



## PURCHASING AND CREDIT CARD POLICY AND PROCEDURES



### **Purchasing and Credit Card Transaction Limits:**

Per Transaction: \$500.00 - Higher limits require approval by Card Administrator

Per Month: \$5,000.00 - Higher limits require approval by Card Administrator

**Designated Elected Officials.** The Augusta, Georgia Commission (“County”), in its discretion may authorize specific county elected officials and/or their employees 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 Augusta, Georgia Commission** hereby designate the City Administrator and his/her designee(s) as the County credit card administrator and the County purchasing card administrator.

### **City Administrator’s purchasing and credit card designee(s)**

Credit Cards – Finance Department – 706 821 - 2429

Purchasing Cards – Procurement Department 706 821- 2422



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### ATTACHMENTS

- **ORDINANCE NO. 7787** – An Ordinance to Amend the Code of Augusta, Georgia with respect to Elected **Officials Purchasing And Credit Cards**; And For Other Purposes.
- **RESOLUTION** of the Augusta, Georgia Commission Regarding County Issued Purchasing and/or Credit Cards



## PURCHASING AND CREDIT CARD POLICY AND PROCEDURES

### Program Overview

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;

The Augusta, Georgia Commission promulgates the attached ordinance No. 7787 as the official policy of Augusta-Richmond County, Georgia.

The Augusta, Georgia Commission has a strong interest in safeguarding and promoting the public health, safety, and general welfare of all citizens through the adoption of this ordinance. Such purchasing cards and 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 Augusta, Georgia Commission desires to authorize certain elected officials to be issued a county purchasing and/or credit card, to adopt the attached ordinance containing the County's policy on purchasing cards and credit cards and to adopt the attached user agreement.

Augusta, Georgia Commission reaffirms the adoption of the attached Purchasing Card and Credit Card Ordinance for Augusta, Georgia and Richmond County, Georgia Elected Officials.

**BE IT FURTHER RESOLVED** that the Augusta, Georgia Commissioners by public vote, designates the following Augusta, Georgia and Richmond County Elected Officials to receive a county issued purchasing and/or credit card and approves the attached user agreement for the following elected officials (example names only):

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



The Augusta, Georgia Commission hereby ordains as follows:

**SECTION 1.**

**TITLE 1. Chapter 10, of the Code of Augusta, Georgia, is hereby amended by adding a new article, ARTICLE 10C entitled “Elected Officials Purchasing and Credit Cards,” so that said new section is as follows:**

**“CHAPTER 10. – Procurement**

**ARTICLE 10C. Elected officials purchasing and credit cards.**

**Intent and Scope.** This ordinance, consisting of sub sections (a) through (g) is intended to comply with the policy requirements of O.C.G.A. § 36-80-24 regarding the use of county issued government purchasing card and credit cards.

**SECTION II. Definitions.**

- 1) “Authorized elected official” means an elected official designated by public vote of the Augusta, Georgia Commission to receive a county issued purchasing or credit card.
- 2) “Card Administrators” means the City Administrators and/or his or her designee(s).
- 3) “County” means Augusta, Georgia.
- 4) “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.
- 5) “Financial transaction card” means an instrument or device as the term is defined in O.C.G.A. § 16-9-30(5).
- 6) “User agreement” means the required agreement between the county and the authorized elected officials and/or their employees that restricts the use of a county purchasing or credit card **EXHIBIT A.**

**SECTION III. Designated Elected Officials.** The Augusta, Georgia Commission (“County”), in its discretion may authorize specific county elected officials and/or their employees 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.

#### **SECTION IV. Card Administrator.**

The Augusta, Georgia Commission hereby designate the City Administrator and his/her designee(s) as the County credit card administrator and the County purchasing card administrator. The responsibilities of each of the respective card administrator(s) and his/her designee(s) include:

- 1) Manage County issued purchasing/credit cards.
- 2) Serve as the main point of contact for all county purchasing/credit card issues.
- 3) 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.
- 4) Provide training on card policies and procedures to the elected officials authorized to use a purchasing or credit card and their staff.
- 5) Develop internal procedures to ensure timely payment of cards.
- 6) Assist authorized elected officials to dispute transactions when necessary.
- 7) 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.
- 8) 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.
- 9) 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.
- 10) Ensure purchase/credit card transactions are reconciled monthly.
- 11) Ensure record retention required by Georgia record retention policy and schedule for Local Government Paper and Electronic Records.

#### **SECTION V. Use of Cards.**

*1) Authorized Purchases.* County purchase card or 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 card or credit card user agreement, county procurement policies and ordinances and the adopted budget.

Only authorized elected officials or their employees 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 or their employees 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 card or credit card user agreement, the transaction limits are as follows:

**Per Transaction: \$500.00-Higher limits require approval by Card Administrator**

**Per Month: \$5,000.00-Higher limits require approval by Card Administrator**

2) *Unauthorized Purchases.* County purchasing card or 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 card or credit card user agreement or travel policy.

3) *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 respective card administrator for the period 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.

4) *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.

**SECTION 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/credit cards. Authorized elected officials and staff that process payments under this program shall cooperate and comply with the procedures established by the county.

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

- a) User has attached required supporting documentation, documenting the expenditure ( purpose, vendor, amount, description of purchase, and expenditure account to be charged);
- b) User has verified such purchase was made in compliance with Augusta procurement policies and procedures, and those governing use of procurement and/or credit cards; and





- c) If expenditure was made by employee of Elected Official, it must be approved by the Elected Official or other person designated by him/her.

2) *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.

**SECTION VII. Violations.**

(a) The authorized card user shall reimburse the county for any purchases made with a county issued purchase card 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 or their employees’ 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 for prosecution to the appropriate authorities.

Augusta card administrator or his/her designees 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.

Credit Card Designee:           The Finance Department  
Purchasing Card Designee:    The Procurement Department

This Program utilizes VisaCard® cards and commercial accounts with plastic cards issued by or through local banks. . The Cards can only be used for official Augusta, Georgia business and cards must be surrendered and/or accounts closed upon termination of employment for any reason or upon demand by the Augusta, Georgia Procurement or Finance Department.

