

Purchasing and Procurement Policy

Atlanta Regional Commission

*Effective: May 1, 2018, revised July 1,
2021*



POLICY STATEMENT

It is the policy of the Atlanta Regional Commission that all procurement transactions shall be conducted in a manner that provides maximum open and free competition consistent with the efficient performance of its work program and with the Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (the "Super Circular") effective as of December 26, 2014. When applicable, Department of Transportation (U.S. DOT) regulations, "Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards," 2 C.F.R part 1201, will supersede and apply in lieu of U.S. DOT's common grant rules, 49 C.F.R. parts 18 and 19 and the Federal Cost Principles Circulars, 2 C.F.R. parts 220, 225, and 230. All laws and regulations for the state of Georgia and relevant funding agencies should also be adhered to.

It is also the policy of the Atlanta Regional Commission that Disadvantaged Business Enterprises (as defined in 49 CFR 26) and Small Business Concerns (as defined by the United States Small Business Administration) shall have the maximum practicable opportunity to participate in the performance of ARC's contracts. It shall be the responsibility of each ARC Center Director to ensure that purchasing and contracting activities by members of their respective Centers allow DBEs and Small Business Concerns the opportunity to participate.

This policy applies to all operations of the Atlanta Regional Commission, including its subrecipients and anyone who acts on behalf of the Atlanta Regional Commission. This policy also applies to the operations of any department or agency to which the Atlanta Regional Commission extends federal financial assistance. Federal financial assistance includes grants, training, use of equipment, donations of surplus property, and other assistance.

All ARC Policies and provisions shall be adhered to when applying these procedures, including but not limited to, ARC bylaws and enabling legislation, ARC Standards of Ethical Conduct policies, ARC Travel and Reimbursement Policies, ARC Financial Policies and Procedures, ARC DBE Plan, ARC Title VI Plan, and the ARC Personnel Policy. The Executive Director has designated the Staff Legal Counsel to enforce and update this Guide as necessary.

Materials, services, and supplies shall be purchased only when available funds have been appropriated and included in the Annual Budget of the Atlanta Regional Commission.

ARC is committed to sustaining the environment through education, principled advocacy, and inclusive decision-making in order to make Georgia a premier environmental state. Where it is financially feasible ARC will - procure office supplies, furniture and equipment that are made from recycled or earth friendly materials; procure cleaning supplies that are Green Seal Certified; consider the emission footprint of automobiles when making selections for fleet replacement; make an effort to purchase hybrid or alternative fuel vehicles when possible; procure rechargeable batteries for use whenever possible; and procure break room supplies, such as coffee cups, stirrers, napkins and paper towels that are recyclable or earth friendly.

Douglas R. Hooker
Douglas R. Hooker (Jul 1, 2021 16:23 EDT)

Douglas R. Hooker
Executive Director

Jul 1, 2021

Date

TABLE OF CONTENTS

Chapter I.	<u>Introduction</u>	3
Chapter II.	<u>Purchasing Cards Policy</u>	10
Chapter III.	<u>Accounts Payable</u>	14
Chapter IV.	<u>Purchasing Procedure</u>	17
Chapter V.	<u>Contracting and Procurement Procedures</u>	24
Chapter VI.	<u>Federal Transit Authority Addendum</u>	42
Chapter VII.	<u>Procurement Protest Procedures</u>	60
Chapter VIII.	<u>Retention Policy</u>	64
Chapter IX.	<u>Templates</u>	70
Chapter X.	<u>Federal Transit Authority Required Clauses</u>	90

CHAPTER I. INTRODUCTION

PART I. PURPOSE

Procurement of materials, supplies, and services is an important function of the Atlanta Regional Commission (ARC). The purpose of this guide is to establish procedures for the staff of the Atlanta Regional Commission (hereinafter, "ARC") to follow regarding the procurement, purchasing and contracting of goods and services. The procedures set forth herein are designed to ensure timely and efficient acquisition of services at reasonable cost; consistent with sound business practices, and to assure full and open competition among parties interested in doing business with ARC.

