STATE OF GEORGIA
COUNTY OF CLAYTON
CITY OF MORROW

RESOLUTION NO. 2026-12

PREAMBLE AND FINDINGS

A RESOLUTION TO ADOPT THE CITY OF MORROW PURCHASING CARD POLICY; TO REPLACE THE PURCHASING CARD POLICIES EFFECTIVE APRIL 27, 2021; TO AUTHORIZE CONTINUATION OF THE EXISTING PURCHASING CARD PROGRAM AND CARDS ALREADY ISSUED; TO DESIGNATE ADMINISTRATION OF THE PROGRAM; TO PROVIDE AN EFFECTIVE DATE; AND FOR OTHER PURPOSES.

WHEREAS: The City of Morrow operates under a council-manager form of government, and the Mayor and City Council are the governing authority of the City; and

WHEREAS: The City has for several years maintained a Purchasing Card Program and has issued purchasing cards to designated employees and officials under the Purchasing Card Policies effective April 27, 2021; and

WHEREAS: O.C.G.A. § 36-80-24 requires the governing authority of a municipal corporation, by public vote, to authorize issuance of government purchasing cards or credit cards and to promulgate specific policies governing their use, including designation of authorized users, a signed user agreement, transaction limits, authorized and unauthorized purchases, and designation of a program administrator; and

WHEREAS: The City Manager has prepared a revised Purchasing Card Policy, Policy No. FIN-PC-2026, which replaces the April 27, 2021 policies, incorporates current GFOA recommended practices, aligns the program with the City Purchasing Policy and Morrow Code of Ordinances, Title 3, Chapter 3, and provides for receipt imaging and line-item coding in the City's designated card platform; and

WHEREAS: The revised policy does not cancel cards already issued and provides a transition period for current cardholders to complete updated training and sign a new acknowledgment; and

WHEREAS: The Mayor and City Council find that adoption of the revised policy is in the best interest of the City, will improve internal controls, and will satisfy O.C.G.A. § 36-80-24;

NOW, THEREFORE, BE IT RESOLVED by the Mayor and Council of the City of Morrow, Georgia, as follows:

Section 1. Adoption.

The City of Morrow Purchasing Card Policy, Policy No. FIN-PC-2026, attached to this Resolution as Exhibit A and incorporated by this reference, is hereby adopted.

Section 2. Replacement of prior policy.

The Purchasing Card Policies effective April 27, 2021, and all interim drafts, are superseded as of the effective date of this Resolution. Adoption of this Resolution does not cancel or require reissuance of purchasing cards outstanding on that date. Those cards remain City property and remain in force, subject immediately to the policy adopted in Section 1.

Section 3. Authorization of the program.

The Mayor and City Council hereby authorize continuation of the City's Purchasing Card Program and authorize the issuance and maintenance of purchasing cards to employees and officials designated under the adopted policy, in accordance with O.C.G.A. § 36-80-24. Purchases by an elected official, if a card is issued to that official, shall relate directly to that official's public duties, shall comply with the adopted policy, and shall be available for public inspection.

Section 4. Administration.

The City Manager is authorized to designate in writing the Program Administrator required by the adopted policy and by O.C.G.A. § 36-80-24, to implement the policy, to set individual limits within the defaults stated in the policy, and to take all actions necessary to carry out this Resolution. The City Manager is further authorized to execute documents with the card issuer and to require current cardholders to complete updated training and sign the Cardholder Acknowledgment and Agreement within the transition period set in the policy.

Section 5. Exhibit.

The City Clerk shall file the adopted Purchasing Card Policy with this Resolution and shall maintain the official copy. The Program Administrator shall post the current version on the Finance section of the City website or a shared drive accessible to City employees.

Section 6. Severability.

If any section, sentence, or provision of this Resolution or of the attached policy is held invalid, the remainder shall continue in full force and effect.

Section 7. Effective date.

This Resolution shall be effective upon approval by the Mayor and City Council. The Purchasing Card Policy adopted by this Resolution shall take effect on October 14, 2026.

