



# Maryland Association of Election Officials

Representing the Local Election Boards of the State of Maryland

At the meeting of the Board of Directors (hereinafter referred to as the "Board") of the Maryland Association of Election Officials (hereinafter referred to as "MAEO") the following Administrative Resolution was proposed, approved and adopted by the Board on this 12<sup>th</sup> day of June, 2015.

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## ADMINISTRATIVE RESOLUTION

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**WHEREAS**, in accordance with Article VII of the Bylaws, the Board for MAEO, named below, were duly elected and shall represent MAEO and its interest.

**WHEREAS**, Article VIII of the Bylaws authorizes and empowers the Board to transact business and;

**WHEREAS**, in the best interest of MAEO and in accordance with the Powers and Duties of the Board and specifically the President and the Treasurer, an Association Expenditure Policy shall be adopted.

**WHEREAS**, this Association Expenditure Policy should incorporate and be in compliance with current banking practices, MAEO general practices, in accordance with Bylaw Amendment Article VIII, 3, dated June 11, 2015, and at the discretion of the Board.

**NOW THEREFORE BE IT RESOLVED**, that the Board is authorized to perform the acts to carry out this Administrative Resolution and that the Association Expenditure Policy which is attached to and made part of said Resolution shall be adopted.

**FURTHER RESOLVED**, on this 12<sup>th</sup> day of June, 2015 that the attached Association Expenditure Policy shall be in full force and effective beginning on the 13<sup>th</sup> day of June, 2015.

**BY AUTHORITY**, and with our signature affixed below, we do hereby consent to the adoption of the attached Association Expenditure Policy in accordance with the Bylaws of MAEO and by unanimous consent.

**Gail Hatfield, President**

*Gail Hatfield*

**Guy Mickley, Vice President**

*Guy C. Mickley*

**Allison Murphy, Treasurer**

*Allison Murphy*

**Alisha Alexander, Board Member**

*Alisha Alexander*

**Katherine Berry, Board Member**

*Katherine L. Berry*

**Katie A. Brown, Board Member**

*Katie A. Brown*

**Tracy Dickerson, Board Member**

*Tracy A. Dickerson*

**David Garreis, Board Member**

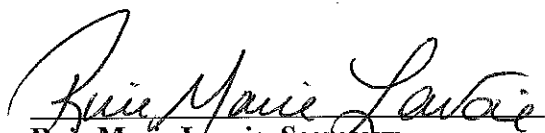
*David Garreis*

**Abigail Goldman, Board Member**

*Abigail Goldman*

### CERTIFICATION

**I HEREBY CERTIFY** that the forgoing is a true and correct copy of the Administrative Resolution presented to and adopted by the Board of Directors of the Maryland Association of Election Officials at a meeting duly called and held in the Sunrise Room of the Grand Hotel & Spa in Ocean City, Maryland on the **12<sup>th</sup> day of June, 2015**, at which a quorum was present and voted, and that such Resolution is duly recorded in the Minute Book of the Association; that the officers named in said Resolution have been duly elected to, and are the present incumbents of, the respective offices set after their respective names; and that the signatures set opposite their respective names are their true and genuine signatures.

  
Rufe Marie Lavoie, Secretary

## **BANK CARD POLICY**

The Treasurer and President shall be authorized to use the bank card for purchases (cardholders). When making purchases using the bank card, the Treasurer or President shall:

Follow, in addition to this policy, all applicable articles under The Constitution and Bylaws of the Maryland Association of Election Officials.

### **Basic Procedure**

#### **(a) GENERAL POLICY**

1. In General: This policy provides guidelines for use of the bank card by the Treasurer and the President. It specifies the authority and responsibility of the officers who use the bank card to make purchases.

2. Standards of Conduct: The Treasurer and President hold the trust of the members of MAEO; their conduct must meet the highest ethical standards. The Treasurer and President shall use the bank card to purchase items of supply and services only as required by the association.

#### **(b) DEFINITIONS**

**THE TREASURER** serves as the focal point for coordination of the credit card such as but not limited to; issuance of a new card and destruction of a card, establishment of reports, and the administrator of the bank card uses. The Treasurer also coordinate, process and monitor all disputed purchases, credits or billing errors. The Treasurer will review monthly statement of account to ensure purchases are made in accordance to the Association's regulations.

**APPROVING OFFICIAL:** The Approving Official of all purchases made on behalf of the Association shall be the President. In the absence of the President the Vice-President will be the approving official. If the President purchases items of supply or services the Vice-President will approve the purchase. A card holder may not be his/her own approving official.

**CARDHOLDER:** The Treasurer and President of the Association will be the cardholders. The card bears the name of the Treasurer and the President and may only be used by the Treasurer or President to make purchases for the Association as provided in this policy.

**THE PROVIDER:** The contractor (U S Bank) who maintains the Maryland Association of Election Officials bank account which includes the bank card. The Provider will also send monthly statements to the Treasurer and provide other services as requested by the Treasurer or President.

**STATEMENT OF ACCOUNT:** A monthly listing of all payments authorized for purchases and credits made by the cardholder.

(c) POLICY APPLICATION – The bank card may be used:

1. To make purchases in accordance with the bank card usage provisions of the Provider.
2. To purchase supplies and equipment orally (e.g., by telephone).
3. To purchase supplies and equipment via the Internet.
4. To purchase supplies and equipment in emergency or immediate need situations.
5. To use as a method of payment for items when incentives or discounts are offered and are in the best interest of the Association.

All purchases exceeding \$1,000.00 require approval from the MAEO Board Members.