Ghost Accounts and other cardless products including but not limited to ePayables.

The Augusta Commission and or the Augusta Administrator, approves all participation in the program.

All policies and procedures in this manual are subject to change with or without notice at the discretion of the Augusta Commission and or the Augusta Administrator. Hard copies of additions/revisions are disseminated when available. The web copy, located on the Augusta Procurement Department’s webpage: <https://www.augustaga.gov/679/Procurement>, is updated as



needed following approval. Prior to acting in reliance upon a specific policy or procedure as Procurement/Finance appears in any copy of the manual, please check to make sure that the transaction has not recently approved any additions or revisions to that specific policy or procedure. All program official forms mentioned in this policy can be found on the web site.

### **Use of Credit or Purchasing Card Accounts for Personal Purchases Prohibited**

Under no circumstances is a cardholder or program participant permitted to use Credit/P-Card or related accounts for personal purchases. (Personal purchases are defined as purchases of goods or services intended for non-work related use or use other than official Augusta business.) Using the Credit/P-Card and or related accounts for personal purchases may result in disciplinary action, up to and including termination from Augusta employment and criminal prosecution. The Official Code of Georgia, Annotated (O.C.G.A.), §50-5-80 and §50-5-83 states that any person who knowingly uses funds for personal purchases under \$500 is guilty of a misdemeanor. A person who knowingly uses funds for personal purchases of \$500 or more is guilty of a felony punishable by one to 20 years in prison. Supervisors or other approving officials who knowingly, or through willful neglect, approve personal or fraudulent purchases are subject to the same disciplinary actions as those making the purchases.

### **SECTION VIII. Process Improvement and Audits**

1. The Finance Department conducts periodic reviews of the programs receipts and statements at Entities under Augusta Procurement Department purchasing authority. Reviews take a risk-based approach and focus on the level of compliance with Augusta Policy, adequacy of and compliance with internal policies and procedures, and evaluation of internal controls.
2. The Finance/Procurement Departments issue reports providing an assessment of the Program, makes recommendations for improvement when warranted, and works with the Program personnel to implement action plans to make corrections or other improvements to the Program. These report will be forwarded to the City Administrator semiannually.
3. In those cases where it is determined that internal controls are not adequate, the Administrator has the authority to require policy improvements and/or place other restrictions on the local card program until such controls are developed, documented, and implemented.

### **SECTION IX. Professional Development**

1. Finance and Procurement will develop and deliver training on the Card/P-Card Program on an as needed basis.
2. Collaborate with the Procurement Director and with the Finance Department to develop training materials for cardholders.



## Augusta Entity Program Roles and Responsibilities

The Augusta, Georgia Commission designated the City Administrator and his/her designee(s) as the County credit card administrator and the County purchasing card administrator. The responsibilities of each of the respective card administrator(s) and his/her designee(s) include:

### SECTION X. Card Program Administrator Responsibilities

#### 1. Program Administration

- i. Develop the internal policy governing the use of the Credit/P-Card Program, to include, the following minimum requirements:
  - (a) In compliance with the State, Federal and Local laws. Analyze Augusta's entity's current and forecasted purchases (composed of any and all departments of Augusta) on at least a quarterly basis to identify supplies, materials, equipment, and services which must be sourced through the competitive bidding process.
  - (b) Monitor the Augusta entity's compliance with State, Federal and Local laws and, when areas of non-compliance are found, determine the appropriate course of action needed to correct the non-compliance, document the action plan, and detail the correction action(s) taken.
  - (c) Ensure compliance with the Augusta Credit/Purchasing Card Policy;
  - (d) Provide for unique needs based on mission;
  - (e) Provide a method for reporting suspected misuse or fraudulent use;
  - (f) List in detail consequences of misuse or fraudulent use;
  - (g) Create a provision for review of the internal policy for adequacy at least annually;

and

- (h) Create a provision for audit or other independent review of all areas of program administration and transactions at least annually.
- ii. Work with management throughout the organization to determine the appropriate spending limits for the Program as a whole and for individual account holders based on budget constraints, job responsibilities, historical spending patterns, and overall procurement practices.
- iii. Designate the following Program administrative positions as needed and ensure coordination among the positions:
  - (a) Electronic Contact to handle data transmission matters; and
  - (b) Settlement Contact to handle monthly payment matters.
- iv. Work with management to identify job titles/positions within the organization that require a P-Card account or that would be good candidates for use of the Credit/P-Card and related accounts.
- v. Develop written internal procedures for requesting Credit/P-Cards, Ghost Cards and other accounts and approving cardholders. The appropriate form is the Card Profile Form Request for Credit/Purchasing Card. **(Exhibit #1)**



## 2. Program Compliance

- i. Establish written procedures to ensure compliance with, or request exceptions to, Augusta purchasing laws and regulations, and the internal credit/purchasing card policy.
  - ii. Coordinate any exceptions to the Augusta Credit/Purchasing Card Policy with the Augusta Cards Program Manager in the Procurement or Finance Departments (Procurement for P-Cards and Finance for Credit Cards).
    - (a) Initiate all requests using the Special Approval Request Form. **(Exhibit #2)**
    - (b) Document review of the status of all exceptions on an annual basis to determine if the exceptions should still be granted and notify Augusta Procurement Department of any revocations.
  - iii. Ensure that Department has sufficiently documented internal controls and other measures (e.g. audits) to prevent and/or detect misuse or fraudulent use of the P-Card and related accounts.
  - iv. Establish written procedures to ensure security over P-Card account information to include:
    - (a) Ordering and receiving new and replacement cards;
    - (b) Reporting or stolen cards and/or compromised accounts to the Bank and to the Program Administrator and/or Coordinator(s); **(Exhibit #5)**
    - (c) Collecting and destroying cards when cardholders transfer to jobs not requiring a P-Card, resign, or are terminated; and
  - v. Establish written procedures to ensure that misuse or fraudulent use of a Credit/P-Card or related account is documented. Minimum requirements include:
    - (a) Documentation of the transaction (e.g. copies of receipts, invoices);
    - (b) Evidence of who conducted the transaction, who approved the transaction, and when and how the misuse or fraud was discovered;
    - (c) Documentation of personnel actions taken (e.g. account holder was terminated);and
    - (d) Notifying the Bank immediately when fraud or account misuse occurs in order to properly meet the Bank's guidelines regarding Bank reimbursement of transactions related to fraud or account misuse.
3. Appropriate limits on the number of cardholders in order to ensure adequate review of business need and documentation (transaction logs, receipts/invoices, and monthly billing statement) for each purchase.
4. Training – Develop an Entity-specific training program for all program users to include:
- i. Mandatory Cardholder Agreement specifying terms and conditions for use of the card and related accounts; **(Exhibit #3)**
  - ii. Augusta Purchasing/ Credit Card Policy;
  - iii. User manual; and
  - iv. Familiarity with all forms, including the Sales and Use Tax Exemption form and transaction log.