These procedures shall be followed for any procurement of goods and services. The purchase of any item not requiring a Purchase Order and \$ 5,000.00 or below in value shall comply with the Accounts Payable procedures. The purchase of ordinary goods between \$ 5,000.01 and \$ 25,000.00, or those under \$ 5,000.01 requiring a purchase order, shall comply with the purchasing guidelines. Ordinary goods are specific in nature and typically do not require a formal contract. Operating supplies, materials, and other tangible objects that are normally billed in one or two payments are considered ordinary goods. These types of purchases are generally small in nature, do not exceed \$ 25,000.00, and do not require any advance payment or authorization beyond the Group Executive and/or Center Director.

The purchase of services over \$ 5,000.00, the purchase of goods over \$ 25,000.00, the award of a grant or subgrant, and any other legally binding agreements shall comply with the contracting guidelines. Procedures for contracts normally apply to professional/consulting services, leases, and license agreements regardless of the amount. Services are usually projects that involve professionals and require payments over time. Any legally binding written agreements ARC engages whether there is an exchange of funds or not, shall be governed by these policies. Procedures for the procurement of consultant services and subgrants shall be superseded by any grantor requirements. If a project is to be carried out in multiple phases and/or multiple years, the dollar threshold should be based on the current best estimate of the total value of the project, NOT each separate phase or year in determining which rules apply to the purchase.

PART II. POLICY IMPLEMENTATION

The Executive Director shall have responsibility for the administration and proper implementation of this Policy. In the absence of the Executive Director, his designated agent(s) shall assume said responsibility. Each ARC employee shall comply with the provisions of this Policy, unless otherwise directed by the Executive Director or Board of Directors.

Staff Legal Counsel, with the assistance of the Financial Services Group shall be responsible for assisting the Executive Director with the administration and implementation of this Policy. The Staff Legal Counsel, subject to the approval of ARC's Executive Director, shall have the authority to develop standard forms and documents for use in procurement transactions, including, without limitation, compilation of general terms and conditions applicable to ARC contracts.

For each transaction, other than transactions completed with a purchasing card, an ARC employee shall be designated as "Project Manager." Typically, this will be a Center Director or a designee thereof. This employee shall be responsible for monitoring the vendor's performance to ensure that ARC receives the services to be provided in accordance with the terms and conditions of the applicable agreement.

These policies apply to all purchases regardless of funding source. Groups are responsible for assuring allowable costs for grant expenditures prior to making any purchases. Additionally, where funding agencies may have more restrictive policy, Groups are responsible for knowing and adhering to those more restrictive regulations.

PART III. DEFINITIONS

Most words herein shall follow the usual dictionary definition. For the purposes of this policy, the words in this section are defined to provide additional clarity. Should there be a dispute in the meaning of a word not included in this section, the Center for Strategic Operations and Administration Director shall make the determination of the definition as the Director responsible for enforcing this policy.

Throughout this Document, references to “financial invoicing system” refers to Concur or CostPoint as applicable. Words like “must,” “shall,” and “should” are used herein. When the term “**must**” or “**shall**” is used, no Group or individual has the authority to deviate from the specific policy/procedure. The term “**should**” is used to convey that Groups and individuals are expected to follow the policy/procedure as written and are required to justify any departures from such policy/procedure when the specifics of the situation indicate an alternate procedure is a reasonable departure from the recommended policy/procedure.

BOILERPLATE refers to the standardized language in a CONTRACT. This contains base required terms that should be tailored for federal and state grant applicability.

CENTER DIRECTOR means the Senior Directors leading the following agency Centers: Strategic Operations and Administration, Community Services, Livable Communities, and Strategic Relations.

CONTRACT means any legally binding agreement regulating an exchange between two parties. This can include a contract for services, a contract for goods, a Memorandum of Agreement/Understanding, an Interagency Agreement or a Subgrant agreement.