(d) PROCEDURES FOR BANK CARD USE AND ADMINISTRATION

1. Bank Card: The Treasurer and President will contact the Provider with all the necessary cardholder information so that the Provider can issue a bank card to the Treasurer and the President. It is the responsibility of the Treasurer to keep the account holders information current with the Provider. The Treasurer and President must be aware of his/her purchase limit when using the card.

2. Training and Procedures:

(i) Training: It is the responsibility of the Treasurer and President to understand the details of the Association's bank account. This includes but not limited to: dollar limitation when using the bank card, any applicable fees billed by the Provider, and how to report a lost or stolen checkbook or bank card.

(ii) Policies and Procedures: The Treasurer and President shall read and be familiar with the requirements of this Policy and the by-laws of the Maryland Association of Elected Officials.

(iii) Agreement: The Treasurer and President shall be personally responsible for any unauthorized Bank Card purchases.

(iv) Review of Policy: The MAEO Board Members shall review this policy at least once every two years.

3. Acquisition Procedures:

(i) Purchasing Policy and Procedures: When making purchases using the bank card all relevant procedures are to be followed. For example, the cardholder must ensure that funds are available to pay for items being purchased. The cardholder must ensure that the fee paid by merchants is not added to the price of items or services purchased by cardholders.

(ii) Oral Purchase Procedures: "Oral procedure", as used in these instructions, means a procedure where an order is placed or a purchase is made through an oral agreement which is made in person, by internet or by telephone. When placing a telephone order to be paid using the bank card, the cardholder shall:

a. Confirm that the vendor agrees to charge the bank card when shipment is made so that receipt of the supplies may be verified on the monthly statement.

b. Instruct the vendor to include the following information on the shipping document or packing slip:

- (1) Cardholder name;
- (2) Address;
- (3) Cardholder telephone number;

(iii) Receipt: A receipt must be requested from the vendor to document the bank card order(s). The receipt shall be kept to confirm payment and to help balance the checking account. Then the receipt is kept for record keeping so that when the Audit Committee performs the yearly audit goods and services purchased can be identified.

#### (e) PROCEDURES FOR BANK CARD RECONCILIATION AND PAYMENT

##### 1. Documentation Procedures

(i) Documentation: Any time a purchase is made using the card, whether it is done over the counter, by the internet or by telephone, a document shall be retained as proof of purchase. These documents will later be used to verify the purchases shown on the monthly statement and for auditing purposes.

(ii) Reconciliation: When the monthly statement is received from the Provider, the Treasurer must reconcile the account using the receipts. All receipts must be kept so that the Audit Committee can review when the yearly audit is conducted. It is important that the Treasurer check each purchase or credit on the statement to verify the accuracy. If the item has been returned, the Treasurer will verify that the credit is reflected on the statement. If purchased items and credits are not on the next monthly statement, the transaction documentation must be retained by the Treasurer until the purchase or credit appears on the statement.

(iii) Missing Documentation: If for some reason the cardholder does not have documentation of the transaction, he/she must provide an explanation that includes a description of the item, date of purchase, merchant's name, and why there is no supporting documentation.

(iv) Approving Official: The Approving Official must approve purchases and services before the transaction can be completed.

##### 2. Contact with the Provider

(i) General Questions: The provider should be contacted by the Treasurer to report a lost or stolen card.

(ii) Lost or Stolen Cards - Telephone Notification: If the card is lost or stolen, the Treasurer will immediately notify the provider. After notifying the Provider the Treasurer must notify the MAEO Board of the lost or stolen card within 1 workday after discovering the card missing.

(iii) Card Replacement: The Treasurer will be responsible for requesting a new card for the cardholder. A card that is subsequently found by the cardholder after being reported lost or stolen should be given to the Treasurer. The Treasurer will destroy the card by cutting it in half and throwing it away.

(iv) Unauthorized Use: MAEO shall not be liable for any unauthorized use of the bank card, by the cardholder.

(f) PROCEDURE FOR AUDIT COMMITTEE

1. The Audit Committee must review every transaction to the MAEO account beginning with the date of the last audit. This committee will review monthly statements, payments made by a check or bank card, deposits received, and confirm that policies and procedures are being followed as provided in these procedures.

2. The Audit Committee will report any discrepancies to the Board Members within 1 workday after discovering the discrepancy. This report will be made in writing by email to the Board Members.

3. The Audit Committee is not responsible for the following:

- Issuing disciplinary action to the individual that misused the account
- Ensuring that the Board follows through with disciplinary action to an individual
- Be responsible for misconduct that occurs with the MAEO account
- Be responsible for monetary reimbursement because of misconduct

STATEMENT OF COMPLIANCE WITH ABOVE:

I certify that I shall purchase supplies and services as required by the Maryland Association of Election Officials. I certify that, to the best of my knowledge and belief, all of my statements are true, correct, complete, and made in good faith, and subject to all other applicable policies set forth by the Association.

I further certify that I shall be personally responsible for any unauthorized bank card purchase which was initiated by me, but not including any purchase made by other parties as the result of the card being lost or stolen.

GAIL MATFIELD *Gail Matfield*  
Print Name/Signature

\_\_\_\_\_  
Print Name/Signature

\_\_\_\_\_  
Date

\_\_\_\_\_  
Date

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\_\_\_\_\_  
Print Name/Signature

\_\_\_\_\_  
Date

*Allison Murphy / Allison Murphy*  
\_\_\_\_\_  
Print Name/Signature

*10/13/15*  
\_\_\_\_\_  
Date