

DUPAGE TOWNSHIP
WILL COUNTY, ILLINOIS

RESOLUTION
NUMBER 24 - 04

A RESOLUTION
FINANCIAL PROCEDURE and CREDIT CARD POLICY FOR
DUPAGE TOWNSHIP

GARY MARSCHKE, Supervisor
BARBARA ANN PARKER, Clerk

TOM BRAXTON
TERRI RANSOM
DEBRA SAVAGE
REEM TOWNSEND
Trustees

RESOLUTION NO. 24-04

**A RESOLUTION ADOPTING A FINANCIAL PROCEDURE AND CREDIT CARD POLICY
FOR DUPAGE TOWNSHIP**

WHEREAS, DuPage Township, Will County, Illinois (the "Township"), is a duly organized and existing township and unit of local government created under the provisions of the laws of the State of Illinois, and is operating under the provisions of Illinois' Township Code, 60 ILCS 1/1-1, *et seq.*, and all laws amendatory thereto; and

WHEREAS, the Township Supervisor (the "Supervisor") and the Township Board of Trustees (the "Board") are committed to ensuring the effective administration of government and the responsible management of taxpayer money; and

WHEREAS, the Supervisor and Board seek to establish policies and procedures governing the proper and consistent handling of cash funds belonging to, or received by, the Township; and

WHEREAS, the Township establishes this Financial Procedure Policy to institute a uniform policy governing the use and receipt of all Township cash in order to provide an efficient means for understanding the correct procedures for handling same; and

WHEREAS, this Financial Procedure Policy shall govern the use of DuPage Township revenues and is intended to ensure proper controls for use and/or receipt of cash funds, approved financial controls and clarify expectations and responsibilities for Township Employees, and to promote managerial transparency regarding the handling Township funds; and

WHEREAS, the Township establishes this credit card use policy to allow Township personnel access to efficient means of payment for approved expenses, especially related to Township-related travel and office supplies; and

WHEREAS, this policy shall govern the use of DuPage Township credit card(s). The policy is intended to ensure proper controls for use of the credit card(s), improves efficiency, reduces costs of payable processing,

and to promote managerial transparency regarding Township purchases and expenditures; and

WHEREAS, the Supervisor and Board, in their sole discretion, shall establish when a credit card shall be issued in the Township's name and which officials and employees are authorized to hold such card(s) to purchase goods and services on its behalf and the Supervisor and Board are responsible for the oversight and compliance within the terms of this Policy; and

WHEREAS, the Supervisor and Board, in their sole discretion, may revoke any credit card from any card member at any time, with or without cause, from Township officials and employees who are responsible for the use of the Township credit card.

WHEREAS, the Supervisor and Board of Trustees of DuPage Township, Illinois, find it to be in the best interest of the Township to adopt a Financial Procedure and Credit Card Policy in accordance with the requirements of the Illinois Township Code and any other related legal requirements.

NOW, THEREFORE BE IT RESOLVED, by the Supervisor and Board of Trustees of the DuPage Township, Will County, Illinois as follows:

Section 1. That the above recitals and legislative findings are true and correct and are hereby incorporated herein and made a part hereof, as if fully set forth in their entirety.

Section 2. The Supervisor and Board of Trustees for DuPage Township hereby adopt the **Financial Procedure and Credit Card Policy**, which is attached hereto and incorporated herein as **Exhibit A and Exhibit B** and directs appropriate Township Employees and officials to take all actions necessary and appropriate to implement said policy.

Section 3. The provisions of this Resolution are hereby declared to be severable, and should any provision of this Resolution (or any portion of any Exhibit incorporated therein) be determined to be in conflict with any law, statute, or regulation by a court of competent jurisdiction, said provision shall be excluded and deemed inoperative, unenforceable, and as though not

provided for herein, but such invalidity shall not affect other provisions or applications of this Resolution that can be given effect without the invalid application or provision, and all other provisions shall remain unaffected, unimpaired, valid, and in full force and effect.

