

RESOLUTION #25-51
A RESOLUTION AUTHORIZING THE USE OF CREDIT CARDS BY
COUNTY EMPLOYEES UNDER RESTRICTED GUIDELINES
AND REPLACING RESOLUTION #18-12

WHEREAS SDCL § 4-3-27 authorizes the use of credit cards by local government officials and employees for the purchase of materials, supplies, equipment, or other authorized transactions for the benefit of the local government entity. This includes the use of credit cards for pre-approved travel, conference, and education expenses that cannot be directly billed to the County, including hotel rooms, air fare, registration fees and gas for county vehicles.

WHEREAS, before authorizing the use of a credit card or electronic payment, the governing body shall, by resolution, establish policies providing for the use and accountability of credit card purchases or electronic transactions.

WHEREAS, the Brookings County Board of County Commissioners has determined that Brookings County has a need for credit card use.

NOW, THEREFORE BE IT RESOLVED by the Brookings County Board of County Commissioners that the following policy is adopted to govern the use of county credit cards by elected officials, department heads, and county employees:

1. The County will make available at least one credit card for each department. The credit limit shall be set at \$3,000 for each credit card.
2. Each elected official or department head is responsible for the use of the credit card by their department; is responsible for making sure any charges are authorized County expenditures; and is responsible for knowing that adequate monies are available within the department's approved budget prior to any purchases.
3. All credit card users must obtain a receipt from the point of sale and/or an invoice for all expenditures incurred on the card. Each department is responsible for ensuring that duplicate receipts and/or invoices are obtained if the original is lost.
4. County credit cards may not be used to pay for any item which does not directly benefit Brookings County.
5. Purchases of fixed assets or services from vendors who require a 1099-MISC, or 1099-NEC form should not be charged to a credit card.
6. Personal use of the credit cards is strictly prohibited. Misuse of a County credit card will be considered grounds for disciplinary action up to and including termination. All improper charges are the responsibility of the employee.
7. Employees must advise all vendors that all purchases are tax exempt. No tax charges will be removed by the Finance Office. If tax is charged, it is the responsibility of the elected official and/or department head to have the tax removed or reimburse the County.

8. No one other than county employees shall possess or utilize a County credit card at any time for any reason.
9. Cash advances are prohibited.
10. The purchase of tobacco, nicotine, or alcoholic beverages is prohibited.
11. County credit cards shall not be used to pay for meals that qualify for reimbursement through per diem, or for fuel if the individual qualifies for mileage reimbursement.
12. Credit cards shall not be used for purchases when other methods of payment (i.e. direct billing/invoicing) are available.
13. All employees that possess a County credit card are responsible for its protection and custody and shall immediately notify their department head and the Finance Office if a County credit card is lost or stolen.
14. Each elected official and/or department head is responsible for creating the claim for their department's credit card. Claims must include a receipt/invoice for all purchases on the card each month. A special claims cycle for credit card payments will be established by the Finance Office.

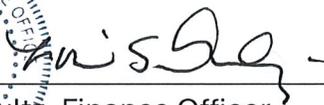
ALSO, THEREFORE BE IT RESOLVED, this resolution supersedes Resolution #18-12 in its entirety.

Approved this 16th day September 2025.



Larry Jensen, Chairperson
Brookings County Commission



ATTEST:
BROOKINGS
COUNTY

Lori Schultz, Finance Officer
Brookings County