5. Using the P-Card and related accounts
  - i. Establish written internal procedures covering how to use the P-Card/Credit card account(s), including telephone, fax, and Internet orders as well as Ghost Cards if applicable, in order to maintain security over P-Card/credit card account information.
  - ii. Monitor accounts for inactivity and close accounts that are no longer needed.
  - iii. Establish written internal procedures for compliance with Augusta Policy regarding documentation of transactions.
  
6. Internal Accounting Requirements
  - i. Designate the storage location for all original transaction documentation.
  - ii. Establish billing discrepancy procedures, including disputed transactions. **(Exhibit #6)**
  - iii. Establish reconciliation procedures between cardholders, and Accounts Payable to ensure timely payment of the corporate monthly billing statement.
    - (a) Use of generic "P-Card" general ledger account is prohibited
    - (b) All transactions should be allocated to the appropriate expenditure account in order to allow for the accurate monitoring of department spending is in adherence with the Augusta Purchasing Card Policy.

**SECTION XI. Cardholders:**

All program participants are de facto purchasing agents for Augusta, Georgia. Accordingly, all participants must have a minimum understanding of Augusta's purchasing laws, Augusta Procurement Department rules and regulations as contained in the Augusta Procurement Code, and internal purchasing rules. Program participants must also be familiar with the provisions of O.C.G.A. §45-10-1 et seq. regarding Employee Code of Ethics and Conflicts of Interest:

Code Of Ethics For Government Service:

Any person in government service should:

- I. Put loyalty to the highest moral principles and to country above loyalty to persons, party, or government department.
- II. Uphold the Constitution, laws, and legal regulations of the United States and the State of Georgia and of all governments therein and never be a party to their evasion.
- III. Give a full day's labor for a full day's pay and give to the performance of his duties his earnest effort and best thought.
- IV. Seek to find and employ more efficient and economical ways of getting tasks accomplished.
- V. Never discriminate unfairly by the dispensing of special favors or privileges to anyone, whether for remuneration or not, and never accept, for himself or his family, favors or benefits under circumstances which might be construed by reasonable persons as influencing the performance of his governmental duties.
- VI. Make no private promises of any kind binding upon the duties of office, since a government employee has no private word which can be binding on public duty.
- VII. Engage in no business with the government, either directly or indirectly, which is inconsistent with the conscientious performance of his governmental duties.



- VIII. Never use any information coming to him confidentially in the performance of governmental duties as a means for making private profit.
- IX. Expose corruption wherever discovered.
- X. Uphold these principles, ever conscious that public office is a public trust.

Cardholder responsibilities include:

1. Maintain security of the account number, expiration date, and security code at all times.
2. Maintain knowledge of Augusta Purchasing/Credit Card Policy and internal policies and procedures.
3. Ensure all purchases are allowable purchases according to Augusta's Purchasing/Credit Card Program Policy.
4. Ensure all purchases comply with purchasing requirements of the Augusta Purchasing/Credit Card Policy concerning Order of Precedence and Competitive Bidding.
5. Obtain "best value" for Augusta when making purchases with the P-Card/Credit account.
6. Maintain all documentation required by Augusta and internal purchasing card policies. Minimum documentation requirements are:
  - i. Monthly or weekly transaction log as determined by the Program Administrator and purchasing volume;
  - ii. Itemized receipt or invoice;
    - (a) If receipt has been lost and a duplicate cannot be obtained, the Program Administrator can determine if internal policy will allow use of the Lost Receipt Affidavit Form. **(Exhibit #4)** If allowed, a single cardholder can use the form no more than three times in one fiscal year.
    - (b) Use of the form more than three times in one fiscal year will result in suspension of account privileges.
7. Submit all documentation to the Procurement Department (P-Cards) Finance Department (Credit Card) Program Administrator in order to ensure timely payment of the monthly billing statement.
8. Either the original receipt or invoice must be sent to the Procurement Department, Program Administrator for each for each transaction. The receipt must be accompanied by a signed requisition with your Department Account numbers for payment. (Maintain a file copy of all transactions submitted for payment)
9. A comment for each transaction stating the purpose of the transaction must be included on the requisitions. Provide a written report for all disputed transactions. **(Exhibit #6)**
10. Immediately reporting or stolen/lost cards and/or compromised accounts to the Bank and to the Program Administrator **(Exhibit #5)**



**SECTION XII. Use of the Card and Related Accounts**

This Policy establishes appropriate and inappropriate uses of program accounts. All purchases made through the program must be for official Augusta business.