Section 4. All ordinances, resolutions, rules and orders, or parts thereof, in conflict herewith are, to the extent of such conflict, hereby superseded and repealed, provided, however, that nothing herein contained shall affect any rights, actions, or causes of action which shall have accrued to the Township prior to the effective date of this Resolution.

Section 5. This Resolution shall be in full force and effect upon its passage approval and publication as provided by law.

ADOPTED by the Supervisor and Board of Trustees of the Township of DuPage, Will County, Illinois this 19th day of March 2024, pursuant to a roll call vote, as follows:

	YES	NO	ABSENT	PRESENT
Trustee Braxton	X			
Trustee Ransom	X			
Trustee Savage			X	
Trustee Townsend	X			
Supervisor Marschke	X			
Total	4			

APPROVED at a Regular Meeting of the Board of Trustees of the DuPage Township, on March 19th, 2024.

_____/s/Gary Marschke_____
 DuPage Township Supervisor

ATTEST:

_____/s/ Barbara Ann Parker
 DuPage Township Clerk

EXHIBIT A

DUPAGE TOWNSHIP FINANCIAL PROCEDURE POLICY

DUPAGE TOWNSHIP FINANCIAL PROCEDURE POLICY

This Financial Procedure Policy ("Policy") is to provide guidance to ensure proper and consistent policies for all employees that handle any financial or cash transactions on behalf of DuPage Township.

PURPOSE

The purpose of this Policy is to provide procedures to accept, store, deposit, document and to transport cash or checks safely and maintain records for each and every financial transaction within the Township. Each and every department is expected to provide secure surroundings for all employees who handle these types of transactions. All Township Employees shall receive this Policy and shall execute the acknowledgement and agreement to adhere to same.

All employees who handle any financial transactions are responsible for ensuring accurate record keeping and to administer an efficient process for customer payments, making change, or accepting cash, checks, credit card or debit card transactions, and shall safeguard all Township funds against loss.

GENERAL PROCEDURES

1. All payments shall be kept in a locked/comboination safe, lockbox or cash register during business hours.
2. The cash register, safe, or lockbox shall be kept in a locked file drawer or cabinet during non-business hours.
3. Access to the cash register, safe, or lockbox shall be limited to only those designated employees who have approved access from the Supervisor. It is their responsibility to make sure that the funds are locked when they are at lunch or on break.
4. The cash should be separated according to denomination and should face the same direction and all coins shall be separated.
5. Checks should be separated from the cash and recorded on a Check Receipts Log.

6. Credit card receipts and debit card receipts should be kept separate. Credit card numbers shall never be written down and stored for any reason and the credit card machine shall remain locked up during non-business hours.
7. All cash and checks must be deposited weekly, unless \$500 or more is on hand and then within 2 days.
8. Cash Bank: Banquets will keep \$300 cash on hand, Senior Dept should keep \$100 cash on hand, the Administration office should keep no less than \$20. The purpose of those funds is to handle transactions at each location.

CASH COLLECTION PROCEDURES

All cash shall be counted at the end of each day by two (2) of the employees designated by the Supervisor and recorded on a Cash Receipts Log, Spreadsheet or on My Senior Center software that summarizes the name of the individual who paid, the date, amount and reason for the cash payment. The Cash Receipts Log or Spreadsheet should be signed and verified by two (2) employees before depositing the funds. A receipt for any cash must be maintained by the Township and a copy of the receipt must also be tendered to the individual. A copy of the daily Cash Receipts Log or Spreadsheet must be forwarded to the Levy Director on a daily basis.

CHECKS COLLECTION PROCEDURES

All checks shall be made payable to "DuPage Township". A numbered receipt for any check must be maintained by the Township and a copy of the receipt must also be tendered to the individual.

Any individual or organization presenting checks should have a valid state issued identification card. The Township shall not accept any "starter" checks, or any checks that have been altered in any way.

The checks should be recorded in a Check Receipts Log, Spreadsheet from My Senior Center software that summarizes the name of the individual who paid, the date, amount and reason for the payment. All checks shall be photocopied along with the deposit slip for the banking institution and the Check Receipts Log or Spreadsheet should be signed and verified by two (2) employees before depositing the checks. A copy of the

Check Receipts Log or Spreadsheet must be forwarded to the Levy Director on a daily basis.