RESOLVED this 13th day of October 2026.

CITY OF MORROW, GEORGIA

John J. Lampl II, Mayor

ATTEST:

Victor Aguilar, City Clerk

Exhibit A: City of Morrow Purchasing Card Policy, Policy No. FIN-PC-2026 (effective October 14, 2026)

Exhibit A

CITY OF MORROW

FINANCE AND ADMINISTRATION DEPARTMENT

Office of the City Manager

PURCHASING CARD POLICIES

Policy No. FIN-PC-2026

Adopted by	Mayor and City Council, regular meeting of October 13, 2026
Effective date	October 14, 2026
Issued / administered by	City Manager; Program Administrator, Finance Department
Supersedes	City of Morrow Purchasing Card Policies (effective April 27, 2021) and all interim drafts
Applies to	All City employees, officials, and authorized card users
Related authority	City Charter; Morrow Code of Ordinances, Title 3, Chapter 3 (Purchasing); City Purchasing Policy; O.C.G.A. § 36-80-24; O.C.G.A. § 50-5-50 et seq. as applicable; Georgia ethics law; Georgia Open Records Act; sales-tax exemption provisions

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I. Purpose and Overview

This policy establishes governing requirements and standards for the City of Morrow Purchasing Card (P-Card) Program and replaces the Purchasing Card Policies effective April 27, 2021. It identifies appropriate and inappropriate uses of the P-Card. All purchases made with the P-Card must be for official City business.

The City already operates a P-Card program and has issued cards under the prior policy. Adoption of this policy does not cancel those cards or require reissuance solely because the policy is updated. Cards outstanding on the effective date remain City property and remain in force, subject immediately to this policy.

This policy is adopted by the Mayor and City Council pursuant to the City Charter and O.C.G.A. § 36-80-24, including authorization to continue the existing program and to issue and maintain cards for designated employees and officials. It is intended to align with that statute, other applicable Georgia law including O.C.G.A. § 50-5-50 et seq. to the extent it applies, the City Purchasing Policy, the Morrow Code of Ordinances, Georgia ethics requirements, and Government Finance Officers Association (GFOA) recommended practices for purchasing-card programs.

The P-Card is a City-owned charge card that allows authorized employees and officials to make small-value, one-time, and other purchases of supplies, materials, equipment, and services for City business. The program reduces purchase-order and check volume, shortens vendor payment time, improves spend data, and may generate rebate revenue. The P-Card is a method of payment only. Use of the card does not waive competitive purchasing, budget availability, ethics rules, or any other requirement of the City Purchasing Policy or applicable law.

The card remains City property and must be surrendered upon termination of employment for any reason or upon demand by the City. This policy does not name a particular bank, card network, or software product. Administration, receipt imaging, line-item coding, approval workflow, and statement reconciliation are conducted in the City's designated Card Platform, which the Program Administrator will identify in training materials.

The City may disclaim responsibility and liability for any purchase, expenditure, or agreement arising from a procurement made in its name by an unauthorized person or by a person acting outside this policy or the person's delegated authority. The expense of any such disclaimed transaction shall become the personal liability of the individual who acted improperly.

Official program forms are maintained on the Finance section of the City website and on a shared drive accessible to City employees. The posted version is the current version.

Transition from the prior policy

Every person who holds a City P-Card on the effective date shall complete updated training on this policy and shall sign Appendix A within 30 days after October 14, 2026, or by a later date the Program Administrator sets in writing. Failure to complete training or sign Appendix A by that deadline is grounds for suspension of the card until the cardholder complies. Existing spending limits remain in effect unless the Program Administrator or City

Manager adjusts them under Section VI.C. Existing merchant-category settings remain in effect until the Program Administrator reviews them under this policy.

Charges posted on or after the effective date shall be documented in the Card Platform as required by this policy, including receipt upload and line-item coding. Charges posted under the prior policy shall be completed under the documentation rules in effect when the charge was made, unless the Program Administrator directs that a receipt be uploaded to the platform for the official file.

