

**Purchasing/Credit Card Ordinance for Unified Government of Athens-Clarke County  
Elected Officials**

**WHEREAS**, effective January 1, 2016, O.C.G.A. § 36-80-24 prohibits county elected officials from using county purchasing/credit cards unless the county governing authority authorizes the issuance of such cards by public vote and has promulgated specific policies regarding the use of such cards;

**WHEREAS**, the Unified Government of Athens-Clarke County promulgates this ordinance as the official policy of Athens-Clarke County.

**NOW, THEREFORE, BE IT ORDAINED** that the following ordinance be adopted by the Unified Government of Athens-Clarke County to be effective \_\_\_\_\_.

**1-7-32.** *Elected officials purchasing and credit cards; Intent and Scope.* This ordinance, consisting of sections 1-7-32 through 1-7-\*\* is intended to comply with the policy requirements of O.C.G.A. § 36-80-24 regarding the use of county issued government purchasing/credit cards.

**1-7-33.** *Definitions.*

- A. "Authorized elected official" means an elected official designated by public vote of the Mayor and Commission to receive a county issued purchasing or credit card.
- B. "Card Administrator" means the Treasurer.
- C. "County" means Athens-Clarke County.
- D. "County purchasing card," "county P-card" or "county credit card" means a financial transaction card issued by any business organization, financial institution, or any duly authorized agent of such organization or institution, used by a county official to purchase goods, services and other things of value on behalf of the county.
- E. "Financial transaction card" means an instrument or device as the term is defined in O.C.G.A. § 16-9-30(5).
- F. "User agreement" means the required agreement between the county and the authorized elected officials that restricts the use of a county purchasing or credit card.

**1-7-34. Designated *Elected Officials*.** The Mayor and Commission ("County"), in its discretion may authorize specific county elected officials to use a county purchasing or credit card by adoption of a resolution in a public meeting. No authorized elected official may use a county purchasing or credit card until and unless he or she has executed the County's purchasing/credit card user agreement.

The County will not make payments to any business organization, financial institution, or any duly authorized agent of such organization or institution, for amounts charged by an elected official to any purchasing or credit cards that are not issued pursuant to this ordinance or for any purchases that are not authorized by this ordinance.

**1-7-35. *Card Administrator*.**

The Mayor and Commission hereby designate the Treasurer as the County purchasing/credit card administrator. The responsibilities of the card administrator include:

- a. Manage County issued purchasing/credit cards.
- b. Serve as the main point of contact for all county purchasing/credit card issues.
- c. Serve as liaison to the elected officials authorized to use a purchasing/credit card and their staff, as well as to the issuer of the purchasing/credit card.
- d. Provide training on card policies and procedures to the elected officials authorized to use a purchasing or credit card and their staff.
- e. Develop internal procedures to ensure timely payment of cards.
- f. Assist authorized elected officials to dispute transactions when necessary.
- g. Establish internal procedures to ensure compliance with this ordinance and county procurement ordinances and policies; county purchasing/credit card user agreements; Georgia law, specifically, O.C.G.A. §§ 16-9-37 and 36-80-24.
- h. With guidance from the Finance Director, select appropriate financial institutions to issue purchasing/credit cards. The Finance Director shall have the authority to make the final selection.
- i. With guidance from the Finance Department Accounting Division, document internal controls, audits and other measures to prevent and detect misuse or abuse of the cards. The Finance Director shall have the authority to make a final internal control procedure determination.
- j. Ensure purchase/credit card transactions are reconciled monthly.

Ensure record retention required by Georgia record retention policy.

**1-7-36. *Use of Cards***

- A. ***Authorized Purchases.*** County purchase/credit cards may be used to purchase goods and services directly related to the public duties of the authorized elected official only. All purchases are subject to the terms of this ordinance, the county purchasing/credit card user agreement, county procurement policies and ordinances and the adopted budget.



Only authorized elected officials may use a County purchase card or credit card for purchases or payments. The cards, and use of the cards, are not transferrable to employees or others. The authorized elected official shall use care to ensure that others do not have access to the card account number, expiration date and security code.