CREDIT CARD ERRORS/REFUNDS

All credit cards transactions shall be recorded in a Credit Card Log or on My Senior software. All credit card transactions must be forwarded to the Levy Director on a daily basis.

If a credit card payment was processed in error or for the wrong amount of money, the error must be corrected immediately and documented.

- If the individual changes their mind after a credit card payment has been processed, then the transaction should be VOID, IF THE SAME DAY, or if the individual changes their mind on a different day, a REFUND needs to be issued back to the individual's credit card. ALL CREDIT CARD TRANSACTIONS MUST BE REFUNDED BACK TO THE ORIGINAL INDIVIDUAL'S CREDIT CARD. The only exception to this procedure is if the individual's credit card is no longer valid and then a check will be issued to the individual from the Township.

RESPONSIBILITY

It shall be the responsibility of the Levy Director to ensure that the employees designated by the Supervisor of the Township submit the Cash, Check and Credit Card Logs on a daily basis.

SENIOR CITIZEN ACTIVITIES

All senior activity fees (i.e., bus trips, outings, food, luncheons, etc.) shall be paid directly to the two (2) employees designated by the Township Supervisor.

This Policy was adopted and approved on March 19, 2024 by Resolution No. 24-04

EXHIBIT B

DUPAGE TOWNSHIP CREDIT CARD POLICY

DUPAGE TOWNSHIP CREDIT CARD POLICY

SECTION 1 - CREDIT CARD AUTHORIZED USE: only the Township Supervisor (or an employee directed by the Township Supervisor to act on the Township Supervisor's behalf) is authorized to make purchases with the credit card(s) on behalf of DuPage Township. The Township Supervisor (and any user or employee directed by the Township Supervisor) must comply with the provisions of this Policy or be subject to the disciplinary action set forth in this Policy.

SECTION 2-AUTHORIZED PURCHASES: The Township credit card(s) may only be used to make lawful purchases on behalf of DuPage Township. All other charges, purchases, expenditures or transactions against the account(s) or any that exceed the spending limits imposed herein are expressly prohibited and unauthorized purchases.

Only the following types of purchases shall be considered as Authorized Purchases:

- A. Specific types of purchases that the Township Board of Trustees has preauthorized by a vote at a Township meeting. ^r
- B. Purchases of goods and services consistent with the approved Township Budget for which use of the Credit Card(s) are the most efficient means of accomplishing the purchase.
- C. Purchases of goods and services in compliance with the powers granted DuPage Township in its corporate capacity in accordance with the Illinois Compiled Statutes and in accordance with DuPage Township established Resolutions, Ordinances, Employee Handbook and other adopted policies.
- D. Purchases on behalf of the Township Assessor that are in conformance with the approved Township Budget.
- E. Costs associated with registering for and attending Township Board of Trustee approved, Township Assessor-approved or General Assistance training sessions; including costs of lodging necessary to attend the training in compliance with DuPage Township Ordinances establishing reimbursement of all travel, meal and lodging expenses of the officers and employees of DuPage Township.

SECTION 3-PROHIBITED AND UNAUTHORIZED PURCHASES: The credit card may not be used for the purposes that include, but that are not limited to, the following:

- A. To purchase items greater than the established maximum limits of the card(s).
- B. For cash advances.
- C. To purchase items for personal use or as a personal loan.

- D. To purchase alcoholic beverages, tobacco products cannabis products and/or controlled substances.
- E. For gambling, investments or unlawful purposes.
- F. Capital equipment and upgrades over \$1000.
- G. Construction, renovation/installation
- H. Purchases involving trade-in of Township property.
- I. Rentals, other than short-term autos.
- J. Purchase goods or services outside the powers of DuPage Township authorized corporate capacity according to the Illinois Compiled Statutes or any other law or regulatory agency prescribed by law.
- K. To purchase goods or services contrary to DuPage Township established Resolutions, Ordinances, Employee Handbook, Budget and other adopted policies.

