

A RESOLUTION TO AUTHORIZE THE USE OF PURCHASING CARDS (CREDIT CARDS) FOR PURCHASES BY WEAKLEY COUNTY AND TO ESTABLISH WRITTEN PROCEDURES GOVERNING THE USE OF SUCH CARDS

WHEREAS, it appears that the implementation of a purchasing card program on behalf of Weakley County would increase the efficiency of the Weakley County purchasing process and provide a more cost-effective alternative for making purchases; and

WHEREAS, the Weakley County legislative body desires to approve the use of purchasing cards (credit cards) within established guidelines;

NOW, THEREFORE, BE IT RESOLVED by the Board of Commissioners of Weakley County, Tennessee, assembled in regular session on this the 21st day of January, 2020, that:

SECTION 1. The use of purchasing cards (credit cards) by Weakley County is hereby approved.

SECTION 2. The Weakley County Credit Card Policy governing the use of purchasing cards (credit cards) is attached hereto as EXHIBIT A and is hereby adopted. (as ammended by motion made by Commissioner Hawks and Commissioner Taylor and seconded by Bell)

SECTION 3. The use of purchasing cards (credit cards) shall be governed by the Credit Card Policy hereby adopted, together with such rules and regulations the Purchasing Agent may adopt pursuant to such Policy. The Weakley County Purchasing Agent is hereby authorized and directed to adopt policies limiting purchases made with credit cards to ensure that purchases made with such cards do not exceed the current monetary limit beyond which sealed competitive bids are required.

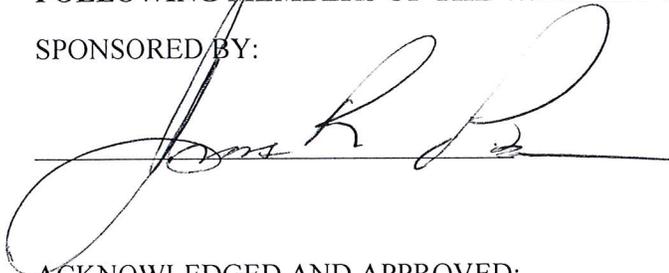
NOW, THEREFORE BE IT FURTHER RESOLVED, that a copy of this Resolution, together with EXHIBIT A hereto, be distributed by the County Clerk to each county official and department head in Weakley County.

NOW, THEREFORE BE IT FURTHER RESOLVED, that all resolutions of the Board of County Commissioners of Weakley County, Tennessee, which are in conflict with this resolution are hereby repealed.

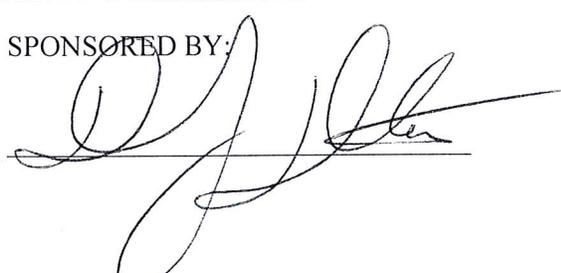
NOW, THEREFORE BE IT FURTHER RESOLVED, that this resolution take effect from and after its passage, the public welfare requiring it. This resolution shall be spread upon the minutes of the Board of County Commissioners.

PURSUANT TO THE RULES OF THE COMMISSION, THIS RESOLUTION IS SPONSORED BY THE FOLLOWING MEMBERS OF THE WEAKLEY COUNTY COMMISSION:

SPONSORED BY:



SPONSORED BY:



ACKNOWLEDGED AND APPROVED:


Chairperson, Financial Management Committee

Motion made by Commissioner Doster that the foregoing resolution be adopted:

Motion seconded by Commissioner Eddings.

Upon being put to a voice vote, Motion carried by a vote of

15 Yeas, 0 Nays, 0 Passed, and 3 Absent.

ATTESTED:



Kim Hughey, County Clerk

APPROVED:



Jake Bynum, Chairperson, County Mayor

This the 21st day of January, 2020.

STATE OF TENNESSEE WEAKLEY COUNTY
I, the undersigned County Court Clerk do
hereby certify that this is a true and correct
copy of the original of this instrument filed
in this cause.

