

**O-111715**

**AN ORDINANCE TO ESTABLISH POLICIES ON THE USE OF PURCHASING CARDS AND CREDIT CARDS BY ELECTED OFFICIALS; TO ESTABLISH AN EFFECTIVE DATE; TO REPEAL CONFLICTING PROVISIONS; AND FOR OTHER PURPOSES.**

**WHEREAS**, effective January 1, 2016, O.C.G.A. § 36-80-24 prohibits county elected officials from using government purchasing cards and government 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 Newton County Board of Commissioners promulgates this ordinance as the official policy of Newton County.

**NOW, THEREFORE, BE IT ORDAINED** by the Board of Commissioners of Newton County, Georgia that Division II of the Code of Newton County, Georgia, 2001, as amended, is hereby amended by adding the following new Section 4-322a.

**Section 4-322a Purchasing Card and Credit Card Policies for Elected Officials**

**I. Intent and Scope**

This Ordinance is intended to comply with the policy requirements of O.C.G.A. § 36-80-24 regarding the use of County issued government purchasing cards and credit cards.

**II. Definitions**

- A. "Authorized elected official" means an elected official designated by public vote of the Board of Commissioners to receive a county issued government purchasing card or credit card.
- B. "Card Administrator" means the purchasing card and credit card administrator designated by the Newton Board of Commissioners.
- C. "Cardholder" means the elected official who is issued a purchasing card or credit card to execute purchasing transactions on behalf of Newton County.
- D. "Cardholder Agreement" means the required agreement between the Board of Commissioners and the authorized elected officials which restricts the use of a county purchasing card or credit card.
- E. "Card Issuer" means the business organization or financial institution that issues purchasing cards and credit cards to approved elected officials, provides electronic transfer authorizations, and bills Newton County for all purchases made on the cards.
- F. "County" means Newton County and/or the Newton County Board of Commissioners
- G. "County purchase card," "county p-card" "county credit card" or "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.

- H. "Financial transaction card" means an instrument or device as the term is defined in O.C.G.A. § 16-9-30(5).

### **III. Designated Elected Officials**

- A. The Newton County Board of Commissioners ("County"), in its discretion, may authorize specific county elected officials to use a county purchasing card or credit card by adoption of a resolution in a public meeting.
- B. No authorized elected official may use a county purchasing card or credit card until and unless he or she has executed the County's Cardholder Agreement.
- C. 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 cards or credit cards not issued pursuant to this Ordinance or for any purchases that are not authorized by this Ordinance.

### **IV. Card Administrator**

The Board of Commissioners shall designate a County purchasing card and credit card administrator. The responsibilities of the Card Administrator include:

- A. Manage County-issued purchasing cards and credit cards.
- B. Serve as the main point of contact for all County purchasing card and credit card issues.
- C. Utilize software provided by the Card Issuer.
- D. Serve as liaison to the Cardholders and their staff, as well as to the Card Issuer.
- E. Review purchasing card and credit card applications for completeness, and submit completed application to and receive purchasing card or credit card from the Card Issuer.
- F. Secure the signature of Cardholders on the Cardholder Agreement.
- G. Provide training on card policies and procedures to Cardholders and their staff.
- H. Develop internal procedures to ensure timely payment of cards.
- I. Assist Cardholders when necessary with disputed transactions, erroneous declines, and emergency transactions.

- J. Establish internal procedures to ensure compliance with this Ordinance, County procurement ordinances and policies, Cardholder Agreements, applicable agreements with the business organization, financial institution, or any duly authorized agent of such organization or institution, issuing card, and state law, specifically, O.C.G.A. §§ 16-9-37 and 36-80-24.
- K. Secure revoked cards and submit information to Card Issuer.
- L. Ensure lost or stolen cards have been blocked by Card Issuer.
- M. Forward vendor set up requests to Card Issuer.
- N. Document internal controls, audits and other measures to prevent and detect misuse or abuse of the cards.
- O. Audit and reconcile transactions monthly.
- P. Maintain records for at least seven years or as otherwise provided by the County's record retention policy.

