

TITLE III:
ADMINISTRATION

Chapter 35

County Policies

CHAPTER 35: COUNTY POLICIES

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§ 35.01 VOTING SYSTEMS

It is resolved by the County Commissioners of Pike County that pursuant to Ga. Code, § 21-2-366 that said Commissioners do authorize and direct the use of optical scanning voting systems for recording and computing the vote at elections held in Pike County.

(Res. passed 3-8-00)

§ 35.02 TAX EXEMPTIONS

(A) After reasonable investigation and hearing as required by law, the Pike County Board of Commissioners has determined it in the best interest of the public that ad valorem tax execution issued upon certain property be excluded from purchase by third parties:

- (1) No tax execution on property on which taxes are less than 180 days past due;
- (2) No execution on property wholly owned by an individual who is 62 years of age or older;
- (3) No tax execution on property which owned, in whole or in part, by a tax payer who has entered into a written payment agreement with Pike County, Georgia for the orderly payment of such taxes.

(B) No tax execution on property may be sold to third parties for the less than half value.

(Res. passed 6-10-98)

§ 35.03 VEHICLE USE AND OPERATION ORDINANCE

(A) Purpose and Application.

This policy is intended to regulate the use of County owned vehicles to ensure cost effective use of County vehicles, to enhance the County services to the public, to ensure the health and safety of the citizens of the County, and to ensure the appropriate use of County owned vehicles for the purposes of maintaining the trust of the public. The vehicles used by or in connection with the Pike County Sheriff's Office shall be exempt from the application of the provisions of Section 35.03.

(B) Authorized Use of County Vehicles.

- (1) Vehicles owned by Pike County shall only be used in connection with the official business of Pike County. County officials, employees, and authorized agents and/or

guests may use a County owned vehicle for transportation related to their respective official duties or for the attendance of public activities or functions for which the official, employee, or agent authorized by the County may be required or authorized to attend by virtue of or in connection with County related business or functions. The use of County owned vehicles for any use other than County business is strictly prohibited unless otherwise specifically provided for herein.

- (2) Authorized users of Pike County vehicles are intended to include those persons or entities that are contracted by the County to perform official County business.
- (3) For all persons other than Pike County officials and employees who may be authorized to operate a County vehicle for County related business or to attend a county related function, said persons shall be required to provide the County with an up-to-date driver's history and will be subject to a criminal background check. Said persons shall cooperate with the provision of their driver's history and criminal background check prior to driving any County vehicle; whereby, such cooperation may require the execution of written authorizations to obtain the history and/or conduct the background check.
- (4) County vehicles may be used in connection with obtaining meals when:
 - (a) the authorized user of the vehicle is out of town in connection with official County business and/or attending an authorized event; and/or,
 - (b) the authorized user of the vehicle is in town, is entitled to a meal during the course of duty or official act, and having to obtain his/her personal vehicle for the purposes of traveling to get the meal would result in the unnecessary expenditure of County fuel.

(C) Requirement for Vehicle Use Logs.

Pike County requires that a vehicle use log be maintained for all County owned vehicles, except as provided for herein. The vehicle use log shall be kept with the vehicle and will indicate the date and time the vehicle was taken and returned, the original mileage and the mileage upon return, the purpose of the vehicle use, and the County employee, official or authorized person using the County vehicle. The vehicle use log shall be turned in each month and submitted to the Board of Commissioners as part of the monthly reports. This vehicle use log requirement shall not apply to vehicles operated by the Sheriff's Office since the operation of vehicles in connection with the Sheriff's Office is governed by the policies of the Sheriff.

(D) Other Requirements Related to Driving County Vehicles.

- (1) The operator of a County owned vehicle must have a valid driver's license on their person at all times as required by state law. The valid driver's license shall be for the proper class necessary to operate the vehicle to be driven. For example, if the vehicle driven requires a Commercial Driver's License (CDL), the operator must have and possess a valid CDL license before operating said vehicle.
- (2) Drivers must be at least eighteen (18) years of age.
- (3) Drivers must maintain a good driving record to operate County vehicles. A "good driving record" at a minimum shall be defined as follows:
 - (a) No convictions of Driving Under the Influence of Drugs or Alcohol (DUI) within the past five (5) years;
 - (b) No convictions of vehicular homicide, hit and run, racing, and/or careless/reckless driving within the past five (5) years;

- (c) No more than one (1) chargeable vehicle accident within the past twelve (12) months;
 - (d) No revocations, withdrawals or suspensions of their respective driver's license, or class of said license within the past three (3) years.
- (4) Drivers of Pike County vehicles may be placed on probation from driving County vehicles as a condition of their employment. If such probation occurs, said driver must complete a remedial or defensive driving course at their own expense before the probation is lifted and the driver is authorized to operate County vehicles.
 - (5) The operator of a County vehicle has the responsibility to check all equipment of the vehicle to be operated to ensure compliance with all applicable state law. No vehicle shall be operated with any controlling part, such as the steering mechanism, brakes, lights, horn or windshield wiper, not in proper working condition. Vehicles that are not in good mechanical working condition shall not be operated. When any County owned vehicle is not in good working condition, it shall be reported to the appropriate supervisor, department head and County Manager.
 - (6) Drivers must comply with all local and state laws governing the operation of vehicles.
 - (7) Vehicles are to be driven in a manner such as to create a favorable impression to the public.
 - (8) A licensed operator is expected to stay informed regarding current regulations; and, shall periodically review publications concerning equipment operation and the "Rules of the Road".
 - (9) All drivers are cautioned to devote their full attention to their driving. Many vehicle accidents can be attributed to driver distraction.
 - (10) All drivers must give the right of way to emergency vehicles as required by the Georgia "Move-Over" Law.
 - (11) Flasher lights on trucks, cars, and equipment shall be used only as emergency or work conditions require. Flasher lights are not to be used as an excuse to gain the right of way or to violate traffic rules, since such lights are intended for the protection of the employees and work areas and as a warning device for pedestrians and vehicular traffic.
 - (12) Keep windshields and door windows clean for good visibility.
 - (13) Check and inspect the area to the rear of any vehicle before moving in reverse.
 - (14) Any person outside of the vehicle directing the driver must remain on the ground near the front or rear side of the vehicle so as to be in the full view of the driver. Hand signals should be used by the person when directing the driver.
 - (15) Any driver shall not leave the vehicle unattended with the motor running.
 - (16) The operator and passengers must use "hand holds" or other similar devices when entering or exiting larger vehicles.
- (E) Driving of Personal Vehicles for Official County Business.
Any and all operators who use their personal vehicles to conduct official Pike County business must adhere to the same regulations as stated herein, including but not limited to (D) 1-16 above.
- (F) Personal Use of County Vehicles Prohibited Unless Specifically Authorized.
- (1) Pike County vehicles shall not be used for personal use unless specifically authorized. Any authorization for personal use of a Pike County vehicle(s) shall be

in writing and executed by the County Manager. The signed authorization must provide the specific details justifying the personal use. Copies of these authorizations will be maintained in the employee's personnel file.

- (2) Pike County vehicles must be available for County business purposes at all times unless said vehicle(s) is/are out of service.

(G) Authorized Passengers Only.

- (1) The transportation of passengers is limited to County officials, employees, and authorized agents. Passengers other than County officials and employees may be authorized if said passengers are participating in County related business or attending authorized functions; or, when said passenger(s) is/are otherwise required to be transported by the County in connection with County business. Officials and staff of the state or other local governments may also be transported in County vehicles in connection with County related business or when joining Pike County officials or employees in attending authorized events.
- (2) Hitch-hikers are strictly prohibited in County vehicles.

(H) Accident Reporting Procedures.

- (1) When a County vehicle or a personal vehicle being used for County purposes is involved in an accident, the driver's first duty is to stop the vehicle and contact local law enforcement. All laws related to remaining at the scene of the accident and reporting the accidents must be followed.
- (2) The driver shall then contact the appropriate supervisor/department head, Constitutional Officer or other County related officials regarding the accident, unless the driver is injured in the accident to the extent the driver is not able to make such contact. The County Manager shall also be notified either by the driver or by the supervisor/department head, Constitutional Officer or other County related official. The County Manager will be responsible to notify the Board of Commissioners regarding the accident within 24 hours of receiving notice of the accident.
- (3) All drivers of County vehicles, or personal vehicles used for County purposes, who are involved in an accident, shall be subject to drug testing. The appropriate supervisor, department head or County Manager shall ensure the driver is tested. This provision for the testing of a driver after an accident is intended to be implemented in conjunction with the County's Drug, Alcohol and Substance Abuse Policy.
- (4) All drivers of County vehicles, or personal vehicles used for County purposes, and all authorized passengers shall cooperate with law enforcement regarding the investigation of an accident. Pike County officials or employees shall refrain from making statements regarding the accident to anyone other than investigating law enforcement, appropriate Pike County officials, and/or their insurance company representatives in the event the accident involved a personal vehicle being used for County purposes. Moreover, all statements made to law enforcement and insurance representative should be limited to factual observations and shall not include opinions. Moreover, County officials and employees should refrain from making any statements or promises related to the settlement of any damages related to the accident.
- (5) All drivers and passengers described above shall provide the County Manager with

a written statement related to the accident.