FINDING means an instance of non-conformity with the policy

GRIT means the Grant Review Information Team. The GRIT form should be completed for new grant applications or awards to allow the Team to review the financial implications of the programming change.

GROUP MANAGER means the Director leading each agency Group. Under the revised Classification and Compensation Study, these titles are Operations Director and Managing Director.

INDEPENDENT COST ESTIMATE (ICE) means the process of determining how much a project is expected to cost prior to beginning the procurement process. The ICE should be completed to determine that the agency can afford to complete the project, and that the prices proposed are fair and competitive.

MICROPURCHASE means an acquisition of supplies or services using simplified acquisition procedures, the aggregate amount of which does not exceed \$ 5,000.00.

NEEDS MEMO means the memo that must be completed and submitted to the Center for Strategic Operations and Administration Director to express the need for a good or service prior to beginning the procurement process.

NOTICE OF FUNDING AVAILABILITY means soliciting proposals to fund eligible projects through a grant award.

PROCUREMENT is the process of finding and agreeing to terms, and acquiring goods, services, or works from an external source, often via a tendering or competitive bidding process.

PURCHASE ORDER means an official confirmation in the financial invoicing system to pay a vendor for contract services.

PURCHASING CARD (P-CARD) means a credit or debit card issued by a credit card company, bank, or other financial institution and provided on behalf of ARC.

REQUEST FOR PROPOSALS means soliciting proposal, often made through a bidding process to purchase a commodity, service, or valuable asset, and allow potential suppliers to submit business proposals.

RESPONSIVE means a proposal that complies with the material provisions of a RFP. Staff must confirm a proposal is responsive prior to evaluation.

SOLE SOURCE means a non-competitive procurement process that complies with the reasons outlined by policy.

SUBGRANT means a type of contract where grant funds are passed through to an eligible entity to support or fund the operations of an allowable program.

PART IV. NONCONFORMITY WITH THE POLICY

Notwithstanding specific sanctions and violations established elsewhere in this policy, nonconformity with the policy will be subject to the following process:

- 1st Finding – Verbal warning. Center for Strategic Operations and Administration shall notify the Direct Supervisor to issue a verbal warning and follow up with written documentation.
- 2nd Finding –Written warning from the Group responsible for Policy oversight to the employee file including notification to the Direct Supervisor, Group Manager, and the cognizant Center Director.
- 3rd Finding: Notice will be given in the written warning format to also include:
 - Purchasing Card and Vehicle Use: Center for Strategic Operations and Administration will impose a minimum one-month account suspension and submit a letter to the personnel file of the Cardholder and of their direct supervisor.
 - Travel and Reimbursement and Procurement Policy: A Corrective Action Plan shall be developed in coordination with the Center for Strategic Operations and Administration Director and Talent Management, the responsible employee, their direct supervisor and the applicable Center Director. All parties shall agree on the necessary corrective actions, timeline, and potential further consequences or discipline for failure to comply. A Corrective Action Plan shall include the following:
 1. Clearly state the problem or weakness, including the root cause.
 2. List the individuals who will be accountable for the results of the corrective action
 3. Create simple, measurable solutions that address the root cause
 4. Each solution should save a person that is accountable for it.
 5. Set achievable deadlines
 6. Monitor the progress of the plan.

Findings shall accrue and reset on a two-year basis, starting on the date of notice of the first Finding. Center for Strategic Operations and Administration shall report Findings to the managers of impacted employees.

Managers will be expected to complete the necessary discipline and actions. Findings shall be counted Per Finding Per Policy, but when three or more Findings are accrued across policies, discipline shall be escalated accordingly.

PART V. STANDARD OF ETHICAL CONDUCT AND CONFLICTS OF INTEREST

Section One: Statement of Policy

Management and staff must discharge their duties impartially to ensure fair competitive access to governmental procurement by responsible vendors, contractors, etc. Moreover, they should conduct themselves in such a manner as to foster public confidence in the integrity of the agency procurement process. To achieve this purpose, it is essential that those doing business with the agency also observe the ethical standards prescribed herein.

