

STATE OF GEORGIA  
COUNTY OF DEKALB  
CITY OF STONECREST

ORDINANCE NO. \_\_\_\_\_

**AN ORDINANCE BY THE MAYOR AND COUNCIL OF THE CITY OF STONECREST, GEORGIA AMENDING CHAPTER 2(ADMINISTRATION) ARTICLE VI(FINANCE) DIVISION 2(PURCHASING) SECTION 2-261(PURCHASING CARD POLICY); TO PROVIDE AN EFFECTIVE DATE; TO PROVIDE FOR SEVERABILITY; AND FOR OTHER LAWFUL PURPOSES.**

WHEREAS, the governing authority of the City of Stonecrest (“City”) is the Mayor and Council thereof; and

WHEREAS, pursuant to the City charter the City has the power to define, regulate, and prohibit any act, practice, conduct, or use of property which is detrimental to health, sanitation, cleanliness, welfare, and safety of the inhabitants of the city, and to provide for the enforcement of such standards; and

WHEREAS, the purpose of the Financial Management Policies Purchasing Card Policy (“Purchasing Card Policy”) is to is to set requirements and standards for the City of Stonecrest, Georgia Purchasing Card Program.; and

WHEREAS, the City desires to amend Chapter 2(Administration) Article VI(Finance) Division 2(Purchasing) Section 2-261(Purchasing Card Policy) provide updates to said policy and input new language as needed.

**BE IT AND IT IS HEREBY ORDAINED BY THE MAYOR AND COUNCIL OF THE CITY OF STONECREST, GEORGIA,** and by the authority thereof:

**Section 1.** The Purchasing Card Policy adopted in the Code of Ordinances, City of Stonecrest, Georgia is hereby amended in Chapter 2(Administration) Article VI(Finance) Division 2(Purchasing) Section 2-261(Purchasing Card Policy) as set forth in Exhibit A attached hereto and made a part by reference.

**Section 2.** The preamble of this Ordinance shall be considered to be and is hereby incorporated by reference as if fully set out herein.

**Section 3.** (a) It is hereby declared to be the intention of the Mayor and Council that all sections, paragraphs, sentences, clauses and phrases of this Ordinance are or were, upon their enactment, believed by the Mayor and Council to be fully valid, enforceable and constitutional.

(b) It is hereby declared to be the intention of the Mayor and Council that, to the greatest extent allowed by law, each and every section, paragraph, sentence, clause or phrase of this Ordinance is severable from every other section, paragraph, sentence, clause or phrase of this Ordinance. It is hereby further declared to be the intention of the Mayor and Council that, to the greatest extent allowed by law, no section, paragraph, sentence, clause or phrase of this Ordinance is mutually

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46 dependent upon any other section, paragraph, sentence, clause or phrase of this  
47 Ordinance.

48  
49 (c) In the event that any phrase, clause, sentence, paragraph or section of this  
50 Ordinance shall, for any reason whatsoever, be declared invalid, unconstitutional  
51 or otherwise unenforceable by the valid judgment or decree of any court of  
52 competent jurisdiction, it is the express intent of the Mayor and Council that such  
53 invalidity, unconstitutionality or unenforceability shall, to the greatest extent  
54 allowed by law, not render invalid, unconstitutional or otherwise unenforceable any  
55 of the remaining phrases, clauses, sentences, paragraphs or sections of the  
56 Ordinance and that, to the greatest extent allowed by law, all remaining phrases,  
57 clauses, sentences, paragraphs and sections of the Ordinance shall remain valid,  
58 constitutional, enforceable, and of full force and effect.

59  
60 **Section 4.** Penalties as provided in Section 1-11 of the Code of Ordinances, City of Stonecrest,  
61 Georgia shall be and are hereby made applicable to this Ordinance and shall remain  
62 in full force and effect.

63  
64 **Section 5.** All ordinances and parts of ordinances in conflict herewith are, to the extent of such  
65 conflict, hereby repealed.

66  
67 **Section 6.** The effective date of this Ordinance shall be the date of adoption unless otherwise  
68 stated herein.

ORDAINED this \_\_\_\_\_ day of \_\_\_\_\_, 2026.

[SIGNATURES ON THE FOLLOWING PAGE]

**STATE OF GEORGIA  
COUNTY OF DEKALB  
CITY OF STONECREST**

**ORDINANCE NO. \_\_\_\_\_**

**CITY OF STONECREST, GEORGIA**

\_\_\_\_\_  
**Jazzmin Cobble, Mayor**

**ATTEST:**

\_\_\_\_\_  
**City Clerk**

**APPROVED AS TO FORM BY:**

\_\_\_\_\_  
**City Attorney**

**STATE OF GEORGIA  
COUNTY OF DEKALB  
CITY OF STONECREST**

**ORDINANCE NO. \_\_\_\_\_**

**EXHIBIT A**



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## **PURCHASING CARD POLICY**

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**DISCLAIMER OF LIABILITY FOR IMPROPER PURCHASING: THE CITY DISCLAIMS ANY AND ALL RESPONSIBILITY AND LIABILITY FOR ANY PURCHASE, EXPENDITURE, PROMISE OR AGREEMENT FOR EXPENDITURE ARISING FROM ANY PROCUREMENT MADE IN ITS NAME OR IN THE NAME OF ANY AGENCY, AUTHORITY, COMMISSION, OR OTHER GOVERNMENTAL BODY UNDER ITS AUTHORITY, BY AN UNAUTHORIZED PERSON OR ANY PERSON ACTING IN VIOLATION OF THIS PURCHASING POLICY OR OUTSIDE OF THE AUTHORIZATION OR DELEGATION AS PROVIDED BY THIS POLICY. THE**