When plastic cards are issued, only the employee whose name appears on the face of these cards are authorized to initiate transactions with the card. Use of the card by any other person is considered misuse of the card, even if the purchase is for legitimate Augusta business. For Ghost Card accounts and other types of program accounts, only individuals identified as account users or custodians may use the accounts. Use of the accounts by any other person is considered misuse of the accounts, even if the purchase is for legitimate Augusta business. Use of any P-Card program accounts for personal purchases is strictly prohibited and will result in disciplinary action, including termination of employment and criminal prosecution.

a. Recommended Purchases

Use of the P-Card is highly recommended when making purchases under the following circumstances:

1. From Statewide Contracts via the virtual catalog from a vendor identified as accepting the P-Card
2. From Statewide Contracts via face-to-face transactions with vendors that accept the P-Card
3. From Agency Contracts when P-Card is used to create a requisition for a non-virtual catalog purchase and the vendor accepts the P-Card (We also recommend the P-Card be used for one-time purchases made via on-line for computer, parts software, etc.)

b. Allowable Purchases

These Cards and related accounts can be used for official purchases of supplies, materials, equipment, or services, where not otherwise prohibited or restricted. All purchases must be within assigned spending limits unless prior, written approval is received to exceed these limits. Card Program Administrators can manage spending limits up to \$5,000 without approval from Augusta Procurement Director. Any Single Transaction Limit of \$5,000 or more for Open Market Purchases must receive prior written approval from the Augusta Cards Program Manager (Procurement Director) using the Special Approval Request Form. **(Exhibit #2)**

c. Allowable purchases include:

1. Equipment – Single units under \$1,000 for Augusta Departments, Commissions, or Boards. Augusta entities must obtain written approval from the Augusta Cards Program Manager (Procurement Director) or his/her designee prior to the purchase in order to exceed these thresholds.)



2. Software – Data plans, software, or applications (i.e. “apps”) for Augusta-issued devices such as smart phones (e.g. iPhone, Android, blackberry) and tablets (e.g. iPads) ONLY. Purchases cannot be made for personal devices even if used for Augusta business.
3. Supplies and materials up to the cardholder’s approved Single Transaction Limit and/or approved cycle limit not on Annual August Contracts.
4. Filing or coping of Legal or court documents for Augusta, Georgia (Law Department).
5. Airline tickets and vehicle rentals for Augusta personnel traveling on official Augusta business as defined in the Augusta, Georgia Code.
6. Special approval is not needed for the following types of purchases:
  - Food and lodging
  - Documentation must follow guidelines for “group meals” in the Travel Regulations:
    - Itemized receipt showing all meals purchased
7. Food provided for consumption at events or services provided to the general public, Augusta benefit recipients and/or Augusta program participants (other than Augusta employees), or purchased for resale in gift shops, bookstores, etc., and other non-employee meal related use.
8. Purchases of goods or services intended for official Augusta, Georgia work-related use which are not otherwise excluded in the Prohibited Purchases section.

**SECTION XIII. Prohibited Purchases**

The following types of purchases are strictly prohibited by Augusta policy. No exceptions will be granted unless otherwise indicated. This list must be included in lists of prohibited purchases in policies at the local program level:

1. Personal purchases of any kind (Personal purchases are defined as purchases of goods or services intended for non-work related use or use other than official Augusta business.)
2. Data plans, software, or applications (i.e. “apps”) for non-Augusta Entity issued devices, including, but not limited to, smart phones (e.g. iPhone, Android, blackberry), laptop computers, or tablets (e.g. iPad).





3. Cash advances including use of the card, card number or account number at Automated Teller Machines (ATMs), inside bank branches or at cash advance, quasi-cash and money transfer locations such as Western Union, Telecheck, etc.
4. Gift cards, stored value cards, calling cards, pre-paid cards or similar products
5. Employee travel expenses, including lodging, transportation, and meals, except as specifically covered under Allowable Purchases
6. Entertainment, including in-room movies, except as specifically covered under Allowable Purchases
7. Alcoholic beverages
8. Tobacco products
9. Fuel, mechanical repairs, and maintenance of Augusta-owned or rental vehicles (Exceptions may be granted upon verification of procedures to enter costs into Augusta's fleet management system administered by Fleet Management.) **Note:**
  - i. Non-mechanical body shop repairs not covered under Augusta's vehicle maintenance contract may be paid for with a purchasing card.
  - ii. Allowable auto parts purchases must follow the process outlined in the auto parts flow chart.
10. Food for consumption by Augusta employees unless the purchase qualifies as a "group meal" according to the Augusta, Georgia Code
11. Memberships and/or fees to wholesale shopping clubs or "warehouse" type retailers

#### **SECTION XIV. Declared Emergencies and Natural Disasters**

Augusta authority to forego standard procurement requirements for needs arising from unforeseen causes. In cases involving the welfare of the general public, extreme weather conditions, or official declared emergencies, the Program Administrators (Procurement Director and Administrator) are allowed to obtain after-the-fact approval for exceptions to this Policy.

1. The Department Director must contact the Augusta Procurement Department, within 72 hours of any actions taken in response to these emergencies and the nature of the actions taken.
2. Documentation for transactions must follow guidelines for emergency purchases as contained in the Augusta Procurement Code.



**SECTION XV. Sole Source / Sole Brand Purchases**

The P-Card and related accounts may be used for purchases resulting from sole source or sole brand acquisitions provided those goods/services are not identified in the prohibited subsection. Guidelines for Sole Source and Sole Brand purchases are found in the Augusta Procurement Code

1. Any request for a Single Transaction Limit of \$5,000 or more that would qualify as a Sole Source and/or Sole Brand must include a Sole Source Form.
2. These forms, and instructions for use, are available on One Drive: SharePoint, Documents/Forms & Policies select Procurement. These forms must also be attached to the Original Transaction Receipt as documentation for the transaction.

**SECTION XVI. Clarification on Credit Card Fees and Convenience Fees**

Many merchants charge a “credit card processing fee” or “convenience fee” for accepting credit cards including the Augusta Purchasing Card or P-Card. These types of fees are strictly regulated by Visa and VisaCard (also called the Associations). “Convenience fees” for certain transactions can be paid if they are charged in compliance with VisaCard rules. Other fees, such as “credit card fees”, “processing fees” or “surcharges” for example, are not allowed by VisaCard regulations and are therefore not permitted on the P-Card or related accounts. Fees will be reviewed on independent basis.

According to VisaCard’s Card Acceptance and Chargeback Management Guidelines for Merchants (Merchants is synonymous with Vendors) available on VisaCard’s website, credit card surcharges are not allowed. Merchants “may not impose any surcharge on a VisaCard transaction.” Convenience fees, however, are allowed under certain circumstances. Fees will be reviewed on independent basis.