**V. Use of Cards**

- A. **Authorized Purchases.** County purchase cards and 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 Cardholder 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. The authorized elected official shall use care to ensure 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 Cardholder Agreement, the transaction limits are as follows:

Per Transaction: See Attached  
Per Month: See Attached

- B. **Unauthorized Purchases.** County purchasing cards and credit cards shall not be used for personal use or 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 Cardholder Agreement.

C. **Receipts and Documentation.** Receipts, invoices and other supporting documentation of all purchases made with a county purchasing card or credit card shall be obtained and maintained by the Cardholder for five years or as otherwise provided by the County's record retention policy. If an original or duplicate cannot be produced, a sworn affidavit of the Cardholder 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 the expense was in the performance of official County duties.

D. **Cardholder Responsibilities.** The responsibilities of the Cardholder include:

1. Ensure the card is used for legitimate business purposes only.
2. Maintain the card in a secure location at all times.
3. Not allow other individuals to use the card.
4. Adhere to purchasing limits and restrictions of the card.
5. Obtain and reconcile all receipts and documentation as provided in this Ordinance.
6. Attempt to resolve disputes or billing errors directly with the vendor, and contact the Card Administrator for assistance if the dispute or error is not satisfactorily resolved.
7. Ensure an appropriate credit for a reported disputed item or billing error appears on a subsequent statement.
8. Not accept cash in lieu of a credit to the card account.
9. Immediately report a lost or stolen card to the Card Issuer, and notify the Card Administrator at the first opportunity during normal business hours.
10. Report erroneous transactions to the Card Administrator.
11. Notify the Card Administrator if a vendor does not accept the card.
12. Return card to Card Administrator upon request, expiration of term, resignation, or removal from office.

E. **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.*

VI. **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 cards and 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 and Reconciliation of Purchases.** All purchases shall be reviewed and reconciled according to the following procedure:

1. At the close of the monthly billing cycle, the Card Administrator will send a statement to each Cardholder.
2. The Cardholder shall be required to balance the statement to their receipts and complete an activity log provided by the Card Administrator.
3. The activity log, statement, and all documentation shall be returned to the Card Administrator for payment.
4. The Card Administrator shall review the activity log and receipts, obtain any additional information or documentation needed, and make payment on the account.

B. **Audits.**

1. The Card Administrator 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.
2. An outside auditor shall be identified to conduct periodic reviews and audits of all purchasing card or credit card transactions. The review is designed to ensure compliance, identify non-compliance issues and misuse, and through corrective measures assist the County with improving compliance.
3. Elected officials and staff shall cooperate with all such audits.

## **VII. Violations.**

A. An elected official shall reimburse the County for any purchases made with a County issued purchase card or credit card in violation of this Ordinance or the Cardholder Agreement.

B. In the discretion of the county governing authority, failure to comply with the procedures outlined in this Ordinance may result in:

1. A warning;
2. Suspension of the elected official's authority to use a County purchase card or credit card; or
3. Revocation of the elected official's authority to use a County purchase card or credit card.

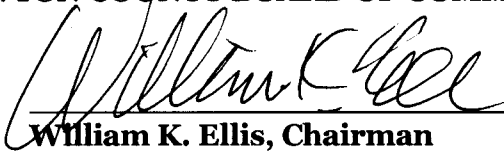
- C. Nothing in this Ordinance shall preclude the county governing authority from referring misuse of a purchase card or credit card to the appropriate authorities for prosecution or other disposition.

**VIII. Effective Date, Conflicting Ordinances, Severability.**

- A. This Ordinance shall be effective on the date of adoption.
- B. All other conflicting ordinances or resolutions are hereby repealed.
- C. The sections, paragraphs, sentences, clauses and phrases of this Ordinance are severable, and if any phrase, clause, sentence, paragraph, or section of this Ordinance shall be declared unconstitutional or otherwise invalid by a court of competent jurisdiction such unconstitutionality or invalidity shall not affect any of the remaining phrases, clauses, sentences, paragraphs or sections of this Ordinance.