**EXPENSE OF ANY SUCH TRANSACTION SHALL BECOME THE PERSONAL LIABILITY OF THE INDIVIDUAL AT FAULT UNLESS OTHERWISE RATIFIED OR EXEMPTED BY MAYOR AND COUNCIL.**

## SECTION I – DEFINITIONS

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When used in this policy, the following words, terms and phrases, and their derivations, shall have the meaning ascribed to them in this section, except where the context clearly indicates a different meaning:

- A. **APPROVERS** means persons responsible for reviewing transactions to determine if purchases are job- related or otherwise authorized. All approvers are required to complete the Approver Card Program Acknowledgement form. The Approver is normally the supervisor to whom a Cardholder reports for authorization to purchase required supplies and services. Approvers are responsible for reconciliation of their Cardholder accounts, ensuring proper procedures are followed when purchasing supplies or services and verifying the information is properly reconciled after the Reconciler has completed the reconciliation of transactions. Policy prohibits a subordinate from acting as an Approver in any phase of the transaction.
- B. **BACKUP P-CARD PROGRAM ADMINISTRATOR** a person who has been delegated P-Card Program Administrator duties. This person must be designated by the City Manager and have the same training requirements as the P-Card Program Administrator.
- C. **CARDHOLDER** means the person responsible for using the card in a conscientious and ethical manner consistent with City policy. A cardholder card account and the cardholder’s name on the account. This person has defined responsibilities including those as outlined in this policy. Cardholders are City employees who are authorized P-Card holders who receive and use a Purchasing Card (P-Card) for the purpose of obtaining and paying for goods and services that require a credit card payment.
- D. **CARD ABUSE** use of the P-Card for non-City business use purchases (personal purchases).
- E. **CARD MISUSE** use of the card for legitimate purchases but by a nonauthorized cardholder for goods or services that are prohibited by State or internal policy (e.g., purchase of fuel for a State vehicle). See definitions of card abuse and fraud.
- F. **CITY** means the City of Stonecrest and, as the context warrants, those persons or bodies authorized to act on its behalf, including, but not limited to, the City Council, committees, boards and staff.



- G. **CITY ETHICS POLICY** shall mean Article X, Ethics, of Chapter 2, Administration, of the Code of the City of Stonecrest, Georgia.
  
- H. **CITY FINANCE DIRECTOR/FINANCE DIRECTOR** means the City Accountant as described in the City Charter, his agent, or the department head of the City Finance Department, if such a department is in existence.
  
- I. **EMPLOYEE** means an individual drawing a salary or wage from the City whether on a full-time or part-time basis. The term shall encompass all members of the City Council without regard to whether or not such individuals are compensated. ~~For purposes of this Purchasing Policy the term "employee" shall include any Vendor or any employee of such Vendor who has entered into a Contract with the City to provide administrative and department services contemplated in Section 2.12 of the Charter of the City.~~
  
- J. **EMERGENCY** means a situation that occurs suddenly and unexpectedly and demands immediate action to prevent delays which may vitally affect the health, safety or welfare of the public or City Employees and affects the continuation of services to the citizens, and/or serious loss or injury to the City. Emergency shall also mean a condition, malfunction, or occurrence in which the immediate procurement of an item (i.e. Good, Services, or Professional Service) is essential to comply with regulatory requirements.
  
- K. **EMERGENCY PURCHASES** means any procurement of Goods, Capital Assets, Services or Professional Services in the context of an Emergency.
  
- L. **END USER** means the Department/Division that uses the goods, services, or work after purchasing or receiving it and directly benefits from its use. End Users have the authority and responsibility for determining the need for an item or service, its related specifications, and need date. The End User is responsible for funding the need and advising Purchasing of the approved funding and the specific budget account number. The End User is responsible for authorizing the purchases of all materials, services, repairs, leases and rentals in which the negotiated price exceeds the approved funding.
  
- M. **GOODS or COMMODITIES** means supplies, apparatus, materials, equipment and other forms of tangible personal property used by a City department in the accomplishment of its responsibilities other than Capital Assets.
  
- N. **GOVERNING AUTHORITY** means the Mayor and City Council of the City of Stonecrest or its designee(s).

- O. **OFFICIAL** means any City elected or appointed person who holds office or any person appointed by the mayor and council of the City to serve on (1) the planning commission of the City, (2) any board or commission of the City having quasi-judicial authority; and, (3) any authority created by the City, either individually or jointly with other local governments pursuant to Georgia law.
- P. **PERSON** means any business, entity, company, firm, individual, union, committee, club or other organization or group of individuals.
- Q. **PURCHASING** is the organized acquisition of goods and services on behalf of the buying entity. Purchasing is also the process of securing real estate, capital assets, materials, services, repairs, leases and rentals necessary for the operation and support of the City.
- R. **PROCUREMENT OFFICIAL** means the principal purchasing official directing, monitoring and overseeing purchasing and procurement activities of the City (Section III – Procurement Official). This person is appointed by the City Manager. The Procurement Official is authorized to purchase a range of Goods, Capital Assets, Real Estate, Services, Construction Services, or Professional Services on a routine basis.
- S. **PURCHASING CARD ADMINISTRATOR** the P-Card Program Administrator serves as the main point-of-contact for all p-card program personnel and serves as a liaison between City Manager, Director of Finance, and Cardholders. In some cases, responsibilities may be shared and/or delegated as assigned by the City Manager.
- T. **P-CARD COORDINATOR** A person who has been delegated P-Card Program Administrator duties. This person must be designated by the City Manager and has the same training requirements as the P-Card Program Administrator.
- U. **SERVICES** mean any performance of effort or labor, for which the City has contracted other than Professional Services or Construction Services. Services include, but are not limited to, janitorial, landscaping, and street striping.
- V. **THE REQUESTING DEPARTMENT/DIVISION (End User)** is defined as the department which has the authority and responsibility for determining the need for an item or service, its related specifications, and need date. The User is responsible for funding the need and advising Purchasing of the approved funding and the specific budget account number.  
The User is responsible for authorizing the purchases of all materials, services, repairs, leases and rentals in which the negotiated price exceeds the approved funding.