This 20 day of January, 2020

Kim Hughey, Clerk

Book # _____ Page # _____

Kim Hughey
By Rhonda McDaniel DC

Weakley County, Tennessee

Credit Card Policy

I. Purpose

The purpose of this policy is to establish a method for use and define the limits of the use of credit cards issued by Weakley County to its employees. These cards are provided to authorized staff in order to make purchases of goods and services on behalf of Weakley County. All credit card transactions shall be traceable to an authorized employee.

II. Procedures

- A. A county official/department head must submit a credit card authorization request (see ATTACHMENT 1) to the Weakley County Department of Finance for an employee to receive a credit card.
- B. The application shall be approved/denied by the Weakley County Director of Finance, in conjunction with the applicable county official, department head, and/or supervisor. If approved, the Director of Finance shall require a signed Cardholder Agreement (see ATTACHMENT 2). Upon receipt, the Director of Finance will apply for the credit card through the bank's application process on behalf of the employee. If the request is denied, the county official or department head will be notified in writing with an explanation of the denial included. Any appeals to this decision shall be taken to the Weakley County Financial Management Committee.
- C. The county official or department head shall monitor the use of the department's credit cards.
- D. All purchases made with a county credit card are subject to the same policies and procedures as any other purchase with respect to the submission of purchasing requisitions and the obtainment of purchase orders.
- E. Purchases made with a county credit card are also subject to the same purchasing limits with regard to the requirement of price quotes, bid thresholds, etc.
- F. The cardholder shall inform the vendor that the goods/services are to be tax-exempt prior to purchase.
- G. Documentation listing the product/service purchased, the quantity, the vendor, total charges, with excluded sales tax, should be kept for both over-the-counter and online purchases.
- H. All credit card receipts and monthly statements must be presented for review and approval for payment. The cardholder shall retain receipts, reconcile them with the credit card statement upon receipt, and submit them to the Department of Finance with appropriate documentation of purchase order numbers for specific charges.

Any credit card transactions submitted without proper documentation shall be deemed the personal obligation of the employee initiating that transaction.

- I. No interest charges shall be incurred on the credit cards. Employees are responsible for submitting statements, receipts, and other documentation in a timely manner to avoid the charging of interest. Failure to do so may result in the cancellation of the employee's credit card.
- J. If the cardholder does not have any of the required documentation of a transaction listed on the monthly credit card statement, he or she shall attach an explanation that includes a description of the item(s) purchased, date of purchase, vendor's name, and the reason for the lack of supporting documentation. Again, the absence of this documentation could result in the transaction being deemed the personal obligation of the cardholder.
- K. If the cardholder is disputing any charge listed on the credit card statement, he or she shall complete a Credit Card - Transaction Dispute Form (see ATTACHMENT 3) and include it with the statement package to the Department of Finance.
- L. Reasons for cancellation of credit cards include, but are not limited to:
 1. If interest and/or late fees are charged to an account, the Director of Finance may cancel that department's credit card.
 2. Failure to submit credit card receipts may result in the cancellation of the credit card and the employee being held personally responsible for reimbursement by action of the Director of Finance.
 3. Any individual who violates the above procedures may have his or her credit card privileges terminated by the Director of Finance.

III. Controls

Sound accounting practices require that some controls on the usage of credit cards be in place prior to their use. The use of credit cards is strictly limited to Weakley County officials, department heads, and approved employees.

The issuance of credit cards to an employee must be approved in advance. Requests for authorization (see ATTACHMENT 1) for credit cards must be submitted to the Weakley County Director of Finance. All applications for the issuance of a Weakley County credit card must be signed by the appropriate county official or department head under whose direction the applicant works.

Weakley County officials, department heads, and employees must receive prior approval to use a credit card and must sign a Cardholder Agreement (see ATTACHMENT 2) before using a Weakley County credit card.

