Northlands College Policy
Corporate Credit Cards

POLICY STATEMENT

Northlands College strives to ensure financial accountability while making provision for corporate credit cards as a means to purchase in accordance with College Purchasing Procedures and this policy. The use of a corporate credit card is a privilege, and it comes with the expectation of responsibility and transparency.

PURPOSE

The purpose of the Northlands College corporate credit card policy is to define the approval, usage, responsibility, and oversight associated with corporate credit cards provided by Northlands College to designated employees.

GUIDING PRINCIPLES

In accordance with the *Regional Colleges Act,* the Board of Governors of Northlands College is responsible for financial administration. As such, the Board of Governors delegates the responsibility of overseeing the provision and use of corporate credit cards to the duly appointed President and CEO of Northlands College. The Board of Governors expects actions taken with corporate credit cards to adhere to the following guiding principles.

1. **Accountability:** Every purchase made using a corporate credit card should be transparent, with clear, itemized documentation from a vendor available to ensure accountability in their use.

2. **Integrity:** Corporate credit cards must be used with the upmost integrity with the best interests of Northlands College in mind for their use.

3. **Security:** Corporate credit cards, and their associated information, constitute a unique and easily exploitable financial vulnerability for Northlands College and so their safety and security are of the upmost importance. Misplacement, theft, or unauthorized usage must be reported immediately.

SCOPE

The Northlands College Corporate credit card policy only applies to corporate credit cards procured by Northlands College for previously approved Northlands College managers and administrators and the uses of those corporate credit cards.

POLICY

1. Northlands College Corporate Credits are only issued based on the needs of Northlands College employees, and not all employees will need or require a corporate credit card.

2. Northlands College reserves the right to cancel any corporate credit card at any time at its discretion.

3. Northlands College Corporate credit cards shall only be issued to eligible employees of Northlands College at the discretion of the Finance department and with approval from the President and CEO of Northlands College or a designate of the President and CEO.

4. The Department of Finance shall maintain Accountability Measures, attached to this policy, to ensure the security of Northlands College Corporate credit cards as well as transactions made with corporate credit cards.

5. Northlands College Corporate credit cards are strictly for business-related expenses, outlined in the guidelines in this policy, and must not be used for personal transactions under any circumstances.
    a. All expenses must be supported by an itemized receipt and a brief description of the transaction's purpose.

6. Accountability and the responsibility to meet all requirements for the use of corporate credit cards is solely the responsibility of the Cardholder.
    a. Any misuse or suspected misuse of the credit card will be reported to the Vice President of Finance, Administration, and Sustainability or designate for investigation.
    b. In the case of illegal activity, misuse of the credit card will be reported to President and CEO and may result in disciplinary action.
        i. In instances of particularly severe illegal activities as a result of a misused credit card, the President and CEO must report the credit card misuse to the Board of Governors.

7. Misuse of a Northlands College Corporate credit card include but are not limited to:
    a. personal use;
    b. exceeding approved limits; and,
    c. failing to provide timely and accurate expense reports.

8. In the event of the misuse of a Northlands College Corporate credit card, the cardholder may have their corporate credit card privileges revoked.
    a. This does not preclude Northlands College from taking further legal action if deemed necessary by the President and CEO of Northlands College.
    b. In the event of a personal change, the cardholder will be required to reimburse Northlands College in full for the personal charge.

9. In the event a Northlands College Credit Card is lost or stolen, the cardholder must inform their immediate supervisor and the Department of Finance immediately.
    a. The Department of Finance must cancel any lost or stolen corporate credit cards immediately.

10. In the event a Northlands College cardholder changes, resign, or terminates their position, Northlands College Corporate credit cards must be immediately returned to the Department of Finance.
    a. In the event a Northlands College cardholder changes position within the College and the new position also requires a corporate credit card, the President and CEO of the College may approve the continued use of that Corporate credit card by that cardholder.