## SECTION II - GENERAL PROVISIONS

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### A. Authority

The City of Stonecrest ("City") was created by Senate Bill 208, passed in the Georgia General Assembly during the 2016 Session and subsequently confirmed by referendum. Senate Bill 208 provided a charter for the City of Stonecrest (the "City Charter") to establish the government structure of the city, define boundaries, specific powers, functions, essential procedures, and legal control. The City Charter authorizes the City Council by ordinance to establish procedures for a system of centralized purchasing for the city. As a part of the City's centralized purchasing the City Council must authorize the issuance and specify policies regarding the use of City Purchasing Cards (P-Cards) or government credit cards by public vote.

### B. Purpose

The purpose of this policy is to establish governing requirements and standards for the City of Stonecrest, Georgia Purchasing Card Program (P-Card Program). This policy aligns with the standards set by the Official Code of Georgia Annotated (O.C.G.A) § 36-8024, O.C.G.A. § 50-5-50 et seq., all other relevant Georgia Statutes, the City Charter, the City Purchasing Policy State of Georgia Commission of Ethics, and Georgia Office of Inspector General (GOIG), related to the use of government issued P-Cards to authorized City employees.

Additionally, this policy provides a payment mechanism for Vendors that only accept credit card payments, addresses travel related reservation expenses such as hotel/flights (*refer to travel policy for additional information*), and addresses unplanned, non-routine, or urgent point of sale purchases under established internal controls. This policy also addresses unauthorized use of a City issued P-Cards for unauthorized purchases. This policy provides clarifications on the duties and responsibilities of P-Card Program Administrator, Cardholders and Approvers.

### C. Cardholders

All purchases made through the program must be for official or constitutional City business. Use of the card or the transactions made on the card cannot violate other laws or policies based on the funding sources.

**Note:** Only the employee whose name appears on the face of the card is authorized to initiate transactions with the card. Use of card by any other person, even if the purchase is for legitimate City business, is considered misuse of the card. Cardholders are City employees and authorized designees: Cardholders must be permanent or full-time employees whose jobs require the use of a P-Card or other account.

## Authorized Cardholders

- a. City Manager and/or designee(s)
- b. Finance Director and/or designee(s)
- c. Deputy City Manager and/or designee(s)
- d. Department Directors

## D. Training

All cardholders must complete P-Card and Purchasing Training. ~~and be bonded~~ Pre-issuance requirements **must be completed** prior to obtaining a P-Card. Pre-issuance requirements shall include a background and credit check. P-Card holder must sign a cardholder agreement that contains the terms and conditions for use of the P-Card and any other account. The mandatory cardholder agreement is available through viewing the P-Card Policy and by contacting the Procurement Department.

## E. Background Check and Credit Check

The background check shall, at a minimum, include verification of employment eligibility and a review of any criminal history relevant to financial responsibility, fraud, theft, misuse of funds, or other offenses that may pose a risk to the City.

A credit check may be conducted for prospective Cardholders whose job duties include significant purchasing authority, high transaction limits, or financial oversight responsibilities. The purpose of the credit check is to assess financial responsibility and mitigate risk associated with the issuance of a government purchasing card.

Credit checks shall be conducted in compliance with the federal Fair Credit Reporting Act (FCRA), applicable Georgia law, and City Human Resources policies. Written authorization from the employee or prospective Cardholder must be obtained prior to conducting any credit inquiry.

Final determination of eligibility for issuance of a P-Card shall be made by the Finance Director, in consultation with the Human Resources and the P-Card Program Administrator using a predefined criterion. A background check or credit history containing findings that indicate elevated financial or fiduciary risk may result in denial of P-Card privileges.

**Predefined criteria typically evaluate the payment history, collections, charge offs, bankruptcy, judgements, liens, severe derogatory credit events, and indicators of financial instability in the last 5 years.**

The City reserves the right to conduct periodic background checks or credit reviews of Cardholders when deemed necessary due to changes in job duties, spending limits, internal control concerns, or evidence of potential misuse or abuse.

All background check and credit check information shall be treated as confidential personnel records and maintained in accordance with applicable federal and state law, including the Official Code of Georgia Annotated (O.C.G.A.) and City personnel record retention policies.

Failure to authorize required background or credit screening shall result in denial or revocation of P-Card privileges.

## **F. Cardholder Responsibilities**

Cardholders are limited to one (1) active P-Card.

