

RESOLUTION 24-R-47

IOWA TRIBE OF KANSAS AND NEBRASKA
EXECUTIVE COMMITTEE
NOVEMBER 6, 2024

- WHEREAS, The Iowa Executive Committee being duly organized met in Regular Meeting this 6th day of November, 2024; and,
- WHEREAS, The Iowa Tribe Executive Committee has authority to act for the Iowa Tribe under the present Constitutional authority as provided in Sec. 1.a., Article V - Powers; and,
- WHEREAS, The Iowa Tribe of Kansas and Nebraska being organized and empowered by their Constitution and Bylaws (approved November 6, 1978, and amended August 27, 1980); and,
- WHEREAS, The Iowa Tribe of Kansas and Nebraska is creating stronger community engagement and governance processes by formalizing policies and procedures;

NOW THEREFORE BE IT RESOLVED, that the undersigned Tribal Council does hereby adopt the Credit Card Policy set forth in the Attachment effective immediately.


CERTIFICATION

The foregoing Resolution was duly adopted this date, November 6, 2024, in a Regular Meeting of the Executive Committee, at which 4 members of the Committee were present, constituting a quorum, by a vote of 3 for, 0 against. Chairman abstained.



Timothy N. Rhodd, Chairman
Iowa Tribe Executive Committee

ATTEST:



Anthony G. Fee, Secretary
Iowa Tribe Executive Committee

Credit Card Policy

Iowa Tribe of Kansas and Nebraska (ITKN)



Iowa Tribe of Kansas and Nebraska (ITKN) Credit Card Policy

Effective Date: October 1st, 2024

Purpose: To establish guidelines for the use of credit cards issued by the Iowa Tribe of Kansas and Nebraska (ITKN) and to ensure proper accountability, transparency, and compliance with tribal financial policies.

1. Policy Overview

As of **October 1st, 2024**, ITKN will revoke all individually issued credit cards to existing cardholders. The Tribe will transition to a new credit card policy to ensure stricter oversight and accountability. Under the revised policy, only members of the Executive Committee and the Tribal Administrator will retain individually issued tribal credit cards. All other tribal employees will have access to a centrally managed credit card issued under the name of the Tribe, to be held and administered by the Accounts Payable (A/P) Clerk.

2. Authorized Credit Card Holders

Effective October 1st, 2024, the following personnel shall retain individually issued credit cards:

- Executive Committee Members
- Tribal Administrator

These individuals are authorized to use their tribal credit cards for official tribal business purposes only. Misuse or unauthorized transactions will result in disciplinary action, up to and including termination.

3. Centralized Credit Card Management for Tribal Employees

A. Centralized Card Custody

- The A/P Clerk will hold a credit card issued in the name of ITKN, which will be the only available credit card for use by other employees of the Tribe.
- This card is not assigned to individual employees but will be issued temporarily to employees for approved purchases only.

B. Access and Use Procedures

- Employees requiring the use of the tribal credit card must submit an **approved purchase request** signed by their department head or supervisor.
- Upon approval, the A/P Clerk will release the tribal credit card to the employee for the specific authorized purchase.

- Employees must **use the physical card only** for the purchase. **No card details shall be saved on any devices, online platforms, or in any digital wallets** for future use. **Failure to comply with this requirement will result in disciplinary action.**

C. Card Return and Receipts Submission

- Immediately after the purchase is completed, the employee must:
 1. Return the credit card to the A/P Clerk.
 2. Submit the original receipt for the transaction.
 3. Provide a brief explanation or description of the purchase, if necessary.
- **Failure to return the card promptly** or provide the corresponding receipt may result in the employee being subject to disciplinary action, up to and including suspension or termination.

4. Permitted Uses of Tribal Credit Cards

Tribal credit cards are intended for **authorized tribal business purposes only**. This includes, but is not limited to:

- Purchase of goods and services that are necessary for tribal operations or programs.
- Travel-related expenses that have been pre-approved according to tribal travel policies.
- Emergency or one-time purchases where it is impractical to issue a purchase order or where alternative payment methods are unavailable.

A. Prohibited Uses

The following activities are strictly prohibited:

- Personal purchases or expenses of any kind.
- Use of the card for goods or services not aligned with tribal policies or the approved purpose.
- Saving card information on any electronic devices, online platforms, or third-party marketplaces.
- Any purchase without prior approval or that exceeds the approved amount.

B. Approval for Travel Expenses

Employees must have prior approval from their department head or the Tribal Administrator for any travel-related expenses to be charged to the tribal credit card. **Day-trip travel** does not authorize the use of the credit card for food, drinks, or meals unless specifically approved in advance.

5. Responsibilities of Cardholders and Employees

A. Cardholder Responsibilities (Executive Committee Members and Tribal Administrator)

- Retain physical possession of their assigned tribal credit card.
- Use the card only for authorized tribal business purposes.

- Ensure compliance with all tribal financial policies regarding purchases, documentation, and reporting.
- Submit monthly reconciliations of credit card statements to the A/P Clerk, ensuring all transactions are supported by original receipts.

B. Employee Responsibilities

- Obtain the necessary approval for each purchase prior to using the tribal credit card.
- Use the card solely for the approved purchase and return the card to the A/P Clerk immediately afterward.
- Provide a receipt for every transaction.
- Adhere to the Tribe's strict guidelines regarding card use, including the prohibition on storing card information digitally.

6. Monitoring and Compliance

A. A/P Clerk Oversight

The A/P Clerk will be responsible for maintaining a log of all credit card issuances and returns, tracking which employee has the card, the purchase made, and the return of the card and receipts. The log will be reviewed regularly to ensure compliance.

B. Monthly Reconciliation

The A/P Clerk will reconcile all credit card transactions at the end of each month. Reconciliations must include:

- Comparison of the credit card statement to receipts provided by employees.
- Investigation of any missing receipts or unauthorized charges.
- Reporting of any discrepancies to the Controller and Tribal Administrator for further action.

C. Internal Audits

To ensure compliance with this policy, periodic internal audits will be conducted to review credit card usage, reconciliations, and employee adherence to the policy. Non-compliance or misuse of the tribal credit card will be addressed promptly, with corrective actions taken as necessary.

7. Consequences for Policy Violations

Any violation of this policy, including but not limited to the failure to return the card and corresponding receipts, unauthorized use of the credit card, or storing card information on any platform, will result in disciplinary action. Disciplinary actions may include:

- Verbal or written warnings.
- Suspension of credit card privileges.
- Restitution for any unauthorized charges.
- Suspension or termination of employment, depending on the severity of the violation.

8. Policy Acknowledgment

All employees of the Iowa Tribe of Kansas and Nebraska will be required to review this Credit Card Policy and sign an acknowledgment form stating that they understand the rules and responsibilities outlined herein.

This Credit Card Policy is effective as of **October 1st, 2024**, and will remain in force until further notice. Any revisions to this policy must be approved by the ITKN Executive Committee. All employees are expected to comply with the terms and conditions stated within.