11. In addition to the items outlined in this policy, all procedures for purchasing and for use of credit cards are to be strictly followed as shown in the attached Appendices and in the Purchasing Procedures.

GUIDELINES

1. **Required Appendices for Northlands College Corporate Credit Cards and their uses:**

Appendix A	Delegation of Authority - General Purchasing Outlines
Appendix B	Delegation of Authority - Credit Card Specific Outlines
Appendix C	Cardholders – The procedure for becoming an Approved Cardholder and a list of potential Cardholders
Appendix D	Acknowledgement of Cardholder Responsibility – The current form that must be signed by staff prior to becoming a Cardholder
Appendix E	Purchasing Process using Credit Cards – The procedure for purchasing specifically using credit cards issued by Northlands College in accordance with its Purchasing Procedures
Appendix F	Requisition for Purchase Form – The current form to be used as prescribed in the Purchasing Procedures and in Appendix C to this policy
Appendix G	Credit Cards Transactions Log – The current form to be used as prescribed in Appendix C to this policy
Appendix H	Other Procedures - Lists procedures regarding the credit cards other than what is included in Appendix C to this policy

2. **Acceptable Use Guidelines**
    a. Examples of Acceptable Purchases using Credit Cards:
        i. Credit card purchases that are acceptable include, but are not limited to the following:
        ii. Advertising for external postings;
        iii. Online purchases for books and other program supplies;
        iv. Purchases in foreign currency;
        v. Office supplies;
        vi. Program supplies;
        vii. Lodging and Parking;
        viii. Air Fare or Bus Fare;

ix. Registration fees for workshops;
x. Annual renewals for subscriptions and memberships;
xi. University Designates – Purchases Specified (no exceptions);
xii. Student Application Fees;
xiii. Transcript Request Fees;
xiv. Tuitions (as necessary); and,
xv. Registration Fees (as necessary).
xvi. Hotel bookings in province and out of province

3. **Examples of Prohibited Purchases using Credit Cards:**
   a. The most common, but not all-inclusive, list of prohibited purchases include the following:
      i. Cash withdrawals;
      ii. Personal Travel;
      iii. Gasoline;
      iv. Capital in accordance with current policy #206; and,
      v. Non-Capital greater than the maximum allowed in the Purchasing Procedures.

4. **Exceptions to the above prohibited purchases using a credit card:**
   a. The President and CEO and the Executive Coordinator to the President and CEO can charge for meals as necessary;
   b. Others may use the credit card to purchase meals when it is for the purpose of a Student function or to purchase meals for meetings with prior approval from an Out-of-Scope Director;
   c. The Facilities Manager would purchase gasoline and oil for the lawn mowers and other motorized gardening tools; and,
   d. Purchases made on the credit cards must be authorized by and within the Purchasing Procedures (year) Ceilings for Signing Authorities provided and updated by the Vice President of Finance, Administration, and Sustainability or designate.

5. **Explanation for Acceptable Use Guidelines:**
   a. Staff may recover costs for mileage and meals on expense claims submitted and in accordance with rates published by the Public Service Commission for Saskatchewan.
   b. College-owned vehicles have designated purchasing cards for gasoline and other automotive requirements.
   c. The maximum allowable non-capital (single-purchase) limit is established as an accountability measure for use of Public Funds and is documented in the College's Purchasing Procedures.
   d. All Capital purchases should be approved and documented by the Vice President of Finance, Administration, and Sustainability or designate prior to purchase.

6. **Misuse of a Card:**
    a. The Cardholder will be responsible for all purchases made on his/her card. The following are examples of, but not an all-inclusive list, misuse or misconduct subject to disciplinary procedures in accordance with this policy:
    b. Missing paperwork attachments to the Transactions Log Sheet such as a Requisition for Purchase or a printed email authorizing a purchase and its details;
    c. Missing authorization(s);
    d. Purchases made that are prohibited as described in this or any related policy.