Employees should avoid any action, whether or not specifically prohibited here or in the Standard of Ethical Conduct, which might result in or create the appearance of:

1. Using public office for private gain

2. Giving preferential treatment to any organization or person
3. Impeding government efficiency or economy
4. Making decisions outside official channels
5. Losing independence or impartiality of action
6. Denying any citizen or group access to the decision-making process of ARC
7. Affecting adversely the confidence of the public in the integrity of ARC

Section Two: General Standards of Ethical Conduct

Any attempt to realize personal gain through public employment by conduct inconsistent with the proper discharge of the employee's duties is a breach of public trust. In order to fulfill these standards, employees must meet the specific standards set forth as adopted in ARC's Standards of Ethical Conduct, found at: [ARC Standards of Ethical Conduct](#) and summarized briefly in the following paragraphs:

1. Conflict of Interest: ARC shall not enter into any contract involving services or property with a Board member, Committee member, or employee, or with a business in which a Board member, Committee member or employee has an interest.
 - a. A Board member, Committee member or employee may be deemed to have an interest in a contract in which any of the following have an interest:
 - i. Any person in his/her immediate family
 - ii. His/her employer, business associate, or a principal customer or client
 - iii. A business in which he/she owns five percent or more of the ownership interests or in which he/she takes an active part in the management of the business
 - iv. A business in which he/she is a creditor, whether secured or unsecured.
2. Employee Disclosure Requirements: A Commission member, Committee member, or employee, who has reason to believe that he has an interest which may be affected by his official acts or actions or by the official acts or actions of the Commission, shall disclose the precise nature and value of such interest by sworn written statement to the Ethics Committee and ask for its opinion as to the propriety of said interest.
3. Confidential Information: A Commission member, Committee member, or employee may not directly or indirectly make use of, or direct others to make use of, for the purpose of furthering a private interest, confidential information acquired by virtue of his position or employment with the Commission.
4. Contracts Involving Former Board members, Committee members, or Employees: ARC shall not enter into any contract with, or take any official act or action favorably affecting any person, or business represented by or employing any person who has been within the preceding twelve (12) months, a Board member, Committee members, or employee in the grade of Manager or higher, and who by virtue of his/her knowledge of ARC operations, would give the person or business unfair advantage over its competitors.

Section Three: Filing a Complaint and Violations of the Standards of Ethical Conduct

A contract made in violation of the specifically prohibited actions in the code of ethics is illegal. The Standards of Ethical Conduct outline the process for self-reporting potential conflicts to the Ethics Committee of the ARC Board. Staff Legal Counsel will work with General Counsel to provide support for this process. To file a complaint of a violation of the Standards of Ethical Conduct that is not a self-reported disclosure, such a complaint should be submitted to the Staff Legal Counsel. Staff Legal Counsel shall work with General Counsel to review the complaint and make a recommendation on the allegation. For concerns involving ARC employees, the Executive Director and Board Chair shall have the authority to determine whether such allegations should be directed to the Ethics Committee for review or handled internally.

If the Board Chair determines that a conflict involving a public Board Member is substantial and material, and it was not properly disclosed, such violation will be reported to the relevant local Board or council from which that member was elected. If such a determination is made by the Board Chair or the Executive Director involving a citizen Board member, or other Committee member that member may be subject to removal under the process outlined in the ARC By-Laws.

Board members and employees should avoid all situations in which their personal interests affect their public actions or come into conflict with them.

