

May 5, 2021

**To:** Mayor and Members of City Council

**From:** Paula Boggs Muething, City Manager *CB for PBM* 202101591

**Subject:** **Emergency Ordinance – CRC: Moral Obligation for Purchase Card Transactions**

---

Attached is an Emergency Ordinance captioned:

**AUTHORIZING** payments totaling \$11,539.85 from various Recreation Department non-personnel operating budget accounts as detailed on the attached schedule, as moral obligations to Spectrum Cable for Cincinnati Recreation Commission purchase card transactions for fees owed for cable and wifi services and to the Cincinnati Bengals for the purchase of tickets for program participants, the cost of which was subsequently reimbursed by the Cincinnati Bengals.

This Ordinance authorizes the payment of \$11,539.85 as a moral obligation for Cincinnati Recreation Commission (CRC) purchase card transactions occurring in October and November of 2020. The list of charges applicable to this Emergency Ordinance is attached.

This Emergency Ordinance is necessary due to policies and processing of expenditures without a prior encumbrance. The purchases were duly authorized for relevant purposes; however, the CRC was in a transition period with new staff members within the CRC's financial management team. Policies regarding purchase card usage were not fully understood by staff when the error occurred. Once the error was detected, refresher training on purchase card processes and procedures was held, and no further errors have occurred since.

The reason for the emergency is the immediate need for the City to pay Spectrum Cable and the Cincinnati Bengals for their goods and services in a timely manner.

The Administration recommends passage of this Emergency Ordinance.

cc: Christopher A. Bigham, Assistant City Manager  
Karen Alder, Finance Director

Attachment