II. Use of the Purchasing Card for Personal Purchases Prohibited

Under no circumstances is a cardholder permitted to use the P-Card for personal purchases, including purchases the cardholder intends to reimburse. Using the P-Card for personal purchases may result in disciplinary action, up to and including termination from City employment and criminal or misdemeanor prosecution. Supervisors or other approving officials who knowingly, or through willful neglect, approve personal or fraudulent purchases are subject to the same disciplinary actions as cardholders. Personal use is never cured by later reimbursement; the charge itself is a violation.

III. Program Administration

The City Manager has overall authority for the P-Card Program. Day-to-day administration is assigned to the Program Administrator in the Finance Department, designated in writing by the City Manager. The Program Administrator is the official designated under O.C.G.A. § 36-80-24.

A. Program Administrator

The Program Administrator shall:

- Develop and maintain this policy and related forms; recommend updates at least annually, and review the policy at least bi-annually against industry and GFOA practice.
- Approve card issuance, suspension, and cancellation based on documented operational need.
- Set and periodically review single-transaction limits, cycle limits, merchant-category groups, and other issuer controls.
- Serve as the City's point of contact with the card issuer and as administrator of the Card Platform, including user access, approval routing, and receipt-imaging settings.
- Communicate all program and policy changes to users.
- Review, or assign a designee to review, requests for exceptions. The following exceptions are coordinated through the Finance Director: increases in spending limits above City-mandated levels; approval to use the P-Card for vehicle repairs and maintenance; and permanent activation of a merchant category code. All other exceptions require prior written approval of the Program Administrator for each occurrence.
- Monitor inactivity, missing receipts, uncoded line items, unusual activity, and exceptions; report material issues to the City Manager.
- Coordinate independent or internal reviews of the program at least annually.

The City shall select and periodically recompete the card issuer and Card Platform through a competitive process. Selection criteria shall include security controls, MCC blocking, individual and aggregate limit controls, receipt imaging, line-item coding, approval workflow, reporting and data-export capability, software integration, training and support, and rebate terms.

B. Process Improvement and Audits

The Finance Director shall require periodic, risk-based reviews of program users focusing on compliance with this policy, adequacy of internal procedures, and evaluation of internal controls. The Finance Director receives assessment reports, recommends improvements, and may require policy changes or place restrictions on the program until controls are documented and implemented.

C. Professional Development

- The Program Administrator develops City-specific training for all cardholders and approvers and delivers it before a card is issued.
- Refresher training is delivered at least annually and whenever material policy changes occur.
- Training covers this policy, the City Purchasing Policy, Card Platform use (receipt upload and line-item coding), sales-tax exemption, security, ethics and conflicts of interest, and consequences of misuse.
- The Program Administrator notifies card program personnel of changes in City and applicable State policy.
- Fraudulent use, lost cards, and stolen cards shall be reported and addressed immediately.

IV. Program Roles and Responsibilities

The Program Administrator is ordinarily assigned in Finance. The City Manager may delegate specified administrative duties in writing depending on the size and complexity of the program.

A. Program Administrator

In addition to the duties in Section III, the Program Administrator shall establish written internal procedures covering: criteria for obtaining a card; acceptable use no less restrictive than this policy; how to report suspected misuse; consequences of misuse; security over account information (ordering and receiving cards, reporting loss or theft, collecting and destroying cards, and immediate cancellation in the issuer system); documentation of fraud or misuse; billing discrepancies and disputes; reconciliation deadlines; and storage of official records. Spending limits shall be set with management based on budget, job duties, historical spend, and procurement practice, and shall be reviewed at least annually.

