MEMO

TO: Carol Boggess, VP of Academic Affairs

FROM: Elizabeth Whiting Pierce, Assist. Prof. of Philosophy, Dir. of the Center for Ethics

DATE: June 25, 2018

SUBJECT: Request for Credit Card for Center for Ethics

**Request**

I am writing to request that MHU issue the Director of the Center for Ethics (myself) a credit card with which to make purchases for Center for Ethics programming.

**Background**

MHU Center for Ethics programming costs between $6,000 and $8,000 per year (see attached budget reports from FY 2017-2018). These programming costs include: 1) travel and training materials for MHU’s Ethics Bowl team; 2) professional development for the First Year Seminar in Ethical Reasoning instructors team, including regular speakers, workshops, working lunches, etc.; 3) Certificate in Ethical Leadership student retreat and mini-grant program; 4) student trips, such a trip to Washington, D.C. this spring break wherein students learned about the democratic process and how to meet with their legislators; travel to one or two professional development conferences a year for me. Funds for these programs are supplied by the NCICU (Ethics Bowl), Ethics Across the Curriculum Endowment from Mike and Belinda Kelly, Ethics Across the Curriculum yearly budget allocation, and outside funders (the Friends Committee on National Legislation gave a little less than $3000 this year).

At present, the funds that cover Center for Ethics programming purchases flow through my personal bank account; either I request a check ahead of time, deposit the money in my account, and then make Center for Ethics programming purchases with my debit card, or I or make purchases on my debit card and the Business Office reimburses me later. Most of these purchases—buying snacks for events, taking students to coffee, ordering catering for workshop meals when school is not in session and hence the cafeteria is closed, purchasing plain tickets, reserving hotel rooms, filling gas tanks, etc.—cannot be made through a purchase request; these purchases *require* cash, debit, or credit card and hence require money to flow through my personal checking account.

**Justification**

There are basically two reasons driving this request. First, a credit card would disentangle my personal finances from MHU’s finances. This disentanglement would reduce my personal anxiety about repayments to/reimbursements from the Business Office (which are not always as prompt as one might wish). Such disentanglement might also reduce the likelihood of an IRS audit of my personal accounts. Second, a credit card would reduce the total amount of time I spend on financial paperwork. While I would still need to fill out expense authorization forms for purchases over $200 and travel expense authorization forms before travel, having a credit card would eliminate the need to fill out and get signatures for check request forms and cash reimbursement forms. Also, it would allow me to submit financial paperwork once a month rather than several times a month. I suspect this process would reduce the Business Office’s workload as well.

**Accounting Practices with Credit Card**

The accounting practices sketched below are modeled on those of the Center for Community Engagement and James Knight in the Development Office.

Accounting Practices

* Accounting documentation should be submitted by the last day of each month
* Accounting documentation should include the following pieces
	+ An excel sheet, signed by the Provost and Director of the Center for Ethics, listing the date, amount, vendor, and budget number for each purchase
	+ Monthly credit card statement
	+ Receipts for all purchases
	+ Expense authorization forms with appropriate signatures for purchases over $200 purchases involving travel
	+ Lists of all persons present at meals purchased

**Attachments**

FY 2017-2018 Budget Reports for Ethics Bowl (Fund 2), Ethics Across the Campus (Fund 1), and Ethics Across the Campus (Fund 2).