- (6) When defective equipment may be involved, the equipment shall be secured and/or photographed immediately. The equipment if detached from the vehicle or the photographs shall be delivered to the appropriate supervisor, department head or County Manager and maintained as part of the County's accident investigation in question.

(I) Damaged Property Reporting Procedures.

When there is damage to any County owned vehicle whether or not resulting from an accident, the damage shall be immediately reported to the appropriate supervisor/department head, Constitutional Officer or other County related officials. The County Manager shall also be notified by the supervisor/department head, Constitutional Officer or other county related official. The County Manager will be responsible to notify the Board of Commissioners regarding the accident within 24 hours of receiving notice of the accident.

(J) Violations and Penalties.

Any person who fails to adhere to any provision of this section as it exists, or as it may hereafter be amended, shall be deemed to be in violation of this section and having committed a County ordinance violation. Citations may be issued against any violator of this section and may be prosecuted in the same manner as any other County ordinance violation in the Magistrate Court of Pike County, Georgia. The maximum penalty for each offense shall be as set forth by state law in OCGA § 15-1060, as it now exists or as it may hereafter be amended. Each violation of this ordinance may constitute a separate offense. Prosecution of an offense as a County ordinance violation will not prohibit the county from taking administrative action as may be deemed appropriate, which may include but is not limited to disciplinary action and/or termination pursuant to the County's personnel policies.

(Res. passed 12-14-94)(Amd. Ord. 12-09-09)(Amd. Ord. 3-03-13)

§ 35.04 JAIL CONSTRUCTION AND STAFFING ACT ADOPTED

Be it resolved by the Commissioners of Pike County, Georgia that the Jail Construction and Staffing Act, Ga. Code, §§ 15-21-90 et seq., is adopted in its entirety by the Commissioners of Pike County, Georgia effective this date. All provisions of the Act shall be complied with in their entirety and the county does agree to expend all funds collected for the purposes provided for in this section.

(Res. passed 5-9-90)

§ 35.05 COUNTY SERVICE PROGRAM

It is resolved that Pike County establish the community service program, hire or arrange for required supervisory personnel, provide suitable work (such as patching roads, picking up trash from the roadways, working at the sanitary landfill and similar work) on weekends and to establish and maintain other program requirements in coordination with the Sheriff of Pike County and the Superior Judges and staff and the Probate Judge of Pike County.

(Res. passed 4-11-84)

§ 35.06 INDIGENT DEFENSE PROGRAM

The Board of Commissioners of Pike County agrees to implement and manage a local indigent defense program in accordance with the guidelines approved and adopted by the Supreme Court of Georgia for the operation of local indigent defense programs in exchange for a share of state funds available for such programs.

(Res. passed 11-1-89)

§ 35.07 RECORDS MANAGEMENT PROGRAM

- (A) The Board of Commissioners is responsible for the administration of the records management program and a Records Management Officer will be designated for Pike County who will act for and in behalf of Pike County in directing and coordinating all records management matters.
- (B) There is created a Records Committee consisting of the Records Management Officer (or his or her designees) and any additional person that is designated by the Board of Commissioners. It is the duty of the Records Committee to review and recommend approval, disapproval or modification of records retention schedules to the Board of Commissioners of Pike County. Review of records retention schedules will be based upon legal, fiscal, administrative and historical retention requirements. The Records Management Officer shall serve as Chairperson of this Committee, and final approval authority shall be the Governing Authority of Pike County.
- (C) An archival depository will be selected to store records determined to have permanent historical value.
- (D) A Centralized Records Center shall be established and all records not required for day-to-day office operation shall be transferred to the Records Center until destroyed in accordance with the approved records retention schedule.
- (E) No records shall be altered or destroyed except in accordance with provisions of this section.

(Ord. passed 2-14-96)

§ 35.08 MONTHLY FINANCE REPORTS/MINUTES

- (A) Monthly Financial Reports and Copies of Minutes Required.
All county departments including department heads and/or managers, authorities and Constitutional officers, who receive public revenues under the county's budgetary process shall provide the Pike County Board of Commissioners with monthly financial reports and copies of any minutes of the authority.
- (B) Required Information for Reports.
Besides copies of any minutes of regular and special called meetings, the monthly financial reports shall include a general monthly financial statement including, but not limited to, income/expense information with reference to budgeted amounts with line item identification and any related balances; identification of any reallocations of funds from one line item to another; and identification of any projects including grants towards which County funds may be used and/or contributed.
- (C) Submitted to County Manager by End of Month.
All monthly financial reports and information required pursuant to this ordinance shall be submitted to the County Manager by the end of each month so that each may be reviewed by the Pike County Board of Commissioners during the first regularly scheduled meeting of the following month.

(D) Effective Date.

This ordinance shall become effective as of the date of the execution by the Pike County Board of Commissioners and the second reading of said ordinance.

(E) Repeal of Conflicting Ordinance, Resolution, Rule or Regulation.

Any prior ordinance, resolution, rule or regulation that conflicts with this ordinance is/are hereby repealed.

(Res. Passed 05-24-05)

§ 35.09 FINANCIAL POLICIES

(A) Fiscal Year and Budgeting.

(1) Fiscal Year.

The fiscal year for Pike County shall begin on 1 July and end on 30 June.

(2) General Budget Policies.

(a) Pike County shall strive to finance all current expenditures with current

revenues thereby maintaining a budget. Pike County shall endeavor to not use short term borrowing to finance current operational requirements but is not prohibited by this policy from using short-term borrowing to meet operating budget requirements.

(b) All governmental funds, except Capital Project funds, are subject to the annual budget process. Capital Projects will be subject to project length budgets.

(c) All budgets will be adopted on a basis accounting consistent with Generally Accepted Accounting Principles (GAAP). Revenues will be recognized when they become measurable and available and expenditures are charged against the budget when they become measurable, a liability has been incurred, and the liability will be liquidated with current resources. Revenues will be recognized as available at the end of the year using the sixty-day rule. Expenditures will be recognized using the purchase method. If Pike County establishes a proprietary fund, that fund shall use the consumption and FIFO method of expenditure recognition for inventories.

(d) The budget shall be adopted by the approval of a budget resolution that specifies the anticipated revenues by appropriate categories, the proposed expenditure totals for each department, each non-departmental expense, and for each fund covered by the budget. Amendments to the budget must be approved by resolution. The budget shall be adopted at the fund/department level, which is the legal level of budgetary control. The current year's budget may be adjusted to reflect changes in local economy, changes in priorities or services needs, receipt of unbudgeted revenues and for unanticipated expenditures.

(e) The budget must be balanced for all budgeted funds. Total anticipated revenues and other resources available unreserved fund balance must equal total estimated expenditures for each fund.

(f) All operating budget appropriations will lapse at year-end. Encumbrances can be re-appropriated in the next fiscal year by a budget amendment. Capital Budget appropriations under the Capital Improvement Program shall be appropriated with project-length balanced budget for major projects.

- (g) The operating budget will provide for adequate maintenance and operation of capital equipment and facilities and allocate funds to the Capital Budget for their orderly replacement.
- (h) Pike County will strive to establish a fund balance reserve for the general fund to pay expenditures caused by unforeseen emergencies, for revenue shortfalls and to eliminate short-term borrowing for cash flow purposes or because of the schedule of tax collections. The reserve will be maintained at an amount that represents no more than \$2,000,000.00 or three months of operating expenditures whichever is greater.
- (i) The County will strive to include a contingency amount in the general fund budget for unforeseen or emergency operating expenditures. The amount of the contingency will be no more than three percent of the operating budget. Pike County will endeavor to fund contingencies from the unreserved fund balance but may use general fund appropriations until sufficient fund balance has been accrued.
- (j) The budget shall be adopted at the legal level of budgetary control that is the fund/department level. Transfers of non-personal appropriations within a department shall require only the approval of the County Manager. Transfers between departments or funds, an increase of a personal services appropriation, or an increase in the level of authorized positions shall require the approval of the Pike County Board of Commissioners. Department heads and elected officials are directed to operate within budget limitations to prevent “emergency” situations.
- (k) Budget Amendments – The Pike County Board of Commissioners may authorize new projects or expenditures during the budget year by adopting a Budget Resolution that includes the project cost and revenue source. Each Budget Resolution must be balanced. The County Commissioners shall adopt on a quarterly basis a budget amendment that incorporates all of the budget resolutions for the previous quarter.
- (l) The County Manager is designated as the Budget Officer for Pike County. He shall prepare a budget calendar, a balanced budget proposal and a budget resolution to be presented to the County Commission. He shall prepare a revenue plan itemizing all anticipated County revenues. The County Manager shall be responsible for the preparation, administration and fiscal control of the budget.
- (m) The County Manager shall utilize a decentralized budget process that gives Department Heads and Constitutional Officers the opportunity to provide input into the budget process. The Department Heads and Constitutional Officers must provide a current service level budget with a letter recommending any expanded service levels or additional personnel.
- (n) The County Manager is charged with insuring that Pike County shall comply with all state laws applicable to budget hearings, public notices, public inspection, and budget adoption.
- (o) The county will pay bills weekly on Tuesdays, Department heads and elected officials are directed to submit payment requests within this timeframe. The

County Manager shall, however, have the authority to issue special checks up to a maximum of \$1,000.00.