Unless otherwise approved by the governing authority or established in the county purchasing/credit card user agreement, the transaction limits are as follows:

Per Transaction: \$10,000 – Higher limits approved by Treasurer

Per Month: \$10,000 – Higher limits approved by Treasurer

- B. *Unauthorized Purchases.* County purchasing/credit cards shall not be used for goods and services not directly related to the official responsibilities of the authorized elected official. Additionally, cards shall not be used to avoid compliance with the county's purchasing ordinances and procedures, to purchase goods and services that are not approved in the county's budget, to purchase goods and services exceeding the per transaction or per month limit, or to make purchases not in compliance with the county purchasing/credit card user agreement or travel policy.
- C. *Receipts and Documentation.* Receipts, invoices and other supporting documentation of all purchases made with a county purchasing or credit card shall be maintained by the authorized county elected official for five years or as otherwise provided by Georgia's record retention policy. If an original or duplicate cannot be produced, a sworn affidavit of the authorized elected official may be substituted. The documentation must include the supplier or merchant information (i.e., name and location), quantity, description, unit price, total price, price paid without sales tax and an explanation of the purchase sufficient to show that the expense was in the performance of official county duties.
- D. *Public Records.* All receipt and other documentation of purchases are public records and subject to the requirements of O.C.G.A. § 50-18-70 *et seq.*

**1-7-37. Review of Purchases and Audit.** Proper documentation of purchases, internal controls and other measures prevent and allow detection to misuse or abuse of county issued purchase/credit cards. Authorized elected officials and staff that process payments under this program shall cooperate and comply with the procedures established by the county.

- A. *Review of Purchases.* All purchases shall be reviewed according to the following procedure: The Unified Government of Athens-Clarke County "Travel Policy" item 6 "Travel Expense Review.

- B. *Audits.* The Finance Department Accounting Division shall perform an annual review of the card program to ensure adequacy of internal policies and procedures, cardholder spending limits, monthly reconciliation procedures and documentation for transactions. Elected officials and staff shall cooperate with such review.

**1-7-38. *Violations.***

- (a) An elected official shall reimburse the county for any purchases made with a county issued purchase or credit card in violation of this ordinance or the user agreement.
- (b) In the discretion of the county governing authority, failure to comply with the procedures outlined in this ordinance may result in:
  - i. A warning;
  - ii. Suspension of the elected official's authority to use a county purchase or credit card; or
  - iii. Revocation of the elected official's authority to use a county purchase or credit card.
- (c) Nothing in this ordinance shall preclude the county governing authority from referring misuse of a purchase or credit card for prosecution to the appropriate authorities.

## RESOLUTION

BE IT RESOLVED BY THE MAYOR AND COMMISSION OF ATHENS-CLARKE COUNTY:

WHEREAS, Georgia law prohibits counties from issuing purchasing/credit cards to elected officials unless the governing authority of the county has authorized such issuance and has promulgated policies regarding their use as provided by law; and

WHEREAS, such purchasing/credit cards shall only be issued to elected officials designated by the governing authority; and

WHEREAS, in order to comply with O.C.G.A. § 36-80-24, the Unified Government of Athens-Clarke County desires to authorize certain elected officials to be issued a county purchasing/credit card, to adopt the attached ordinance containing the county's policy on purchasing/credit cards and to adopt the attached user agreement.

NOW, THEREFORE, BE IT RESOLVED that the Unified Government of Athens-Clarke County adopt the attached Purchasing/Credit Card Ordinance for County Elected Officials.

BE IT FURTHER RESOLVED that the Unified Government of Athens-Clarke County, by public vote, designates the following County Elected Officials to receive a county issued purchasing and/or credit card and approves the attached user agreement for the following elected officials:

- ☐ Mayor
- ☐ Commissioners
- ☐ Coroner
- ☐ Magistrate Judge
- ☐ Probate Judge
- ☐ Sheriff
- ☐ Superior Court Clerk
- ☐ Tax Commissioner
- ☐ Solicitor
- ☐ State Court Judge
- ☐ District Attorney

SO RESOLVED, this \_\_\_\_ day of \_\_\_\_\_, 2017.