According to the website:

For merchants who offer an alternate payment channel (i.e., mail, telephone, or ecommerce) for customers to pay for goods or services, a convenience fee may be added to the transaction amount. If the merchant chooses to assess a convenience fee to its customers, the merchant must adhere to the following rules:

- The fee is being charged for a bona fide convenience of using an alternative payment channel outside the merchant’s normal business practice.
- The fee:
  - must be disclosed to the customer as a charge for the alternative payment channel convenience
  - is applied only to non-face-to-face transactions
  - must be a flat or fixed amount, regardless of the amount of the payment due
  - is applied to all forms of payment products accepted in the alternative payment channel
  - is included as part of the total transaction amount
  - cannot be added to a recurring transaction



- is assessed by the merchant that provides the goods or services to the cardholder and not a third party

The customer must be given the opportunity to cancel prior to the completion of the transaction. VisaCard is very clear about what a convenience fee is and how and when they can be charged. As a result, many vendors that charge fees do so incorrectly and are therefore out of compliance with VisaCard regulations.

Examples of common violations of VisaCard's convenience fee policy include, but are not limited to, the following:

- Charging a tiered or percentage based fee. Only a flat fee regardless of the transaction amount is allowed.
- Charging a fee for transaction below or above a certain dollar amount. Convenience fees must be charged on all transaction regardless of amount.
- Charging the fee in person, for face-to-face or point of sale transactions. The fees can only be applied to transactions via the mail, telephone or internet.
- Charging only for VisaCard or credit card transactions. Convenience fees must be applied to all payment methods accepted via that channel.
- Calling the fee a "processing fee", "credit card fee", "surcharge" or anything other than a "convenience fee". The fee is designed to offset the cost of the convenience, not the cost of accepting credit cards.
- Charging higher prices for credit card purchases versus checks or cash. **Note:** Vendors may offer a "cash discount" to customers paying with cash, in person.
- Charging a convenience fee via the internet when that is the vendor's only "normal business practice". If the vendor only sells on the internet, there is no convenience versus coming in to a retail location, so no convenience fee can be charged. There are many ways a vendor's actions can fall outside VisaCard's guidelines. As such, only vendors in compliance with the guidelines shall be allowed to receive convenience fees via the P-Card and/or related accounts.

One example of an allowable convenience fee is a utility that charges a convenience fee for paying a bill via the phone or internet versus having to come to an office and drop off a payment. As long as the convenience fee is a flat fee and is charged to all transactions accepted via the phone or internet (such as all card types, electronic checks, etc.), it is acceptable on a P-Card/Credit Card transactions.

Convenience fees charged in accordance with the VisaCard guidelines quoted above are permitted on these cards or related accounts. All other charges, surcharges or fees are prohibited and should not be paid with a P-Card/Credit Card or related accounts. For clarifications, please consult your entity's P-Card Administrator or contact the Augusta Cards Program Manager. Violations of the VisaCard guidelines should be reported to the Augusta Cards Program Manager as merchants can be reported to VisaCard through Cadence Bank.



## **SECTION XVII. Ghost Card Accounts**

The term “Ghost Cards” refers to a cardless P-Card account established for the payment of monthly or other periodic charges to an established vendor of an Augusta entity. In cooperation with the Augusta Cards Program Manager and the Bank, an entity’s Program Administrator may establish a Ghost Card account with an identified vendor used to pay recurring charges based on services or goods purchased periodically (including monthly) from the vendor through an entity contract, statewide contract, a sole source/mandatory source purchase or for other allowable purchases. Ghost Cards provide a secure payment method restricted for use with the identified vendor and secured through numerous account restrictions including spending limits, Merchant Category Code (MCC) restrictions and the absence of a physical card.

Ghost cards may be considered when there is a one-to-one relationship between the vendor and the Augusta entity and the vendor provides goods or services through an established relationship, often sending a monthly invoice for those goods or services. Examples of vendors suitable for payment via a Ghost Card include, but are not limited to, wireless device and wireless service providers, utilities, bulk fuel providers, landlords, food service, temporary service and other vendors.

Please contact the Augusta Cards Program Manager for more information on Ghost Cards or for assistance in setting up Ghost Card accounts.

## **SECTION XVIII. Program Compliance**

Purchasing and Credit Card Limit per Transaction: \$500.00-Higher limits require approval by Card Administrator per Month \$5,000.00-Higher limits require approval by Card Administrator

Internal Controls

Each Cardholder must establish a control structure that ensures compliance with Augusta, Georgia Procurement Code, State and Federal Laws and the Purchasing Card Policy.

Internal controls must include:

1. Appropriate separation of duties between making transactions (cardholders) and payment of the monthly billing statement (Accounts Payable).
2. Independent review of all account maintenance activity received on monthly statement. Statements are to be signed by the User and must provide the appropriate account number to be charged.
3. Appropriate hierarchical review and approval of purchases by someone with supervisory authority over the cardholder and/or with the authority to question purchases if needed.
4. No cardholder can provide approval for payment for his/her transactions or of the corporate monthly billing statement. Review and approval responsibilities cannot be delegated to someone else.



5. Provision for an annual independent audit or review of the purchasing card program by the Card Program Administrator, Finance Department, or other assigned audit responsibilities. Reviews must address:
  - i. Adequacy of internal policies and procedures;
  - ii. Appropriateness of cardholder spending limits;
  - iii. Adequacy of review, reconciliation, and payment procedures; and
  - iv. Adequacy of documentation for transactions.

c. Cardholder Spending (Credit) Limits

Spending limits enable management to provide cardholders with the purchasing power to accomplish the needs of the job without exposing Augusta to unnecessary risk. Spending limits should be based on job responsibilities of the cardholder and/or of the job title. Cardholder spending limits must be reviewed at least annually to determine that actual usage is consistent with spending limits.

Spending limits that are available are:

1. Cycle (Credit) Limit – The cycle limit is a mandatory spending limit that restricts the amount of purchases a cardholder can make in one billing cycle.
  - i. The cycle limit cannot be less than the cardholder’s Single Transaction Limit.
  - ii. A cardholder’s cycle limit cannot be more than \$5,000 without prior, written approval from the Augusta Cards Program Manager. **(Exhibit #2)**
  - iii. Review the Procurement Code Article 10 on Small Purchases. Sec. 1-10-54. Informal bids selection methods (standard and small purchases).
2. Single Transaction Limit (STL) – The STL is a mandatory spending limit imposed on each cardholder account.
  - i. A cardholder’s STL must be less than \$5,000. The local Program Administrator can establish organization-wide and/or individual spending limits less than this, as determined by overall procurement and card program goals. (Review the Procurement Code Article 10 on Small Purchases. Sec. 1-10-54. Informal bids selection methods (standard and small purchases).)
  - ii. Program Administrators can grant approval for individual limits greater than \$5,000 for purchases. **(Exhibit #2)**
  - iii. Cardholders must request prior, written approval for the Program Administrators for all other STL’s greater than \$5,000. **(Exhibit #2)**
3. Number of Transactions per Day (Optional) - Management can choose to impose a maximum number of transactions on a cardholder account in order to control use of the P-Card and related accounts.



d. Account Issuance Requirements

1. Issuance is limited to one Purchasing Card per cardholder.
2. Cardholders must be permanent full-time Augusta employees whose job requires the use of a purchasing card or related account. There will be no exceptions to the following:
  - i. Neither cards nor accounts will be issued to part-time or temporary workers, or contractors.
  - ii. Cards and related accounts will not be issued in the name of a Department or work unit to be shared by multiple employees.
  - iii. Neither cards nor related accounts will be issued to employees of foundations associated with any Entity.
3. Program Administrator must approve a cardholder's application for a P-Card or related account. **(Exhibit #1)**
4. All training requirements as described in this Policy must be met before an employee/elected official receives a Purchasing/Credit Card or is given access to a related account.

Training: Purchasing Card Training – Procurement Department  
Credit Card – Finance Department

**SECTION XIX. Legal Issues**

**a. Failure to Comply with Laws, Policies, and Procedures**

Cardholders or approving officials who knowingly, or through willful neglect, fail to comply with the following 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.

1. Official Code of Georgia, Annotated (O.C.G.A. §50-5-80 and §50-5-83), sections related to governmental purchasing
2. Applicable requirements of the Augusta, Georgia Procurement Code
3. Augusta, Georgia Purchasing Card Policy

The Augusta Procurement Director is the Augusta Cards Program Manager and 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.



**b. Competitive Solicitation**

1. O.C.G.A. §50-5-69 requires competitive bidding for all open-market purchases anticipated to be \$25,000 or more. However, O.C.G.A. § 50-5-83 sets the legal Single Transaction Limit for a P-Card transaction at \$5,000 unless made against a Statewide Contract or in compliance with Augusta procurement policy. Use of the P-Card/Credit Card as a method of payment does not relieve the program participant or the Entity of these responsibilities:
  - i. Because of the legal Single Transaction Limit, all cardholders must have a Single Transaction Limit (STL) of less than \$5,000, except as noted.
  - ii. Cardholders are prohibited from splitting a transaction between two or more transactions on a single account or two or more transactions on multiple accounts on the same day or on separate days in order to circumvent any Single Transaction Limit, regardless of the level.
2. Where job responsibilities require cardholders to make single purchases of \$5,000 or more:
  - i. The Augusta Card Program Administrator can approve Single Transaction Limits over \$5,000. **(Exhibit #2)**
3. Cardholders who need to make open-market purchases of \$5,000 or more must use the appropriate bid process for any purchase greater than or equal to \$5,000. Complete bid requirements are found in the Augusta Procurement Code. (Review the Procurement Code Article 10 on Small Purchases. Sec. 1-10-54. Informal bids selection methods (standard and small purchases)
  - i. For any purchase of \$5,000 or more, cardholders must use the Georgia Procurement Registry to obtain bids from the appropriate number of bidders.
  - ii. One-time approval to exceed \$5,000 will be granted upon submission of proof of the competitive bid process. Transaction documentation must include evidence of the appropriate bid process and be available for audit by the Augusta Cards Program Manager, the Augusta Procurement Department and Internal Audit personnel.

**c. Payment of Augusta Sales and Use Tax**

1. O.C.G.A. §48-8-3(1) exempts purchases made by Agencies from Sales and Use Tax when payment is made with appropriated funds.
2. Cardholders must present the Department of Revenue Sales and Use Tax Exemption, Form ST-5, to merchants upon request. This form may be obtained through the Procurement Department.
3. Cardholders are responsible for ensuring that merchants do not charge tax.
  - i. If taxes are charged, the cardholder must contact the merchant to obtain a credit to the account.
  - ii. Credits cannot be obtained by any other method, including, but not limited to, cash, gift card, gift certificate, or store credit.



- iii. Documentation of attempts to obtain credit for any Augusta Sales and Use Tax charged in error must be maintained with the documentation for the transaction where the tax was charged.

#### **d. Records Retention Requirements**

The Augusta Procurement/Finance Departments maintains the official Records Retention information for all transactions under this Program.

1. Documents related to transactions 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 are accounting records and must be maintained according to the requirements.
3. Statements will be attached to Purchase Orders.

#### **e. Internal Revenue Service 1099 Reporting**

Effective in 2011, the IRS announced changes to the Internal Revenue Code, Section 6050W, which affects sections 6041 and 6041A of Internal Revenue Service rules. This change shifts the burden of payment reporting requirements to the credit card account transaction acquirer's bank (the supplier's merchant bank) instead of the card end users when credit cards are used as the form of payment for reportable transactions. As a result, beginning with transactions that occur in 2011 and are reportable beginning January 2012, Augusta program participants are no longer required to report P-Card transactions. Instead, the acquiring banks that process the transactions for suppliers will assume this responsibility. This change applies only to credit card transactions – **reporting for all other payment methods including checks, ACH and others will remain the responsibility of the entity making payment.** Please consult the tax specialists in your entity for further information and details regarding these changes.