7. **Consequences for Card Misuse:**
    a. If illegal activity is suspected, the Vice-President of Finance and Administration or designate will be notified immediately, and appropriate action will be taken.
        i. The Vice-President of Finance and Administration or designate will notify the President and CEO of Northlands College as soon as possible.
        ii. Whistle Blowing Policy #223 may apply
    b. The Cardholder bears the ultimate responsibility for activity on their card and given authority to process or deny a purchase request on their card.
    c. Any dispute regarding the use of the corporate credit card between the Cardholder and someone requesting a purchase using the card should be brought to the attention of the Vice President of Finance, Administration, and Sustainability for resolution.
        i. Depending on the severity of the dispute regarding the use of the corporate credit card, the Vice-President of Finance and Administration or designate may elect to bring the dispute to the attention of the President and CEO of Northlands College.

8. **Guidelines for Purchasing Procedures**
    a. The procedures for use of credit cards will be followed in accordance to the Purchasing Procedures outlined in the Appendices to this policy.
    b. Procedures are subject to change as necessary and as are approved and documented by the Vice President of Finance, Administration, and Sustainability or designate.
    c. Any changes deemed necessary will be reflected in the attached appendices and the Procedures Manual and reported to the Board of Governors at its next meeting by the President and CEO of Northlands College or their designate.

ACCOUNTABILITY MEASURES

1. To demonstrate authorization for the transaction:
    a. For each purchase listed on the Transaction Log Sheet, a requisition, coded and authorized by the individual authorized to make the purchase will be attached.

2. To demonstrate accountability and internal control over credit card transactions:
    a. Each Credit Card Log Sheet will be reviewed and compared to the attachments to ensure that the policies are being strictly followed.

The signature of the Vice President of Finance, Administration, and Sustainability or designate demonstrates that policies and procedures with regard to the Transactions Log Sheet and its attachments are being followed.

3. Any deviations from the policies and procedures will be communicated to the Cardholder in writing by the Vice President of Finance, Administration, and Sustainability or designate for resolution.

4. Any unresolved discrepancy between the monthly billing and the Credit Card Transaction Log will be reported to the Board of Governors for Northlands College by the President and CEO of Northlands College, or their designate, at the next meeting.
    a. Subsequent resolution and/or actions will be reported to the Board of Governors at its next meeting(s).

5. To demonstrate transparency with regard to Cardholders and Credit Limits:
    a. All revisions to the procedures and the list of Cardholders will be documented and reported in the Procedures Manual, as an amendment to the Appendices to this policy, and at Board Meetings.
    b. The process for card replacement will be made in accordance with the process outlined by the credit card company and will minimally require two signatures:
        i. one signature of either the Board Chair or Vice-Chair; and,
        ii. One of the President & CEO of Northlands College or designate.

Policy Originated: July 2016	**Approved by: Board of Governors**
Last Approved: September 21, 2024	**Approval Motion Number: 09-21-24-2957**
Updated: July 31, 2025	**Approved by: President & CEO**

Northlands College Policy
Delegation of Authority

Appendix A – Delegation of Authority (Policy #203)
Financial Transactions, Agreements & Commitments

Levels of Authority and Positions in Level	**Types of Financial Transactions, Agreements & Commitments** (other than People & Culture related)	**Maximum Amount in Transaction**
Level 1: Board	• Borrowing • Annual budget • Annual report • Multi-year business plan • Collective agreement (ratify) • Appoint auditor • Recommend investments to Ministry • Appoint President & CEO • Policies • Board bylaws • Restrictions to surplus funds • Disposal of assets with market value • Tuition and fees (standard) • Write-offs of outstanding tuition and fees • Selection of banking institution	unlimited
Level 2: President & CEO	• Transactions, agreements, commitments • Memorandums of Understanding with 3rd parties • Disposal of assets with value <$100 (with Director responsible for Finance) • Relocation expenses • Credit cards • Tuition and fees (non-standard) • Timeframe for collection of tuition and fees • Payment plan for student tuition and fees	unlimited