- (p) Pike County will strive to integrate performance measurement and objectives and productivity indicators within the budget.
 - (q) Pike County will maintain a budgetary control system to ensure adherence to the budget and will prepare timely financial reports comparing actual revenues expenditures and encumbrances with budgeted amounts.
 - (r) As a general procedure and under the direction of the County Manager, the Finance Administrator(s), or other designee, shall deposit or transfer from the General Fund 1% of the prior month's revenues into the Cash Reserve account at the closing of each month-end bank reconciliations. The County Manager will reserve the right to prohibit the transfer when cash flow is not sufficient or the General Fund does not have adequate funds to support the financial transaction
- (B) Purchase of Materials and Services; Contracts for Public Works and Road Construction.
- (1) Intent. It is the intent of the governing authority of the County to establish regulations and procedures to provide for an efficient and fiscally responsible system for the purchase of materials and services necessary for the effective operations of the County government and to ensure the administration of such system is in accordance with the highest ethical and fiscal standards and applicable laws.
 - (2) Applicability. The provisions of this article shall apply to all departments, divisions or other units of the County government receiving appropriations from the Board of County Commissioners and to other agencies, as the Board may deem appropriate.
 - (3) Designation of purchasing agent. The County Manager or his designee shall serve as the purchasing agent of the County.
 - (4) Powers and duties. The purchasing agent shall have the following authority, responsibility and duties:
 - (a) To ensure the administration of the purchasing system is in accordance with the highest ethical and fiscal standards and applicable laws.
 - (b) To insure that all due diligence is applied to the purchase process.
 - (c) To purchase or contract for all materials, supplies and services required by the using departments and divisions of the County government pursuant to the provisions of this article.
 - (d) To purchase or procure for the County materials, supplies, equipment and contractual services from the "lowest and best bid" by a responsive and responsible bidder meeting specifications.
 - (e) To maintain up-to-date files of all vendors known to the County who are reputable and responsible vendors of materials, supplies, and services regularly used by the County, including descriptions of their goods or services, prices, and discounts as may be available.
 - (f) To sell or dispose of all obsolete or unusable personal property in accordance with the ordinance rules, regulations, or resolutions which may be adopted by the County.
 - (g) To coordinate cooperative purchasing practices with other governmental entities.

- (h) To establish, and amend when necessary, as authorized, all rules and regulations as may be necessary for the implementation of this article.
- (i) Purchase Orders. Except as otherwise provided herein, all purchases for materials, supplies, and services for the County shall be on an official County purchase order as prescribed by the County Manger. The Administrator has the authority not to honor purchase made outside these procedures. The individual responsible for the purchase may incur these obligations instead. Purchase Orders are specific as to vendor and cannot be reassigned.
- (j) Source Selection. All purchases for materials, supplies, equipment or services estimated to cost over \$25,000.00 shall be based on competitive bidding or proposal procedures. These procedures include formal advertising, contracts, specifications, sealed bids, public opening, bid deposits and performance bonds. Equipment surplus or from State Contracts are exempt from this provision. Pike County reserves the right to reject bids, waive technicalities and make awards in the best interest of the County and in compliance with state law.
- (k) Any purchases for materials, supplies, equipment or services with an estimated cost between \$5,000.01 and \$24,999.99 shall be based upon written competitive quotations from at least three reputable vendors if available, without regard for formal advertising. Equipment purchases from the Georgia Department of Administrative Services surplus or from State Contracts are exempt from this provision.
- (l) Any purchases for materials, supplies, equipment or services estimated to cost between \$1,000.00 and \$5,000.00 shall be based upon verbal quotations from at least three reputable vendors if available. Equipment purchases from the Georgia Department of Administrative Services surplus or from State Contracts are exempt from this provision.
- (m) All purchases for materials, supplies, equipment or services in excess of \$1,000.00 must have purchase requisition approved by the County Manager or County Commissioner in writing.
- (n) Any purchase for materials, supplies, equipment or services between \$250.01 and \$1,000.00 must have the approval of the County Manager or a County Commissioner.
- (o) Any item, materials or a service that has a value of \$250.00 or less may be purchased from any approved vendor recommended by the using agency or in the absence of such recommendation, from any approved vendor selected by the purchasing agent. Sole Source Purchases shall be allowed when only one source is able to fill the requirements for the intended use. Sole Source may be used for compatibility with equipment for repair purposes or to continue standardization. The County Manager, Commissioner Chairman or Vice-Chair shall approve all initial Sole Source Purchases.
- (p) Emergency purchases shall be allowed when there is a threat to the health, safety or welfare of people or property or when faced with the loss of an essential governmental service. Competitive purchasing shall be resumed as soon as practical. The County Manager or a County Commissioner must authorize the initiation of this procedure.

- (q) Professional Services refer to such services as legal, medical, engineering, surveying, architectural and other professions that are licensed by the state of Georgia. It is the policy of Pike County to award contracts for professional services on the basis of demonstrated competence and qualifications at a fair and reasonable price with the selection based on the best interest of the County. The County Manager shall issue a request for qualifications from a minimum of three candidates if available.
- (r) Local Preference – Bids awarded to local vendors contribute to the local tax base and will, therefore, be given special consideration when bidding against outside vendors. The County Manager is given the authority to give vendors from within the confines of the County, whose initial bid is within three percent of the low bid submitted by an out-of-county bidder, an opportunity to meet the lower bid priced. The local bidder must agree in writing within 48 hours to meet the lowest price. This policy does not apply to any purchases of materials, equipment or services in excess of \$20,000.00. In those cases, the Board of Commissioners will make their decision based on the lowest and best bid by a responsive and responsible bidder submitted.
- (s) The Purchasing Agent should use State of Georgia D.O.A.S. Contracts where feasible and if in the best interest of the County. The Purchasing Agent is allowed to use the Georgia Correctional Industries Administration as a vendor.
- (t) Multi-Year Contracts.
 - (1) Pike County may enter into a multiyear contract or purchase agreement to lease, purchase or lease-purchase any goods, materials, real property, personal property, services, or supplies conditional on the following requirements:
 - (2) The contract must terminate and renew at the end of the calendar year.
 - (3) The contract must specify the total obligation of Pike County.
 - (4) The title of any supplies, material, equipment or other personal property must remain with the vendor until the obligation is liquidated or it must be specified in the contract that the title reverts back to the provider upon termination of the agreement or contract.
 - (5) The Contract or agreement must specify that the County can terminate the contract if funds are not appropriated.
- (u) Construction Contracts.
 - (1) Construction Contracts, excluding roads, over \$100,000 will be let in accordance with the Georgia Local Government Public Works Construction Law O.C.G.A. 36-91-1 et seq.
 - (2) Construction Contracts between \$2,500.01 and \$99,999.99 will be secured by either competitive sealed bids or sealed proposals based upon the delivery method and in the best interest of the County.
 - (3) Construction contracts under \$2,500.00 shall be considered as normal repair, maintenance or operating expense. The contract may be bid or offered with written competitive quotations without regard for advertising.
 - (4) Contract Opportunities shall be posted conspicuously in the Pike County Courthouse and advertised twice in the four weeks preceding the