### **SECTION XX. Terms**

This agreement shall be effective until terminated by the Card Administrator or the Augusta, Georgia Commission or the elected official leaves office or employee leaves the employment of the elected official or Augusta, Georgia.. 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.





## EXHIBIT A

### **Purchasing Card and/or Credit Card User Agreement between Augusta, Georgia and Augusta, Georgia Elected Officials and their employees**

This Purchasing Card and/or Credit Card User Agreement is between Augusta, Georgia (hereinafter “County”) and \_\_\_\_\_ (hereinafter “Elected Official”), an elected official of Augusta, Georgia or Richmond County, Georgia for use of a County 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 agrees to use the card for the purchase of goods and services authorized by the budget adopted by the Augusta Commission.
- c. 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.
- d. Elected Official agrees to use the card signifies that budgeted funds are available to cover the executed transaction.
- e. Elected Official shall not exceed a \$500.00 per transaction and/or \$5,000.00 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.
- h. Elected Official agrees to provide billing statements and required supporting documentation in a timely manner so that payment can be made to avoid late fees. Such late fees if incurred will be charged against the departmental budget. Accounts incurring multiple late fees may result in account suspension or cancellation.

**II. 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 Ordinance for Augusta, Georgia 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 of Card Administrator, or expiration of his or her card, or his or her resignation or removal from office.
- g. Elected Official acknowledges that he or she is the only individual authorized to use the card.

**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. 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 the Augusta, Georgia Commission, failure to comply with the terms of this agreement or the Elected Officials Purchasing Card and Credit Card 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.



**Terms.** This agreement shall be effective until terminated by the Card Administrator or the Augusta, Georgia Commission or the elected official leaves office or employee leaves the employment of the elected official or Augusta, Georgia.. 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.

Augusta, Georgia:

ELECTED  
OFFICIAL/EMPLOYEE:

\_\_\_\_\_  
Hardie Davis, Jr.  
As its Mayor

\_\_\_\_\_  
Print Name  
Title

DATE:

DATE:

Attest:

\_\_\_\_\_  
Lena J. Bonner, Clerk of Commission



**CARD PROFILE FORM - REQUEST FOR PURCHASING/CREDIT CARD**

**EXHIBIT #1**

- ( ) **Purchasing Card**
- ( ) **Credit Card**

**TO:** Geri A. Sams, Procurement Director - Purchasing Card  
 Donna Williams, Director of Finance – Credit Card

**FROM:**  
 (Department)

**SUBJECT:** Request for Purchasing Card/Credit Card

I request to be issued an Augusta, Georgia Purchasing Card/Credit Card for the purpose of making small-dollar purchases in the normal course of authorized Augusta, Georgia business.

Full Name of Employee (print): \_\_\_\_\_

Employee Social Security Number: **(NOT REQUIRED AT THIS TIME)** Date of Birth: \_\_\_\_\_

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

Employee Title: \_\_\_\_\_

**Purchasing and Credit Card Transaction Limits:**

Per Transaction: \$500.00 - Higher limits require approval by Card Administrator  
 Per Month: \$5,000.00 - Higher limits require approval by Card Administrator

Daily Transaction Limit: \_\_\_\_\_ # of Transactions \_\_\_\_\_

Restrictions: \_\_\_\_\_

Will the card be used for travel related items? (i.e. airline tickets, rental cars, hotels, etc.):  Yes  No

REQUESTED BY: \_\_\_\_\_

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

APPROVED BY DEPARTMENT DIRECTOR \_\_\_\_\_ DATE \_\_\_\_\_

Signature of Procurement Director: \_\_\_\_\_

**CREDIT CARD APPROVAL DATE BY COMMISSION** \_\_\_\_\_

Signature of Procurement/Finance Director: \_\_\_\_\_

Copy to:  
 Designated Cardholder  
 File



**SPECIAL APPROVAL REQUEST PURCHASING CARD/CREDIT CARD EXCEPTIONS**

**EXHIBIT #2**

- ( ) **Purchasing Card**
- ( ) **Credit Card**

**TO:** Geri A. Sams, Procurement Director - Purchasing Card  
Donna Williams, Director of Finance – Credit Card

**FROM:**  
(Department)

Reason for Exception:

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Card Number: \_\_\_\_\_

Full Name of Employee (print): \_\_\_\_\_

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

Employee Title: \_\_\_\_\_

Date of Increase: \_\_\_\_\_

Increased To: \_\_\_\_\_

Other Requests: \_\_\_\_\_

Head Department Signature: \_\_\_\_\_

Date Changed: \_\_\_\_\_

Request:                     APPROVED                     DENIED

Procurement/Finance Director's Signature: \_\_\_\_\_

Copy to:  
Designated Cardholder  
File



- ( ) Purchasing Card ONLY
- ( ) Credit Card see Exhibit A for Cardholder's Agreement

EXHIBIT #3

TO: Geri A. Sams, Procurement Director - Purchasing Card

**CARDHOLDER'S AGREEMENT**

I, hereby agree to comply with the **purchasing card** policy and procedures and the following terms and conditions regarding my use of the card. As a cardholder, I have read and understand the **Augusta, Georgia Cardholder's Policy and Procedures**.

1. I understand that I am being entrusted with a valuable tool, the purchasing card. I will be making financial commitments on behalf of Augusta, Georgia I will obtain the best value for Augusta, Georgia by using the card wisely and with discretion.
2. I agree to use this card for official approved purchases only. I fully understand that misuse or abuse of the card will result in revocation of the card and appropriate disciplinary action which may include termination of my employment. I also agree to attend training on the use of this card as prescribed by the Procurement Director.
3. Policy violations include, but are not limited to:
  - Expenditures for personal purposes;
  - Cash advances or refunds;
  - Expenditures for entertainment, including but not limited to the purchase of alcoholic beverages;
  - Purchases under contracts, unless an emergency exception is granted;
  - Separate, sequential, and component purchases or transactions made with intent to circumvent State, Federal or Augusta's Laws, policies, rules and regulations;
  - Transaction amounts greater than cardholder's limits;
  - Failure to submit proper documentation with each monthly statement, and;
  - Allowing the card to be used by someone else
4. I agree to return the card immediately upon request or upon termination of employment (including retirement and resignation). Should I be transferred, qualify for extended leave or undergo an organizational change which causes my duties to no longer necessitate the use of the card, I agree to return it immediately and arrange for issuance of a new card as may be appropriate. **EXHIBIT 7**
5. If the card is lost or stolen, I agree to immediately notify the Procurement Director and Bank both verbally and in writing.

