

### What is a tribal entity credit card?

A tribal entity credit card is used by tribal employees for business-related expenses, such as travel, office supplies, small tools, etc... The cards may be:

- ◆ A corporate card, such as an American Express
- ◆ A store-issued card, such as from Home Depot or Staples
- ◆ A bank-issued credit card, such as a VISA or Mastercard
- ◆ A government-issued card, such as GSA SmartPay

### What policies and procedures are in place to guide an employee's use of a tribal entity's credit cards?

Tribal entities commonly create codes, policies, and/or procedures as safeguards to protect tribal funds as employees incur expenses on behalf of the tribal entity. Credit cards used for award costs must be carefully controlled and require strong oversight.

#### ◆ Policy questions may include:

- ◆ Are General Services Administrated (GSA cards) covered under the credit card policy?
- ◆ For what purposes can credit cards be used?
- ◆ For what purposes can credit cards **not** be used?
- ◆ Who can use credit cards?
- ◆ How are credit card purchases authorized?
- ◆ How are purchase limits set, reviewed, and raised?
- ◆ Is a policy in place to prevent purchases being divided into multiple transactions to ensure the purchases remain under the maximum purchase limit?
- ◆ What are the employees' responsibilities when using the tribal entity's credits cards?
- ◆ Can an employee draw cash advances on the tribal entity's credit card?

#### ◆ Process questions may include:

- ◆ How are credit card purchases tracked?
- ◆ How often must employees submit credit card receipts?
- ◆ Who reconciles employees' receipts to the credit card statement?
- ◆ What is the process for collecting authorized or undocumented credit card purchases?
- ◆ How are employees' responsibilities communicated and documented?
- ◆ Are internal audits conducted on the credit card accounts? If so, how often and by whom?
- ◆ How do employees report lost or stolen cards?
- ◆ What is the process for reviewing and resolving questioned costs?

## What might be required by tribal employees when using its credit cards?

- ◆ Follow procurement policies and procedures
- ◆ Maintain appropriate receipts and documentation for all purchases
- ◆ Keep the card secure
- ◆ Report a lost or stolen card immediately to the supervisor and fiscal administrator

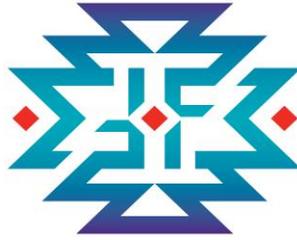
## What options exist to recover unauthorized purchases made on the tribal entity card?

Tribal entities often use employee credit card agreements to document employees' agreement to repay any unauthorized credit card purchases. Payroll withdrawal may be one method of repayment. A tribal entity may require an individual to reimburse personal charges made on the tribal entity's credit cards by check within a certain number of days. Sometimes tribal entities also impose sanctions on employees who make unauthorized credit card purchases on its accounts. The sanctions range from reprimands to dismissal.

## Resources

- ◆ **DOJ Grants Financial Guide**

[https://www.ojp.gov/sites/g/files/xyckuh241/files/media/document/DOJ\\_FinancialGuide\\_1.pdf](https://www.ojp.gov/sites/g/files/xyckuh241/files/media/document/DOJ_FinancialGuide_1.pdf)



The **OVC Tribal Financial Management Center (OVC TFMC)** provides **training, technical assistance, and resources** to support American Indian and Alaska Native communities as they successfully manage the financial aspects of their federal awards. OVC TFMC also offers support via our Virtual Support Center (VSC) to Office for Victims of Crime (OVC) grantees and those seeking federal funding from OVC for the first time. **Email questions or requests for grant financial management technical assistance to [TFMC@OVCTFMC.org](mailto:TFMC@OVCTFMC.org) or call 703.462.6900.** Visit [OVCTFMC.org](http://OVCTFMC.org) for additional resources and information.

## Feedback Requested

OVC TFMC will continually work to provide resources to support grantees as they successfully manage their OVC financial awards. Your feedback assists us in creating these resources to meet your needs. To help us provide the most useful resources, we would appreciate your feedback on this guide sheet. Please send any comments or suggestions to [Evaluation@OVCTFMC.org](mailto:Evaluation@OVCTFMC.org).

*This product was supported by contract number GS-00F-010CA, awarded by the Office for Victims of Crime, Office of Justice Programs, U.S. Department of Justice. The opinions, findings, and conclusions or recommendations expressed in this product are those of the contributors and do not necessarily represent the official position or policies of the U.S. Department of Justice.*

*This resource has been carefully prepared by the OVC Tribal Financial Management Center (TFMC) for general financial management informational purposes only. This resource does not constitute legal, accounting, tax, or other professional advice. While OVC TFMC makes every effort to update content on a regular basis, we recognize each grantee's unique operating environment. OVC TFMC recommends consultation with independent advisors as well as review of the most recent versions of the [DOJ Grants Financial Guide](#) and the [OMB Uniform Guidance](#) when making any decisions about your award, requirements, or individual circumstances.*