

Resolution of the Troup County Board of Commissioners Regarding County Issued Credit Cards

WHEREAS, Georgia law prohibits counties from issuing 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 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 Troup County Board of Commissioners desires to authorize certain elected officials to be issued a county credit card, to adopt the attached ordinance containing the County’s policy on credit cards and to adopt the attached user agreement.

NOW, THEREFORE, BE IT RESOLVED that the Troup County Board of Commissioners adopts the attached Credit Card Ordinance for Troup County Elected Officials.

BE IT FURTHER RESOLVED that the Board of Commissioners, by public vote, designates the following Troup County Elected Officials are eligible to receive a county issued credit card and a Credit Card User Agreement is required for all cards issued to elected officials.

- Commission Chairman
- Commissioners
- Coroner
- Magistrate Judge
- Probate Judge
- Sheriff
- Superior Court Clerk
- Tax Commissioner
- Solicitor
- State Court Judge

This ____ day of January, 2016.

TROUP COUNTY BOARD OF COMMISSIONERS:

Chair

Clerk

Credit Card Ordinance for Troup County Elected Officials

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

NOW, THEREFORE, BE IT ORDAINED that the following ordinance be adopted by the Troup County Board of Commissioners to be effective January 1, 2016.

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 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 credit card.

B. “Card Administrator” means the credit card administrator designated by the Troup County Board of Commissioners.

C. “County” means Troup County and/or the Board of Commissioners

D. “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 Board of Commissioners and the authorized elected officials which restricts the use of a county credit card.

III. Designated Elected Officials

The Troup County Board of Commissioners (“County”), in its discretion, may authorize specific county elected officials to use a county credit card by adoption of a resolution in a public meeting.

No authorized elected official may use a county credit card until and unless he or she has executed the County’s 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 credit cards that are 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 credit card administrator. The responsibilities of the Card Administrator include:

- a. Manage County issued credit cards.
- b. Serve as the main point of contact for all County credit card issues.
- c. Serve as liaison to the elected officials authorized to use a credit card and their staff, as well as to the issuer of the credit card.
- d. Provide training on card policies and procedures to the elected officials authorized to use a 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, County procurement ordinances and policies, County credit card user 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.
- h. Document internal controls, audits and other measures to prevent and detect misuse or abuse of the cards.
- i. Audit and reconcile transactions monthly.
- j. 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 County 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. 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 and credit card user agreement, the transaction limits are as follows:

Per Day: \$500.00

The user may exceed the daily Limit must be reported in writing to the Card Administrator or County Manager within three business days.

- B. **Unauthorized Purchases.** County 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 credit card user agreement.
- C. **Receipts and Documentation.** Receipts, invoices and other supporting documentation of all purchases made with a county credit card shall be obtained and maintained by the authorized county elected official 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 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.*

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 of Purchases.** All purchases shall be reviewed according to the following procedure:

Monthly Statements with attached receipts will be reviewed by the CFO, Purchasing Director or the County Manager.

- B. **Audits.** 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. Elected officials and staff shall cooperate with such review.

VII. Violations.

- a. An elected official shall reimburse the County for any purchases made with a County issued 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 credit card; or
 - iii. Revocation of the elected official's authority to use a County i 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 for prosecution to the appropriate authorities.