### **1. Card Usage:**

- 1.1 Ensure that no other persons have access to any card information (i.e., card account number, expiration date, security code).
- 1.2 Ensure that all purchases comply with State and City policies and are related to official City business.
- 1.3 Receive prior approval before making a purchase or making a payment by completing the Purchase Card Purchase Request Form.

### **2. Monthly Reconciliation Responsibilities and Requirements:**

Note: Upon completion of implementation of the Tyler P-Card Module, all transactions will be reconciled in Tyler. Documents will be uploaded into Tyler, reviewed and approved by the designated approver and P-Card Program Administrator.

- 2.1 Ensure that all invoices and/or receipts must be signed, dated and meet the requirements in accordance with the City's P-Card Policy and contain adequate supporting documentation of each transaction.

Refer to the Purchasing Policy, Procurement Processes and Procedures Manual. Complete the Purchase Card Purchase Request Form providing the following information:

- ✓ Provide the supplier's information (name, contact information, location); o Please make sure the Vendor is registered to do business with the City prior to making a purchase or making a payment.
  - ✓ Invoice and/or receipt shall include a detailed line-item description, including quantity, unit price, and total price;
  - ✓ Request sales tax be removed. The City is tax-exempt where appropriate (Refer to Travel Policy);
  - ✓ Complete a Lost Receipt Affidavit Form, if a receipt is lost and a duplicate cannot be obtained. Use of this form more than three times during a fiscal year will result in suspension of card privileges as determined by the P-Card Program Administrator;
  - ✓ Provide all required additional supporting documentation for workshops, event, membership, subscription, and travel related expenses;
  - ✓ All documentation must be legible (e.g., not too dark, not too light); and
  - ✓ All documentation must contain copies of all pages of invoices or other documents.
- 2.2 Cardholders are responsible for maintaining proper documentation, reconciliation of assigned P-Card transactions and ensuring funds are available prior to making a purchase or making a payment and ensure department funds are reduced accordingly.
- 2.3 Reconcile of transactions within the timeframe established by the P-Card Program Administrator.
- 2.4 Maintain knowledge of City procurement policies and procedures related to use of the P-Card.

#### **G. Restrictions**

1. The City of Stonecrest will not issue P-Cards to student employees, temporary workers (e.g., hired from a temporary staffing agency), or contractors (e.g., a person hired for a pre-determined period for a specific project).

2. Cards and other accounts will not be issued in the name of a department or work unit (e.g., Facilities Maintenance) to be shared by multiple employees.
3. Only the employee whose name is shown on the face of the card is authorized to make purchases with the card, either in person, on-line, or telephone.
4. Use by any other person, even if for City business purposes, is considered misuse of the card.
5. Only the City Manager, Director of Finance and P-Card Program Administrator can approve requests for a P-Card and use of other accounts including renewals of existing accounts.

#### **H. Legal Issues**

Willful neglect or failure to comply with the P-Card policy may be subject to suspension or termination of account privileges or other disciplinary action, up to and including termination of employment and criminal prosecution to the fullest extent of the law.

The City Manager or designee reserves the right to withdraw any authority or delegated approval due to non-compliance with applicable laws, rules, regulations, policies, and procedures, or the terms of any conditional approval.

##### **1. Personal Use:**

Cardholders are prohibited from using the P-Card for the purchase of any goods or services not directly or indirectly related to official City business. Intentional use of or approval for the use of the card for personal purchases will result in disciplinary action, up to and including termination from City employment and criminal subject to prosecution.

##### **2. Prohibited Purchases:**

The following types of purchases are strictly prohibited:

1. Goods or services not directly related to job responsibilities or other official City business (i.e., personal purchases).

2. Data plans, software, or applications (apps) for non-City issued devices, including, but not limited to, smart phones, laptop computers, and tablets.
  
3. Memberships at wholesale warehouses and shopping clubs (e.g., Sam's, Costco, Amazon Prime) when membership is in the name of a person rather than the City. The City's Amazon Prime Enterprise Business account is the mandatory Amazon Prime membership account, and no other type of Amazon Prime account may be purchased.
  
4. Cash advances.
  
5. Gift cards, stored value cards, calling cards, and similar products.
  
6. Employee travel expenses related to lodgings and meals, except as specifically covered under Allowable Purchases. A request is an exception to this requirement in the event of a declared emergency. Purchase Card Purchase Request form is required.
  
7. Entertainment (e.g., in-room movies for City employees traveling on business).
  
8. Alcoholic beverages or products.
  
9. Tobacco products.
  
10. Fuel, mechanical repairs, and maintenance for City-owned or rental vehicles.

3. **Allowable Purchases:**

The P-Card and other accounts can be used for official purchases of supplies, materials, equipment, or services where not otherwise prohibited or restricted. All purchases must be within authorized transactional limits unless prior written approval is received to exceed those limits.

1. Goods and services used in the furtherance of the City's mission.
2. Purchases of goods or services intended for *official City work-related use* that are not otherwise excluded herein.
3. Equipment  
When the Vendor requires credit card payment to purchase or rental/lease equipment.
4. Software, Data Plans, Aps  
When the Vendor requires credit card payment and with the following restrictions
  - ✓ Data plans, software, or applications (apps) for City-issued computers, smart phones, and tablets only (e.g., iPhone, Android, iPad).
  - ✓ Purchases cannot be made for personal devices even if used for business purposes.