- bid/proposal opening. The first ad must run at least four weeks before the bid opening date. The second ad must follow at least two weeks later.
- (5) Plans and Specifications must be available on the first day of the advertisement and must be available to the public.
 - (6) Bid, Payment and Performance Bonds shall be required on all projects over \$50,000 and may be required on contracts over \$20,000 at the discretion of the County Commissioners. Bid Bonds or Proposal guarantees must be five percent of the bid price.
 - (7) All Contractors must execute a written oath stating that they have not unlawfully restricted competitive bidding on the project.
- (v) Road Construction Contracts.
- (1) Pike County shall award all contracts with private firms to build, rebuild or maintain a road that cost over \$20,000 to the lowest responsive and responsible bidder. (O.C.G.A. 32-4-63(1)). The Contract must be approved by a resolution of the Board of Commissioners and entered in the official minutes.
 - (2) Contracts with the State of Georgia, other Counties or Cities are exempt from this provision
 - (3) Pike County is exempt from the bidding law for purchases of supplies, material and equipment if the County performs the work.
 - (4) Emergency Repairs as defined by the O.C.G.A. 36-91-2(5) are exempt from the bidding provisions.
 - (5) All Contract opportunities subject to the bidding law referred to in this section must be advertised in the legal organ of Pike County at least two times with the first ad appearing two weeks before the opening of the bid cycle. The second must appear one week after the first.
 - (6) Pike County and the Board of Commissioners reserve the right to reject any and all bids, re-advertise the project, perform the work in-house or abandon the project.
 - (7) Bonds are required on all road construction projects. All bidders must submit a proposal guaranty in an amount sufficient to insure that execution of the contract with a minimum amount of five percent of the bid amount.
 - (8) The Contractor must provide Pike County with a payment bond and a performance bond in the amount of the bid on all Road Contracts over \$5,000.00. The Contractor must provide Pike County with proof of sufficient General Liability in the County.
 - (9) Record Keeping and Retention.
 - (10) The County Manager shall create and maintain the following files for use in the purchasing and contracting process:
 - (a) Bidders List
 - (b) Purchase Order file
 - (c) Requisition file by Department
 - (d) Bid, Proposal and Quotation file both completed and solicitations
 - (e) All records are subject to the open record act of the State of Georgia and shall be retained in accordance with the Retention Schedule

established by the Georgia Secretary of State Department of Archives and History.

(5) Disposition of Property.

(a) Disposition of real property shall be conducted at a public sale in compliance with the O.C.G.A. 36-9-3 or as otherwise provided for by state law.

(b) Exceptions to Public Sale

(A redemption of real property acquired by a tax deed)

(1) A grant of easement or license

(2) A grant or conveyance of right-of-way or other transportation purpose

(3) A conveyance to any other unit of government

(4) A conveyance of recreational area to the recreation authority

(c) Disposition of Personal Property

The Board of Commissioners shall be the sole determinant of whether a particular item or group of items has no further value to the County. They may deem such personal property as surplus and order it sold by public auction, sealed bids, spot bids or by other means most advantageous to the County.

(C) Capital Budget Policies.

(1) Intent.

Capital projects will be undertaken to preserve infrastructure and public facilities; promote economic development and enhance the quality of life; improve the delivery of services; preserve community assets; and improve economically depressed areas and those with low and moderate income households.

(2) Capital Improvement Program.

Pike County will seek to develop and maintain a five year Capital Improvement Program (CIP) annually to direct the financing of and appropriations for all capital projects. Pike County defines a capital project for inclusion in the CIP as any asset or project in excess of \$5,000.00 with an estimated useful life of three or more years. Pike County will coordinate the development of the Capital Improvement Program with the development of the operating budget to insure that future operating costs are projected and included in the operating budget where appropriate.

(3) Vehicle Replacement.

Pike County will develop a program to replace authorized vehicles and equipment without significant impact to the capital budget. This is to include a budgeted capital replacement allocation from the departmental section of the General Fund to replace assigned vehicles. This section shall authorize the establishment of a local resource Capital Project fund for the acquisition of vehicles.

(4) Authorization to seek grant funds.

Pike County will seek public and private grants, contracts, and other outside sources of revenue to fund projects included in the Capital Improvement Program.

(5) Budget Length.

Budgets for Capital projects shall not lapse at the end of a fiscal year. They shall be adopted in a project length budget and remain in effect until project completion.

(6) Capital Asset Threshold.

The threshold for recording capital assets in the General Fixed Asset Account Group (GFAAG) shall be a cost of \$5,000 and an estimated useful life of three or more years.

(D) Investments.

(1) Purpose.

To insure the safety and liquidity of the investment, to insure the highest possible return on investments and to maximize the utilization of excess County funds.

(2) Scope.

This investment policy applies to all funds under the control of Pike County and accounted for in or annual financial report and include:

- (a) General Fund
- (b) Special Revenue Fund
- (c) Jail Fund
- (d) Capital Project Fund
- (e) Other funds as may be created

(3) Investment Criteria.

- (a) Safety – Preservation of principal shall always be the foremost objective in any investment transaction involving County funds. Those individuals investing funds on the County’s behalf must first ensure that capital losses are avoided by limiting credit and interest risk. Credit risk is the risk that market value portfolios will fall due to an increase in general interest rates.
- (b) Liquidity – The second objective shall be the maintenance of sufficient liquidity within the investment portfolio. The County’s investment portfolio shall be structured such that securities mature at the time when cash is needed to meet anticipated demands (static liquidity). Additionally, since all possible cash demands cannot be anticipated, the portfolio should maintain some securities with active secondary or resale markets (dynamic liquidity).
- (c) Return on Investment – The third objective shall be the realization of competitive investment rates, relative to the risk being assumed. However, yield on the County’s investment portfolio is of secondary importance compared to the safety and liquidity objectives described above.

(4) Delegation of Authority. The Board of Commissioners of Pike County shall establish the overall investment policies for Pike County. The Pike County Manager is designated as the investment director for the County and authorized to make all appropriate investment decisions within the scope of those policies. The County Manager shall maintain a standard of prudence in accord with the “prudent person rule” that all investment decisions will be made with the judgment and care a person of intelligence and prudence would exercise in the administration of their own affairs.

(5) Acceptable Investments. All investments of Pike County shall adhere to the O.C.G.A. 36-83-4 and may invest and reinvest any money subject to its control and jurisdiction in:

- (a) Obligations of this state or of other states;
- (b) Obligations issued by the United States government;
- (c) Obligations fully insured or guaranteed by the United States government or a United States government agency;
- (d) Obligations of any corporation of the United States government;
- (e) Prime bankers’ acceptances;
- (f) The local government investment pool established by Code Section 36-83-8;

- (g) Repurchase agreements; and
- (h) Obligations of other political subdivisions of this state.
- (6) Allocation of Interest.
 - (a) All interest earned from investments unless otherwise indicated by action of the Board of Commissioners shall be retained within the fund generating the interest.
 - (b) Cash and Investments. Pike County shall require pledges of collateral for all cash deposits and investments from depository institutions as required by the O.C.G.A 36-83-5.
- (E) Debt Management.
 - (1) Purpose of Debt Issuance.

Pike County will utilize long-term debt only for capital improvement projects that are too extensive to be financed from current revenue sources. Pike County will not use long-term debt to finance current or on-going operations of the County.
 - (2) Debt Limitations.

Pike County is authorized by the Constitution and laws of the State of Georgia to issue general obligation bonds not in excess of 10% of the assessed values of all taxable property within the County and for a period of time not to exceed thirty years. However, Pike County will remain cognizant of the millage assessed for repayment of general government debt and will strive to maintain a stable millage in the debt service area for the benefit of its taxpayers. Where feasible, special assessment, revenue and other self-supporting bonds will be utilized instead of general obligation bonds.
 - (3) Types of Debt.

Pike County is permitted to issue any form of debt that does not contradict the existing Constitution and laws of the State of Georgia. These include, but are not limited to:

 - (a) General Obligation Bonds
 - (b) Revenue Bonds for Pike County Proprietary Funds
 - (c) Intergovernmental Contracts
 - (d) Lease Purchases
 - (e) Certificates of Participation
 - (f) Temporary Loans
 - (g) Tax anticipation notes or any other revenue anticipation borrowing will be avoided if possible. In the event such borrowing occurs on an emergency basis, the debt will be retired in full by the end of the calendar year in which it is incurred.
 - (4) Debt Features.
 - (a) Maturity of Debt: When Pike County utilizes long-term financing; the County shall pay back the debt within a period of time that does not exceed the life of the project financed. The County will seek level or declining debt repayment schedules and will avoid the use of balloon principal payments at the end of the term of the borrowing.
 - (b) Redemption Provisions: Where cost effective, the County will incorporate early call or prepayment features into the structured debt.

- (c) Rates: Due to the higher volatility of variable rate debt, Pike County will examine each variable rate borrowing closely on a case-by-case basis before issuance.
- (5) Interfund Loans.