By: \_\_\_\_\_  
Mayor

Attest: \_\_\_\_\_  
Clerk of Commission



**Purchasing/Credit Card User Agreement between  
Unified Government of Athens-Clarke County and Athens-Clarke County Elected Officials**

This Purchasing/Credit Card User Agreement is between the Unified Government of Athens-Clarke County (hereinafter "County") and \_\_\_\_\_ (hereinafter "Elected Official"), an elected official of Athens-Clarke County for use of an Athens-Clarke County Purchasing/Credit Card (hereinafter "card"), issued by \_\_\_\_\_ (hereinafter "Bank"), in accordance with O.C.G.A. § 36-80-24(c)(2).

In exchange for the privilege of receiving a card for the purpose of purchasing goods and services directly related to the public duties of the authorized elected official of the county, the Elected Official agrees as follows:

**I. Authorized and Unauthorized Use.**

- a. Elected Official agrees to only use the card for goods and services directly related to Elected Official's public duties.
- b. Elected Official shall not use the card in a manner intended to avoid compliance with the county's purchasing ordinance and procedures.
- c. Elected Official agrees to use the card for the purchase of goods and services authorized by the budget adopted by the Board of Commissioners.
- d. Elected Official shall not use the card for personal use or any use other than goods and service directly related to the official responsibilities of Elected Official.
- e. Elected Official shall not exceed a \$10,000 per transaction and/or a \$10,000 per month limit, unless approved by the Card Administrator.
- f. Elected Official shall not subdivide a purchase in an effort to circumvent the transaction limit for the card.
- g. Elected Official shall not request or receive cash from suppliers or vendors for exchanges or returns. All refunds or exchanges must be credited to the card account.

**II. Obligations of Elected Official.** Elected Official agrees to use the card in accordance with the terms and conditions of this Agreement, the Purchasing/Credit Card Ordinance for Athens-Clarke County Elected Officials ("Ordinance"), incorporated herein by reference, as it may be amended from time to time, and any procedures developed in relation to the use of the card.

- a. Elected Official agrees to cooperate with the Card Administrator in relation to the use of the card, including participation in training, submission of receipts and documentation, notification of lost or stolen cards, etc.
- b. Elected Official shall comply with the county's budget, purchasing policies and procedures when making purchases with the card.
- c. Elected Official shall notify the Card Administrator, if Elected Official's name or contact information changes, within thirty days of such change
- d. Elected Official shall protect the card at all times to prevent unauthorized use.
- e. Elected official shall immediately notify the Bank and Card Administrator if the card is lost or stolen.
- f. Elected Official shall surrender the card immediately upon request, expiration, resignation or removal from office.
- g. Elected Officials acknowledges that he or she is the only individual authorized to use the card.
- h. Elected Officials acknowledges that purchases by the county are exempt from Georgia sales tax. Elected Official shall provide any supplier or vendor with the County's sales tax-exempt form.

**III. Receipts and Documentation.** Receipts are required for all card transactions. Elected Official shall provide receipts, invoices and other supporting documentation of all purchases made with the card as required by the Card Administrator and Finance Department Accounting Division. Substantiating documentation shall include the supplier or merchant information, quantity, description, unit price, total price, price paid without sales tax and an explanation of the purchase sufficient to demonstrate that the expense was in the performance of official county duties.

**IV. Violations.** In the discretion of the Board of Commissioners, failure to comply with the terms of this agreement or the ordinance may result in one or more of the following:

- a. Warning;
- b. Suspension of card privileges;
- c. Termination of card privileges;

- d. Collection of an amount equal to the total of any improper purchases, including but not limited to declaring such purchases as an advance on salary to the extent allowed by law; and/or
- e. Prosecution. Official understands and acknowledges that misuse of the card may be considered a crime. Suspected misuse of the card may be reported to the proper authorities for prosecution.

V. **Term.** This agreement shall be for effective for a period of \_\_\_\_ calendar year effective the \_\_\_\_ day of \_\_\_\_\_, 201\_. Provided the Elected Official remains eligible for a county issued card, this agreement may be renewed for successive terms. Either party may terminate the agreement with \_\_\_\_ days' notice. The card shall be promptly returned to the Card Administrator in the event of such termination. The Elected Official's obligations of this agreement shall survive the termination of this agreement.

Unified Government of Athens-Clarke County:

Elected Official:

\_\_\_\_\_  
Mayor

\_\_\_\_\_  
Title

DATE:

DATE: