



## CITY OF STONECREST, GEORGIA

### CITY COUNCIL SPECIAL CALLED MEETING – AGENDA

3120 Stonecrest Blvd., Stonecrest, GA 30038

Monday, October 10, 2022 at 6:30 PM

*Mayor Jazzmin Cobble*

*Council Member Tara Graves - District 1    Council Member Rob Turner - District 2*  
*District 3 - Vacant    Mayor Pro Tem George Turner - District 4*  
*Council Member Tammy Grimes - District 5*

Citizen Access: [Stonecrest YouTube Live Channel](#)

- I. **CALL TO ORDER:** George Turner, Mayor Pro-Tem
- II. **ROLL CALL:** Sonya Isom, City Clerk
- III. **AGENDA ITEMS**
  - a.** **For Decision** - Financial Services Agreement - *Gia Scruggs*
  - b.** **For Decision** - FY21 External Audit Engagement Letter - *Gia Scruggs*
  - c.** **For Decision** - Purchasing Card Policy Amendment 2nd Read - *Gia Scruggs*
  - d.** **For Decision** - Purchasing Policy Amendment 2nd Read - *Gia Scruggs*
  - e.** **For Decision** - Position Request - Deputy Finance Director - *Gia Scruggs*
  - f.** **For Decision** - Transportation Masterplan Initiative - Bike, Pedestrian, and Path Study - *Gia Scruggs*
  - g.** **For Decision** - Invoice Payment Approvals - *Gia Scruggs*
- IV. **EXECUTIVE SESSION**

*(When an executive session is required, one will be called for the following issues: 1) Personnel, 2) Litigation, 3) Real Estate)*
- V. **ADJOURNMENT**

*Americans with Disabilities Act*

*The City of Stonecrest does not discriminate on the basis of disability in its programs, services, activities and employment practices.*

*If you need auxiliary aids and services for effective communication (such as a sign language interpreter, an assistive listening device or print material in digital format) or reasonable modification to programs, services or activities contact the ADA Coordinator, Sonya Isom, as soon as possible, preferably 2 days before the activity or event.*



## CITY COUNCIL AGENDA ITEM

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**SUBJECT: Financial Services Agreement**

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**AGENDA SECTION:** *(check all that apply)*

- PRESENTATION     PUBLIC HEARING     CONSENT AGENDA     OLD BUSINESS  
 NEW BUSINESS     OTHER, PLEASE STATE: Click or tap here to enter text.
- 

**CATEGORY:** *(check all that apply)*

- ORDINANCE     RESOLUTION     CONTRACT     POLICY     STATUS REPORT  
 OTHER, PLEASE STATE: Click or tap here to enter text.
- 

**ACTION REQUESTED:**  DECISION     DISCUSSION,     REVIEW, or     UPDATE ONLY

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**Previously Heard Date(s):** Click or tap here to enter text. & Click or tap here to enter text.

**Current Work Session:** Click or tap to enter a date.

**Current Council Meeting:** Monday, October 10, 2022

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**SUBMITTED BY:** Gia Scruggs, Finance Director

**PRESENTER:** Gia Scruggs, Finance Director

**PURPOSE:** The City may need to engage in service with respect to issuance of bonds and other financial advise during the term of the engagement relating to work for bond structuing and other matters. The scope of services are listed in the financial services agreement. The funding for this will be Finance – Professional Services

**FACTS:** Click or tap here to enter text.

**OPTIONS:** Approve, Deny, Defer Click or tap here to enter text.

**RECOMMENDED ACTION:** Approve

**ATTACHMENTS:**

- (1) Attachment 1 - Financial Services Agreement
- (2) Attachment 2 - Click or tap here to enter text.
- (3) Attachment 3 - Click or tap here to enter text.



## CITY COUNCIL AGENDA ITEM

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- (4) Attachment 4 - Click or tap here to enter text.
- (5) Attachment 5 - Click or tap here to enter text.

**FINANCIAL SERVICES AGREEMENT**

This Financial Services Agreement, (the “Agreement”) is entered into on \_\_\_\_\_, 2022 by and between the City of Stonecrest, Georgia (the “Client”) and Piper Sandler & Co. (“Piper Sandler” or the “Financial Services Provider”). This Agreement will serve as our mutual agreement with respect to the terms and conditions of our engagement as your financial services provider, effective on the date this Agreement is executed (the “Effective Date”).

**I. Scope of Services.**

(A) **Services to be provided.** Piper Sandler is engaged by the Client to provide services with respect to the planned issuance of the Client’s bonds from time to time during the term of this Agreement (the “Issue(s)”) and advice provided during the term of the engagement relating to work for Bond structuring and other matters.

(B) **Scope of Services.** The Scope of Services to be provided respecting the Issue(s) may consist of the following, if directed by the Client:

1. Evaluate options or alternatives with respect to the proposed new Issue(s),
2. Review recommendations made by other parties to the Client with respect to the new Issue(s).
3. Consult with and/or advise the Client on actual or potential changes in market place practices, market conditions or other matters that may have an impact on the Issues or Products.
4. Assist the Client in establishing a plan of financing
5. Assist the Client in establishing the structure, timing, terms and other similar matters concerning the Issue
6. Prepare the financing schedule
7. Provide assistance as to scheduling, coordinating and meeting procedural requirements relating to any required bond referendum
8. Consult and meet with representatives of the Client and its agents or consultants with respect to the Issue
9. Attend meetings of the Client’s governing body, as requested
10. Advise the Client on the manner of sale of the Issue
11. Make arrangements for printing, advertising and other vendor services necessary or appropriate in connection with the Issue
12. In a competitive bid sale, prepare the bid package, obtain CUSIP numbers, assist the Client in collecting and analyzing bids submitted by underwriters and in connection with the Client’s selection of a winning bidder
13. At the time of sale, provide the Client with relevant data on comparable issues recently or currently being sold nationally and by comparable Clients
14. In a negotiated sale, coordinate pre-pricing discussions, supervise the sale process, advise the Client on matters relating to retail or other order periods and syndicate priorities, review the order book, and if directed by the Client, advise on the acceptability of the underwriter’s pricing and offer to purchase
15. Assist the Client in identifying an underwriter in a negotiated sale or other deal participants such as an escrow agent, accountant, feasibility consultant, etc. to work on the Issue
16. Respond to questions from underwriters
17. Arrange and facilitate visits to, prepare materials for, and make recommendations to the Client in connection with credit ratings agencies, insurers and other credit or liquidity providers
18. Coordinate working group sessions, closing, delivery of the new Issue and transfer of fund

19. Prepare a closing memorandum or transaction summary
20. Advise Client on potential refunding or other refinancing opportunities of its outstanding Issue(s)
21. If directed by the Client, review recommendations made by third parties with respect to outstanding issue(s)
22. Consult with and/or advise Client on actual or potential changes in market place practices, market conditions or other matters that may have an impact on Client's outstanding Issue(s)
23. Advise Client on post-issuance disclosure compliance matters, including specific issues that may arise from time to time and the preparation, review and revision of applicable policies and procedures, relating to outstanding Issue(s)
24. Assist Client in responding to inquiries from investors or other market participants in connection with Client's outstanding Issue(s)
25. Advise on the Client's budget and other financial issues.
26. Assist with economic incentives to include tax abatement calculations and meeting with economic development prospects.

***For Services Respecting Official Statement.*** Piper Sandler has not assumed responsibility for preparing or certifying as to the accuracy or completeness of any preliminary or final official statement, other than with respect to written information about Piper Sandler as the municipal advisor if provided by Piper Sandler in writing for inclusion in such documents.

***II. Limitations on Scope of Services.*** In order to clarify the extent of our relationship, Piper Sandler is required under MSRB Rule G-42<sup>1</sup> to describe any limitations on the scope of the activities to be performed for you. Accordingly, the Scope of Services are subject to the following limitations:

The Scope of Services is limited solely to the services described herein and is subject to limitations set forth within the descriptions of the Scope of Services. Any duties created by this Agreement do not extend beyond the Scope of Services or to any other contract, agreement, relationship, or understanding, if any, of any nature between the Client and the Financial Services Provider.

To assist us in complying with our duties to our regulators, you agree that if we are asked to evaluate the advice or recommendations of third parties, you will provide us written direction to do so.

The Scope of Services does not include tax, legal, accounting or engineering advice with respect to any Issue or Product or in connection with any opinion or certificate rendered by counsel or any other person at closing.

***III. Amending Scope of Services.*** The Scope of Services may be changed only by written amendment or supplement. The parties agree to amend or supplement the Scope of Services promptly to reflect any material changes or additions to the Scope of Services.

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<sup>1</sup> See MSRB Rule G-42(c)(v).

**IV. Compensation.** Compensation for the services rendered pursuant to this Agreement, the City shall pay the Financial Services Provider a fee of \$250.00 per hour.

For issuance of debt, where Financial Services Provider serves as Financial Advisor, a fee of \$10.00 per \$1,000 principal amount of debt issued plus reasonable and direct out of pocket expenses approved in advance by the City.

Compensation is based on a fixed fee contingent on size of bond issue and/or hourly fee, if applicable.

For tax abatement transactions, the fee will be mutually agreed to by the parties.

**V. IRMA Matters.** If the Client has designated Piper Sandler as its independent registered municipal advisor (“IRMA”) for purposes of SEC Rule 15Ba1-1(d)(3)(vi) (the “IRMA exemption”), the extent of the IRMA exemption is limited to the Scope of Services and any limitations thereto. Any reference to Piper Sandler, its personnel and its role as IRMA in the written representation of the Client contemplated under SEC Rule 15Ba1-1(d)(3)(vi)(B) is subject to prior approval by Piper Sandler and Client agrees not to represent, publicly or to any specific person, that Piper Sandler is Client’s IRMA with respect to any aspect of municipal financial products or the issuance of municipal securities, or with respect to any specific municipal financial product or any specific issuance of municipal securities, outside the Scope of Services without Piper Sandler’s prior written consent.

**VI. Piper Sandler’s Regulatory Duties When Servicing the Client.** MSRB Rule G-42 requires that Piper Sandler undertake certain inquiries or investigations of and relating to the Client in order for Piper Sandler to fulfill certain aspects of the fiduciary duty owed to the Client. Such inquiries generally are triggered: (a) by the requirement that Piper Sandler know the essential facts about the Client and the authority of each person acting on behalf of the Client so as to effectively service the relationship with the Client, to act in accordance with any special directions from the Client, to understand the authority of each person acting on behalf of the Client, and to comply with applicable laws, regulations and rules; (b) when Piper Sandler undertakes a determination of suitability of any recommendation made by Piper Sandler to the Client, if any or by others that Piper Sandler reviews for the Client, if any; (c) when making any representations, including with regard to matters pertaining to the Client or any Issue or Product; and (d) when providing any information in connection with the preparation of the preliminary or final official statement, including information about the Client, its financial condition, its operational status and its municipal securities or municipal financial products. Specifically, Client agrees to provide to Piper Sandler any documents on which the Client has relied in connection with any certification it may make with respect to the accuracy and completeness of any Official Statement for the Issue.

Client agrees to cooperate, and to cause its agents to cooperate, with Piper Sandler in carrying out these duties to inquire or investigate, including providing to Piper Sandler accurate and complete information and reasonable access to relevant documents, other information and personnel needed to fulfill such duties.

In addition, the Client agrees that, to the extent the Client seeks to have Piper Sandler provide advice with regard to any recommendation made by a third party, the Client will provide to Piper Sandler written direction to do so as well as any information it has received from such third party relating to its recommendation.

**VII. Expenses.** Piper Sandler will be responsible for all of Piper Sandler’s out-of-pocket expenses unless otherwise agreed upon or if travel is directed by Client. If travel is directed by the Client, Client will reimburse Piper Sandler for their reasonable and direct expenses. In the event a new issue of securities is contemplated by this Agreement, Client will be responsible for the payment of all fees and expenses commonly known as costs of issuance, including but not limited to: publication expenses, local legal counsel, bond counsel, ratings, credit enhancement, travel associated with securing any rating or credit enhancement, printing of bonds, printing and distribution of required disclosure documents, trustee fees,

paying agent fees, CUSIP registration, and the like. Client will be advised actual amounts of issuance costs by Piper Sandler prior to expenditure and will approve all costs prior to such expenditure.

The Client will reimburse Piper Sandler in addition to the fees outlined in this section for the preparation, distribution, printing and mailing costs associated with the preliminary and final official statement for the Issue contemplated herein, when applicable

**Term of Agreement.** The initial term of this Agreement shall begin on the Effective Date and shall terminate absolutely and without further obligation on the part of the Client at the close of the fiscal year in which it was executed and at the close of each succeeding fiscal year for which it may be automatically renewed unless the Client gives notice of its intent to terminate the this Agreement thirty (30) days prior to the end of each fiscal year, or unless earlier terminated in mid-term as provided below.

The contract shall not be renewed beyond August 31, 2025.

This Agreement may be terminated with or without cause by either party upon the giving of at least thirty (30) days prior written notice to the other party of its intention to terminate, specifying in such notice the effective date of such termination. All fees due to Piper Sandler shall be due and payable upon termination. Upon termination, the obligations of Piper Sandler under this Agreement, including any amendment shall terminate immediately and Piper Sandler shall thereafter have no continuing fiduciary or other duties to the Client. The provisions of Sections IV, VII, XII, XIV, XV and XVII shall survive termination of this Agreement.

**VIII. Independent Contractor.** The Financial Services Provider is an independent contractor and nothing herein contained shall constitute or designate the Financial Services Provider or any of its employees or agents as employees or agents of the Client.

**IX. Entire Agreement/Amendments.** This Agreement, including any amendments and Appendices hereto which are expressly incorporated herein, constitute the entire Agreement between the parties hereto and sets forth the rights, duties, and obligations of each to the other as of this date. Any prior agreements, promises, negotiations, or representations not expressly set forth in this Agreement are of no force and effect. This Agreement may not be modified except by a writing executed by both the Financial Services Provider and Client.

**X. Required Disclosures.** MSRB Rule G-42 requires that Piper Sandler provide you with disclosures of material conflicts of interest and of information regarding certain legal events and disciplinary history. Such disclosures are provided in Piper Sandler's Disclosure Statement attached as Appendix A to this Agreement.

**XI. Limitation of Liability.** Subject to the indemnification provision listed in XIII below, in the absence of willful misconduct, bad faith, gross negligence or reckless disregard of obligations or duties hereunder on the part of Piper Sandler or any of its associated persons, Piper Sandler and its associated persons shall have no liability to the Client for any act or omission in the course of, or connected with, rendering services hereunder, or for any error of judgment or mistake of law, or for any loss arising out of any issuance of municipal securities, any municipal financial product or any other investment, or for any financial or other damages resulting from the Client's election to act or not to act, as the case may be, contrary to any advice or recommendation provided by Piper Sandler to the Client. No recourse shall be had against Piper Sandler for loss, damage, liability, cost or expense (whether direct, indirect or consequential) of the Client arising out of or in defending, prosecuting, negotiating or responding to any inquiry, questionnaire, audit, suit, action, or other proceeding brought or received from the Internal Revenue Service in connection with any Issue or Product, if any or otherwise relating to the tax treatment of any Issue or Product if any, or in connection with any opinion or certificate rendered by counsel or any other party. Notwithstanding the foregoing, nothing contained in this paragraph or elsewhere in this Agreement shall constitute a waiver by Client of any of its legal rights under applicable U.S. federal securities laws or any other laws whose applicability is not permitted to be contractually waived, nor shall

it constitute a waiver or diminution of Piper Sandler’s fiduciary duty to Client under Section 15B(c)(1), if applicable, of the Securities Exchange Act of 1934, as amended, and the rules thereunder.

**XII. Indemnification.** To the extent permitted by law, the Client hereby indemnifies and holds harmless the Financial Services Provider, each individual, corporation, partnership, trust, association or other entity controlling the Financial Services Provider, any affiliate of the Financial Services Provider or any such controlling entity and their respective directors, officers, employees, partners, incorporators, shareholders, trustees and agents (hereinafter the “Indemnitees”) against any and all liabilities, penalties, suits, causes of action, losses, damages, claims, costs and expenses (including, without limitation, fees and disbursements of counsel) or judgments of whatever kind or nature (each a “Claim”), imposed upon, incurred by or asserted against the Indemnitees arising out of or based upon (i) any allegation that any information in the Preliminary Official Statement or Final Official Statement contained (as of any relevant time) an untrue statement of a material fact or omitted (as of any relevant time) or omits to state any material fact necessary to make the statements therein, in light of the circumstances under which they were made, not misleading. To the fullest extent permitted by law, the Financial Services Provider agrees to indemnify and hold harmless the Client or Client and its governing officials, agents, employees, and attorneys (collectively, the “Client Indemnitees”) from and against all third-party liabilities, demands, losses, damages, costs or expenses (including reasonable attorney’s fees and costs), incurred by any Client Indemnitee as a result or arising out of (i) the willful misconduct or gross negligence of Financial Services Provider in performing the Services or (ii) a material breach by Financial Services Provider of this Agreement.

**XIII. Official Statement.** The Client acknowledges and understands that state and federal laws relating to disclosure in connection with municipal securities, including but not limited to the Securities Act of 1933 and Rule 10b-5 promulgated under the Securities Exchange Act of 1934, may apply to the Client and that the failure of the Financial Services Provider to advise the Client respecting these laws shall not constitute a breach by the Financial Services Provider or any of its duties and responsibilities under this Agreement. The Client acknowledges that any Official Statement distributed in connection with an issuance of securities are statements of the Client and not of Piper Sandler.

**XIV. Notices.** Any written notice or communications required or permitted by this Agreement or by law to be served on, given to, or delivered to either party hereto, by the other party shall be in writing and shall be deemed duly served, given, or delivered when personally delivered to the party to whom it is addressed or in lieu of such personal services, when deposited in the United States’ mail, first-class postage prepaid, addressed to the Client at:

City of Stonecrest  
3120 Stonecrest Boulevard, Suite 190  
Stonecrest, GA 30038

Gia Scruggs, Finance Director  
3120 Stonecrest Blvd, Suite 190  
Stonecrest, GA 30038  
gscruggs@stonecrestga.gov

*With copy to:*

Winston A. Denmark  
Fincher Denmark, LLC  
100 Hartsfield Centre Parkway  
Suite 400  
Atlanta, GA 30354  
[wdenmark@fincherdenmark.com](mailto:wdenmark@fincherdenmark.com)

Or to the Financial Services Provider at:

Piper Sandler & Co.  
1442 Dresden Drive, Suite 257  
Atlanta, GA 30319

Edmund Wall, Managing Director  
404-846-9571  
[Edmund.Wall@psc.com](mailto:Edmund.Wall@psc.com)

With a copy to:

Piper Sandler & Co.  
Legal Department  
800 Nicollet Mall, Suite 1000  
Minneapolis, MN 55402

**XV. Consent to Jurisdiction; Service of Process.** The parties each hereby (a) submits to the jurisdiction of any State or Federal court sitting in the state of Georgia for the resolution of any claim or dispute with respect to or arising out of or relating to this Agreement or the relationship between the parties (b) agrees that all claims with respect to such actions or proceedings may be heard and determined in such court, (c) waives the defense of an inconvenient forum, (d) agrees not to commence any action or proceeding relating to this Agreement other than in a State or Federal court sitting in the state of Georgia and (e) agrees that a final judgment in any such action or proceeding shall be conclusive and may be enforced in other jurisdictions by suit on the judgment or in any other manner provided by law.

**XVI. Choice of Law.** This Agreement shall be construed and given effect in accordance with the laws of the state of Georgia.

**XVII. Counterparts; Severability.** This Agreement may be executed in two or more separate counterparts, each of which shall be deemed an original, but all of which together shall constitute one and the same instrument. Any term or provision of this Agreement which is invalid or unenforceable in any jurisdiction shall, as to such jurisdiction, be ineffective to the extent of such invalidity or unenforceability without rendering invalid or unenforceable the remaining terms and provisions of this Agreement or affecting the validity or enforceability of any of the terms or provisions of this Agreement in any other jurisdiction.

**XVIII. Waiver of Jury Trial.** THE PARTIES EACH HEREBY AGREES TO WAIVE ANY RIGHT TO A TRIAL BY JURY WITH RESPECT TO ANY CLAIM, COUNTERCLAIM OR ACTION ARISING OUT OF OR IN CONNECTION WITH THIS AGREEMENT OR THE TRANSACTIONS CONTEMPLATED HEREBY OR THE RELATIONSHIP BETWEEN THE PARTIES. PARTIES AGREE TO WAIVE CONSEQUENTIAL AND PUNITIVE DAMAGES.

**XIX. No Third Party Beneficiary.** This Agreement is made solely for the benefit of the parties and their respective successors and permitted assigns. Nothing in this Agreement, express or implied, is intended to confer on any person, other than the parties and their respective successors and permitted assigns, any rights, remedies, obligations or liabilities under or by reason of this Agreement.

**XX. Authority.** The undersigned represents and warrants that they have full legal authority to execute this Agreement on behalf of the Client. The following individual(s) at the Client have the authority to direct Piper Sandler's performance of its activities under this Agreement:

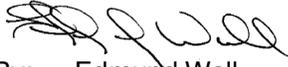
Gia Scruggs, Finance Director

The following individuals at Piper Sandler have the authority to direct Piper Sandler's performance of its activities under this Agreement:

Edmund Wall, Managing Director

IN WITNESS WHEREOF, the parties have executed this Agreement on the date first above written. By the signature of its representative below, each party affirms that it has taken all necessary action to authorize said representative to execute this Agreement.

PIPER SANDLER & CO.



By: Edmund Wall  
Its: Managing Director  
Date: 11 August 2022

**ACCEPTED AND AGREED:**

CITY OF STONECREST

By: \_\_\_\_\_

Its:

Date: \_\_\_\_\_

Piper Sandler & Co. is registered with the U.S. Securities and Exchange Commission and the Municipal Securities Rulemaking Board (“MSRB”). A brochure is posted on the website of the MSRB, at [www.msrb.org](http://www.msrb.org) that describes the protections that may be provided by MSRB rules and how to file a complaint with an appropriate regulatory authority.

## APPENDIX A – DISCLOSURE STATEMENT

Municipal Securities Rulemaking Board Rule G-42 (the Rule) requires that Piper Sandler provide you with the following disclosures of material conflicts of interest and of information regarding certain legal events and disciplinary history. Accordingly, this Appendix A provides information regarding conflicts of interest and legal or disciplinary events of Piper Sandler required to be disclosed to pursuant to MSRB Rule G-42(b) and (c)(ii).

(A) **Disclosures of Conflicts of Interest.** The Rule requires that Piper Sandler provide to you disclosures relating to any actual or potential material conflicts of interest, including certain categories of potential conflicts of interest identified in the Rule, if applicable. If no such material conflicts of interest are known to exist based on the exercise of reasonable diligence by us, Piper Sandler is required to provide a written statement to that effect.

Accordingly, we make the following disclosures with respect to material conflicts of interest in connection with the Scope of Services under the Agreement, together with explanations of how we address or intend to manage or mitigate each conflict. To that end, with respect to all of the conflicts disclosed below, we mitigate such conflicts through our adherence to our fiduciary duty to you in connection with municipal advisory activities, which includes a duty of loyalty to you in performing all municipal advisory activities for the Client. This duty of loyalty obligates us to deal honestly and with the utmost good faith with you and to act in your best interests without regard to our financial or other interests. In addition, as a broker dealer with a client oriented business, our success and profitability over time is based on assuring the foundations exist of integrity and quality of service. Furthermore, Piper Sandler's supervisory structure, utilizing our long-standing and comprehensive broker-dealer supervisory processes and practices, provides strong safeguards against individual representatives of Piper Sandler potentially departing from their regulatory duties due to personal interests. The disclosures below describe, as applicable, any additional mitigations that may be relevant with respect to any specific conflict disclosed below.

**Compensation-Based Conflicts.** The fees due under the Agreement are based on the size of the Issue and the payment of such fees is contingent upon the successful delivery of the Issue. While this form of compensation is customary in the municipal securities market, this may present the appearance of a conflict or the potential for a conflict because it could create an incentive for Piper Sandler to recommend unnecessary financings or financings that are disadvantageous to the Client, or to advise the Client to increase the size of the issue. We believe that the appearance of a conflict or potential conflict is mitigated by our duty of care and fiduciary duty and the general mitigations related to our duties to you, as described above.

The fees due under the Agreement are in a fixed amount established at the outset of the Agreement. The amount is usually based upon an analysis by the Client and Piper Sandler of, among other things, the expected duration and complexity of the transaction and the Scope of Services to be performed by Piper Sandler. This form of compensation presents the appearance of a conflict or a potential conflict of interest because, if the transaction requires more work than originally contemplated, Piper Sandler may suffer a loss. Thus, Piper Sandler may have an incentive to recommend less time-consuming alternatives, or fail to do a thorough analysis of alternatives. In addition, contingent-based compensation, i.e. based upon the successful delivery of the Issue while customary in the municipal securities market, may present the appearance of a conflict or the potential for a conflict because it could create an incentive for Piper Sandler to recommend unnecessary financings or financings that are disadvantageous to the Client. This conflict of interest is mitigated by our duty of care and fiduciary duty and the general mitigations related to our duties to you, as described above.

The fees due under the Agreement are based on hourly fees of Piper Sandler's personnel, with the aggregate amount equaling the number of hours worked by such personnel times an agreed-upon hourly billing rate. This form of compensation presents the appearance of a conflict or a potential conflict of interest if the Client and Piper Sandler do not agree on a reasonable maximum amount at the outset of

the engagement, because Piper Sandler does not have a financial incentive to recommend alternatives that would result in fewer hours worked. [In addition, contingent-based compensation, i.e. based upon the successful delivery of the Issue while customary in the municipal securities market, may present the appearance of a conflict or the potential for a conflict because it could create an incentive for Piper Sandler to recommend unnecessary financings or financings that are disadvantageous to the Client. ]This conflict of interest is mitigated by our duty of care and fiduciary duty and general mitigations related to our duties to you, as described above.

**Transactions in Client's Securities.** As a municipal advisor, Piper Sandler cannot act as an underwriter in connection with the same issue of bonds for which Piper Sandler is acting as a municipal advisor. From time to time, Piper Sandler or its affiliates may submit orders for and acquire your securities issued in an Issue under the Agreement from members of the underwriting syndicate, either for its own trading account or for the accounts of its customers. Again, while we do not believe that this activity creates a material conflict of interest, we note that to mitigate any perception of conflict and to fulfill Piper Sandler's regulatory duties to the Client, Piper Sandler's activities are engaged in on customary terms through units of Piper Sandler that operate independently from Piper Sandler's municipal advisory business, thereby eliminating the likelihood that such investment activities would have an impact on the services provided by Piper Sandler to you under the Agreement.

**Piper Sandler Also Advising Others.** In addition to serving as municipal advisor to the Client, We also represent the Urban Redevelopment Agency of the City of Stonecrest as a municipal advisor. We are required to and believe we can have both the City's, the Agency's best interest in mind and we do not currently perceive a conflict of interest in serving each entity. However, should a conflict arise between the two entities, we shall recuse ourselves from representing either party for that transaction.

(B) **Disclosures of Information Regarding Legal Events and Disciplinary History.** The Rule requires that all municipal advisors provide to their clients certain disclosures of legal or disciplinary events material to a client's evaluation of the municipal advisor or the integrity of the municipal advisor's management or advisory personnel. Accordingly, Piper Sandler sets out below required disclosures and related information in connection with such disclosures.

- I. **Material Legal or Disciplinary Event.** There are no legal or disciplinary events that are material to the Client's evaluation of Piper Sandler or the integrity of Piper Sandler's management or advisory personnel disclosed, or that should be disclosed, on any Form MA or Form MA-I filed with the SEC.
- II. **Most Recent Change in Legal or Disciplinary Event Disclosure.** Piper Sandler has not made any material legal or disciplinary event disclosures on Form MA or any Form MA-I filed with the SEC.

(C) **How to Access Form MA and Form MA-I Filings.** Piper Sandler's most recent Form MA and each most recent Form MA-I filed with the SEC are available on the SEC's EDGAR system at <http://www.sec.gov/edgar/searchedgar/companysearch.html>. The Form MA and the Form MA-I include information regarding legal events and disciplinary history about municipal advisor firms and their personnel, including information about any criminal actions, regulatory actions, investigations, terminations, judgments, liens, civil judicial actions, customer complaints, arbitrations and civil litigation. The SEC permits certain items of information required on Form MA or MA-I to be provided by reference to such required information already filed by Piper Sandler in its capacity as a broker-dealer on Form BD or Form U4 or as an investment adviser on Form ADV, as applicable. Information provided by Piper Sandler on Form BD or Form U4 is publicly accessible through reports generated by BrokerCheck at <http://brokercheck.finra.org>, and Piper Sandler's most recent Form ADV is publicly accessible at the Investment Adviser Public Disclosure website at <http://www.adviserinfo.sec.gov>. For purposes of accessing such BrokerCheck reports or Form ADV, Piper Sandler's CRD number is 665.

(D) **Future Supplemental Disclosures.** As required by the Rule, this Section 5 may be supplemented or amended, from time to time as needed, to reflect changed circumstances resulting in new conflicts of interest or changes in the conflicts of interest described above, or to provide updated information with

regard to any legal or disciplinary events of Piper Sandler. Piper Sandler will provide you with any such supplement or amendment as it becomes available throughout the term of the Agreement.



## CITY COUNCIL AGENDA ITEM

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**SUBJECT: 2021 External Audit Engagement Letter Approval**

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**AGENDA SECTION:** *(check all that apply)*

- PRESENTATION     PUBLIC HEARING     CONSENT AGENDA     OLD BUSINESS  
 NEW BUSINESS     OTHER, PLEASE STATE: [Click or tap here to enter text.](#)
- 

**CATEGORY:** *(check all that apply)*

- ORDINANCE     RESOLUTION     CONTRACT     POLICY     STATUS REPORT  
 OTHER, PLEASE STATE: **Engagement letter for 2021 Audit Services**
- 

**ACTION REQUESTED:**  DECISION     DISCUSSION,     REVIEW, or     UPDATE ONLY

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**Previously Heard Date(s):** [Click or tap to enter a date.](#) & [Click or tap to enter a date.](#)

**Current Work Session:** [Click or tap to enter a date.](#)

**Current Council Meeting:** Monday, October 10, 2022

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**SUBMITTED BY:** Gia Scruggs, Finance Director

**PRESENTER:** Gia Scruggs, Finance Director

**PURPOSE:** [Click or tap here to enter text.](#)

**FACTS:** Mauldin and Jenkins will audit the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information, including related notes to the financial statements, which collectively comprise the basic financial statements, of the City of Stonecrest for the year ending 2021. This engagement letter is under the External Audit Services’ second year contract. The amount of this will be \$35,000 and will be funded from the General Fund – Finance – Audit Services.

**OPTIONS:** Approve, Deny, Defer [Click or tap here to enter text.](#)

**RECOMMENDED ACTION:** Approve

**ATTACHMENTS:**



## CITY COUNCIL AGENDA ITEM

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- (1) Attachment 1 - Click or tap here to enter text.
- (2) Attachment 2 - Click or tap here to enter text.
- (3) Attachment 3 - Click or tap here to enter text.
- (4) Attachment 4 - Click or tap here to enter text.
- (5) Attachment 5 - Click or tap here to enter text.



## CITY COUNCIL AGENDA ITEM

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**SUBJECT: Purchasing Card Policy Amendment 2nd Read**

---

**AGENDA SECTION:** *(check all that apply)*

**PRESENTATION**     **PUBLIC HEARING**     **CONSENT AGENDA**     **OLD BUSINESS**  
 **NEW BUSINESS**     **OTHER, PLEASE STATE:** Click or tap here to enter text.

---

**CATEGORY:** *(check all that apply)*

**ORDINANCE**    **RESOLUTION**    **CONTRACT**    **POLICY**    **STATUS REPORT**  
 **OTHER, PLEASE STATE:** Click or tap here to enter text.

---

**ACTION REQUESTED:**  **DECISION**    **DISCUSSION,**    **REVIEW,** or    **UPDATE ONLY**

---

**Previously Heard Date(s):** Click or tap to enter a date. & Click or tap to enter a date.

**Current Work Session:** Click or tap to enter a date.

**Current Council Meeting:** Monday, October 10, 2022

---

**SUBMITTED BY:** Gia Scruggs, Finance Director

**PRESENTER:** Gia Scruggs, Finance Director

**PURPOSE:** Staff reviewed the policy since the last revision back in February 2022. After the Financial Oversight Committee was presented with the Purchasing card policy at the August 17, 2022, there was a discussion regarding possible revisions to the purchasing card policy. The revisions were also discussed at the Special Called meeting held on September 14, 2022.

**FACTS:** The Finance director is presenting proposed changes to the Purchasing Card Policy for the second read of the ordinance.

**OPTIONS:** Discussion only Click or tap here to enter text.

**RECOMMENDED ACTION:** Discussion only Click or tap here to enter text.

**ATTACHMENTS:**

- (1) Attachment 1 - Draft Purchasing Card Policy Revisions
- (2) Attachment 2 - Purchasing Card Revision Chart



## CITY COUNCIL AGENDA ITEM

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- (3) Attachment 3 - Ordinance
- (4) Attachment 4 - Click or tap here to enter text.
- (5) Attachment 5 - Click or tap here to enter text.



Purchasing Card Policy Amendment Recommendations 09.12.22

<u>Staff/Financial Oversight Committee Recommendations</u>	<u>Proposed Amendment Section</u>	<u>Proposed Language</u>
Update language to reflect state law that pertains to employees instead of Elected officials	Section II - General Provisions C. Scope and D. Public Inspection	TBD by City Attorney
Addition of title Leisure Services/Parks Director to the list of officials authorized to have a purchasing card	Section II - General Provisions C. Scope	Add Leisure Services /Parks Director under authorized users
Update language to reflect established requirement for all purchasing card holders	Section II - General Provisions C. Scope and D. Public Inspection	<p>Card holders must be permanent or full time employees whose job requires the use of a purchasing card. Cards will not be issued in the name of a department or work unit to be shared with multiple employees. Only the employee whose name appears on the face of the card is authorized to make purchases with the card. Use by any other person, even if it is for official business or if asked by a cardholder. If another employee is designated, the designee must complete purchasing and purchasing card training, be bonded and have a card issued in their name. The designee must abide by the same requirements as the City Manager, City Chief Financial Officer and department director.</p>
Update language to reflect single transaction and monthly transaction limits for current and additional authorized users of purchasing cards established by Finance Oversight Committee	Section II - General Provisions E. Transaction Limits	<p>Add "The established single transaction limit for the Chief Financial Officer and City Manager cards must be less than \$25,000.00. The established single transaction limit for the Department Director card must be less than \$5,000.00. The established monthly card limit is based upon the city's budgetary constraints and the monthly transaction limits for the Chief Financial Officer and City Manager shall not exceed \$100,000.00. The monthly transaction limits for the Department Directors shall not exceed \$25,000.00. Department directors may be issued a purchasing card with the appropriate justification from the department director, approval from the City Manager and Finance Director indicating the operation need, be bonded and attend purchasing and purchasing card training. The Finance Director will notify Council of all new Purchasing Card holders."</p>

STATE OF GEORGIA

COUNTY OF DEKALB

CITY OF STONECREST

ORDINANCE NO. \_\_\_\_\_

**AN ORDINANCE BY THE MAYOR AND COUNCIL OF THE CITY OF STONECREST, GEORGIA ESTABLISHING CHAPTER 2(ADMINISTRATION) ARTICLE VI(FINANCE) DIVISION 2(PURCHASING) SECTION 2-261(PURCHASING CARD POLICY) AND TO AMEND CHAPTER 2(ADMINISTRATION) ARTICLE VI(FINANCE) DIVISION 2(PURCHASING) SECTION 2-261(PURCHASING CARD POLICY) BY UPDATING THE LEGAL AUTHORIZION, ADDING AN AUTHORIZED USER, CLARIFYING CARDHOLDER POLICIES AND UPDATING TRANSACTIONAL LIMITS; TO PROVIDE AN EFFECTIVE DATE; TO PROVIDE FOR SEVERABILITY; AND FOR OTHER LAWFUL PURPOSES.**

**WHEREAS,** the governing authority of the City of Stonecrest (“City”) is the Mayor and Council thereof; and

**WHEREAS,** pursuant to the City charter the City has the power to define, regulate, and prohibit any act, practice, conduct, or use of property which is detrimental to health, sanitation, cleanliness, welfare, and safety of the inhabitants of the city, and to provide for the enforcement of such standards; and

**WHEREAS,** the purpose of the Financial Management Policies Purchasing Card Policy (“Purchasing Card Policy”) is to is to set requirements and standards for the City of Stonecrest, Georgia Purchasing Card Program.; and

**WHEREAS,** the City desires to establish Chapter 2(Administration) Article VI(Finance) Division 2(Purchasing) Section 2-261(Purchasing Card Policy) and amend provisions of the Purchasing Card Policy to provide updates and insert new language as needed.

**BE IT AND IT IS HEREBY ORDAINED BY THE MAYOR AND COUNCIL OF THE CITY OF STONECREST, GEORGIA,** and by the authority thereof:

**Section 1.** The Code of Ordinances, City of Stonecrest, Georgia is hereby amended by establishing Chapter 2(Administration) Article VI(Finance) Division 2(Purchasing) Section 2-261(Purchasing Card Policy) to be read and codified as follows with added text in bold:

**Sec. 2-261. - Purchasing card policy.**

- 1. The Mayor and City Council of the City of Stonecrest, Georgia, hereby adopts the Financial Management Policies Purchasing Card Policy of the City of Stonecrest, Georgia, as contained in Exhibit "A" attached to Ordinance No. \_\_\_\_\_, and incorporated herein by this reference.**

The Purchasing Card Policy shall be amended by adopting the provisions set forth in Exhibit A attached hereto and made a part by reference.

STATE OF GEORGIA  
COUNTY OF DEKALB  
CITY OF STONECREST

ORDINANCE NO. \_\_\_\_\_

47  
48 **Section 2.** The preamble of this Ordinance shall be considered to be and is hereby incorporated  
49 by reference as if fully set out herein.  
50

51 **Section 3.** (a) It is hereby declared to be the intention of the Mayor and Council that all  
52 sections, paragraphs, sentences, clauses and phrases of this Ordinance are or were,  
53 upon their enactment, believed by the Mayor and Council to be fully valid,  
54 enforceable and constitutional.  
55

56 (b) It is hereby declared to be the intention of the Mayor and Council that, to the  
57 greatest extent allowed by law, each and every section, paragraph, sentence, clause  
58 or phrase of this Ordinance is severable from every other section, paragraph,  
59 sentence, clause or phrase of this Ordinance. It is hereby further declared to be the  
60 intention of the Mayor and Council that, to the greatest extent allowed by law, no  
61 section, paragraph, sentence, clause or phrase of this Ordinance is mutually  
62 dependent upon any other section, paragraph, sentence, clause or phrase of this  
63 Ordinance.  
64

65 (c) In the event that any phrase, clause, sentence, paragraph or section of this  
66 Ordinance shall, for any reason whatsoever, be declared invalid, unconstitutional  
67 or otherwise unenforceable by the valid judgment or decree of any court of  
68 competent jurisdiction, it is the express intent of the Mayor and Council that such  
69 invalidity, unconstitutionality or unenforceability shall, to the greatest extent  
70 allowed by law, not render invalid, unconstitutional or otherwise unenforceable any  
71 of the remaining phrases, clauses, sentences, paragraphs or sections of the  
72 Ordinance and that, to the greatest extent allowed by law, all remaining phrases,  
73 clauses, sentences, paragraphs and sections of the Ordinance shall remain valid,  
74 constitutional, enforceable, and of full force and effect.  
75

76 **Section 4.** Penalties as provided in Section 1-11 of the Code of Ordinances, City of Stonecrest,  
77 Georgia shall be and are hereby made applicable to this Ordinance and shall remain  
78 in full force and effect.  
79

80 **Section 5.** All ordinances and parts of ordinances in conflict herewith are, to the extent of such  
81 conflict, hereby repealed.  
82

83 **Section 6.** The effective date of this Ordinance shall be the date of adoption unless otherwise  
84 stated herein.

ORDAINED this \_\_\_\_\_ day of \_\_\_\_\_, 2022.

[SIGNATURES ON THE FOLLOWING PAGE]

**STATE OF GEORGIA  
COUNTY OF DEKALB  
CITY OF STONECREST**

**ORDINANCE NO. \_\_\_\_\_**

**CITY OF STONECREST, GEORGIA**

\_\_\_\_\_  
**Jazzmin Cobble, Mayor**

**ATTEST:**

\_\_\_\_\_  
**City Clerk**

**APPROVED AS TO FORM BY:**

\_\_\_\_\_  
**City Attorney**

**STATE OF GEORGIA  
COUNTY OF DEKALB  
CITY OF STONECREST**

*Item III. c.*

**ORDINANCE NO.** \_\_\_\_\_

**EXHIBIT A**

85



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# PURCHASING CARD POLICY

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LAST REVISED: 02.14.22



## TABLE OF CONTENTS

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SECTION I – DEFINITIONS .....	4
SECTION II - GENERAL PROVISIONS .....	6

**DISCLAIMER OF LIABILITY FOR IMPROPER PURCHASING: THE CITY DISCLAIMS ANY AND ALL RESPONSIBILITY AND LIABILITY FOR ANY PURCHASE, EXPENDITURE, PROMISE OR AGREEMENT FOR EXPENDITURE ARISING FROM ANY PROCUREMENT MADE IN ITS NAME OR IN THE NAME OF ANY AGENCY, AUTHORITY, COMMISSION, OR OTHER GOVERNMENTAL BODY UNDER ITS AUTHORITY, BY AN UNAUTHORIZED PERSON OR ANY PERSON ACTING IN VIOLATION OF THIS PURCHASING POLICY OR OUTSIDE OF THE AUTHORIZATION OR DELEGATION AS PROVIDED BY THIS POLICY. THE EXPENSE OF ANY SUCH TRANSACTION SHALL BECOME THE PERSONAL LIABILITY OF THE INDIVIDUAL AT FAULT UNLESS OTHERWISE RATIFIED OR EXEMPTED BY MAYOR AND COUNCIL.**

## SECTION I – DEFINITIONS

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When used in this policy, the following words, terms and phrases, and their derivations, shall have the meaning ascribed to them in this section, except where the context clearly indicates a different meaning:

- A. CITY means the City of Stonecrest and, as the context warrants, those persons or bodies authorized to act on its behalf, including, but not limited to, the City Council, committees, boards and staff.
- B. CITY ETHICS POLICY shall mean Article X, Ethics, of Chapter 2, Administration, of the Code of the City of Stonecrest, Georgia.
- C. CITY FINANCE DIRECTOR/FINANCE DIRECTOR means the City Accountant as described in the City Charter, his agent, or the department head of the City Finance Department, if such a department is in existence.
- D. EMPLOYEE means an individual drawing a salary or wage from the City whether on a full-time or part-time basis. The term shall encompass all members of the City Council without regard to whether or not such individuals are compensated. For purposes of this Purchasing Policy the term “employee” shall include, any Vendor or any employee of such Vendor who has entered into a Contract with the City to provide administrative and department services contemplated in Section 2.12 of the Charter of the City.
- E. EMERGENCY PURCHASES means any procurement of Goods, Capital Assets, Services or Professional Services in the context of an Emergency.
- F. EMERGENCY means a situation that occurs suddenly and unexpectedly and demands immediate action to prevent delays which may vitally affect the health, safety or welfare of the public or City Employees and affects the continuation of services to the citizens, and/or serious loss or injury to the City. Emergency shall also mean a condition, malfunction, or occurrence in which the immediate procurement of an item (i.e. Good, Services, or Professional Service) is essential to comply with regulatory requirements.
- G. GOODS or COMMODITIES means supplies, apparatus, materials, equipment and other forms of tangible personal property used by a City department in the accomplishment of its responsibilities other than Capital Assets.
- H. GOVERNING AUTHORITY means the Mayor and City Council of the City of Stonecrest or its designee(s).
- I. OFFICIAL means any City elected or appointed person who holds office or any person appointed by the mayor and council of the City to serve on (1) the planning commission of

the City, (2) any board or commission of the City having quasi-judicial authority; and, (3) any authority created by the City, either individually or jointly with other local governments pursuant to Georgia law.