SECTION 4 - SPENDING LIMITS: The Creditor and Township Board shall set an established credit limit for the card(s), It shall be the Township Supervisor's responsibility to monitor the amounts charged against the card to avoid exceeding the credit limits.

SECTION 5 - SALES TAX: Users of the credit card shall inform all vendors of DuPage Township's tax-exempt status. The Township Supervisor or a designated Township Employee shall review all receipts and purchases to ensure a sales tax has not been charged. If sales tax has been charged to a purchase, the Township Supervisor, or designated employee, shall make every attempt to reverse the charge and to establish a tax-exempt status with all the Township's vendors. There may be an exceptional circumstance when a vendor refuses or is unable to deduct the sales tax from the authorized purchase. In that instance the Township Supervisor shall decide if making the taxable purchase is feasible (for example, where the purchase is still the least expensive option even including the sales tax amount).

SECTION 6 - RECEIPTS: All receipts shall be approved by the Township Supervisor and shall be obtained for all authorized purchases made with the credit card(s). The receipt shall include the name of the vendor or entity from which the goods/services were purchased, a description of the purchase, the date of the transaction and the amount of the transaction.

In the event of exceptional situations when a receipt cannot be obtained for authorized purchases (for example a computer malfunction), the Township Supervisor shall ensure that a signed voucher is submitted that includes: 1) a description of the transaction; (2) the name & address of the vendor/entity from which the goods/services were purchased; (3) the date and amount of the transaction; (4) a description of the purpose for the expenditure; and, (5) an explanation as to why a receipt could not be provided.

SECTION 7 - REVIEW OF RECEIPTS & CREDIT CARD STATEMENTS: The Township Supervisor or designated Township Employee shall review the credit card receipts to compare against the credit card statement bills to assure the purchases are authorized and budgeted, and to code the purchases for budget purposes prior to presentation to the Township Board Trustees for approval and payment. On a monthly basis, or at its discretion, the Township Board of Trustees shall review all receipts and credit card statements to ensure that all purchases made with the card(s) conform with this Policy. Transactions that are not supported by a receipt or voucher, appear to be an unauthorized purchase, or that otherwise do not comply with this policy shall be investigated and, if not timely resolved, reported to the Township Board of Trustees. During an investigation, further expenditures on the credit card shall be suspended until the investigation is complete and all expenditures appearing on the statement have been verified as complying with the terms of this Policy.

Failure to submit a claim form or to procure and provide a receipt or voucher for expenditures may result in disciplinary action as set forth in Section 10 of this Policy.

SECTION 8 - PAYMENT OF CARD BALANCES: The balances of the credit card(s) shall be paid off in its' entirety on or before the due date specified on the monthly billing statement. In the event the balance of the billing statement cannot be paid in full on a timely basis without incurring late/interest charges, the Township Supervisor should be immediately notified, and the information shall be presented to the Township Board of Trustees. Extending or carrying over of credit card(s) balances is prohibited without prior approval of the Township Board of Trustees at one of its regularly scheduled meetings.

SECTION 9 - LOST OR STOLEN CREDIT CARD(S): If the credit card(s) is lost or stolen, the Township Supervisor and Township Board of Trustees shall be immediately notified. The Township Supervisor or assigned Township Employee shall immediately take action to cancel the card(s) and/or work with the credit card or financial institution to take any appropriate action as required protecting DuPage Township. For instances of criminal or possibly criminal activity, a police report shall be filed with the appropriate agency and a copy of said report shall be secured and retained with DuPage Township records. Any appropriate vendors or insurers should also be notified as soon as reasonably possible.