The By-laws of the Atlanta Regional Commission adopted September 10, 1971, amended through October 22, 2014; effective January 1, 2015, Article VIII, are to be adhered to in the strictest manner and will supersede items in this document. Documents are available at – [ARC Bylaws](#)

PART VI. MISCELLANEOUS

Section One: Small and Minority Business Opportunity, Veteran's Preference, Women Owned Businesses

ARC will make efforts to get small, minority, veteran owned, and women owned businesses to compete for contracts. These efforts include: advertising procurements in media serving the local and minority communities; establishing bidders list to inform small and minority-owned businesses of specific procurement opportunities. ARC is committed to extending competition and the realizations that lower prices are caused by increased competition. ARC also has a DBE policy on file.

Section Two: Non-Geographic Preference

ARC recognizes and adheres to the law prohibiting state and local government grantees from using state or local geographic preferences in evaluating bids, except where federal statutes expressly mandates or encourages such preference.

Section Three: Delivery and Receipt of Goods

Deliveries are made to the lobby receptionist office at ARC. The receptionist contacts the receiving staff person for pick up. The receptionist maintains a log of the staff person who picks up the delivery. Large deliveries are coordinated with the General Services Manager for delivery to the Peachtree Center loading dock. Once items are received, they should be inspected by the staff immediately. If there is a problem with the order, the packing slip should be kept and staff should contact the vendor to resolve any problem.

Section Four: Unallowable costs

The following purchases are a non-exhaustive list of unallowable costs with the use of federal funds: alcohol, certain public relations and advertising costs including promotional items such as models, gifts or souvenirs, or advertising and public relations designed solely to promote the agency, bad debts, contributions or donations, prosecution of claims against the federal government, entertainment costs, costs incurred for fund raising, personal items, costs for securing patents or copyrights, lobbying, membership in a country club, dining club or social club, and travel costs above those outlined in the ARC Travel and Reimbursement Policy.

Section Five: Special purchases

The purchase of alcohol and entertainment costs may be made if all the following criteria are met:

- Private funds (i.e. non-public) are available and utilized to cover the entire cost
- Purchase is an integral part of an ARC-hosted special event
- Pre-planned special event is hosted off-site

Such a purchase requires pre-approval by the Center for Strategic Operations and Administration Director. The purchase must comply with the competitive requirements of this Manual. The purchase may not be made on a purchasing card or through staff reimbursement. Purchase must be completed under regular accounts payable, purchasing, or procurement policies and depends upon availability of private (i.e. non-public) funds.

Section Six: Sponsorships or Donation

ARC funds, which includes federal, state, or local taxpayer funds, may never be used to make a charitable donation, as this is a violation of the Gratuities Clause of the Georgia Constitution. GA. CONST. Art. III, Sec. VI, Para. VI(a). ARC funds may be used for sponsorships dependent upon grant allowability. Such sponsorships

must result in a clear and substantial public benefit. Sponsorship payments should follow the AP process or the Contracting process dependent upon the amount of the sponsorship and the availability of a sponsorship agreement. ARC may accept sponsorships on a program specific basis. Sponsorship offers to ARC should be reviewed by Staff Legal Counsel on a case-by-case basis.

Section Seven: Special Events

Staff attending local special events requiring the purchase of a ticket, table or other registration should request payment through the AP process, or follow the Employee Travel and Reimbursement Policy. ARC staff should be prioritized in extending invitations where additional seats purchased by ARC may be available at such events. ARC regional partners and member agencies may be invited where additional seats are available and ARC staff invitations have been exhausted. The Executive Director may purchase an additional ticket, or other registration, to accommodate a single guest when the event is after business hours, on a weekend, or on a holiday.

CHAPTER II.

PURCHASING CARDS POLICY

PART I. PURPOSE

The purpose of the Atlanta Regional Commission (ARC) Purchasing-card (P-card) policy is to provide direction and authority for proper card use. The policy may be amended in a periodic review process.