- J. PERSON means any business, entity, company, firm, individual, union, committee, club or other organization or group of individuals.
- K. PURCHASING is the process of securing real estate, capital assets, materials, services, repairs, leases and rentals necessary for the operation and support of the City. The renewal, renegotiations and changes to Contracts, leases and agreements are functions of purchasing.
- L. PURCHASING AGENT means the principal purchasing official of the City who is authorized and appointed to purchase a range of Goods, Capital Assets, Real Estate, Services, Construction Services, or Professional Services on a routine basis.
- M. REQUISITION means an internal document, provided by a department to the Purchasing Agent that contains the fund source, approvals, descriptions, quantities and other information about the Goods, Capital Assets, Real Estate, Services, Construction Services or Professional Services in order to proceed with the procurement. The Requisition becomes valid when properly completed and approved.
- N. SERVICES mean any performance of effort or labor, for which the City has contracted other than Professional Services or Construction Services. Services include, but are not limited to, janitorial, landscaping, and street striping.
- O. THE REQUESTING DEPARTMENT/DIVISION (User) is defined as the department which has the authority and responsibility for determining the need for an item or service, its related specifications, and need date. The User is responsible for funding the need and advising Purchasing of the approved funding and the specific budget account number. The User is responsible for authorizing the purchases of all materials, services, repairs, leases and rentals in which the negotiated price exceeds the approved funding.

## SECTION II - GENERAL PROVISIONS

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### A. Authority

The City of Stonecrest (“City”) was created by Senate Bill 208, passed in the Georgia General Assembly during the 2016 Session and subsequently confirmed by referendum. Senate Bill 208 provided a charter for the City of Stonecrest (the "City Charter") to establish the government structure of the city, define boundaries, specific powers, functions, essential procedures, and legal control. The City Charter authorizes the city council by ordinance to establish procedures for a system of centralized purchasing for the city. As a part of the City’s centralized purchasing the city council must authorize the issuance and specify policies regarding the use of government purchasing cards or government credit cards by public vote.

### B. Purpose

The purpose of this policy is to set requirements and standards for the City of Stonecrest, Georgia Purchasing Card Program. The policy is not intended to replace current State of Georgia statutes but is intended to comply with such state laws and establish more efficient guidelines for employees using such purchasing cards. At no time should a city issued purchasing card or credit card be used for personal purchases regardless of the circumstances. Utilizing the purchasing card or credit card for personal use or for any item or service not directly related to official city business may result in disciplinary action including, but not limited to, felony criminal prosecution. All purchases utilizing a government purchasing card or government credit card must be in accordance with these guidelines and with state law.

### C. Scope

This purchasing card policy, as authorized by the City Charter, applies to the use of government purchasing cards or government credit cards used by employees authorized to be issued such government purchasing cards or government credit cards. The below list of employees have been authorized by the governing authority of the City to use such government purchasing cards or government credit cards and must abide by all of the applicable state laws and this purchasing card policy. Cardholders must be permanent or full-time employees whose jobs require the use of purchasing card. The cardholder must be bonded. Cards will not be issued in the name of a department or work unit (e.g. Facilities Management) to be shared by multiple employees. Only the employee whose name is shown on the face of the card is authorized to make purchases with the card, either in person, online, or telephone. Use by any other person, even if for official City business, is considered misuse of the card. If another employee is designated, the designee must complete purchasing and purchasing card training, be bonded and have a card issued in their name. The designee must abide by the same requirements as the City Manager or City Chief Financial Officer.

- a. City Manager or designee
- b. City Chief Financial Officer or designee

c. Department Director

**D. Public Inspection**

In accordance with O.C.G.A. § 50-18-71 where applicable any documents related to purchases using government purchasing cards or government credit cards incurred by employees shall be available for public inspection.

**E. Transaction Limits**

Transaction limits are hereby established to ensure compliance with state purchasing laws, maintain proper budgetary controls, and to minimize excessive use of any individual credit line. Individual monthly card limits cannot exceed those established by the municipal governing authority. The established single transaction limit for each a department director card must be less than \$5,000.00. The established monthly card limit is based upon the city’s budgetary constraints and is not to exceed \$25,000.00 per month for a department director; provided however the monthly transaction limit for the City Manager and Chief Financial Officer shall not exceed \$100,000.00. Any exceptions to the standardized limits must have express written approval by the municipal governing authority and must be added to this policy by amendment or addendum. Changes in spending limits shall be submitted to the Purchasing Agent along with the rationale for the change (increase or decrease) with a copy to the Finance Director and City Manager. Department directors may be issued a purchasing card with the appropriate justification from the department director, approval from the City Manager and Finance Director indicating the operation need, be bonded and attend purchasing and purchasing card training. The Finance Director will notify Council of all new Purchasing Card holders.

	City Manager	Finance Director	Designee	Department Director
Single Transaction Limit	\$25,000	\$25,000	\$5,000	\$5,000
Monthly Transaction Limit	\$100,000	\$100,000	\$25,000	\$25,000

**F. Purchasing Guidelines**

- a. Purchasing Card Holders may not use a government purchasing card or government credit card for the following:
  - i. Any purchases of items for personal use.
  - ii. Cash refunds or advances.
  - iii. Any transaction amount greater than the transaction limits set for by this policy.
  - iv. Items specifically restricted by this policy, unless a special exemption is granted by the municipal governing authority.

- v. Alcohol or liquor of any kind. Such purchases should not be made with the purchasing card and may not be reimbursed by the city.
  - vi. Purchases or transactions made with the intent to circumvent the city purchasing policy, transactional limits, or state law.
  - vii. Participation in loyalty points programs is prohibited with the purchasing card.
- b. Purchasing Card Holders may use government purchasing cards or government credit cards to purchase goods and/or services not prohibited by this policy or state law. Such purchases include, but are not limited to:
- i. Purchases of items for official city use which fall within the transactional restrictions of this policy.
  - ii. Purchase of lodging, fuel, food, non-alcoholic beverages, or education and training materials while on city business.
  - iii. Emergency purchases necessary to protect city property.

**G. Administrator**

The city designates the Purchasing Agent as the program administrator of government purchasing cards or government credit cards. Such administrator shall:

- a. Serve as a liaison between the city's cardholders and the issuers of such cards.
- b. Maintain the cardholder agreement for all cardholders.
- c. Provide instruction, training, and assistance to cardholders
- d. Maintain account information and secure all cardholder information.
- e. Keep cardholders up-to-date on new or changing information.

- f. Upon receipt of information indicating fraudulent use or lost/stolen cards immediately report it to appropriate parties, including the issuer.
  - g. Ensure all card accounts are being utilized properly as set forth by state law and this policy.
  - h. Define the city's policy and procedures for proper documentation and storage of receipts, logs, and approvals required under this policy.
  - i. Identify any changes to named persons authorized to use a government purchasing card or government credit card.
  - j. Shall immediately cancel the purchasing card upon employee's termination or resignation.
  - k. Upon official notification of an impending departure from the City, the respective card holder's card limit shall be reduced to zero.
  - l. Shall place purchasing card holder's card on an inactive status while employees are on leave.
  - m. Shall not be assigned a purchasing card.
- Any other duties assigned by the municipal governing authority.