#### **I. Emergencies and Natural Disasters**

At times, an emergency purchase must be made to prevent significant disruption in operations, to protect health and safety, or to address immediate or unforeseen circumstances requiring prompt action. This can include, but is not limited to, repairs to essential equipment, procurement of safety or personal protection gear, or immediate need for services to restore infrastructure functionalities.

Purchasing Card Administrators are permitted to allow these transactions and to waive other City and Statewide Purchasing Card Policy requirements with proper supporting documentation.

Emergency P-Card use is limited to \$25,000 per incident unless a formal emergency is declared by the Mayor & Council.

Within 48 hours of the transaction, the cardholder must submit:

- Written justification
- Description of emergencies
- Vendor selection rationale

- Confirmation that standard procurement was impractical

Emergency authority expires after seven (7) calendar days unless extended in writing. All emergency transactions shall be reported to Mayor and Council within 30 days.

#### J. Split Purchases Prohibited

The City requires competitive bidding for all open-market purchases anticipated to be \$50,000.00 or more. However, the policy requires the Single Transaction Limit (STL) for unplanned, non-routine, or urgent point of sale P-Card transactions be set at daily or monthly transaction limits provided in Section R and purchases that are preapproved and go through the requisitions process unless the Vendor only accepts P-Cards. If the Vendor requires credit card payments a P-Card Purchase Request Form must be completed and approved prior to making a purchase or making a payment under \$5,000 (i.e., \$4,999.99 or less) threshold amount.

**Note:** Point of sale transactions include purchases made at a physical store, in person, or over the phone.

1. Cardholders are prohibited from splitting a transaction between two or more transactions on a single account, two or more transactions on multiple accounts, or two or more transactions using the P-Card and a purchase order to circumvent competitive solicitation requirements. *Refer to the City Purchasing Policy.*
2. Cardholders are prohibited from splitting a transaction between two or more transactions on a single card number, two or more transactions on multiple card numbers, or two or more transactions using the P-Card and a purchase order in order to circumvent the Single Transaction Limit (STL) or Cycle Limit (CL) imposed on the card regardless of the amount of the STL or CL.

#### K. Payment of Sales and Use Tax

1. Cardholders must present the City's Tax Exemption Form to suppliers to ensure taxes are not charged and upon request. This form can be obtained by contacting the Finance Department.
2. The requirement for out-of-state suppliers to charge Sales and Use Tax on shipments to purchasers in the State of Georgia does not apply to tax-exempt State Entities including the City. To avoid confusion, the cardholder must provide out-of-state suppliers with a copy of the City Tax Exempt Form prior to placing an order to be shipped into the State of Georgia.

3. If the supplier refuses to remove taxes, the cardholder must make the purchase from a different supplier whenever possible.
4. Cardholders are responsible for ensuring that suppliers do not charge tax or provide credit for inadvertent charges.
5. If taxes are charged, the cardholder must contact the supplier to obtain a credit to the account. Please contact the P-Card Program Administrator for assistance.
6. Credits cannot be obtained by any other method, including, but not limited to, cash, gift cards, or store credit.
7. Documentation of attempts to obtain credit for any State Sales and Use Tax charged in error must be maintained with documentation for the transaction where the tax was charged. Contact the P-Card Program Administrator for assistance if needed.

#### **L. E-Verify**

The City Georgia Security and Immigration and Compliance Act, O.C.G.A. § 13-10-91, requires suppliers to file an affidavit that the supplier and its subcontractors have registered and participate in the federal work authorization program known as E-Verify. This program is intended to ensure that only lawful citizens or lawful immigrants are employed by the supplier or subcontractor.

1. The City is required to obtain a signed and notarized affidavit from suppliers prior to entering into any service contract \$2,5000 or greater involving the supplier's physical performance of services within the State of Georgia. The State of Georgia Attorney General's Office has interpreted this to include one-time P-Card transactions for services.
2. For P-Card transactions that meet this definition, the cardholder or another person within the City is responsible for ensuring receipt of this affidavit. A copy of this affidavit must be included with all transaction documentation.

## M. Internal Controls

A strong system of internal controls is essential for detection and deterrence of fraud, cardholder misuse, or cardholder abuse of the P-Card. Internal controls include policies, procedures, and training in addition to spending limits and Merchant Category Code restrictions.

The City has established an internal control structure that ensures compliance with State procurement laws, the Statewide Purchasing Card Policy, and City P-Card and Purchasing Policy, and sound accounting practices.

### **Minimum requirements include:**

1. Separation of duties between ordering cards (P-Card Program Administrators), making transactions (cardholders), and reviewing or approval of transactions for payment (directors/approvers).
2. Ensuring prior approval is obtained before a purchase is made (usually P-Card Program Administrator, Department Director, Director of Finance, City Manager or designee).
3. Ensuring reconcilers are limited to one per card and are not a subordinate of the cardholder. The reconciler role will be given to either the cardholder or assigned to a proxy to reconcile on the cardholder's behalf.

**Note:** Each card must have only one reconciler; however, one reconciler can be the sole reconciler on multiple cards.

4. The P-Card Program Administrator, Card Program Backup or Coordinator, or anyone with administrator-level access cannot be a cardholder.
5. The number of cardholders assigned to an approver will be limited to ensure adequate review of business needs and documentation for each purchase and payment.
6. Cardholders cannot approve their own transactions but may reconcile their own transactions.
7. Approvers cannot be subordinates of cardholders for whom they are responsible.