ARC permits staff to obtain P-cards to make purchases and conduct business in an efficient manner within the limits established below. All use and responsibility of the P-card reside with the cardholder and his/her supervisor. Cardholders are responsible for charges made to the card and may be held liable for any unauthorized items appearing on the statement. Cardholders are given online access to their accounts to monitor activity for any fraudulent charges and to print statements or transaction details. Cardholders are responsible for safeguarding their accounts and using the cards when appropriate. Only the named cardholder may use the card, and the card or number should not be given to other ARC employees. All card purchases must adhere to ARC procurement guidelines as found in this document and include proper documentation, including itemized receipts. The P-cards will be linked to the ARC control credit account and one payment for all cards will be processed monthly. Cardholder privileges may be revoked at any time. Fuel Purchase Cards issued with the use of agency vehicles are also subject to these policies. The only allowable cost for Fuel Purchase Cards is fuel.

PART II. PROCEDURES

1. The Financial Services Group is responsible for authorizing the use of P-cards.
2. Current and prospective cardholders are required to sign a cardholder form and agreement indicating that they accept the P-card terms and conditions and that they will use the card strictly for ARC related business purposes.
3. Cardholders are limited to one active P-Card. Cardholders must be permanent, full-time ARC staff whose jobs require the use of a P-Card.
4. The P-card monthly credit limit is \$ 5,000. Where a higher limit may be required, the Cardholder may submit a request to the Center for Strategic Operations and Administration Director for approval including justification for the increase. If a higher limit is approved, the Purchasing Card holder, and any staff affiliated with the management of said card shall be required to undertake one on one training with Financial Services, and sign a new Cardholder agreement. No limits may be higher than \$ 25,000.00 under any circumstances. Purchases on P-Cards over the micropurchase threshold MUST comply with the procurement provisions of this manual. No single purchase over \$ 5,000.00 may be made on a P-Card, unless that purchase is in compliance with a competitive procurement process or purchased from a State Contract. Cardholders are prohibited from splitting a transaction to circumvent either the limits, or the procurement process required by this policy.
5. Where it is possible, recurring purchases should not be made on the agency P-Card. IT expenses should be invoiced through the IT department. Contract payments should follow the financial invoice processing system.
6. Travel purchases should not be put on the agency P-Card, with limited exceptions as outlined in the "Travel and Reimbursement Policy." Conference registration may be booked on a P-card.
7. Each cardholder will be responsible for entering transaction details (description/purpose, cost center, accounting code, and requester) as printed on his/her monthly statement in the financial invoicing system.
8. Each transaction must have a corresponding receipt or confirmation – including refunds. Refund documentation may include a print out or screen shot of the transaction details from the online credit card activity center. Expenses submitted without an itemized receipt must be reimbursed to ARC by the Cardholder at the time the statement is due and will result in a Finding of Nonconformity.
9. Cardholders or designee will be required to enter transactions from their monthly statement into ARC's accounting system for payment. The monthly statement will be treated as an invoice and given an invoice number. The invoice number should follow this naming convention – first name initial and last name initial, last four digits of P-card account number, first 3 letters of the previous month of statement activities, and four-digit year.

Example: Jane Doe statement closing 1/2/2017 - JD5555Dec2016

10. Cardholders must make sure the invoice amount in the accounting system equals the total amount due on their monthly statement.
11. The deadline to upload the monthly statement and supporting documentation is the 15th or following business day if 15th is on the weekend or holiday.
12. Cardholders must upload the supporting documentation for each transaction in the same order as the transactions are listed on the statement.
13. Late fees will be charged to the Group or Center that misses the deadline and delays payment to the control account. Late fees assessed by the P-card company will be charged the following month to the applicable Group or Center.
14. Cash advances are not permitted.
15. PROHIBITED PURCHASES:
 - a. Alcohol
 - b. Entertainment
 - c. Gift Cards
 - d. Personal purchases
 - e. Individual meals subject to travel policies and the Per Diem
 - f. Tobacco products
16. Staff must notify the Financial Services Manager immediately in the event a card is lost or stolen.
17. The P- card is the property of ARC and any cardholder leaving the employment of ARC must surrender the P-card to the Financial Services Manager who will close the account.