**SO ORDAINED**, this 17th day of November, 2015.

**NEWTON COUNTY BOARD OF COMMISSIONERS**

By:   
William K. Ellis, Chairman

Attest:   
Jackie Smith, Clerk



## **Purchasing Card and/or Credit Card Cardholder Agreement between Newton County and Newton Elected Officials**

This Purchasing Card and/or Credit Card Cardholder Agreement is between the Board of Commissioners of Newton County (hereinafter "County") and \_\_\_\_\_ (hereinafter "Elected Official"), an elected official of Newton County for use of a Newton County Purchasing and/or Credit Card (hereinafter "card"), issued by \_\_\_\_\_ (hereinafter "Card Issuer"), in accordance with O.C.G.A. § 36-80-24(c)(2).

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

### **I. Authorized and Unauthorized Use.**

- A. Elected Official agrees to use the card only for goods and services directly related to Elected Official's public duties.
- B. 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.
- C. Elected Official agrees to use the card in compliance with the County's purchasing ordinances and procedures only for the purchase of goods and services authorized by the budget adopted by the Board of Commissioners.
- D. Elected Official shall not exceed the following transaction limit for the card: \_\_\_\_\_
- E. Elected Official shall not subdivide a purchase in an effort to circumvent the transaction limit for the card.
- F. Elected Official shall not request or receive cash from suppliers or vendors as a result of exchanges or returns. All refunds or exchanges must be credited to the card account.
- G. **Obligations of Elected Official.** Elected Official agrees to use the card in accordance with the terms and conditions of this Agreement, the Purchasing Card and Credit Card Policies for 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 Card Issuer 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 he or she is the only individual authorized to use the card.
- h. Elected Officials acknowledges purchases by the County are exempt from Georgia sales tax. Elected Official shall provide any supplier or vendor with the County's tax exempt number (\_\_\_\_\_).

H. **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. 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.

I. **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. Referral for 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.

J. **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.



COUNTY:

ELECTED OFFICIAL:

\_\_\_\_\_

Chairman

\_\_\_\_\_

Title

DATE:

DATE:

NEWTON COUNTY PURCHASING CARDHOLDERS AS OF 12/16/2015						
Department	Name	Per Transaction Limit	Monthly Limit	Fund	Division	MCC Restriction
Animal Control	Michael*Cook	\$500.00	\$2,500.00	100	39100	Executive
	Teri*Hooson	\$1,000.00	\$5,000.00	100	39100	Executive
<b>Board Of Elections</b>						
	Angela*F*Mantle	\$500.00	\$2,500.00	100	14000	Executive
<b>Board Of Commissioners</b>						
	William*Keith*Ellis	\$2,000.00	\$20,000.00	100	11000	Executive
	Michelle C*Kelly	\$10,000.00	\$20,000.00	100	15100	Executive
<b>Cornish Creek WTF</b>						
	Kay*Blevins	\$500.00	\$2,500.00	505	44210	Executive
	James*Brown	\$1,000.00	\$5,000.00	505	44210	Executive
<b>District Attorney's Office</b>						
	Layla*Hinton*Zon	\$0.00	\$1,500.00	100	22000	Executive
	Christine*M*MacDonald	\$0.00	\$1,500.00	100	22000	Executive
	Leslie*M*Smith	\$0.00	\$5,000.00	100	20000	Executive
<b>Superior Court</b>						
	Ken*Wynne	\$1,000.00	\$5,000.00	100	21800	Executive
	Kathy*Kitchens	\$500.00	\$2,500.00	100	21800	Executive
<b>EMA</b>						
	Jody*Nolan	\$1,000.00	\$1,500.00	100	39200	Executive
<b>Fire Services</b>						
	Bradley*Todd*Stapp	\$1,000.00	\$5,000.00	100	35000	Executive
	William*Keith*Hyde	\$500.00	\$1,500.00	100	35000	Executive
<b>Information Systems</b>						
	Kevin*Criswell	\$5,000.00	\$10,000.00	100	15350	Executive
	Tim*Singley	\$5,000.00	\$5,000.00	100	15350	Executive
<b>Juvenile</b>						
	Elaina*Plunkett	\$500.00	\$2,000.00	100	26000	Executive
	Obia Fuller	\$500.00	\$5,000.00	100	26000	Executive
<b>Public Defender's Office</b>						
	Terri*Hall	\$500.00	\$500.00	100	28000	Executive
<b>Public Facilities</b>						
	Jason*Johnson	\$1,000.00	\$5,000.00	100	15650	Executive
<b>Public Works/Transportation</b>						
	James*L*Palmer	\$1,000.00	\$5,000.00	100	49000	Executive
<b>Engineering</b>						
	Aaron*Wadley	\$1,000.00	\$5,000.00	100	42200	Executive
<b>Purchasing Department</b>						
	Mary*Ann*Patterson	\$1,000.00	\$5,000.00	100	15100	Executive
<b>Senior Services</b>						
	Josephine*B*Brown	\$250.00	\$250.00	100	55200	Executive
<b>Sheriff's Office</b>						
	Ezell*Brown	\$5,000.00	\$5,000.00	100	33100	Executive
TRANSPORT	Mike*Cook	\$500.00	\$2,500.00	100	34100	Executive
TRANSPORT	Billy R*Leazer	\$500.00	\$2,500.00	100	34100	Executive
	Doug*Kitchens	\$2,000.00	\$5,000.00	100	33100	Executive
	Marty*Roberts	\$2,000.00	\$5,000.00	100	33100	Executive
	Brandon*Esque	\$500.00	\$5,000.00	100	33100	Executive
	Jerry*Carter	\$1,000.00	\$2,000.00	100	33100	Executive
	Sammy*Banks	\$500.00	\$2,500.00	100	34100	Executive
	David*Jones	\$500.00	\$2,000.00	100	33100	Executive
	Jack*Redlinger	\$100.00	\$500.00	100	33100	Executive
	Paul*Gunter	\$500.00	\$1,000.00	100	33100	Executive
	Keith* Duane*Crum	\$500.00	\$1,000.00	100	33100	Executive