8. Sharing of login information or passwords is strictly forbidden.
9. Delegation of the approver duties is unallowable. Should an approver be on leave or otherwise unavailable to approve a purchase or transaction, another trained approver already assigned approver responsibility may assume those duties temporarily.
10. Provision for annual self-assessment of the P-Card Program by the P-Card Program Administrator or Internal Auditor must be submitted annually to the City Manager and Director of Finance.

**Self-assessments must include adequacy of:**

- City policies and procedures
- Cardholder spending limits
- Monthly reconciliation procedures
- Documentation for transactions

**N. Merchant Category Code Authorizations**

Merchant Category Codes (MCCs) are codes assigned by a supplier's merchant bank based on the types of goods and/or services provided. By allowing or blocking certain codes, the City has some protection against unauthorized or prohibited purchases. The Bank creates MCC groups upon request by the City. The P-Card Program Administrator, City Manager, and Director of Finance will conduct periodic evaluations of authorized codes and MCC groups to determine if the codes and the groups meet the needs of City.

**O. Public Inspection and Record Retention**

In accordance with O.C.G.A. § 50-18-71 where applicable any documents related to purchases using government purchasing cards or government credit cards incurred by employees shall be available for public inspection.

1. Documents related to transactions (e.g., receipts) are accounting records and must be maintained according to the requirements of Accounts Payable Files.
2. Documents related to the issuance of accounts to employees (e.g., profile forms) are accounting records and must be maintained according to the requirements of Credit Card Administration Records.

## **P. Spending Limits and Utilization**

Imposing spending limits enables management to provide cardholders with the purchasing power to accomplish the needs of the job without exposing the City to unnecessary risk. Spending limits should be based on job responsibilities. Cardholder spending limits must be reviewed at least annually to determine if actual usage is consistent with spending limits and increases with approval or decreases made as needed.

## **Q. Daily and Monthly (Transaction Limits)**

Transaction limits are hereby established to ensure compliance with state purchasing laws, City's policy, maintain proper budgetary controls, and to minimize excessive use of any individual credit line. Individual monthly card limits cannot exceed those established by the City. The established monthly card limit is based upon the city's budgetary constraints and is not to exceed the approved transaction limits as specified here in per month.

### **Spending Limits Requirements (STL)**

City Policy establishes the maximum STL for unplanned, non-routine, or urgent point of sale P-Card transactions be set at the transaction limits listed below and purchases that are preapproved and go through the requisition process prior to the purchase be set at under \$5,000 (i.e., \$4,999.99 or less). The City Manager, Director of Finance and P-Card Program Administrator can establish STLs up to this amount as determined by overall needs.

#### **1. Available Spending Limits:**

1. **Cycle (Credit) Limit** – Mandatory spending limit that restricts the total value of purchases a cardholder can make in one billing cycle. The cycle limit cannot be more than the established limits without prior written approval from the City Manager, Director of Finance or Designee.
  - ✓ The established single transaction limit for the City Manager shall not exceed \$50,000.00.
  - ✓ The established monthly transaction limit for the City Manager shall not exceed \$100,000.00.
  - ✓ The established single transaction limit for the Director of Finance shall not exceed \$25,000.00.
  - ✓ The monthly transaction limit for the City Manager and Director of Financial Officer shall not exceed \$100,000.00.
  - ✓ The established single transaction limit for each department director's card must be less than \$5,000.00.
  - ✓ The established monthly transaction limit for each department director's card must be less than \$25,000.00

Transaction Limits	City Manager	Finance Director	City Manager Designee	Department Director
Single Transaction Limit	\$50,000	\$25,000	\$5,000	\$5,000
Monthly Transaction Limit	\$100,000	\$100,000	\$25,000	\$25,000

**Note:** Single Transaction Limit (STL) – Mandatory spending limit that restricts the amount of a single purchase regardless of the Cycle Limit on the card.

**Note:** Number of Transactions per Day – Optional spending limit that restricts the total number of transactions a cardholder can have in one 24-hour period.

2. **Request for Temporary Daily Transaction Increase:**

Changes in spending limits shall be submitted to the P-Card Program Administrator by completing a P-Card Limit Increaser Request form. A justification explaining the need for the temporary increase with supporting documentation (as applicable) is required. Such request must be approved by the City Manager.

**R. P-Card Program Administrator**

The City Manager appoints the Procurement Official as the P-Card Program Administrator of City’s Purchasing Cards or government credit cards. The P-Card Program Administrator serves as the main point-of-contact for all card program personnel and serves as a liaison between City Manager, Director of Finance, and Departments Directors. In some cases, responsibilities may be shared and/or delegated to a P-Card Program Back-Up or Coordinator.

**The P-Card Program Administrator shall fulfill responsibilities in the following areas:**

1. **P-Card Management:**

1. Develops and maintains the City’s P-Card policy to address policy areas unique to the City or that are not covered by the Statewide Purchasing Card Policy.