B. Supervisors and Approvers

An Approver must know the cardholder’s job duties well enough to judge whether charges are reasonable. Before approving a transaction, the Approver shall review the Card Platform record. Responsibilities include:

- Maintain knowledge of this policy and internal procedures.
- Request cards for employees under the Approver’s supervision when there is a documented operational need.
- Notify the Program Administrator when a cardholder resigns, transfers, or is terminated.
- Review each transaction in the Card Platform: itemized receipt, line-item coding, business purpose, disposition, and whether sales tax was avoided. Electronic approval in the Card Platform is the official approval. Signature stamps are not accepted on any paper fallback package. This duty may not be delegated.
- Return or reject any transaction that lacks a receipt, is miscoded, appears personal or split, or is otherwise noncompliant, and require correction or reimbursement before approval.
- An Approver may not be a subordinate of the cardholder whose charges the Approver reviews. An Approver may not approve his or her own charges.

Exhibit A

C. Cardholders

All cardholders are de facto purchasing agents for the City of Morrow. Cardholders must understand the City Purchasing Policy, this policy, and the employee handbook provisions on ethics and conflicts of interest. A new card is not issued, and an existing card may not remain active after the transition deadline in Section I, until the cardholder has completed training and signed the Cardholder Acknowledgment and Agreement in Appendix A. Cardholder responsibilities include:

- Use the card only for official City business and only within assigned limits.
- Safeguard the card, account number, expiration date, and security code. Do not store full card data in a web browser or share the card with another person.
- Obtain best value. Compare sources when practical and use City or cooperative contracts when they offer equal or better value. Comply with competitive-purchasing requirements.
- Present the Georgia sales-and-use tax exemption (Form ST-5 or current equivalent) and ensure tax is not charged on eligible purchases.
- Obtain an itemized receipt for every transaction. Upload the receipt and supporting documents to the matching transaction in the Card Platform, enter the business purpose and disposition, and code the charge to the correct account and line item. Reconcile in the platform by the Finance deadline. A transaction is not complete until the receipt is attached and the line item is coded. Cardholders may reconcile their own transactions but may not approve them.
- Report a lost, stolen, or compromised card immediately to the issuer and the Program Administrator.
- Surrender the card upon request, transfer, or separation.

V. Use of the Card

A. Allowable Purchases

The P-Card may be used for small-value purchases of supplies, materials, equipment, or services that are not otherwise prohibited. All purchases must be within the cardholder's assigned limits unless prior written approval is obtained on a Special Approval Request. Subject to budget availability and the City Purchasing Policy, allowable purchases are:

- Equipment with a unit cost under $5,000, unless a higher limit has been approved in writing.
- Supplies and materials up to the cardholder's approved single-transaction limit and cycle limit.
- A single purchase of supplies or materials of $5,000 or more when (i) the purchase is against a Citywide contract or mandatory source and the contract number is documented, or (ii) the purchase has been competitively bid through the Purchasing Agent, the cardholder has prior written approval of the supervisor and the Program Administrator to exceed the City single-transaction limit, and the solicitation number is documented.
- Airline tickets and vehicle rentals for City personnel traveling on official City business.
- Food and lodging for economic development, official training, or special events on City business, within approved spending limits, with an itemized receipt, participant roster, and agenda or equivalent documentation.
- Food or supplies for official on-premises operational use (for example, working-animal feed or authorized break-room supplies).

- Food or services provided to the public as part of a City program, or purchased for authorized resale.
- Goods or services intended for official City work that are not listed in Subsection B.
- Any other official City purchase specifically authorized in writing by the City Manager.

B. Prohibited Purchases

The following are prohibited. The City Manager may grant a written, advance exception for a specific official-business transaction that is otherwise lawful. No exception is available for personal use.

