



ACSA CREDIT AND EXPENSE POLICY



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Corporate Credit Card Policy

Overview

The Corporate Credit Card Policy sets forth the Company guidelines that will be applied to all individuals who are issued an ACSA corporate credit card. This policy conveys ACSA's expectations and procedures for the issuance, application, use, safeguarding, payment, and termination of the corporate credit card issued. This policy will be effective as of **March 1, 2024**. Cardholders and their supervisors/staff liaisons are responsible for ensuring that they adhere to this Corporate Credit Card Policy, thereby taking appropriate measures to minimize risk of fraudulent or corrupt credit card use. The corporate credit card is meant to allow card holders access to efficient, flexible, and alternative means of payment for approved expenses.

Eligibility and Approval

Eligibility

ACSA maintains a corporate credit card program for employees and board members who will regularly incur business expenses. Board members, Cabinet members, and Directors are automatically eligible. Other applicants require approval as detailed below.

Approval

Approval is required to issue an ACSA credit card. Excluding the individuals list above in *Eligibility*, approval must be obtained from their immediate supervisor as well a Board member, Cabinet member or Director, and must travel frequently (at least 15%) in the course of his/her duties, purchase significant volumes of goods or services (>\$50/month) for use by the company.



Card Holder Responsibilities

The use of an ACSA corporate credit card is a privilege that ACSA may withdraw at any time, with or without cause. Upon termination or completion of your role at ACSA, all cards must be returned to ACSA's Financial Services department.

The card holder in possession of an ACSA corporate credit card is solely responsible for all purchases on the card and for ensuring that the card is not used by unauthorized personnel. Card numbers should not be distributed unless necessary for ACSA business and should not be saved in online accounts.

All credit cards issued must be used for business purposes only, and for purposes in conjunction with the card holder's job duties. ACSA credit card holders shall not use them for any non-business purpose. Non-business purchases are considered any purchases that are not for the benefit of ACSA.

Card holders are responsible for retaining all receipts related to purchases made on the ACSA credit card.

Lost Receipts

- Concur users must utilize the Lost Receipt Affidavit in Concur. Please note that the Missing Receipt Affidavit is only available to the actual end user. The end user, who is responsible for the expense, will be accepting the Affidavit's conditions when the Affidavit is generated, therefore a delegate cannot generate a Missing Receipt Affidavit on behalf of an end user.
- Non-Concur users, please use the template at the end of this policy.

Receipts must be submitted with the monthly credit card allocation in Concur, within 10 business days of the close of the previous month.

If a company credit card is used for a non-personal purchase that is not within the scope of the card holder's duties or the card holder's authorization to make business-related purchases, it is the discretion of the card holder's supervisor/Staff Liaison to determine if the cost of such purchase(s) will be approved or will be the financial responsibility of that card holder, and the cost of such purchase(s) will be due and payable to ACSA within 15th business days of following month.

If any card holder uses a company credit card for a personal purchase in violation of this policy, the cost of such purchase(s) will be due and payable to ACSA within 15th business days of the following month.



Spending Policies

Air Travel should be used only if it's the least expensive way to travel. It is most cost effective to book flight reservations early. Therefore, ACSA asks that you book your flight at least one month in advance to obtain the lowest fare. First class or business class seat selections on flights will not be reimbursed.

Rental Cars should be utilized in cases where it's more economical than air travel or mileage reimbursement. Select the most economical vehicle available. Gasoline costs for rental cars only (vs. personal vehicles) will also be reimbursed.

Mileage for the use of a personal vehicle will be reimbursed at the IRS rate and should not exceed the comparable air travel rate and/or cost of a rental car. Mileage will also be reimbursed to and from the airport if you do fly.

Mileage to/from your regular ACSA office will not be reimbursed to an **employee**, regardless of day of travel.

When possible, lodging should be chosen at properties where special ACSA room rates have been established. Reimbursement for overnight hotel accommodation is authorized only if the meeting is more than one day or if travel arrangements necessitate staying overnight and need to be approved in advance by their supervisor.

While traveling on ACSA business, reasonable expenses for meals will be reimbursed with a copy of itemized receipts for each meal. Per IRS requirements, please note on the receipt the attendee's name(s) in your party and the business purpose of the meal.

For incidentals such as postage, bridge tolls and gratuities other than for meals, itemized receipts for \$25 or more are required. An explanation must be provided with the expense report as to the nature of the expense.

All other purchases, such as staff celebrations, team building activities and office and program supplies, which are deemed necessary for ACSA business must be approved by their supervisor.

The following expenses will not be reimbursed:

- Early Check-In for Flights and/or Hotel Rooms
- First or Business Class Seat Selection on Flights
- Limousine Service
- Hotel Mini-Bar Items
- Hotel Movie Rentals
- Hotel Spa Services
- Hotel Laundry Services
- Excessive amounts of alcohol
- Tobacco or CBD products
- Any Grooming Products, Personal Expenses or Recreational Activities



Allocation Policies

Employees

Allocations must be completed in Concur by the 10th business day of the following month the expense was incurred, with all receipts / lost receipt affidavit included.

Non-Employees

Allocations and receipts for Credit Card use must be submitted and approved by your ACSA Contact/Staff Liaison by the 10th business day of the following month the expense was incurred, with all receipts / lost receipt affidavit included.

