and supporting documentation shall be forwarded to the Fiscal Office on a monthly basis.

**h. Monitoring card activity**

Certain County employees, such as the Agency Coordinators and Fiscal Office staff, shall be provided access to view and monitor card activity. The Fiscal Office reserves the right to audit a participating Agency's log and attached receipts at any time and for any reason.

**i. Inventory**

Any materials, machinery, tools, or other County supplies purchased with credit cards considered attractive for personal use must be identified and inventoried in accordance with Ohio Revised Code Section 305.18 and County policy, as applicable.

**10. Monthly account reconciliation and payment of credit card billing**

The Agency Coordinator will receive a comprehensive statement identifying all transactions made during the prior month's billing cycle. The Cardholder will reconcile the statement's accuracy against the purchasing log and receipts for that period. The Agency Coordinator is responsible for reviewing the log for propriety of purchases made with the card and for approving the statement for each Cardholder under their supervision. The approval must be evidenced by the Agency Coordinator's signature on the monthly log alongside the Cardholder's signature. Once all charges are approved for payment, the Agency Coordinator must submit the original comprehensive statement, purchasing log and supporting receipts to the Fiscal Office.

The Fiscal Office shall review the reconciled comprehensive statement, signed log and accompanying receipts upon submission by the Agency Coordinator. The Fiscal Office will communicate any issues or concerns to the Agency Coordinators prior to making payment. Payment cannot be made until the Cardholder confirms receipt of the goods and services. A quote or backorder notice is not substantive evidence of the occurrence of the transaction.

Once all cardholder statements are reconciled for the given period, the Fiscal Office shall make payment for the applicable balance to the Card Issuer by warrant.

**11. Returns, credits and dispute resolution**

Problems associated with credit card purchases may include broken merchandise, a billed amount which does not match the quote, a billed amount that includes sales tax, the statement contains a charge not recognized by the Cardholder, or the statement contains duplicate charges from a vendor. In these instances, the Cardholder should try to resolve the dispute with the supplier or merchant. If the purchased item needs to be returned for any reason, a credit to the account shall be requested. The Cardholder shall notify the Agency Coordinator so they can verify that the credit appears on a subsequent statement. The Cardholder cannot accept cash or a rain check instead of a vendor credit.

If the dispute cannot be resolved, the Cardholder shall contact the Agency Coordinator.

**12. Late fees or finance charges**

No late fees or finance charges shall be paid by the County under terms of the credit card program.

**13. Lost or stolen cards**

If the card is lost or stolen, the Cardholder shall notify the card issuer and Agency Coordinator immediately. Upon receipt of notification, further use of the card will be blocked. Prompt action will reduce the liability for fraudulent charges. The Cardholder shall confirm by written notification to Agency Coordinator via mail or fax, with copies to the card issuer, and the Fiscal Officer. The date and time of the phone report of the lost or stolen card shall be included in the written notification. The Agency Coordinator shall initiate issuance of a replacement card.

**14. Suspension or cancellation of card**

The Program Coordinator shall initiate suspension or cancellation of credit cards, and shall notify the Fiscal Officer that such action has been requested. Cardholders who terminate their employment or whose job duties no longer include purchasing shall surrender their card immediately. The Program Coordinator shall cut canceled cards in half. Cardholders on extended leave or reassignment shall have their card suspended or revoked. Intentional use of the card for personal purchases or for purchases made in violation of County policy shall result in card cancellation. Cards may be suspended by the Fiscal Office for failure to turn in reconciled monthly statements and supporting documents by the 5<sup>th</sup> day of the following month.

**15. Penalties for improper use of card**

The card is to be used only by the Cardholder or their designee with explicit written consent to pay for authorized, work-related expenses. The Cardholder maintains liability for any misuse or improper use of the credit card. The card may not be used to pay for personal transactions or to access cash advances. Misuse or improper use of the credit card will result

in the disciplinary actions below:

- Improper use of the card may result in disciplinary actions up to and including dismissal.
- The employee may be required to reimburse Cuyahoga County for improper use of the card.
- Improper use of the card may result in the suspension/cancellation of Cardholder's privileges.
- As noted above, failure to submit reconciliation and supporting documents for the monthly statement may result in the suspension of Cardholder's privileges by the Fiscal Office. Repeated failure to submit required documentation may result in cancellation of Cardholder's privileges.

Improper use of the card can be considered misappropriation of County funds and may result in disciplinary action up to and including termination of employment. Improper use can result in revoking the card. In addition, the Cardholder is personally liable for payment of improper purchases, including those in excess of dollar amounts appropriated or authorized by the County and subject to criminal prosecution under terms of Ohio Revised Code 309.29 (G)(4). Misuse of a credit card is a violation of law for purposes of Section 2913.21 of the Ohio Revised Code.

LETF purchases, including by credit card, are made from public moneys as defined by Ohio Revised Code 117.01. Under Ohio Revised Code 9.39, all public officials are strictly liable for the loss or misuse of public money received or collected by them or by their subordinates under color of office. Any credit card expenditure failing to adhere to the list of sanctioned purchases from the LETF as outlined by Ohio Revised Code 2981.13 will necessitate full reimbursement of the fund by the offending Cardholder.