Where cost effective, the County may choose to issue loans between funds within its reporting entity. The interest rate applied to such loans will be at the lowest available rate the County could obtain on the market or from governmental pooled resources. The County Budget Officer will complete a document outlining the amount, rate, repayment terms, and other such pertinent items after direction is issued by the County Commission to complete the interfund loan transaction. Careful analysis will be performed on the lending fund's working capital to assure adequate cash flows will remain after the money is transferred to the borrowing fund. The lending fund will not incur financial hardship or an increase in rate structure as a result of the transaction. If the loan is considered non-current, the loan transaction should be listed as an advance and a reserve to fund balance created.
- (F) Capital Assets.
 - (1) Capital Asset Criteria.

A Capital Asset is defined as a financial resource meeting all of the following criteria:

 - (a) It is tangible in nature.
 - (b) It has a useful life of greater than three years.
 - (c) It is not a repair part or supply item.
 - (d) It has a value equal to, or greater than, the capitalization threshold of \$5,000.
 - (2) Valuation of Capital Assets.

All assets shall be valued at original or historic cost. If the historic cost is not available Pike County may use either Standard Costing of a like unit at the estimated date of acquisition or Back Trending to arrive at an estimated cost based on the use of current cost factored by the price index since acquisition. Contributed capital assets shall be valued at fair market value. Pike County is a Phase Three Government under GASBS 34 and will not be required to value or retroactively report existing infrastructure. All new infrastructure as defined by GASBS 34 will be reported subsequent to January 1, 2004.
 - (3) Recording of Capital Assets.

All capital Assets that meet the capitalization threshold of \$5,000 shall be recorded and maintained in the General Fixed Asset Account Group.
 - (4) Depreciation Method.

Pike County shall use the straight-line method of depreciating capitalized assets. Pike County will depreciate infrastructure and not implement the modified approach for infrastructure. Useful life will be determined following best current practices. Fully depreciated assets that remain in use shall remain in the GFAAG.
 - (5) General Policy.
 - (a) Each Department Head is ultimately responsible for the proper recording, acquisition, transfer, and disposal of all assets within their Department. County property may not be acquired, transferred, or disposed of without first providing proper documentation.

- (b) Recording of Capital Assets. Unless otherwise approved by the County Manager, all Capital Assets must be recorded within 30 calendar days after receipt and acceptance of the asset. An inventory control tag must be applied to all Capital Assets. An inventory tag shall be applied to all inventory items with cost of over \$500.
- (c) Acquisition of Capital Assets. There are various methods by which assets can be acquired. The asset acquisition method determines the basis of valuing the asset. Capital Assets may be acquired in the following ways:
 - (i) New Purchases
 - (ii) Donations
 - (iii) Transfers from other County Departments
 - (iv) County Surplus
 - (v) Internal/External Construction
 - (vi) Lease Purchases
 - (vii) Trade-In
 - (viii) Forfeiture or Condemnation
 - (ix) Purchased Assets will be capitalized at acquisition cost, including expenses incurred in preparing the asset for use.
 - (x) Donated assets shall be recorded at fair market value as determined by the Department Head. Fair market value may be defined as, but is not limited to, an average of documented prices for equivalent items from three separate vendors.
 - (xi) The County will recognize acquisition costs based on individual unit prices. Assets should not be grouped.
 - (xii) For equipment purchases, title is considered to pass at the date the equipment is received. Similarly, for donated assets, title is considered to pass when the asset is available for the agency's use and when the agency assumes responsibility for maintaining the asset.
 - (xiii) Constructed assets are transferred from the construction in progress account to the related building, improvements other than buildings, or equipment accounts when they become operational. Constructed buildings, for example, are assumed to be operational when an authorization to occupy the building is issued, regardless of whether or not final payments have been made on all the construction contracts.
 - (xiv) Lease Purchases. Assets may be lease-purchased through installment purchases or through lease financing arrangements. All lease purchases are subject to annual appropriation and must be renewed annually. Title cannot transfer to the County until obligation is settled.
- (d) Transfer of Capital Assets. An asset transfer between departments is recorded under the new department with original acquired date and funding amount.
- (e) Sale of Capital Assets. Sale of Capital Assets by the County must be to the highest, responsible bidder and must be conducted by sealed bid or by auction. The sale must be publicized in accordance with state laws.
- (f) Disposal of Capital Assets.
 - (i) When an asset is disposed of, its value is removed from the financial

balances reported and from inventory reports; however, the asset record, including disposal information, remains on the master file for three years, in the County Manager's Office, after which time it is purged from the system according to general accepted accounting principles. This preserves an audit trail for disposed items, and facilitates departmental comparisons between actual or historical useful life information with useful life guidelines.

- (ii) Capital Assets may be disposed of in any one of six ways:
 - (a) Sale or trade-in
 - (b) Abandonment/Retirement
 - (c) Lost or stolen
 - (d) Transfer
 - (e) Cannibalization (taking parts and employing them for like uses within the department, such as is often the practice in computer or vehicle maintenance)
 - (f) Casualty loss
- (iii) Assets are "abandoned" or "retired" when there is no longer any use for them in the Department, they are of no safe or appropriate use to any other County department and they cannot be repaired, transferred, cannibalized, sold, or traded-in.
- (iv) Stolen items must be reported to the Pike County Sheriff and a report filed. A Copy of this report must accompany the disposal record.
- (v) Casualty losses must be documented within 24 hours of loss and reported to the County Manager immediately for follow-up with the County's insurance carrier.
- (vi) Cannibalized items are considered surplus and are disposed of by noting cannibalization on the disposal record. Departments will send documentation of items cannibalized to the County Manager's office, and all remaining costs and accumulated depreciation will be removed from appropriate asset accounts in the general Capital Asset fund.
- (vii) All assets no longer in the possession of the department, due to one of these six qualifying conditions and after submission of all appropriate documentation to the County Manager's office, will be removed from the master departmental asset file and considered disposed.
- (viii) Department management is responsible for reviewing disposal reports, evaluating causes and trends leading to disposals, and implementing procedures to more effectively manage and control disposals when the dispositions represent problems, inefficiencies, and/or the incurrence of unnecessary cost.

(6) Physical Inventory.

An annual physical inventory of all Capital Assets will be performed by the County Manager's office. The inventory will be conducted with the least amount of interruption possible to the department's daily operation. A full report of the results of the inventory will be sent, within 30 days of completion, to all departments for verification and acceptance.

(G) Grants.

(1) Purpose.

The purpose of this policy is to provide direction in the application acceptance and administration of funds awarded through grants to the County from other local governments, the state of federal government, non-profit agencies, philanthropic organizations and the private sector.

(2) Application and Acceptance of Grants.

(a) The County Manager is given authority to make application for and accept grants that:

- (i) are expected to be \$50,000 or less on an annual basis with no required County match; or
- (ii) are expected to be \$25,000 or less on an annual basis with a required match of 20% or less; or,
- (iii) are expected to be \$10,000 or less on an annual basis with a required match of over 40%.

(b) The County Commission must approve the application of and acceptance of any grants in excess of the limits established in Section 1 of this policy.

(c) The County will assess the merits of a particular program as if it were funded with local tax dollars. Local tax dollars will not be used to make up for losses of intergovernmental aid without first reviewing the program and its merits as a budgetary increment. Therefore, no grant will be accepted that will incur management and reporting costs greater than the grant amount.

(3) Grant Administration.

(a) Each department, authority or board must notify the County Manager upon acceptance of any grant. Prior to the receipt or expenditure of grant revenues, the County Manager must be provided with the following information prior to receiving grant revenues or making purchases against the grant:

- (i) Copy of grant application
- (ii) Notification of grant award
- (iii) Financial reporting and accounting requirements including separate account codes and/or bank accounts
- (iv) Schedule of grant payments.

(b) Each Board shall establish two funds for grant disbursements. They shall be a Major Grant fund for all single grants in excess of \$50,000 or two percent of County Revenue and a Multiple Grant fund to accumulate by division all grants under \$50,000. These funds shall be subject to audit by the independent auditor and all state grant funds must have annual reports completed and submitted to the State Department of Audits.

(H) Internal Controls.

The Pike County Board of Commissioners, in order to protect the assets of the citizens of Pike County and to provide for reasonable assurances that the government of Pike County is operating in an efficient and effective matter do hereby establish the following internal control processes.

(1) Objectives.

