

3. ACCOUNTING

3.8 Expenditures

3.8.4 Purchase Cards

- 3.8.4.10 Credit, debit, fuel, prepaid or other forms of purchase cards are commonly used for purchases when appropriate to improve cash management, reduce administrative costs and increase efficiency.
- 3.8.4.20 In accordance with RCW [43.09.2855](#), local governments using credit cards must adopt policies and procedures to control credit card payments, including distribution of cards, credit limits, authorization of purchases and support and payment of bills. If cards are used for travel purchases, policies must conform to requirements of RCW [42.24.115](#).
- 3.8.4.30 Credit card payments must be supported by documentation for every purchase and be audited and certified in accordance with RCW [42.24.080](#) or RCW [42.24.180](#).
- 3.8.4.40 Officials and employees are prohibited by law from:
- Using publicly-used credit cards for personal purchases, even if the purchase is reimbursed prior to the date that the bill becomes due.
 - Using credit cards for cash advances, regardless of the purpose.