Level 3a: Vice President responsible for Finance	• Transactions, agreements, commitments • Leases of one-year or longer; renewals of these leases, subject to approval by the Ministry • Leases less than one year that do not require approval of a Ministry, *with* the Vice President whose operations require the lease • Use of personal vehicle for travel (with supervisor of employee) • Incur legal expenses • Eligibility for mobile devices	$250,000
Level 3b: Vice President responsible for Academics	Training service agreement (with Program coordinator, manager or director) ≤ 1 year and within annual programming budget	$250,000
Level 3c Vice President responsible for Academics **with** Vice President responsible for Finance	Training service agreement > 1 year and/or up to $500,000	$500,000
Level 4: Vice Presidents other than Level 3	• Transactions, agreements, commitments • Leases less than one year that do not require approval of a Ministry, *with* the Vice President responsible for Finance	$50,000
Level 5: Associate Vice President	• Transactions, agreements, commitments	$35,000
Level 6: Directors	• Transactions, agreements, commitments • Disposal of assets with value <$100 – (Director responsible for Finance with President & CEO) • Tenancy agreements for college-owned or college leased housing	$25,000

Level 7: Managers	• Transactions, agreements, commitments	$10,000
Level 8: Executive Coordinator	• Transactions, agreements, commitments	$10,000
Level 9: In-scope Coordinator Registrar	• Transactions, agreements, commitments	$5,000

1. No signing authority will be granted to the members of the Purchasing Department or to the Director of Finance to ensure sufficient segregation of duties.

3. If transactions, agreements, and commitments extend more than one year or exceed $75,000, the President and CEO can request an additional signature to demonstrate knowledge of and recommendation of the transaction, agreement, or commitment by the position responsible for delivery on it.

   Agreements and Contracts that do not have a specified limit must be authorized by 2 parties:

   a. Program Coordinator, Manager or Director or Associate Vice President **and**

   b. Vice President or President & CEO.

3. All credit cards have a transaction limit of $5,000.

Appendix B –Corporate Credit Card Limits (Policy #210)

		Credit Card Limit	Single Transaction Limit
General Purchasing			
Director of IT, Innovation & Marketing		$ 30,000	$ 5,000
Administrative Assistant to the VP Finance, Administration and Sustainability		$ 60,000	$ 5,000
Human Resources Director		$ 5,000	$ 5,000
Facilities Coordinator		$ 10,000	$ 5,000
Executive Coordinator, President & CEO Office		$ 40,000	$ 5,000
Accounting Technician		$ 99,000	$ 5,000
University			
Program Assistant	Central	$ 10,000	$ 5,000
Student Advisor	Western	$ 5,000	$ 5,000
University Instructor	Eastern	$ 5,000	$ 5,000

Northlands College Policy
Delegation of Authority

Appendix C – Cardholders

Any staff issued a Corporate Credit Card to purchase goods and services on behalf of Northland College will:

a. Have passed their probationary period; except Purchaser (requirement of daily duties).
b. Have met with the Vice President of Finance, Administration, and Sustainability or designate to discuss the expectations for use of the credit card; and,
c. Have signed the Acknowledgement of Cardholder Responsibility in Appendix D to be kept with the Vice President of Finance, Administration, and Sustainability or designate.

Staff approved as Credit Card Holders: (Hereinafter Referred to as Cardholder)
President and Chief Executive Officer (CEO);

1. Executive Coordinator to the President and CEO and Board;
2. Director IT, Innovation and Marketing;
3. Facilities Manager;
4. Administrative Assistant to the Vice President of Finance, Administration, and Sustainability or designate;
5. Human Resources Director.
6. University Instructor, Eastern Region
7. Accounting Technician
8. Program Assistant – Central
9. Student Advisor – Western

Total credit value and the amounts to be allocated to each will be determined by need and granted only when at least two signatures (either the Board Chair or Vice-Chair and the CEO or VP of Finance and Administration, and Sustainability or designate) is provided on the credit granting document that goes to the Credit Card Company.