PART III. PENALTIES FOR NONCOMPLIANCE

Individuals who do not adhere to these policies and procedures risk revocation of their P-card privileges and/or disciplinary action.

With respect to any purchase made with a Purchasing Card, if the employee to whom such card was issued does not provide documentation meeting the requirements above, such employee shall be personally responsible for such purchase. The Cardholder will be required to reimburse ARC for such expenses by the date the P-card statement is due. Every effort should be made by the Cardholder to obtain receipt(s) if a receipt does not accompany the documentation (e.g., if records are lost).

A purchase of a prohibited expense under number 15 above on a P-Card will result in the immediate and permanent termination of the Cardholder's account and rights to a P-Card, and Cardholder will be required to reimburse ARC for such purchases. Cardholder may also be subject to additional employee discipline. Other findings of the policy not including prohibited purchases will be subject to the following process:

- 1st Finding – Verbal warning. Center for Strategic Operations and Administration shall notify the Direct Supervisor to issue a verbal warning and follow up with written documentation.
- 2nd Finding –Written warning from the Group responsible for Policy oversight to the employee file including notification to the Direct Supervisor, Group Manager, and the cognizant Center Director.
- 3rd Finding: Notice will be given in the written warning format to also include:
 - Purchasing Card and Vehicle Use: Center for Strategic Operations and Administration will impose a minimum one-month account suspension and submit a letter to the personnel file of the Cardholder and of their direct supervisor.
 - Travel and Reimbursement and Procurement Policy: A Corrective Action Plan shall be developed in coordination with the Center for Strategic Operations and Administration Director and Talent Management, the responsible employee, their direct supervisor and the applicable Center Director. All parties shall agree on the necessary corrective actions, timeline, and potential further consequences or discipline for failure to comply. A Corrective Action Plan shall include the following:
 - Clearly state the problem or weakness, including the root cause.
 - List the individuals who will be accountable for the results of the corrective action

- Create simple, measurable solutions that address the root cause
- Each solution should save a person that is accountable for it.
- Set achievable deadlines
- Monitor the progress of the plan.

Findings shall accrue and reset on a two-year basis, starting on the date of notice of the first Finding. Center for Strategic Operations and Administration shall report Findings to the managers of impacted employees. Managers will be expected to complete the necessary discipline and actions. Findings shall be counted Per Finding Per Policy, but when three or more Findings are accrued across policies, discipline shall be escalated accordingly.

PER O.C.G.A. § 16-9-30 ET. SEQ., VIOLATION OF THIS POLICY MAY RESULT IN CRIMINAL CHARGES PUNISHABLE BY A FINE OF UP TO \$ 5000.00 OR UP TO 3 YEARS IMPRISONMENT.

PART IV. PURCHASING CARD RECONCILIATION

All current ARC purchasing procedures will apply to transactions completed using an ARC P-card. Payment for P-card purchases shall be handled monthly and each cardholder will be responsible for entering his/her statement into the financial invoicing system. Each cardholder will be responsible for entering transaction details (description/purpose, cost center, accounting code, and requester) as printed on his/her monthly statement in the financial invoicing system and shall attach original or photocopied receipts. **All documentation for P-card charges must be entered in the financial invoicing system by the 15th of the month or the next business day.** The purchasing log and receipts will be attached to the monthly bank statement uploaded as supporting documentation. Itemized receipts should include: name and address of the vendor, date of service, description of goods/service, amount paid for each individual item, and total amount paid. No expense should be approved if a required receipt is missing. Expenses submitted without the appropriate documentation must be reimbursed to ARC by the Cardholder. The supervisor must review all purchases made by the cardholder and indicate his/her approval by approving in the financial invoicing system. If discrepancies are found, Financial Services Group staff will notify the cardholder of the discrepancy and wait for the correction to be made. All valid charges must be paid in the month they are billed. Any return of goods or services purchased on a P-card may require the payment to be made before the credit is issued.