

MAURY COUNTY GOVERNMENT & MAURY COUNTY BOARD OF EDUCATION PERSONNEL POLICY AND PROCEDURE

SUBJECT: PURCHASING CARD POLICY

EFFECTIVE DATE: 07/01/2019

The use of purchasing cards is strictly limited to Maury County* officials and employees. All purchasing cards must be approved in advance by the Maury County Finance Director. Maury County officials and employees must receive prior approval to use a purchasing card and must sign a Ectf /j qrf gt Agreement before using a Maury County purchasing card.

Applications or requests for purchasing cards must be submitted to the Maury County Finance Director or his/her designee. All applications or requests for issuance of a Maury County purchasing card must be made by the appropriate county official or department head under whose direction the applicant works. Cardholders may allow their designees to sign the card out using the current Office of Financial Management Process (see attachment).

All purchasing cards will be issued with a card number that is unique to the individual employee or official who is responsible for the use of the card. The card will also have the County's name embossed on the card. The user of the card must ensure that a tax exempt certificate is on file or provided at the time of purchase with the vendor prior to the use of the card. The official or employee who is assigned the card is responsible for ensuring that all purchases made using that card are in accordance with all policies, rules and regulations of Maury County. **This includes the requirement that a valid purchase order number and requisition must be obtained from the Purchasing Department prior to the purchase 'only Hlvj g' r wt ej cug'k'li t gcvgt 'vj cp' & 2. If an emergency purchase is needed outside of regular business hours a purchase order must be done the next business day.** The ectf /j qrf gt must turn in an expense report for review to the Office of Financial management via the Visa Intellilink System. The expense report must meet the requirements of the expense report policy (see attachment).

The person who holds and uses the card will be held personally liable for any **unauthorized purchases** made with the card.

Single purchases shall not exceed Five Hundred (\$500.00) Dollars without advance approval by the Finance Director. This limit will be strictly enforced. Declined charges without Finance Director approval is prohibited and can result in losing card privileges.

Each county official or department head will be responsible for ensuring that the purchasing limit is not exceeded for any single purchase, with respect to all purchases using purchasing cards issued to the official or department head and to any employees of that office or department. A warning via email will be given prior to the Finance Director exercising his/her right to revoke card privileges.

Each purchase must be supported by a f gckrgf "point of sale ltgegr vticket. All point of sale tickets must be submitted to the Office of Financial Management via Visa Intellilink system to be matched with the monthly billing on their expense report. *See Expense Report Policy' Cwcej gf +

The Maury County Finance Director shall adopt such rules and regulations as the Finance Director deems necessary to implement this Policy. Purchasing cards which are used in any manner inconsistent with this Policy are subject to revocation by the Maury County Finance Director. Any County employee or official found to be in violation of this policy may be subject to disciplinary action, up to and including termination of employment, payment of unauthorized purchases, or loss of card privileges.

***Maury County is deemed to include all of Maury County BOE and Maury County Government entities**

MAURY COUNTY TENNESSEE PURCHASING CARD PROGRAM

PURCHASING CARDHOLDER AGREEMENT

Attachment 1 to Purchasing Card Policy

As part of your responsibilities with Maury County*, you are being entrusted with a purchasing card to enable you to make purchases on behalf of Maury County. You are authorized to use this ONLY upon the terms and conditions stated below. Sign this agreement only after reading, agreeing, and initialing each of the numbered statements below.

1. This card is issued in my name, and I am the only person authorized to use this card. I will not allow anyone else to use the card without written or email authorization from the Finance Director, after the sign-out process has been completed.
2. I understand that I will be making financial commitments on behalf of Maury County and I will strive to obtain the best value for Maury County.
3. I have read and will follow the Purchasing Card Policy, this agreement and the expense report policy for Maury County. I must ensure that all paperwork is in compliance including tax exempt certifications and purchase orders when required.
4. **Under no circumstances will I allow this card to be used to make personal purchases, either for myself or others. I understand that personal purchases using this card may be considered misappropriation of Maury County and taxpayer provided funds.**
5. This card is the property of Maury County.
6. **If the card is lost or stolen, I will notify the Finance Director or his/her designee immediately.**
7. I will obtain point of sale receipts and maintain detailed information for each card transaction. It is my responsibility to match receipts to each transaction and promptly submit the receipts to the Office of Financial Management. The detailed documentation is a mandatory requirement to be submitted in my expense report.
8. **The Finance Department will receive a monthly statement reporting all purchasing activity with the card during the statement period. I will ensure that all charges are appropriate and in conformance with Maury County policies and procedures. I will be responsible for resolving any discrepancies on the monthly statement by working with the Finance Department and the merchant/supplier.**
9. I understand that I may be subject to reimbursing funds and disciplinary action, up to and including termination of my employment with Maury County, for any violation of this Agreement.
10. I understand that I will receive a warning via email before my card is revoked.

I HAVE READ AND UNDERSTAND THE FOREGOING, AND I AGREE TO THESE TERMS AND CONDITIONS.

Employee Name (print): _____ Department: _____

Employee Signature: _____ Date: _____

**MAURY COUNTY GOVERNMENT & MAURY COUNTY BOARD OF EDUCATION
PERSONNEL POLICY AND PROCEDURE**

SUBJECT: Expense Report Policy (Attachment 2 to Purchasing Card Policy)

EFFECTIVE DATE: 7/01/19

Cardholders that have possession of a purchasing card on a full time basis must submit a monthly expense report by the 5th day of the following month that the transactions occurred to the Office of Financial Management via the Visa Intellilink system using digital receipts. Training was provided to me by the Finance Director.

The general ledger account number, requisition number (only required on purchases greater than \$50), purchase order number (only required on purchases greater than \$50), description, and an image of the receipt for that specific expense is required with the submission of each expense. If a card-holder cannot submit the expense report in a timely manner, then the finance director has the right to revoke card-holder privileges.

I HAVE READ AND UNDERSTAND THE FOREGOING, AND I AGREE TO THESE TERMS AND CONDITIONS.

Employee Name (print): _____ Department: _____

Employee Signature: _____ Date: _____

Updated-12/16/2019