Pike County shall charge the County Manager to develop policies and procedures sufficient to achieve the following objectives with a degree of reasonable assurance:

- (a) Pike County shall maintain a sufficient level of reliability in our financial reporting to assure that the citizens and financial partners have a true and accurate picture of the County's financial and economic condition.
 - (b) Pike County in order to protect the taxpayers of Pike County from unreasonable taxation and to provide adequate services to the County shall develop policies and procedures to assure an effective and efficient manner of governmental operations.
 - (c) Pike County shall conduct its affairs in compliance with all applicable county, state and federal laws and regulations.
- (2) Internal Control Components.
- In order to achieve the objectives listed in (H)(1), Pike County shall develop a comprehensive internal control system consisting of five interrelated components including a Control Environment, Risk Assessment process, Control Activities, an Information and Communication process and a process to monitor the quality of internal control performance over time.
- (a) Control Environment. The Pike County Board of Commissioners and the County Manager as management shall establish a control environment to set an ethical tone for the governmental organization. This ethical environment will serve as the foundation for the internal control process, provide discipline and structure. Key elements of this environment should include the following:
 - (i) The management should convey to the department heads and employees a sense of conducting operations ethically as evidenced by a code of conduct or other verbal or written directives.
 - (ii) Management shall respect and adhere to all legal compliance requirements of the county, state and federal governments.
 - (iii) The roles and responsibilities of department managers shall be clearly defined.
 - (iv) Department managers shall have adequate knowledge and experience to discharge their duties.
 - (v) Management shall insure that all employees have adequate knowledge and training to discharge their duties. Management shall maintain an open door, non-punitive, process to allow staff to communicate all instances of non-compliance to procedures or risk to assets.
 - (b) Risk Assessment.
 - (i) The Pike County Board of Commissioners and the County Manager shall conduct risk assessments based on a structured Approach on a five-year cycle. The purpose of the risk assessment shall be to identify, analyze and manage risk associated with the internal control objectives set out in Section (H)(1). All members of the organization shall participate in the risk assessment activities.
 - (ii) The County Manager is charged with procuring or developing a risk assessment tool to be utilized in this process.
 - (c) Control Activities. The Pike County Commissioners and the County Manager shall develop policies and procedures to insure that their directives are carried out. Key elements of control activities should include:

- (i) Reviews of actual performance versus budget, forecast and prior period performance to determine variations in performance, financial and operational, of the departmental and functional components of government.
- (ii) The development of a system of controls to check the accuracy, completeness and authorization of transactions in the management information systems and should include:
 - (a) Data Entry Checks
 - (b) Exception Reporting
 - (c) Access Controls
 - (d) Review of Input and Output data
 - (e) Safeguarding of assets against unauthorized acquisitions, use or disposition. The County Manager is charged with developing a system to restrict access to County resources.
 - (f) Segregation of Duties to include at a minimum the separation of the following duties:
 - (1) Personnel/Payroll.
 - (a) Hiring/Termination – The individual responsible for hiring, terminating and approving promotions shall not be involved with preparing payroll or inputting data.
 - (b) Payroll – Time Cards and timesheets must be reviewed by managers before the data is entered. Employees and management must sign the document. The Chairman of the County Commissioners shall review on a quarterly basis all of the personnel salaries and wage rates.
 - (2) Expenditure Activities. Purchasing/Payment – Approval for transactions that generate expenditures shall not be delegated to data entry personnel or the requesting end user. Approvals must be in writing and given by the governing authority of their designated representative.
 - (3) Check Writing activities.
 - (a) The person preparing the check shall not be the person signing the check.
 - (b) All County Checks shall require a minimum of two commissioner’s signatures.
 - (c) The person signing the check shall not be the person reconciling the bank statements.
 - (d) Check Account reconciliations must occur within 15 days of receipt of the appropriate bank records.
 - (e) A staff member not primarily associated with the production of those checks must conduct the reconciliation.
 - (4) Budgeting Activities. The County Manager is charged with the preparation of an annual budget. The County Manager must make available on a periodic basis a budget to actual comparative statement for the review of the County Commissioners.
- (d) Information and Communication. The Board of Commissioners and the County Manager shall endeavor to insure that the County has a system in place to

provide reasonable assurance that the identification, capture and exchange of information is provided in a form and time frame to allow people to carry out their responsibilities. The County shall at a minimum:

- (i) Insure adequate source documentation for all transactions;
- (ii) Provide reports on a timely basis to decision makers for review and appropriate action;
- (iii) Insure that accurate information is available to those who need it;
- (iv) Establish a schedule of reconciliation's and reviews to ensure the accuracy of reports;
- (v) Establish internal and external communication channels;
- (vi) Insure that employee's duties and control responsibilities are effectively communicated; and
- (vii) Establish an open and non-punitive channel of communication that allows employees to report suspected improprieties.

(e) Monitoring. The Pike County Board of Commissioners and County Manager shall develop a process to assess the quality of internal control performance over time. Management involvement and oversight of the operations shall provide the key to determining significant variances from expectations and inaccuracies in financial data. The County Manager at a minimum should review all budget, financial and economic reports to provide independent reconciliations and reasonable safeguards. The County Manager is charged with investigating and reporting to the County Commissioners on any irregularities or deficiencies. Corrective action and follow-up must be installed.

(I) Pike County Credit Card Policies and Procedures.

The Pike County's Financial Administration Department recognizes the need to identify methods of savings through research and the application of improved technology. Therefore the County Manager has recommended, and Board of Commissioners established a credit card program through which small dollar purchases are managed in an efficient and effective manner. This program is provided through a partnership with the County's appointed banking services and card provider. Each department that routinely makes small-dollar purchases will be issued a credit card. These cards shall provide the expected cost savings value in terms of field and support staff time and processing costs compared to the traditional Purchase Order method.

(1) Purpose.

The purpose of these policies and procedures is to describe and control the use of credit cards by County employees while conducting business on behalf of the Pike County. This document describes the minimum standards for departments who may establish additional controls as deemed necessary. The Credit Card is to be used in lieu of the Departmental Purchase Order (small dollar purchases) that does not exceed a maximum of \$1,000.00 – or designated amount approved by the County Manager. An individual employee may be assigned a maximum limit that is less than the full \$1,000.00, but in no case can the credit card be used for a purchase in excess of the \$1,000.00 per transaction limit. The Financial Administration Department hereby delegates purchasing responsibility to each participating department and enables designated employees to purchase goods and services within these guidelines.

(2) Participant Identification.

- (a) Card Issuer: The banking institution and represented related services.
 - (b) Cardholder: The individual employee authorized to make purchases up to
 - (c) \$1,000.00 (or designated limit) on behalf of the Pike County.
 - (d) Department Representative: Department Head or designee within each department that has the responsibility and authority to assign account numbers for each purchase, to reconcile departmental cardholders' credit card statements, to participate in resolving billing disputes, and to resolve supplier/vendor issues
 - (e) Department Head: The person or designee having approval authority for all charges incurred by individual cardholders within that department
 - (f) Procurement Card Program Administrator: The County Manager or designee.
 - (g) Accounting: Financial Administration Department employees responsible for payment and internal accounting for the procurement card invoices (Financial Officer and Administration staff).
- (3) Responsibility.
- The following describes the responsibilities of the various employees associated with the procurement card program:
- (a) Cardholder
 - (b) Maintain card security.
 - (c) Purchase materials and services for County business purposes only.
 - (d) Obtain sales receipt for every purchase and forward within 24 hours to the Department Representative.
- (e) Identify the County's sales tax exemption status to every vendor.
- (f) Respond to all disputed charges.
- (4) Department Representative (Department Head or designee).
- (a) Receive all departmental cardholder monthly statements
 - (b) Maintain all invoices and receipts filed and categorized by the departmental cardholders.
 - (c) Reconcile monthly statements within three (3) working days of receipt and submit receipts to commissioner's office for payment and filing.
 - (d) Assign appropriate account numbers as purchases are made and reported.
 - (e) Review and reconcile disputed charges or discrepancies with each departmental cardholder.
 - (f) Complete the **Reconciliation Statement** and forward it with all invoices, receipts, and corresponding documents to the Finance officer/Administrative staff.
 - (g) Maintain statement copies and supporting documents for all transactions for auditing purposes.
- (5) Department Head.
- (a) Return card to County Manager or Finance Officer upon their termination, transfer or employment separation. No final payroll check shall be issued to an employee until his credit card has been received by the County Manager/Finance Officer and charges on card are verified.
 - (b) Notify within 24 hours of discovery the Credit Card Program Administrator of lost or stolen cards, and/or cards to be taken out of service.