- Personal purchases of any kind, including purchases later reimbursed by the cardholder.
- Cash advances, ATM withdrawals, money transfers, or quasi-cash transactions.
- Gift cards, stored-value cards, calling cards, prepaid cards, or similar instruments, unless approved in advance in writing by the City Manager.
- Entertainment, including in-room movies, except as specifically authorized in writing in advance by the City Manager.
- Alcoholic beverages, except when approved in advance in writing by the City Manager for a documented economic-development or official-event purpose.
- Tobacco products.
- Professional services that the City Purchasing Policy or Georgia law requires to be procured by written contract or qualifications-based selection.
- Data plans, software, or applications for non-City-issued devices, including smartphones, laptops, and tablets.
- Memberships at wholesale warehouses and shopping clubs (including Sam's, Costco, and consumer Amazon Prime) when the membership is in a person's name rather than the City. The City's Amazon Business / enterprise account is the mandatory Amazon account; no personal or consumer Prime account may be purchased with a P-Card.
- Employee travel lodging and meals except as specifically covered under Allowable Purchases. An exception may be requested in a declared emergency using the required purchase-request form.
- Capital items or other purchases that exceed the cardholder's single-transaction limit or that require a purchase order, City Manager approval, or Council approval, unless the required approval is obtained first.
- Splitting a purchase across two or more transactions, cards, or days to evade a limit, quote requirement, or bid threshold.
- Payment of sales and use tax the City is legally entitled to avoid, without documented effort to obtain a credit.
- Use of the card to obtain personal loyalty points, miles, or other rewards. Any such benefit belongs to the City and must be reported to the Program Administrator.
- Saving full card credentials in a merchant website or browser except as authorized for a City-managed virtual card or approved enrollment.

C. Declared Emergencies and Natural Disasters

The Finance Director may authorize departure from standard pre-approval requirements for needs arising from unforeseen causes. In a declared emergency as defined in the City Purchasing Policy, cardholders may obtain after-the-fact approval. The cardholder shall upload the itemized receipt, code the line item, and submit a

Special Approval Request and Emergency Justification Form in the Card Platform (or to the Program Administrator if the platform is unavailable) within 72 hours of the charge, describing the action taken and why it could not wait. Emergency authority does not authorize personal use.

D. Sole Source Purchases

The P-Card may be used for a sole-source acquisition that is not otherwise prohibited. Sole-source documentation and approvals shall follow the City Purchasing Policy.

VI. Program Compliance

A. Merchant Category Code Authorizations

Merchant Category Codes are assigned based on the goods or services a merchant typically provides. Blocking selected codes is not a complete safeguard, but it reduces unauthorized use. The Program Administrator establishes City-authorized MCC groups limited to merchants that provide goods and services allowed by this policy. Transactions at non-authorized MCCs are declined at the point of sale. The Administrator shall periodically re-evaluate authorized groups. A cardholder may request activation of an additional MCC or an exception by Special Approval Request.

B. Internal Controls

The Program Administrator shall maintain an internal-control structure consistent with GFOA recommended practice, City purchasing and travel policy, and the employee handbook. At a minimum:

- Separation of duties among the person who charges, the person who approves, and the person who pays the City statement.
- No self-approval. Review and approval cannot be delegated. Cardholders may reconcile their own transactions but may not approve them.
- An Approver may not be a subordinate of the cardholder whose charges the Approver reviews.
- The Program Administrator, any backup administrator, and any person with administrator-level access in the Card Platform shall not be a cardholder. If that restriction cannot be met in a given month, an independent reviewer designated by the Finance Director or the City Manager shall review that person's card-maintenance activity and charges.
- A reasonable span of review so that each Approver can actually examine documentation for every assigned cardholder.
- MCC blocking of categories inconsistent with this policy, with exceptions granted only in writing.
- Monitoring of inactive cards and closure of cards that are no longer needed.
- Use of Card Platform exception reports for missing receipts, uncoded line items, declined transactions, and limit exceptions.
- Periodic, risk-based review of transactions, limits, and exceptions, with an independent or internal audit of the program at least annually.
- Immediate cancellation in the issuer system upon notice of loss, theft, compromise, or separation from employment.

Suspected misuse or fraud shall be reported at once to the Program Administrator and the City Manager. Documentation shall include the transaction record, who charged and who approved it, how the issue was

discovered, and any personnel action taken. The issuer shall be notified promptly so that contractual recovery provisions can be used.