Lost or Stolen Card

It is the responsibility of the card holder to immediately report a lost or stolen card to ACSA's Financial Services department within 24 hours of knowledge of the lost or stolen card.



Expense Reimbursement Policy – Employees

ACSA will reimburse employees for approved expenses.

Reimbursable expenses include:

- Travel expenses (please see above for approved travel expense categories and requirements)
- Team or Company-Wide Celebrations (with preapproval from the Department Director)
- Employee Gifts and Awards (with preapproval from the Department Director)
- Office Supplies
- Mileage to/from business-related meetings and events (excluding your regular ACSA office)
- Purchases made for ACSA events/programs (with preapproval from the employee's Supervisor/ACSA Contact/Staff Liaison.)

Employees are required to complete an Expense report in Concur to be reimbursed for expenses.

Receipts are required for all purchases over \$25.00.

Expenses are reimbursed via the employee's regular paycheck.

Out of Pocket expenses must be submitted within 45 days of the expense date to be eligible for reimbursement.

Expenses must be submitted and approved by their supervisor 10 days prior to pay day to be included in that paycheck.



Expense Reimbursement Policy – Non-Employees

ACSA will reimburse **approved** Out of Pocket expenses.

Reimbursable expenses include:

- Air Travel
- Rental Car
- Mileage
- Lodging
- Meals
- Other as required for ACSA business.

Air Travel should be used only if it's the least expensive way to travel. It is most cost effective to book flight reservations early. Therefore, ACSA asks that you book your flight at least one month in advance to obtain the lowest fare. First class or business class seat selections on flights will not be reimbursed.

Rental Cars should be utilized in cases where it's more economical than air travel or mileage reimbursement. Select the most economical vehicle available. Gasoline costs for rental cars only (vs. personal vehicles) will also be reimbursed.

Mileage for the use of a personal vehicle will be reimbursed by the rate determined by ACSA and should not exceed the comparable air travel rate and/or cost of a rental car. Mileage will also be reimbursed to and from the airport if you do fly.

When possible, lodging should be chosen at properties where special ACSA room rates have been established. Reimbursement for overnight hotel accommodation is authorized only if the meeting is more than one day or if travel arrangements necessitate staying overnight and need to be approved in advance by an ACSA Contact/Staff Liaison.

While traveling on ACSA business, reasonable expenses for meals will be reimbursed with a copy of itemized receipts for each meal. Per IRS requirements, please note on the receipt the attendee's name(s) in your party and the business purpose of the meal.

All other purchases which are deemed necessary for ACSA business must be approved by an ACSA Contact/Staff Liaison prior to purchase.

The following expenses will not be reimbursed:

- Early Check-In for Flights and/or Hotel Rooms
- First or Business Class Set Selection on Flights
- Limousine Service
- Hotel Mini-Bar Items
- Hotel Movie Rentals
- Hotel Spa Services
- Hotel Laundry Services
- Excessive amounts of alcohol



- Tobacco or CBD products
- Gambling or lottery tickets
- Firearms
- Any Personal Expenses

Board Members/Consultants are required to complete a [Travel Expense Claim Form](#) to be reimbursed for expenses.

This form is to be used by individuals traveling on ACSA business.

- Sign the expense claim after completing the form and attaching itemized receipts.
- Submit for approval within 5 working days after each trip to your ACSA Contact/Staff Liaison
- The approved reimbursement will be forwarded to the Finance Department in Sacramento.
- Out-of-state travel must be approved in writing in advance by the Executive Director.
- Prior to submitting, retain a copy for your records.

Receipts are required for all purchases over \$25.00.



Approver Policy

Review Policies

Supervisor's and staff liaisons are responsible for reviewing all credit card charges and reimbursement requests thoroughly to ensure the following:

- They are appropriate for ACSA and support ACSA's mission and purpose.
- They follow the ACSA guidelines set forth in this policy.
- They are appropriately allocated to the correct Expense Type and Event/Program.
- They include all required receipts.
- They are submitted timely.

Approval Policies

Cardholder Supervisors are responsible for approving Credit Card and Expense Reimbursement requests in Concur by the 12th business day of the following month.



ACSA Corporate Credit and Expense Policy Acknowledgement

I, _____, hereby acknowledge that I have received and read the entire Corporate Credit and Expense Policy. I understand that I am responsible for complying with the policy rules. I understand that violation of such policy may result in consequences including cancellation of my card and/or disciplinary action up to and including my termination.

This policy will remain in effect until a new policy has been issued which clearly indicates that it is intended to be a replacement of this policy.

Signature

Printed Name

Date



ACSA Credit Card Application

Name of Applicant _____

Address _____

City, State, Zip _____

Credit Limit _____

Applicant Signature _____

Date _____

Supervisor Signature _____

Date _____



Missing Receipt Affidavit

The Missing Receipt Affidavit should be used when the merchant has not provided a receipt, or a duplicate receipt cannot be obtained. By using the Affidavit, you are stating that the related expense follows the ACSA Credit and Expense Policy and qualifies as a legitimate business expense. If the original receipt is located or received, it should be attached to the Expense Report at that time.

Vendor/Merchant	Date of Purchase	Description of Purchase	Qty	Unit Price	Sales Tax	Total Cost

Printed Name _____

Signature _____

Date _____