NEWTON COUNTY PURCHASING CARDHOLDERS AS OF 12/16/2015						
Department	Name	Per Transaction Limit	Monthly Limit	Fund	Division	MCC Restriction
DEA TASK FORCE	William*Bowen	\$500.00	\$500.00	100	33100	Executive
MOTOR PATROL	Donnie*Granger	\$500.00	\$500.00	100	33100	Executive
TRANSPORT	Demeca*Howard	\$100.00	\$500.00	100	33100	Executive
TRANSPORT	Terrance*Spring	\$100.00	\$500.00	100	33100	Executive
TRANSPORT	Lee*Smith	\$100.00	\$500.00	100	33100	Executive
	Brice D*Smith	\$500.00	\$1,000.00	100	33260	Executive
WARRANT DIVISION	Terry*Rogers	\$100.00	\$500.00	100	33100	Executive
DETENTION	Selena*Williams	\$500.00	\$1,000.00	100	33260	Executive
<b>Tax Assessors</b>						
	Marcus*Jordan	\$1,000.00	\$5,000.00	100	15500	Executive
<b>Tax Commissioners</b>						
	Barbara*Dingler	\$1,000.00	\$5,000.00	100	15450	Executive
	Dana*Darby	\$500.00	\$2,500.00	100	15450	Executive

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**Resolution of the Newton County Board of Commissioners Regarding  
County Issued Purchasing and/or Credit Cards**

**WHEREAS**, under Georgia law, counties are prohibited from issuing purchasing cards and 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 cards and credit cards shall only be issued to elected officials designated by the governing authority; and

**WHEREAS**, to comply with O.C.G.A. § 36-80-24, the Newton County Board of Commissioners authorizes certain elected officials to be issued a county purchasing and/or credit card, to adopt the attached policies on purchasing cards and credit cards for elected officials, and to adopt the attached Cardholder Agreement.

**NOW, THEREFORE, BE IT RESOLVED** by the Newton County Board of Commissioners that the Board of Commissioners, by public vote, designates the following Newton County Elected Officials as eligible to receive a county issued purchasing and/or credit card subject to the policies attached as Exhibit "A", incorporated herein by reference thereto, and Cardholder Agreement, attached as Exhibit "B", incorporated herein by reference thereto:

- Chair
- District Commissioners
- Coroner
- Probate Judge
- Sheriff
- Superior Court Clerk
- Tax Commissioner

**SO RESOLVED**, this 17th day of November, 2015.

**NEWTON COUNTY BOARD OF COMMISSIONERS**

By: William K. Ellis  
William K. Ellis, Chairman

Attest: Jackie Smith  
Jackie Smith, Clerk