All credit cards will be issued in the name of the individual employee who is responsible for the use of the card. The card will also have Weakley County embossed on the card. While the cardholder may make transactions on behalf of others, the employee whose name appears on the card is ultimately responsible for ensuring that

all purchases made using that card are in accordance with all policies, rules, and regulations of Weakley County. The person whose name appears on the card may be held personally liable for any unauthorized purchases or charges made with the card. Credit cards which are used in any manner inconsistent with Weakley County's purchasing policies and procedures are subject to cancellation.

The following restrictions shall apply to credit cards and their use:

- A. County credit cards are only to be used for Weakley County business. Personal use is not allowed. Any personal charges appearing on the card's statement shall be reimbursed immediately upon reconciliation of the statement and a written explanation of the charges shall be included with the submission of reimbursement. A violation of this restriction will result in the cancellation of the card and loss of the cardholder's privileges.
- B. Each credit card shall only be used by the employee whose name is on the county credit card. Cardholders may make transactions on behalf of others, assuming proper approval and documentation.
- C. Cash advances are not allowed under any circumstances.
- D. The purchase of cash cards, gift certificates, gift cards, or any other such items are not allowed.
- E. Charges for entertainment expenses are not allowed.
- F. Charges not normally considered reimbursable by Weakley County are not allowed. These include movies charged to a hotel room, alcoholic beverages during a meal, or any charges for spouses or guests that may be accompanying the employee on a business trip. These types of charges are not reimbursable and should not be charged to the county's credit card.

Prior to separation from Weakley County or transfer to another department, the cardholder shall surrender his or her card to the Weakley County Department of Finance. The Director of Finance shall notify the bank to close the account and the card will be destroyed.

It is the cardholder's responsibility to safeguard the credit card and account number with the utmost care. If a card is lost or stolen, the cardholder shall immediately notify the bank (contact information will be provided to cardholders) to deactivate the credit card. The cardholder should verify the last transaction made prior to the card being lost or stolen. The cardholder should also notify the Director of Finance as soon as possible. A new card shall be promptly issued to the cardholder after the reported loss or theft. Any subsequently found cards should be returned to the Department of Finance for destruction.

The Weakley County Department of Finance shall maintain all records of credit card requests, approvals, denials, and lost/stolen/destroyed card information.

**CREDIT CARD AUTHORIZATION REQUEST FORM
WEAKLEY COUNTY, TENNESSEE**

DATE: _____

NAME OF CARDHOLDER: _____

Request for New Card – Please complete the following:

- Name (as it will appear on card): _____
- Mobile Telephone Number: _____
- Department: _____

Cancellation / Lost Card – Please complete the following:

- Lost _____ Stolen _____
- Card Number: _____
- Replacement Needed? Yes _____ No _____

Other Changes – Please complete the following:

- Card Number: _____
- Name Change: From: _____
To: _____
- Other (explain):

Print Name: _____

Authorized Signature: _____

Dept. of Finance Approval Date: _____

Approved by: _____

Weakley County Credit Cardholder Agreement

I, (employee name) _____, agree to comply with the following terms and conditions regarding my use of a county credit card.

- I understand that I will be making financial commitments on behalf of Weakley County and will strive to obtain the best value for the county.
- I understand that Weakley County is liable for all charges made on the card. However, I may be responsible for charges lacking proper documentation or otherwise outside of policy.
- I agree to use this card for approved purchases only and agree not to charge personal purchases. I understand that the Weakley County Department of Finance will audit the use of this card and report and take appropriate action on any discrepancies.
- I agree to notify my supervisor and/or the Weakley County Department of Finance immediately should any apparently fraudulent activity or charges related to the credit card arise or otherwise come to my attention.
- I will follow the established procedures for the use of the card. Failure to do so may result in revocation of my use of the county credit card and/or personal liability for purchases.
- I have been given a copy of the Weakley County Credit Card Policy and understand the requirements for card use.
- I agree to return the card immediately upon request or upon termination of employment (including retirement), or upon transfer to another department.
- I agree to return any credit card that has been canceled or expired to the Weakley County Department of Finance as soon as possible for audit review.
- If the card is lost or stolen, I agree to notify my supervisor and/or the Weakley County Director of Finance immediately.

Employee Signature: _____

Date: _____

Department: _____

Card Number Issued: _____