- (c) Review monthly statements for unauthorized purchases & monitor expenditures relative to each departmental budget.
 - (d) Authorize payment if satisfied that all purchases were appropriate, and fully documented.
 - (e) Forward approved **Procurement Payment Authorization Memorandum** to the Financial Officer within two (2) working days of receipt from the Department Representative.
- (6) Credit Card Program Administrator
- (a) Coordinate credit card program policy issues.
 - (b) Participate in ongoing program reviews.
 - (c) Update this policy and procedures manual
 - (d) Collect terminated cards and report to card issuer.
 - (e) Maintain master cardholder/number record.
- (7) Accounting (Financial Officer/Administration Department Staff)
- (a) Receive and review the monthly consolidated credit card statement.
 - (b) Participate in ongoing program reviews.
 - (c) Participate in resolving billing disputes with department head.
 - (d) Resolve supplier/vendor issues with department head.
 - (e) Report program activity quarterly to management.
 - (f) Order/distribute/collect new or replacement cards.
 - (g) Maintain master cardholder/number record.
 - (h) Pay monthly charges from the consolidated statement before the late penalty date.
 - (i) Process the account data into the financial accounting system.
 - (j) Notify the Credit Card Program Administrator of any suspected problems or misuse of any procurement card.
- (8) General Information
- (a) The Credit Card will be easily identified by “Pike County”, the name of the employee, and department. The card issuer will not have access to credit records or social security numbers of the individual cardholders. The Credit Card is a corporate card of Pike County, a county corporation; and will not affect the individual cardholder's personal credit. All correspondence with the cardholders will be through their work address.
 - (b) The Credit Card is valid only to conduct business on behalf of the Pike County. Business shall mean the purchase of such materials or services as are necessary to maintain continuous operation of the County. **Any unauthorized use including personal use will require immediate reimbursement and may result in disciplinary action up to and including termination, and possible criminal charges.**
 - (c) The Credit Card is not transferable and may be used only by the assigned employee whose name is embossed on the card. It should never be used by someone else, even another County employee who has been issued a procurement card. **The cardholder is responsible and accountable for all transactions that occur on his/her procurement card.**
- (9) Delegation of Authority

- (a) Each card will have a maximum dollar amount established for a single purchase and a total for all purchases made within a given thirty (30) day billing cycle. **The maximum amount for a single purchase may be up to One Thousand Dollars (\$1,000.00), or designated and approved amount by the County Manager.** The Department Head will determine the maximum amount for a single purchase for each employee, with the approval of the County Manager.
 - (b) A purchase may consist of multiple items but the invoice cannot exceed One Thousand Dollars (\$1,000.00). Purchases may not be split to stay within that limit. If items to be purchased from a single vendor on any given date exceed the maximum dollar amount established, the employee must use the purchase order process. **Attempts to purchase more than the maximum dollar amount is considered an abuse of the Credit Card program and will result in cancellation of the card and possible disciplinary action.**
- (10) Use of the Credit Card
- (a) At the time a purchase is made, the cardholder must get a detailed invoice or receipt to turn in at the end of the day to the designated employee in each department appointed to monitor the card use. All items purchased over the counter must be immediately available. No backorders are allowed. Items purchased by telephone must be recorded on the **Telephone Log Order Form** (see Appendix A) and delivery guaranteed within ten (10) days of the order date to allow inclusion in the current billing cycle. If ordering multiple items, the vendor must ship all items at the same time to prevent back-orders.
 - (b) The following types of purchases may not be made using the Credit Card, regardless of the dollar amount:
 - (i) Gasoline, fuel or oil (inside Pike County; except in emergency instances of power outage or system failure at designated county fuel location).
 - (ii) Alcoholic beverages;
 - (iii) Cash Advances;
 - (iv) Vehicle Repairs (except emergency repairs authorized by County Manager)
 - (v) Personal items and services;
 - (vi) Prescription drugs and controlled substances;
 - (vii) Items included in fixed price agreements or contracts;
 - (viii) Cellular phones and pagers;
 - (ix) Any additional goods or services restricted by the Department Head.

NOTE: The card issuer's authorization system will check each individual card at the point of sale to verify the dollar limits set for that card, whether it be a single use limit or a monthly limit. Should the purchase exceed either of these set amounts the transaction will be rejected and the cardholder will be refused the right to make the purchase.

(11) Vendor Participation

If a vendor frequently used by County employees does not accept the credit card, the County will assist in recruiting the vendor to take the necessary steps to begin acceptance of the card. Cardholders should contact the Department Representative or the Credit Card Program Administrator when encountering vendors that do not accept the card.

- (12) Documentation
- (a) Each time a purchase is made using the Credit Card, a document such as an invoice, detailed summary of stay for hotel charges, or itemized receipt **must** be retained as proof of purchase. These documents will then be used to verify the purchases charged on the cardholders' monthly credit card statement and filed with the statement for retention purposes.
 - (b) Over-the-Counter Purchases require the cardholder to obtain both a customer copy of the charge slip **and** an itemized receipt. Both must be submitted as the accounting document.
 - (c) Telephone Purchases require the cardholder to document the transaction on the Telephone Log Order Form (see Appendix I-A) and attach a completed supplier order form or flyer, or email confirmation. **The cardholder should request an itemized receipt from the vendor.**
 - (d) If for some reason the cardholder does not have documentation of the transaction to send with the statement, the cardholder must complete the **Missing Receipt Form** (see Appendix I-B) and present it to the Department Representative. Continued incidents of missing documentation may result in the cancellation of that employee's card and possible disciplinary action, as well as responsibility for all unauthorized and undocumented purchases.
- (13) Payment and Invoice Procedures
- (a) The Card Issuer will mail an individual billing statement to the County's Accounts Payable Section for distribution to the departments and a duplicate statement will be provided to the Financial Officer. The individual billing statements will list all transactions processed during the billing cycle.
 - (b) The Department Representative merges all invoices, receipts and supplemental forms with the statement, and completes the **Reconciliation Statement** (see Appendix I-C). This information is then forwarded within three (3) working days to the Department Head for approval.
 - (c) The Department Head reviews the statements and documentation. After approval, the **Payment Authorization Memorandum** shall be completed, signed and forwarded within two (2) working days to the Financial Officer/Administrative Staff. By signing this statement, the Department Head certifies that all charges are appropriate, authorized, that receipts verify or validate all charges, and that the goods have been received in good condition, or services rendered satisfactorily.
- (14) Disputes
- (a) **If items purchased with the Credit Card are found to be defective, the cardholder must return the item to the vendor for replacement or credit only.** Under no circumstances should a cardholder accept cash in lieu of a credit to the card account. If the vendor refuses to replace the item or issue credit, the purchase is considered to be in dispute. Additionally, if the quantity received is less than the invoice amount, the transaction must be disputed. A disputed item must be explained on the **Charge Dispute Form** that will be

attached to the paperwork turned in to the Department Head. The Department Head should make an effort to have the vendor correct the problem.

- (b) If the Department Head is unsuccessful in resolving the dispute, the paperwork is forwarded by the Department Head to the Credit Card Program Administrator, who will resolve the dispute. Disputed claims may be refused payment by the card issuer at the request of the Administrator. The Administrator will notify the Department Head of the action taken following resolution.

(15) Card Revocation

- (a) A Credit Card will be revoked if the individual cardholder transfers to a different department within the County; is terminated or changes employment status; or for any of the following reasons listed below, which will also subject the cardholder to possible disciplinary action up to and including termination:
 - (i) Personal and/or unauthorized use of card;
 - (ii) Purchase of alcoholic beverages or any substance, material, or service that violates policy, law or regulation pertaining to the County;
 - (iii) Use of the card by another individual;
 - (iv) Splitting a purchase to circumvent the limitations of Pike County's Credit Card Policy;
 - (v) Use of another employee's procurement card to circumvent the assigned purchase limit;
 - (vi) Failure to provide the Finance Officer/Administrative Staff with the required receipts or other documentation of purchase;
 - (vii) Failure to provide, when requested, information about specific purchases;
 - (viii) Failure to adhere to all Credit Card policies and procedures.

(16) Purchase Reviews

It shall be the responsibility of the Department Head to review credit card expenditures to ensure the goods or services were justified, necessary, and for the specific use by Pike County. Questions regarding a specific purchase shall be discussed and resolved with the cardholder. If the Department Head is not satisfied that the purchase was appropriate, the cardholder must provide a credit voucher proving the item(s) were returned for credit, or a personal check made payable to the County for the full amount of the purchase. This documentation shall accompany the **Credit Card Statement Verification form** forwarded to the Financial Officer. Resolution for improper use of the card will be the responsibility of the Department Head.

(17) Card Security

Cardholders shall treat their Credit Cards with at least the same level of care as one would his own personal credit cards. The card should be maintained in a secure location and the card account number should be carefully guarded. The only person entitled to use the card is the person whose name appears on the face of the card. The card may only be used by the cardholder or authorized designee.

(18) Lost or Stolen Cards

- (a) Any lost or stolen card should be reported to the card issuer immediately, so that the card can be de-activated. The telephone number of the card issuer

may be obtained from the Department Representative. To further document the loss, the cardholder must then complete a **Lost/Stolen Card Report** and forward it to the Credit Card Program Administrator, with a copy to the employee's Department Head. The same procedure shall be followed for cards damaged beyond their useful purpose.

