

**KING CONSERVATION DISTRICT  
KING COUNTY, WASHINGTON**

**RESOLUTION NO. 11-008**

**A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE KING  
CONSERVATION DISTRICT, KING COUNTY, WASHINGTON,  
ESTABLISHING THE DISTRICT'S CREDIT CARD POLICY.**

WHEREAS, the Board of Supervisors of the King Conservation District desires to establish a policy that governs the usage of personal and District-owned credit cards for District business by employees and Board members.

BE IT RESOLVED by the Board of Supervisors of the King Conservation District, King County, Washington, as follows:

District-owned Credit Cards. King Conservation District is in possession of two VISA credit cards issued by US Bank listing the owner as King Conservation District, and with a combined credit limit of \$24,000. These two credit cards are checked out to employees on an as-available basis to be used only for District-related business expenses. The procedure and internal control mechanisms are as follows:

- a) The credit cards are kept in a locked file cabinet, along with a Checkout sheet for tracking purposes.
- b) Only two employees have keys to the cabinet and are authorized to check out or check in credit cards to employees. Both of these employees have a surety bond purchased in their names by the District to protect against property loss and/or employee dishonesty. The District also carries blanket Employee Dishonesty coverage in the amount of \$250,000.
- c) When checked out, the employee becomes directly responsible for any purchases made with the credit card. The employee is also required to submit proper receipts and a completed purchase authorization form to the District Treasurer for each expense. Any purchases determined to be a misappropriation of District funds shall result in sanctions up to termination of employment.
- d) By way of this policy, when the employee checks out a credit card he/she is authorizing the District to deduct from the employee's monthly pay any unauthorized credit card purchases determined to be a misappropriation of District funds or for which the employee has not submitted proper and timely receipts for charges.

Personal Credit Cards. Employees and Board members are authorized to use their personal credit cards for District-related business expenses. Employees and Board members will be reimbursed for approved District expenses after proper submission of purchased item receipts.

The primary internal control systems for District-owned credit cards are 1) securing them in a locked cabinet accessible by only two authorized employees, and 2) a recording mechanism for tracking credit card use by individual employee.

For both District-owned and personal credit cards there is also an additional multi-layered control system involving a monthly reconciliation of receipts using the credit card statements by a designated employee; a review and approval of the accounts payable voucher by the Board; and certification of the charges by the District treasurer.

District resolutions, policies and procedures are hereby modified, amended and superseded to be in accordance with this Resolution.

ADOPTED by the Board of Supervisors at a regular open public meeting held on October 10, 2011.

  
Bill Knutsen, Chair

# CERTIFICATE

I, Max P. Prinsen Auditor of the Board of Supervisors, King County, Washington, do hereby certify that the foregoing resolution is a true and correct copy of Resolution No. 11-008 of such Board, duly adopted at a regular meeting thereof held on October 10, 2011.

Max P. Prinsen  
Max Prinsen, Auditor