2. Works with the City Manager and Director of Finance, to identify job titles or positions that require a P-Card or would be good candidates for use of the card and/or other accounts and determine limits if different from established limits.
  3. Develops internal procedures for requesting new cards and/or changes to existing cards (e.g., change in spending limits).
  4. Works with the City Manager and the Director of Finance to determine appropriate cardholder spending limits based on budget restrictions, job requirements, historical spending patterns, and overall procurement practices.
  5. Evaluates cardholder spending limits against actual usage at least annually to identify cards with little or no usage to determine if the cards are needed.
  6. Cancel cards with consistent low usage.
  7. Order and cancel cards for employees as needed and directed by the City Manager.
  8. Collect, cut-up/shred and cancel cards immediately for employees that end their employment with the City by resignation or termination.
    - Cardholders P-Cards who resign with notice (2 week etc..) P-Cards limits will be reduced to \$0.00 and turned in upon date notice is given .
    - Cardholders P-Cards who are terminated will turn in surrender the card immediately.
  9. Place P-Cards in active status for cardholders on leave.
  10. Perform all other duties related to the P-Card Program Administrator assigned by the City Manager.
2. **City P-Card Reconciliation Responsibilities:**
1. Reconciliation must be completed within ten (10) business days of the monthly statement close date
  2. Cardholder may review but may not perform the primary reconciliation.
  3. Approver must review supporting documentation and certify:
    - Business purpose

- Budget availability
- Policy Compliance

4. **Failure to reconcile timely shall result in automatic suspension until resolved.**

5. Ensure reconciliations are timely and allocation of transactions to the General Ledger are accurate each month.
6. Ensure all card accounts are being utilized properly as set forth by state law and City P-Card and Finance Policy.
7. Ensure proper documentation and internal reconciliation processes and associated forms are appropriate for reconciliation of transactions.
8. Disputing transaction(s) with the Bank as needed.
4. Ensure compliance with State laws and policies in addition to the City policies
5. Establish and update written City policies and procedures to ensure compliance with State Procurement Laws and Statewide P-Card Policy.
6. Establish written procedures for requesting exceptions to either State or City policy requirements using the P-Card Purchase Request Form and P-Card Temporary Limit Increase Request Form.
7. Submits all P-Card Plan amendments and requests for exceptions to the Purchasing Card Policy to the City Manager and Director of Finance.

3. **Internal Controls:**

1. Ensure City's internal P-Card procedures are in compliance with the principles of sound internal controls.
2. Ensures the City has sufficiently documentation, internal controls and implement and monitor other measures (e.g., audits) to prevent and/or detect misuse or abuse of the P-Card and other accounts.
3. Ensure the City policy and procedures for ordering cards and canceling cards when lost or stolen or when a cardholder leaves employment is adhered to.
4. Report and document actual and/or potential cardholder abuse or misuse. Suspend or revoke P-Card privileges for employees found to be in violation of the City P-Card and Purchasing Policies.
5. Report violations with City Manager, Director of Finance and City Attorney.
6. Conduct monthly and/or quarterly audit reviews of transactions through a self assessment process.

4. **P-Card Program Training:**

1. P-Card Program Administrator, including primary, backups, and coordinators, must complete the relevant DOAS P-Card training to become a Georgia Certified Purchasing Card Administrator (GCPCA).
2. Develops City specific training for all cardholders and approvers.
3. Develops appropriate refresher training to be delivered at least annually.
4. Ensures that all card program personnel receive notification of changes in State and internal policies, including Official Announcements from the State Purchasing Division.
5. Report and address fraudulent uses, lost or stolen cards immediately.

### **S. Fraud, Misuse, and Investigation**

Upon suspected misuse:

1. Immediate suspension of card privilege
2. Written incident report within five (5) business days Review by Finance Director and City Attorney
3. Determination of Restitution
4. Referral to law enforcement when appropriate
5. Final written disposition retained in personnel file

### **T. Limitations on Elected Officials (City Council/Mayor)**

O.C.G.A. § 36-80-24 provides limitations on elected official's or constitutional officer's use of government issued purchasing or credit cards; policy development.

- a) As used in O.C.G.A. § 36-80-24, the term “constitutional officer” means the locally elected clerk of superior court, judge of the probate court, sheriff, tax receiver, tax collector, or tax commissioner.
- (b) An elected official of a county, municipal corporation, local school system, or consolidated government or a constitutional officer shall be prohibited from the use of a government purchasing card or a government credit card unless:
  - (1) Such purchases are solely for items or services that directly relate to such official's or constitutional officer's public duties; and
  - (2) Such purchases are in accordance with guidelines adopted by the county, municipal corporation, local school system, consolidated government, or constitutional officer.



NOTE: By signing this request, you are certifying that the listed expenses are business related.

EACH REQUEST MUST INCLUDE SUPPORTING DOCUMENTATION: Quote provided by vendor, if associate with an event include the event flyer, etc..

DIRECTOR OF FINANCE: \_\_\_\_\_ DATE: \_\_\_\_\_  APPROVED  DENIED

PROCUREMENT OFFICIAL/P-CARD ADMINISTRATOR: \_\_\_\_\_ DATE: \_\_\_\_\_  APPROVED  DENIED

CITY MANAGER: \_\_\_\_\_ DATE: \_\_\_\_\_  APPROVED  DENIED

ADDITIONAL COMMENTS:

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### P-Card Cardholder Agreement

The City is pleased to present you with this Purchasing Card. It represents trust in you and your empowerment as a responsible agent to safeguard and protect City assets.

I, \_\_\_\_\_, Employee ID No.: \_\_\_\_\_, hereby acknowledge receipt of a City of Stonecrest Purchasing Card, Card Number \_\_\_\_\_, a \_\_\_\_\_® card issued by \_\_\_\_\_ that will only be used to acquire materials and supplies for the City of Stonecrest.

I agree to comply with the following terms and conditions relating to my use of the Purchasing Card.

