	The Johns Hopkins Health System Policy & Procedure	<i>Policy Number</i> FIN021
		<i>Effective Date</i> 01-01-08
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POLICY

This policy applies to The Johns Hopkins Health System Corp. (JHHS) and the following affiliated entities: The Johns Hopkins Hospital (JHH), Johns Hopkins Bayview Medical Center (JHBMC), Howard County General Hospital (HCGH), Johns Hopkins Community Physicians (JHCP), Johns Hopkins Medical Services Corporation (JHMSC), Johns Hopkins Medicine International (JHMI), Ophthalmology Associates (OA), Johns Hopkins Employer Health Programs (EHP), Johns Hopkins Medical Management Corporation (JHMMC), Priority Partners (PP), Johns Hopkins Pharmaquip, Inc. (JHPQ), Johns Hopkins Home Health Services, Inc. (JHHHS), Johns Hopkins Pediatrics Home, Inc. (JHPAH), Johns Hopkins HealthCare (JHHC), Johns Hopkins Home Care Group (JHHCG), Suburban Health Center (SHC), Broadway Acquisition and Development, and HCGH OB/GYN Associates Series, LLC (HCGH OBGYN).

Issuance

Credit cards are provided for the convenience of officers and senior management staff of JHHS and affiliates. Other groups of employees may be issued credit cards upon approval of their Vice President. Credit cards are to be used for business purposes only and are the responsibility of the holders of the card. JHHS and affiliates are not financially responsible if a cardholder does not pay his or her bill.

Reimbursement

A credit card holder is responsible for submitting his/her expenses charged on the card through an SAP on-line transaction reimbursement form. It is the responsibility of the cardholders to properly account for expenses charged through this mechanism and to adequately substantiate the business purpose associated with each charge. Expenses submitted that are older than 90 days may not be reimbursed unless approved by the JHHS CFO. JHHS and affiliates will pay the annual credit card fee for approved cards.

Special Circumstances

JHH has determined that Career Specialists in the Department of Human Resources (HR) should be issued credit cards for recruiting purposes only. Responsibilities and procedures applicable specifically to these employees appear in brackets in the following sections. These Career Specialists will have their credit card disbursements approved by the JHHS Vice President, HR.

For employees of JH International only, if the CFO and CEO of JHHS approve, a corporate credit card will be issued. See below for procedures related to these cards.

REFERENCE


JHHS Finance Policies and Procedures Manual

Policy No. FIN022, Business and Travel Expenses

RESPONSIBILITIES and PROCEDURES

Director of Tax Compliance

- Verify that the business expense substantiation is adequate and complies with Finance Policy No. FIN022 - Business and Travel Expenses.
- Maintain documentation relating to the credit card disbursements for President/CEO and Executive VP/COO.

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- Approve the Employee Expense Reimbursement Form and process for payment.
- Credit Card Holder
- Review each credit card disbursement noted on the statement of transactions, document the business purpose, what guests are covered by the meal, and identify any personal charges. Enter expenses on-line.
 - Send the completed Employee Expense Reimbursement Form documenting the business purpose for each transaction to the CEO, COO or the Vice President to whom the credit card holder has direct line responsibility within fourteen (14) days of receipt of the statement.
 - [JHH Career Specialists in the Department of HR will send their completed Employee Expense Reimbursement Form to the JHHS VP of HR for approval within fourteen (14) days of receipt of the statement.]
 - [For JHI, complete a check request monthly with all supporting documentation attached, and forward it to the person who reviews employee expense reimbursement forms in payroll for review and approval.]
- Executive VP/COO or VP
[JHHS VP, HR and OE]
[JHI CEO and CFO]
- Approve all credit card disbursements for credit card holders that have direct line responsibility to the CEO and COO. Vice Presidents must approve all credit card disbursements for credit card holders that have direct line responsibility to them.
 - [Approve all credit card disbursements for JHH Career Specialists in the Department of HR.]
 - [Approve all items included in the check request and ensure supporting documentation is attached and complete.]
- President/CEO and/or Executive
VP/COO
- Approve the completed Employee Expense Reimbursement Forms. Forward a copy to the Director of Tax Compliance, and also maintain files to support disbursements charged against his/her credit card. These files will be reviewed by the Internal Audit Department and a summary report which identifies any significant unresolved discrepancies will be submitted annually to the Audit Committee.

SPONSOR

Vice President of Finance/Treasurer & CFO, JHHS & JHH

REVIEW CYCLE

 JOHNS HOPKINS MEDICINE JOHNS HOPKINS HEALTH SYSTEM	The Johns Hopkins Health System Policy & Procedure	<i>Policy Number</i>	FIN021
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Three (3) years

APPROVAL

 President, JHHS

 Date