To uphold due diligence and ensure separation of duties, all credit card transactions made by the following must have secondary approval as follows:

- **Executive Coordinator to the President and CEO must be authorized by the Vice President of Finance, Administration, and Sustainability.**
- **Administrative Assistant to the Vice Presidents must be authorized by the President and CEO.**

This process is designed to prevent potential conflicts of interest and maintain transparent financial oversight.

Appendix D – Acknowledgement of Cardholder Responsibility

This document outlines the responsibilities I have as a Cardholder for Northlands College. My signature on this document indicates that I have read and understand these responsibilities and agree to adhere to the policies and procedures as outlined in the manuals for Northlands College.

1. The credit card is in my name, and I am accountable for all purchases made using this card.
2. I will not share any credit card information with any other coworker for the purpose of its use. All purchases made using the credit card issued in my name are made with my prior consent.
3. The credit card is intended to facilitate the purchase and payment of goods and/or services required for the conduct of business on behalf of Northlands College.
4. I agree not to use the credit card for personal purchases.
5. I agree to use this credit card according to the policies and procedures outlined in the Policies and Procedures Manuals for Northlands College. I understand that unauthorized or inappropriate use of the card may result in the forfeiture of the credit card and disciplinary action, which may include termination of employment.
6. I understand that fraudulent use of the credit card will result in immediate termination and may lead to criminal prosecution.
7. I understand that the credit card must be surrendered to Human Resources upon termination or discontinuation of employment with Northlands College for any reason. Should I move to a position not listed as eligible for issuance and use a credit card, I will be asked to surrender my credit card to Human Resources at that time. I also understand that I might be asked to surrender the credit card for causes not related to my personal situation but for reasons such as, but not limited to, reorganization at Northlands College or work stoppage.
8. I will maintain the proper security of the credit card. If the credit card is stole or lost, I agree to immediately notify the Vice President of Finance, Administration, and Sustainability or designate and Human Resources.
9. I understand that I am required to submit a monthly Credit Card Transactions Log detailing each purchase with authorized and coded requisitions in accordance with the Policies and Procedures Manuals for Northlands College.
10. I will work with the Finance Department for Northlands College to resolve any discrepancies in the monthly billing and the Credit Card Transactions Log. I will be required to pursue any missing information at the request of the Finance Department for Northlands College.
11. I understand that all charges will be billed directly to, and be paid by, Northlands College. I understand that the credit card company cannot accept any payment from me directly.
12. I understand cash withdrawals using the card are strictly prohibited.

Cardholder Signature: ______________________________

Cardholder Name (Printed): ______________________________

Date:

This Acknowledgement and the Relevant Policies and Procedures were Presented by:

Signature of Presenter: ______________________________

Printed Name of the Presenter: ______________________________

Northlands College Policy
Delegation of Authority

Appendix E – Purchasing Process Using Credit Cards

Purchasing Procedure for those who do not have Signing Authority:
Authority for purchases will come from a signed requisition by an authorized signatory or by a printed email from the authorized signatory approving specified purchases. Signatories are given authority for purchases by virtue of their positions at Northlands College.

1. A requisition form should be issued by the signing authority or approved by the signing authority if requested by someone else. The requisition may be filled in electronically and emailed to a purchasing clerk (Program Assistant or Administrative Assistant); or printed, signed, and given to a purchasing clerk.
   For those who are making the request remotely and do not have access to the form, you may request the purchase through email, but ensure that you have sufficient detail to explain the item(s), its purpose, estimated maximum cost, and the coding if it is known by the individual.
2. The purchasing clerk receiving the requisition will determine if the purchase should be executed using a purchase order or a credit card.
   a. Should the purchasing clerk determine it can be made using a purchase order; the purchaser will refer to the Purchase Order Procedures.
   b. Should the purchasing clerk determine the purchase should be made using a credit card; the purchasing clerk will forward the purchasing requisition to the most convenient Cardholder to make the purchase. All information including coding and authorization should be included in the documents forwarded to the Cardholder.
3. All purchases made by the Cardholder for the period will be listed on the Transactions Log Sheet (Appendix G).
4. The Credit Card Transactions Log and all of its attachments will be forwarded to the Accounts Payable as soon as possible for payment on or before its due date.
5. Accounts Payable, when the transactions listed on the log sheet match the credit card invoice totals, will issue payment on or before the due date on the invoice.
6. Accounts Payable, when the transactions listed on the log sheet do not match the credit card invoice totals, will contact the Cardholder immediately to resolve the discrepancy. Should the resolution not be timely, Accounts Payable will involve the VP, Finance and Administration or designate for resolution.
7. Once paid, the documentation should be forwarded to the VP, Finance and Administration or designate for review and signed approval.
8. The documentation will be returned to Accounts Payable for filing as soon as possible.