- (b) The Cardholder shall be responsible for reporting all information necessary to reduce the liability to the County for a lost or stolen card.

(19) Credit Card Cardholder Agreement

- (a) By accepting this Credit Card, the undersigned employee acknowledges that he understands the policies and procedures for its use, and agrees to follow them at all times.
- (b) This Credit Card is to be used only to make purchases at the request of, and for the legitimate business benefit of the Pike County.
- (c) This Credit Card must be used in accordance with the provisions of the Pike County's
- (d) Credit Card Policies and Procedures Manual, and the Purchasing Policies of the County. Violations of these requirements may result in revocation of use privileges and possible disciplinary action, up to and including termination of employment. Employees who are found to have inappropriately used the Credit Card will be required to reimburse Pike County all costs associated with such improper use.

(20) Credit Card Request

This form is to be completed by the employee, approved by his Department Head, and forwarded to the Credit Card Program Administrator.

ASSIGNMENT INFORMATION	
Employee Name	
Department	
Job Title	
Single Purchase Credit Limit	
30-day Purchase Limit	

COMPLIANCE SIGNATURES		DATE
Employee		
Department Head		
Credit Card Administrator		

SPECIAL INSTRUCTIONS

(21) Payment Authorization Memorandum

This form, along with the Monthly Reconciliation Statement is to be completed and turned into the Financial Officer.

DATE:

TO: Financial Officer

FROM: _____ (initial/signature)

SUBJECT: Statement Verification for Period of: _____, 20__

_____ I have reviewed the statement for the cardholders in the department and agree that all charges are appropriate and correct and authorize payment of \$_____.

_____ I have reviewed the statements for the credit cardholders in the department and find all charges are appropriate and correct with the exception of those listed on the attached Charge Dispute Form. I authorize payment of \$_____.

CHARGE DISPUTE FORM	
This form is to be completed by the cardholder and turned in to the Department Representative. The Department Head shall initiate this form if he believes the charge is unauthorized or is an abuse of the card policy. The Department Head shall forward the form to the Financial Officer.	
STATEMENT DATE	
DISPUTE NUMBER	
EMPLOYEE CARDHOLDER	
CARD NUMBER	
SUPPLIER-VENDOR	
ORDER DATE	
AMOUNT OF CHARGE	
EXPLANATION FOR DISPUTE (CHECK BOX):	
Unauthorized charge	
Incorrect charge amount	
Multiple billing	
Merchandise returned	
Unrecognized charge	
Other	
EXPLAIN OTHER:	
CARDHOLDER INITIALS AND DATE	
DEPARTMENT HEAD INITIALS AND DATE	
CARD ADMINISTRATOR NOTES:	

- (a) A qualified external auditor in accordance with GA Code 36-81-7 will perform an independent audit in compliance with Generally Accepted Audit Standards annually. This independent audit must be completed and mailed to the state auditor within 180 days of the end of the fiscal year.
- (b) The Pike County Recreation Authority, the Pike County Water and Sewerage Authority, and the Pike County Development Authority shall be component units of the Pike County Government and reported as such on all government wide financial reports. The County will require audits of their records and the records of any subsequent component units in compliance with state law and Generally Accepted Accounting Procedures.
- (c) Pike County will endeavor to prepare a comprehensive annual financial report (CAFR) in accordance with Generally Accepted Accounting Principles (GAAP).
- (d) Pike County will maintain accounting practices and an accounting system that are sufficient to enable the preparation and presentation of financial statements that conform to Generally Accepted Accounting Principles. Pike County has adopted and will maintain the Uniform Chart of Accounts for Local Governments in Georgia as approved and amended by the Department of Community Affairs.
- (e) Pike County will maintain accurate records of all assets to insure a high degree of stewardship of public property.
- (f) Pike County will issue financial statements that conform to governmental generally accepted accounting principles.
- (g) Pike County will issue financial reports at the Entity Level utilizing major funds as defined in GASB 34. The Auditors will also include original budget information in the comparison section of the financial reports.
- (h) Pike County will report at the Government-wide level at a minimum with a Statement of Net Assets and a Statement of Activities that will disclose the total of primary governmental revenue allocation to the governmental activities. The basis of accounting at the government wide level shall be by the accrual method. To project a true and accurate reflection of the County's financial health, Pike County will insure that all long-term assets and liabilities are accounted for in the government-wide financial statements.
- (i) Pike County will endeavor to include a Management Discussion and Analysis with the Audit.
- (j) Pike County will maintain an ongoing system of financial reporting to meet the needs of the Board of Commissioners, department heads, and the general public. Reporting systems will monitor the cost of providing services where possible. The reporting systems will promote budgetary control and comparative analysis.
- (k) Pike County will enter into multiyear agreements when obtaining the services of an independent auditor. Such multiyear agreements will be for periods of at least four years and consistent with applicable legal requirements. Every four years the county will issue a request for proposal to independent auditors to provide an audit for County operations. The current auditing firm will be eligible to propose on this audit. The audit procurement process should be structured so that the principal factor in the selection of an independent auditor is the auditor's ability to perform a

quality audit. In no case shall price be the sole criterion for the selection of an auditor.

(Res. Passed 08-26-14)(Am. Ord. Passed 01-1-16)(Am. Ord. Passed 04-25-17)

§ 35.10 FISCAL YEAR

The fiscal year for Pike County, Georgia, shall be from July 1 through June 30, beginning in the year 2010, and continuing each year thereafter.

(Ord. Passed 11/24/09)

§ 35.11 GENERAL PROPERTY DAMAGE REPORTING PROCEDURE ORDINANCE

(A) Purpose.

This policy is intended to provide reasonable reporting procedures when property owned by Pike County should be damaged, to ensure cost effective use of County property, to enhance the County services to the public, to ensure the health and safety of the citizens of the County, and to ensure the appropriate use of County owned property for the purpose of maintaining the trust of the public.

(B) General Property Damage Reporting Procedures.

When there is damage to any county owned property, the damage shall be immediately reported to the appropriate supervisor/department head, Constitutional Officer or other County related officials. The County Manager shall also be notified by the supervisor/department head, Constitutional Officer or other County related official. The County Manager will be responsible to notify the Board of Commissioners regarding the damaged property within 24 hours of receiving notice of said damage.

It is intended that this section shall apply to all County owned property in addition to County owned vehicles that are addressed in Section 35.03 above.

(C) Violations and Penalties.

Any person who fails to adhere to any provision of this section as it exists, or as it may hereafter be amended, shall be deemed to be in violation of this section and having committed a County ordinance violation. Citations may be issued against any violator of this section and may be prosecuted in the same manner as any other County ordinance violation in the Magistrate Court of Pike County, Georgia. The maximum penalty for each offense shall be as set forth by state law in OCGA § 15-10-60, as it now exists or as it may hereafter be amended. Each violation of this ordinance may constitute a separate offense. Prosecution of an offense as a County ordinance violation will not prohibit the County from taking administrative action as may be deemed appropriate, which may include but is not limited to disciplinary action and/or termination pursuant to the County's personnel policies.

(Ord. Passed 3/13/13)

§ 35.12 INTERN AND VOLUNTEER POLICY

(A) It is the purpose of this section to set forth the policies and procedures related to the use of interns and volunteers by Pike County. This section shall be known as the "Intern and Volunteer Policy".

(B) Interns and volunteers may be utilized by Pike County, which shall be subject to the oversight of the County Manager or other designated supervisor. Interns and volunteers will be categorized either as "Paid Interns" or as "Volunteers".

1. "Paid Interns" may be considered by Pike County to be used as a part-time and temporary employee of the County. If utilized by the County, "Paid Interns" shall be paid an hourly rate, no less than minimum wage, in such an amount as may be

deemed appropriate by the County Manager based on the type of work to be performed and the experience of the temporary employee. The temporary employment and rate of pay of a “Paid Intern” shall be subject to the needs of the County and budgetary constraints. As a part-time, temporary employee, “Paid Interns” are not entitled to receive benefits that may otherwise be available to fulltime Pike County employees.

2. “Volunteers” may be authorized to serve Pike County on a volunteer basis, without compensation, at the discretion of the County Manager. “Volunteers” shall be subject to the oversight of the County Manager or other designated supervisor. The use of “Volunteers” will be limited to those activities authorized by applicable laws and regulations. “Volunteers” are not entitled to receive any pay or benefits that may otherwise be available to the fulltime or part-time employees of Pike County.

(C) “Paid Interns” and “Volunteers” will be required to complete all applications and forms deemed necessary by the County.

(Ord. passed 12-09-2020)