C. Cardholder Spending Limits

Limits shall match job duties, budget authority, and historical need, and shall be reviewed at least annually. The cycle limit may not be lower than the cardholder's single-transaction limit. Higher limits do not authorize a purchase that would otherwise require quotes, City Manager approval, or Council approval. Default limits are:

Control	Default	May be raised only with
Single Transaction Limit	Less than $5,000	Written approval of the Program Administrator, and of the City Manager if $5,000 or more
Cycle (credit) Limit	$10,000	Written approval of the City Manager
Daily transaction count	Optional; set by Administrator	Program Administrator

A Finance Director–approved single-transaction limit over $5,000, with supervisor concurrence, may be used for purchases from a Citywide contract or mandatory source. That approval does not apply to open-market purchases. A one-time open-market purchase of $5,000 or more requires a Special Approval Request to the Program Administrator.

D. Card Issuance Requirements

- Issuance is limited to one P-Card per cardholder and only when there is a documented operational need, not by title or rank. Cards already issued under the prior policy count as that one card and need not be replaced solely because this policy is adopted.
- A new card requires written approval of the employee's supervisor and the Program Administrator (or Finance Director).
- A new card is not issued until training is complete and Appendix A is signed. Current cardholders must complete updated training and sign Appendix A by the transition deadline in Section I.
- Continuation of cards held by elected officials, and any new issuance to an elected official, is authorized by the Mayor and City Council's adoption of this policy under O.C.G.A. § 36-80-24. Purchases by an elected official must relate directly to that official's public duties, must comply with this policy, and are public records.

Upon resignation, termination, transfer to a position that does not require a card, or extended leave, the Approver shall collect the physical card and notify the Program Administrator. The account shall be closed or suspended the same day. A cardholder who discovers loss, theft, or compromise shall notify the issuer immediately and the Program Administrator the same business day.

VII. Legal Issues

A. Failure to Comply with Laws, Policies, and Procedures

Cardholders or Approvers who knowingly, or through willful neglect, fail to comply with the Morrow Code of Ordinances provisions on governmental purchasing, the City Purchasing Policy, this policy, or internal procurement procedures may be subject to:

- Written warning, mandatory retraining, reduction of limits, or suspension or permanent revocation of card privileges.
- Payroll deduction or other recovery of unauthorized amounts, to the extent permitted by law and City personnel rules.
- Discipline up to and including termination of employment.
- Referral for civil recovery or criminal prosecution.

The City Manager, Program Administrator, and Finance Director may withdraw any delegated authority or exception for noncompliance.

B. Competitive Solicitation

Using a P-Card does not change the City's purchasing thresholds. Cardholders remain responsible for obtaining required quotes and approvals before the charge is made. Cardholders are prohibited from splitting a transaction to circumvent a bid process or any spending limit.

Amount	Minimum requirement (City Purchasing Policy)
$0 – $1,499	Department-head discretion; funds must be in the department budget.
$1,500 – $5,000	Department-head approval and a minimum of two informal quotes.
$5,001 – $25,000	City Manager approval; two informal quotes and product or service detail.
Over $25,000	City Council approval unless the item is specifically authorized in the adopted budget, in which case the Mayor signs. Formal competition as required by ordinance.

C. Payment of Sales and Use Tax

Purchases made with appropriated City funds are generally exempt from Georgia sales and use tax. Cardholders shall present Form ST-5 (or the current Department of Revenue equivalent, available at etax.dor.ga.gov) and shall not accept tax on an eligible purchase. If tax is charged, the cardholder must request a credit to the same card. Credits may not be taken in cash, store credit, or gift cards. Attempts to recover tax shall be kept with the transaction file.

D. Records Retention Requirements

The City Clerk maintains the official records-retention schedule. Card Platform records—including uploaded receipts, line-item coding, purpose text, and electronic approvals—are the official accounting record and shall be retained as accounts-payable files. Card-issuance and cancellation records shall be retained as credit-card administration records. A paper copy is not required when the platform record is complete and retrievable. Documents related to purchases by elected officials are available for public inspection as required by O.C.G.A. § 36-80-24 and the Open Records Act.