SECTION 10 - PENALTY OR DISCIPLINARY PROVISIONS: The Township Supervisor or Township Employee authorized to use the Township credit card shall be personally responsible for any Unauthorized Purchases within his or her control and may be subject to disciplinary action by the Township Board of Trustees, if after given a fair hearing and opportunity to provide justification, the Township Board of Trustees determines deliberate and intentional unauthorized or prohibited purchases have been made by the Township Supervisor or the authorized Township Employee. If it is determined by vote of the Township Board of Trustees that the Township Supervisor or the authorized Township Employee has made an unauthorized purchase or otherwise intentionally violated this Policy, the Township Supervisor or the guilty party shall be subject to one or more of the following disciplinary actions as deemed appropriate by the Township Board of Trustees:

- A. Written reprimand or warning;
- B. Suspension from use of the credit card(s) for a time to be decided by the Township Board of Trustees;
- C. Required personal reimbursement for unauthorized purchases;
- D. Any civil actions that may be available to the Township to make itself whole for the unauthorized purchases; or
- E. Any and all criminal sanctions which may be applicable.

SECTION 11 - CUSTODY OF THE CREDIT CARD(S): The Township Supervisor shall be issued the Credit Card(s) in his or her name as the official who is insured and bonded on behalf of DuPage Township. The Township Supervisor is responsible for the proper use and safekeeping of the card(s). The Supervisor shall upon the termination of his or her position with DuPage Township, immediately surrender the credit card to DuPage Township and cooperate with the Township to remove his or her name from any and all credit accounts on behalf of DuPage Township.

SECTION 12 - PROHIBITED INTERESTS: Township officers and employees bound to follow the provisions of the DuPage Township Ethics Ordinance and are prohibited from having interest in Township contracts (50 ILCS 105/3). In addition to avoiding statutory conflicts which result from a public officer's pecuniary interest in a contract let by the public entity, public officials and associated business entities must exercise care to avoid common law conflicts of interest which may occur even though the official may not commit a statutory offense.

SECTION 13-SIGNED AGREEMENT: Cardholders will be required to sign an Agreement indicating they accept these terms. Individuals who do not adhere to these policies and procedures risk revocation of their credit card privileges and/or disciplinary action.

This Policy was adopted and approved on March 19, 2024 by Resolution No. 24-04 .

DUPAGE TOWNSHIP CARDHOLDER AGREEMENT

I, _____ hereby acknowledge receipt of the following:

RE: Credit Card: _____
(type of credit card) (credit card number)

I understand that improper use of this card may result in disciplinary action, as outlined in the Personnel Policy Manual, as well as personal liability for any improper purchases. As a cardholder, I agree to comply with the terms and conditions of this Agreement, including all provisions of the DuPage Township Credit Card Policy and any other applicable DuPage Township policy and State Law.

I acknowledge receipt of said Agreement and Policies/Procedures and confirm that I have read and understand the terms and conditions. I understand that by using this credit card, I will be making financial commitments on behalf of DuPage Township and that DuPage Township will be liable to _____ for all charges made on this card.
(Name of Credit Card Company)

I agree to work diligently and strive to obtain the best value for DuPage Township when purchasing merchandise and/or services with this credit card,

As a holder of this DuPage Township credit card, I agree to accept the responsibility and accountability for the protection and proper use of the credit card, as enumerated above and in the DuPage Township Credit Card Policy. I agree to return the credit card to the Township Supervisor, upon demand, during the period of my employment. I further agree to return the credit card upon termination of my employment. I understand that the credit card is not to be used for personal purchases. If the card is used for personal purchases, unapproved charges, or for purchases for any other entity, will be personally responsible for payment of said purchases and may be subject to disciplinary action and/or civil and criminal penalties. Further, I acknowledge and agree that DuPage Township shall be entitled to pursue legal action, if required, to recover the cost of such purchases, together with costs of collection and reasonable attorney fees.

Acknowledged and agreed to by:

Cardholder Signature _____ Date: _____

Printed Name _____

APPROVED BY:

Township Supervisor: _____ Date: _____

Financial Procedure
ACKNOWLEDGEMENT AND AGREEMENT

I, _____, (EMPLOYEE NAME), acknowledge that I have read and understand the Financial Procedure Policy of DuPage Township. I agree to adhere to these policies and will ensure that employees working under my direction adhere to this Policy. I understand that if I violate the rules set forth in this Policy, I may face disciplinary action, up to and including termination of employment.

NAME _____

SIGNATURE _____

DATE: _____