Purchasing Procedure for those who do have Signing Authority:
All purchases made by credit cards issues to the President and CEO and to the Facilities Director will be reviewed and the transaction log sheet initiated by the VP , Finance and Administration or designate prior to the paperwork going to the Accounts Payable for payment. Although formal requisition will not be required of the Cardholder who does have signing authority, each transaction receipt or other proper documentation will need to be signed and coded by the Cardholder and attached to the Credit Card Transactions Log and reconciled in accordance with the Procedures.

Appendix F – Requisition For Purchase

NORTHLANDS COLLEGE

PURCHASE REQUISITION

Date: ______________________ **Date Required:** ______________________

Bill To: Northlands College
Box 1000
Air Ronge, SK S0J 3G0
Tel: (306) 425-4480
Fax: (306) 425-3002

Ship To: Northlands College
Administration
Box 1000
Air Ronge, SK S0J 3G0
Tel: (306) 425-4480

Fax: (306) 425-3002

Supplier: ____

____

Phone: ______________________ **Fax:** ______________________

Qty	Item Description (provide as much detail as possible ie ISBN, SKU, measurements, finish etc.)	Unit Price	Total Cost
		PST	
		GST	
		TOTAL	

Program #: ______________________ **Program Name:** ______________________

______________________ ______________________

______________________ ______________________

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Program Signing Authority

Appendix G – Credit Card Transaction Log

Transaction Log			
Credit Card #			
Cardholders Name			
For the Period		To	

Date	Coding	Signing Authority	Vendor Name	Purchase Description	Amount ($)
				Transaction Log Total	**$**

Appendix H – Other Procedures

Issuing Cards:

1. New staff approved as a Cardholder by virtue of their position at the College will pass on probation in the eligible position prior to being approved for a credit card. Human Resources will notify the VP, Finance and Administration or designate when a potential Cardholder has passed probation and is eligible to be issued the credit card as a result.
2. The Cardholder will be required to take training from the VP, Finance and Administration or designate, and sign the "Acknowledgement of Cardholder Responsibilities" prior to using the credit card issued in the Cardholder's name.

Permitting and Discontinuing Cards:

1. The ultimate responsibility for permitting and discontinuing cards is with the President and CEO of Northlands College.
    a. Unless otherwise indicated by the President and CEO on a per case basis, the operational responsibility for permitting and discontinuing cards is designated to the VP, Finance and Administration or designate.
2. Potential reasons for cancellation include:
    a. Leaving the Position;
    b. Leaving the College;
    c. Misuse of the Card; or,
    d. The Card is Lost or Stolen.
3. Human Resources will communicate any change in the Cardholder's position at the College to the VP, Finance and Administration or designate as soon as possible and in writing.

Issuing Cards:

1. A copy of the monthly credit card statement will be forwarded to the respective Cardholder.
2. The Cardholder will attach to the Credit Card Transaction Log all authorized and coded requisitions.
3. The Value of each transaction listed on the credit card statement must match each transaction listed on the Credit Card Transitions Log.
4. Each Credit Card Transaction Log transaction must be accompanied by authorized and coded documentation to substantiate approval for each transaction.