
POLICY

The Poverello Center controls some purchasing through assignment and use of staff/agency Credit Card and Credit Card tracking applications that are linked with agency record keeping programs. All purchases made with agency credit cards using Ryan White HIV/AIDS Program funds must be allowable, allocable, and reasonable under 2 CFR Part 200 Subpart E and 2 CFR Part 300.

PROCEDURE

At Poverello, if a staff person is assigned purchasing responsibilities and at the sole discretion of the CEO, an agency credit card may be assigned.

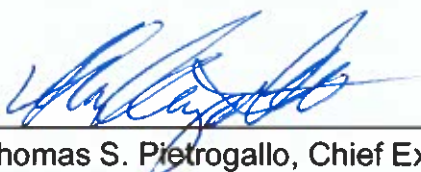
- I. If an agency credit card is assigned, the person assigned to the credit card is responsible for all purchases made on the assigned card.
 - a. For any purchase made on behalf of the agency, and state/federal law allows for tax free benefits for the agency, staff shall always present the agency's tax-exempt letter at point of purchase to avoid paying tax unnecessarily.
 - b. Each receipt shall be saved and matched electronically to the purchase through the credit card company's mobile application by the purchasing staff person.
 - c. The purchasing staff person shall always add a numbered tag to each purchase that corresponds to the agency's Chart of Accounts numbers to ensure proper accounting for each expense.
 - d. allowing purchases to remain either unmatched by electronic receipts or untagged to correspond to the agency's chart of accounts shall result in agency credit card use privilege suspension at the sole discretion of the CEO.
 - e. Any purchases tagged by the CEO for clarification shall be clarified within 24 hours by the purchasing staff person.
 - f. All staff assigned credit cards with the agency's account shall complete the agency credit card receipt agreement.
 - g. Personal purchases are prohibited, unless specifically authorized by the CEO.
- II. If staff uses a personal credit card to purchase goods or services used by the agency,
 - a. For any purchase made on behalf of the agency, and state/federal law allows for tax free benefits for the agency, staff shall always present the

agency's tax-exempt letter at point of purchase or prior to purchase to avoid paying tax unnecessarily.

- b. Each receipt shall be saved and attached to the Credit Card Purchase Reimbursement form or uploaded online and presented to the staff person's manager for approval and processing.
- c. The manager of the purchaser shall ensure:
 - i. that no tax is paid unnecessarily for the goods or services;
 - ii. that the proper chart of accounts item is chosen that corresponds with the nature of the item/service's use; and
 - iii. that the request is provided to the accounting/finance area for payment.
- d. allowing purchases to remain either unmatched by receipts or untagged to correspond to the agency's chart of accounts may result in disciplinary action.
- e. No purchasing done on behalf of the agency shall be made without the express consent of the manager of the area where the expense is to be credited and/or the executive leadership including the CEO.
- f. All requests for reimbursement by the agency must be made in writing as soon as possible, not to exceed 72 hours from the point of purchase or in the case of out of town travel, be made in advance through the out of town travel authorization form.

Attached: Agency Credit Card Receipt Agreement

Approvals:

Signature:  Date: 11/27/25
Thomas S. Pietrogallo, Chief Executive Officer

BOD Approved Date: 11/14/16

Date Established: 11/01/16

Date Revised: 07/08/17; 11/27/2025