***I understand and agree that my use of the purchasing card is subject to the following specific purposes or restrictions:***

Employee Signature: \_\_\_\_\_ Date \_\_\_\_\_

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

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

Credit Limit Authorized: \$ \_\_\_\_\_ Last 4 #'s on Card \_\_\_\_\_

Card Issue Date: \_\_\_\_\_

Copy to:  
Designated Cardholder  
File



**CARDHOLDER'S LOST RECEIPT AFFIDAVIT**

**EXHIBIT #4**

- ( ) **Purchasing Card**
- ( ) **Credit Card**

TO: Geri A. Sams, Procurement Director – Purchasing Card  
Donna Williams, Finance Director – Credit Card

FROM:  
(Department)

Card Number: \_\_\_\_\_

Full Name of Employee (print): \_\_\_\_\_

I certify that I made purchase shown below for official business but do not have a receipt because (check all that apply):

- Vendor did not provide a detailed receipt
- I have requested an invoice, but the vendor has not provided it
- I had a receipt but cannot locate it
- I have a receipt but it is not readable and this document is provided in order to describe the items purchased
- Order was placed via telephone, fax, or Internet and vendor has not supplied an invoice

All information must be completed in ink. All information is required. Use one affidavit per lost receipt.

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

Date of Purchase: \_\_\_\_\_

Detail Description of items purchased: \_\_\_\_\_  
\_\_\_\_\_

Total Purchase Amount: \_\_\_\_\_

Tax Paid  No  Yes

This document will be used in lieu of an invoice or receipt for this transaction. I certify that all items listed above (and on the attached, if applicable) were purchased and received for Augusta, Georgia Business. I also understand that use of this form instead of submitting actual receipts or invoices will result in suspension or termination of purchasing card privileges.

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

Employee Title: \_\_\_\_\_ Date \_\_\_\_\_

Copy to:  
Designated Cardholder  
File



**CARDHOLDER'S LOST/STOLEN CARD REPORT**

**EXHIBIT #5**

- Purchasing Card**
- Credit Card**

TO: Geri A. Sams, Procurement Director – Purchasing Card  
Donna Williams, Finance Director – Credit Card

FROM:  
(Department)

Card Number: \_\_\_\_\_

Full Name of Employee (print): \_\_\_\_\_

Employee Social Security Number: \_\_\_\_\_

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

Employee Title: \_\_\_\_\_

Date of Loss: \_\_\_\_\_

Date Stolen: \_\_\_\_\_

Date Reported to Bank: \_\_\_\_\_

Details:

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Copy to:  
Designated Cardholder  
File





CARDHOLDER'S CARDHOLDER STATEMENT OF DISPUTED ITEM(S)

EXHIBIT 6

- ( ) Purchasing Card
- ( ) Credit Card

TO: Geri A. Sams, Procurement Director – Purchasing Card  
 Donna Williams, Finance Director – Credit Card

RE: \_\_\_\_\_

CARDHOLDER NAME: \_\_\_\_\_ CARD NUMBER: \_\_\_\_\_

MERCHANT NAME: DISPUTED AMOUNT: \_\_\_\_\_ \$ \_\_\_\_\_

I dispute the charge(s) described herein as follows: [Check Appropriate Box(es)]

- I certify that the charge listed above was not made by me nor were the goods or services represented by the above transaction received by me or by a person authorized by me.
- I do not recognize the transaction as listed above. Please inform me of merchant name and description of merchandise purchases.
- Although I did engage in the above transaction, I dispute all or part of the charge in the amount of \$\_\_\_\_\_.
- I have contacted the merchant and requested a credit adjustment that I did not receive or was not satisfactory.
- I have been charged twice for the same transaction. Posting dates: \_\_\_\_\_ and \_\_\_\_\_
- A credit slip was listed as a sale on my statement.
- The amount of the sales slip was increased from \$ \_\_\_\_\_ to \$ \_\_\_\_\_. Enclosed is my copy of the sales slip prior to alteration.
- I received a price adjustment (credit slip) on the above transaction, and it has not appeared on my statement. Enclosed is a copy of the credit memorandum.
- Non-Acceptance
- Other: please explain completely. \_\_\_\_\_

I am disputing the charge because: \_\_\_\_\_

Designated Cardholder Signature: \_\_\_\_\_ Date \_\_\_\_\_

Department and Daytime Phone: \_\_\_\_\_

Email Dispute Form to: [gsams@augustaga.gov](mailto:gsams@augustaga.gov) and [spaulk@augustaga.gov](mailto:spaulk@augustaga.gov)  
[dwilliams@augustaga.gov](mailto:dwilliams@augustaga.gov) and [lsherrouse@augustaga.gov](mailto:lsherrouse@augustaga.gov)

Copy to:  
 Designated Cardholder  
 File



**PURCHASING CARD RETURN FORM**

**EXHIBIT 7**

- Purchasing Card**
- Credit Card**

**TO:** Geri A. Sams, Procurement Director - Purchasing Card  
 Donna Williams, Director of Finance – Credit Card

**FROM:**  
 (Department)

Card Number: \_\_\_\_\_

Full Name of Employee (print): \_\_\_\_\_

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

Employee Title: \_\_\_\_\_

Date Card Returned: \_\_\_\_\_

**----- PROCUREMENT/FINANCE DEPARTMENT ONLY BEYOND THIS POINT -----**

Received By: \_\_\_\_\_

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

Reason: \_\_\_\_\_

Action Taken: \_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

Copy to:  
 Designated Cardholder  
 File