1. As an authorized cardholder, I agree to comply with the terms and conditions of this Agreement and with the provisions of the Purchasing Card Policy and Purchasing Policy, Procurement Processes and Procedures Manual. I have received a copy of the Purchasing Card Policy and confirm that I have read and understand its terms and conditions. In addition, I have completed the required Procurement and Purchasing Card Training.
2. I understand that City of Stonecrest is liable to \_\_\_\_\_ for all charges I make on the Purchasing Card.
3. I agree to use the Purchasing Card for authorized official business purchases only and agree not to charge personal purchases. I authorize the City of Stonecrest whatever steps are necessary to collect an amount equal to the total of the improper purchases, including but not limited to declaring such purchases an advance on my wages to the extent allowed by law.
4. I agree to notify the City of Stonecrest Purchasing Card Program Administrator at 770-227-0200 or [Procurement@stonecrestga.gov](mailto:Procurement@stonecrestga.gov) if my name or contact information changes. I further acknowledge that name changes will require proof of change, i.e. copy of marriage license and/or decree of legal change.
5. If the Purchasing Card is lost or stolen, I will immediately notify \_\_\_\_\_ at \_\_\_\_\_. I will also notify the City's Purchasing Card Program Administrator, Department Director, and Finance Director in writing, at the first opportunity during normal business hours.
6. I understand that improper or fraudulent use of the Purchasing Card may result in disciplinary action, up to and including termination of my employment. I further understand that the City of Stonecrest City Manager, Director of Finance and Purchasing Card Program Administrator, may terminate my right to use the Purchasing Card at any time for any reason.
7. I agree to surrender the Purchasing Card prior to voluntary separation from the City of Stonecrest, immediately upon request or upon termination of employment for any reason.

Cardholder: Agreed and accepted this \_\_\_\_\_ day of \_\_\_\_\_ 20\_\_

Print Name: \_\_\_\_\_ Signature: \_\_\_\_\_

Department: \_\_\_\_\_ Phone: \_\_\_\_\_ E-Mail Address: \_\_\_\_\_

Director of Finance: \_\_\_\_\_ Date: \_\_\_\_\_

Purchasing Card Program Administrator: \_\_\_\_\_ Date: \_\_\_\_\_

City Manager: \_\_\_\_\_ Date: \_\_\_\_\_



### P-Card Approver Agreement

You have designated you as an approver of one or more Purchasing Cards. This responsibility represents trust in you and your empowerment as a responsible agent to safeguard and protect City assets.

I, \_\_\_\_\_, hereby acknowledge and agree to comply with the following terms and conditions relating to my role as Purchasing Card Approver.

1. As an authorized card approver, I agree to comply with the terms and conditions of this Agreement and with the provisions of the City Purchasing Card Policy as it may be modified from time-to-time. Any Purchasing Card Policy shall be accessible through the Procurement website. I agree to read and understand terms and conditions of any Purchasing Card Policy available through the Procurement website. In addition, I have completed the required Purchasing Card and Procurement Training.
2. I understand that the City is liable for charges on Purchasing Cards in accordance with the contract agreement with Truist Bank.
3. I agree to only approve official business purchases and agree not to approve personal purchases.
4. I acknowledge that I am subject to the same disciplinary actions as those making the purchases, if I knowingly, or through willful neglect, approve personal, fraudulent, or otherwise prohibited purchases.
5. I understand that I must have a thorough knowledge of the cardholders' job responsibilities to determine if purchases are job-related or otherwise authorized.
6. I agree to notify the City's Purchasing Card Program Administrator and immediate supervisor if my name or contact information changes. I further acknowledge that name changes will require proof of change, i.e. copy of marriage license or decree of legal change.
7. I understand that the approval of improper or fraudulent use of the Purchasing Card may result in disciplinary action, up to and including termination of my employment. I further understand that the City may terminate my ability to approve purchases made on Purchasing Cards at any time for any reason.

Agreed and accepted this \_\_\_\_\_ day of \_\_\_\_\_ 20\_\_.

**P-CARD APPROVER:**

Name: \_\_\_\_\_

Signature: \_\_\_\_\_

E-mail Address: \_\_\_\_\_

Phone Number: \_\_\_\_\_

Department: \_\_\_\_\_

Employee Id No.: \_\_\_\_\_

Purchasing Card Program Administrator: \_\_\_\_\_ Date: \_\_\_\_\_

City Manager: \_\_\_\_\_ Date: \_\_\_\_\_

Director of Finance: \_\_\_\_\_ Date: \_\_\_\_\_



PURCHASE CARD (P-CARD) TEMPORARY LIMIT INCREASE REQUEST FORM:

EMPLOYEE NAME: \_\_\_\_\_ EMPLOYEE SIGNATURE: \_\_\_\_\_

JOB TITLE: \_\_\_\_\_ DEPARTMENT: \_\_\_\_\_

APPROVER: \_\_\_\_\_ APPROVER SIGNATURE: \_\_\_\_\_

DATE REQUEST SUBMITTED: \_\_\_\_\_

DETAILED JUSTIFICATION FOR INCREASE: \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

P-CARD PROGRAM ADMINISTRATOR: \_\_\_\_\_ DATE: \_\_\_\_\_  APPROVED  DENIED

DIRECTOR OF FINANCE: \_\_\_\_\_ DATE: \_\_\_\_\_  APPROVED  DENIED

CITY MANAGER: \_\_\_\_\_ DATE: \_\_\_\_\_  APPROVED  DENIED

ADDITIONAL COMMENTS: \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

DATE CARD LIMIT WILL BE REDUCED: \_\_\_\_\_