E. Internal Revenue Service 1099 Reporting

I.R.C. §§ 6041 and 6041A require reporting of certain payments over $600 on Form 1099. The Program Administrator shall use issuer reports of IRS-designated merchant categories to determine annually whether any Form 1099 reporting is required. In most cases a P-Card purchase does not require a City-issued 1099, but the Administrator shall confirm each year.

Exhibit A

VIII. Policy Review

The Program Administrator shall review this policy at least annually against City purchasing practice, issuer capabilities, audit findings, and current GFOA guidance, and shall recommend revisions to the City Manager. Material changes shall be communicated to all cardholders and Approvers, who shall acknowledge the revised policy before continued use of a card. Amendments that change transaction limits, authorized users among elected officials, or the categories of authorized or unauthorized purchases shall be presented to the Mayor and City Council.

Adopted by the Mayor and City Council of the City of Morrow, Georgia, at the regular meeting of October 13, 2026, to take effect October 14, 2026, and to replace the Purchasing Card Policies effective April 27, 2021.

_____

John Lampl
Mayor

_____

Jeffery C. Baker
City Manager
City of Morrow, Georgia

Attest: _____
Victor Aguilar, City Clerk

Exhibit A

APPENDIX A

CARDHOLDER ACKNOWLEDGMENT AND AGREEMENT

This agreement must be signed before a City of Morrow Purchasing Card is issued or reissued, and by every current cardholder within 30 days after the effective date of this policy (or by a later date the Program Administrator sets in writing). It must be signed again after any later material revision. The signed original is retained in the official card file. This agreement satisfies O.C.G.A. § 36-80-24(d)(2).

Cardholder name	
Department / title	
Supervisor / Approver	
Last four of card	
STL / Cycle limit	$ _____ / $ _____

I acknowledge and agree to the following:

1. I have received, read, and understand the City of Morrow Purchasing Card Policy adopted October 13, 2026 (effective October 14, 2026, and any successor version provided to me) and the City Purchasing Policy as it applies to P-Card use.
2. I have completed the required P-Card training. I understand that I must complete refresher training when directed by the Program Administrator.
3. The card is City property. I will use it only for official City of Morrow business and only within the limits assigned to me. I will not use the card for personal purchases under any circumstances, including purchases I intend to reimburse.
4. I will not split transactions, share the card or account number, store full card credentials in a merchant site or browser unless specifically authorized, or use the card to obtain personal rewards.
5. I will obtain an itemized receipt for every charge, upload it to the matching transaction in the Card Platform, enter the business purpose and disposition, code the correct account and line item, present the City's sales-tax exemption, and complete reconciliation by the Finance deadline.
6. I will report a lost, stolen, or compromised card immediately to the issuer and the Program Administrator, and I will surrender the card on demand, upon transfer, or upon separation from City employment.
7. I understand that my transactions are subject to review and audit at any time, that documents related to purchases by elected officials are public records, and that I must cooperate with any review.
8. I understand that misuse, including personal use, missing or unuploaded receipts, uncoded line items, late reconciliation, or failure to follow purchasing rules, may result in suspension or revocation of the card, personal liability for the charge, recovery of funds (including payroll deduction to the extent permitted by law), discipline up to and including termination, and civil or criminal referral.
9. I accept personal responsibility for any charge I make that violates this policy or is not supported by required documentation.

Exhibit A

Cardholder

Signature _____

Printed name _____

Date _____

Supervisor / Approver

I confirm that this employee has an operational need for a P-Card, that I will review each transaction and supporting documentation in the Card Platform, that I am not a subordinate of this cardholder, and that I will not approve my own charges or delegate this review.

Signature _____

Printed name _____

Date _____

Program Administrator

Training completed. Limits and MCC controls set. Card may be issued.

Signature _____

Printed name / title _____

Date _____

Retain the signed original with the card-issuance file. Provide a copy to the cardholder.