## **H. Accounting and Auditing**

- I.** The Administrator, in an effort to ensure compliance with city policy and state law, will conduct monthly and/or quarterly reviews and audits of all government purchasing card or government credit card transactions. The review is designed to ensure compliance, identify non-compliance issues and misuse, and through corrective measures assist the city with improving compliance. By the last day of the month, a requisition form, all transaction receipts and supporting documentation must be emailed to the appropriate finance staff. The monthly and/or quarterly review shall happen within 10 days of the start of the new month or quarter and . reconciliation to the General ledger shall occur monthly. The internal auditor shall review approval process for compliance at interval described in the audit work plan. If reoccurring software subscriptions are paid with a purchasing card, the Information Technology manager shall maintain and provide to the finance department a listing of all monthly reoccurring charges. After completing the monthly/quarterly audit, the Administrator shall notify cardholders of any violations or questions the Administrator has that occurred within that previous month/quarter. Depending on the severity of the violation, the Administrator may suspend or revoke the use of the government purchasing card or government credit card after notification to the cardholder and to the municipal governing authority, but only after consultation with the city attorney. Any unresolved violations should be reported to the municipal governing authority and the city attorney in writing within 5 business days

## **J. Violations**

Utilizing the purchasing card or credit card for personal use or for any item or service not directly related to such official city business may result in disciplinary action including, but not limited to, felony criminal prosecution. The use of a government purchasing card or government credit card may be suspended or revoked when the Administrator, after



consultation with the city attorney, determines that the cardholder has violated the

approved policies or state law regarding the use of the government purchasing card or government credit card. Issuing or facilitating issuance of a purchasing card to an unauthorized person, possession of a purchasing card by an unauthorized person, and any other violation stated herein shall be subject to disciplinary action up to and including termination. The Administrator shall follow guidance from the code reference in sections C and D above.

**K. Agreement**

Before being issued a government purchasing card or government credit card under this policy and state law, all authorized users of government purchasing cards or government credit cards shall sign and accept below indicating that such user will use such cards only in accordance with the policies of the city and with the requirements of state law. The Cardholder shall be responsible for all charges associated with the purchasing card and will maintain possession with adequate safeguards in place to prevent unauthorized use.

\_\_\_\_\_  
Name Printed

\_\_\_\_\_  
Signature

Date:



## CITY COUNCIL AGENDA ITEM

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**SUBJECT: Purchasing Policy Amendment Ordinance 2nd Read**

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**AGENDA SECTION:** *(check all that apply)*

- PRESENTATION**     **PUBLIC HEARING**     **CONSENT AGENDA**     **OLD BUSINESS**  
 **NEW BUSINESS**     **OTHER, PLEASE STATE:** Click or tap here to enter text.
- 

**CATEGORY:** *(check all that apply)*

- ORDINANCE**     **RESOLUTION**     **CONTRACT**     **POLICY**     **STATUS REPORT**  
 **OTHER, PLEASE STATE:** Click or tap here to enter text.
- 

**ACTION REQUESTED:**  **DECISION**     **DISCUSSION,**     **REVIEW,** or     **UPDATE ONLY**

---

**Previously Heard Date(s):** 06/17/21 & 09/26/22

**Current Work Session:** Click or tap to enter a date.

**Current Council Meeting:** Monday, October 10, 2022

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**SUBMITTED BY:** Gia Scruggs, Finance Director

**PRESENTER:** Gia Scruggs, Finance Director

**PURPOSE:** After the Financial Oversight Committee was presented with the Purchasing policy and the City Attorney and Finance Department had additional revisions that needed to be incorporated into the City’s purchasing policy earlier this year.

**FACTS:** Based on recommendations from the Financial oversight committee, City Attorney and staff recommendations, the Finance director is presenting proposed changes to the Purchasing policy for discussion with the City Council. The most substantial changes to this policy include the removal of the purchasing card policy (Appendix B) so that is a stand alone policy, the increase to \$4,999.99 for the Department Head authorization of purchases, the increase to the amendment/change order amount from \$2,500 to \$25,000, the addition of the approval of computer hardware/software purchases marketing/media content being approved by the Communications/IT Director, and clarifying language regarding completion of due diligence items prior to requesting a resolution from the City Council.

**OPTIONS:** Discussion only Click or tap here to enter text.



## CITY COUNCIL AGENDA ITEM

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**RECOMMENDED ACTION:** Discussion only [Click or tap here to enter text.](#)

**ATTACHMENTS:**

- (1) Attachment 1 - Draft Purchasing Policy Revisions
- (2) Attachment 2 - Policy Revision Chart
- (3) Attachment 3 - Ordinance
- (4) Attachment 4 - [Click or tap here to enter text.](#)
- (5) Attachment 5 - [Click or tap here to enter text.](#)



Purchasing Policy Amendment Recommendations 02.14.22

<b>Staff/Financial Oversight Committee Recommendations</b>	<b>Proposed Amendment Section</b>	<b>Proposed Language</b>
Removal of Purchasing Card Policy from Purchasing Policy	Appendix B	Remove Procurement Card Policy
Removal of language associated with the procurement card	Section III - Purchasing Agent A. 23	Remove "Administer the use of the purchasing cards in compliance with the Purchasing Card policy which is attached as Appendix B hereto and incorporated herein by reference. The use of all city issued purchasing cards shall be governed by the Purchasing Card Policy".
Increase to the amendment/change order amount from \$2,500 to \$25,000	Section IV - Procurement Process B. Purchase Orders and Contracts 7. (1) Purchasing Thresholds Matrix	"If a quoted price of a change order is more than \$25,000, it shall require additional requisition and approval from all necessary parties pursuant to the Purchasing Thresholds.
Addition of approval of Computer hardware/software purchases, marketing/media content to be approved by the Communications/IT Director	Section IV - Procurement Process. (1) Purchasing Threshold Matrix Appendix B: Purchase Requisition	Add "*** ALL COMPUTER SOFTWARE/HARDWARE AND MARKETING/MEDIA CONTENT MUST BE APPROVED BY THE COMMUNICATIONS/IT DIRECTOR". Add signature approval Communications/IT Director on Purchase Requisition
Clarification of language regarding completion of due diligence items prior to requesting a resolution from the City Council.	Section B.	"Prior to requesting a resolution from the City Council authorizing the City Manager to execute any and all closing documents to complete the purchase of the property.
Revisions to Table of Contents, revision to definition language for clarity	Table of Contents, definitions	renumbering, revised definition terms
Addition of Evaluator Conflict of Interest Criteria	Section II -Ethics in Procurement H.	Add "See Appendix D for Sample City Evaluator Conflict of Interest Disclosure"
Addition of Evaluator Conflict of Interest Disclosure	Appendix D: Sample Evaluator Conflict of Interest Declaration Form	Add Evaluator Conflict of Interest Disclosure
Addition of City Employee/Official Conflict of Interest Disclosure	Appendix C: Sample City Employee/Official Conflict of Interest Declaration Form	Add City Employee/Official Conflict of Interest Disclosure
Addition of language regarding City employee/Official Conflict of Interest	Section II -Ethics in Procurement A. 3	Add "See Appendix C for Sample City Employee/Official Conflict of Interest Disclosure"
Addition of language regarding City DBE program goal and objectives	Appendix E: Sample DBE Objectives and Goals	Add Sample DBE Objectives and Goals
Addition of language regarding Example of DBE goals	Appendix F: Example of DBE Goals	Add Sample DBE Goals

STATE OF GEORGIA

COUNTY OF DEKALB

CITY OF STONECREST

ORDINANCE NO. \_\_\_\_\_

**AN ORDINANCE BY THE MAYOR AND COUNCIL OF THE CITY OF STONECREST, GEORGIA TO AMEND CHAPTER 2(ADMINISTRATION) ARTICLE VI(FINANCE) DIVISION 2(PURCHASING) SECTION 2-260(PURCHASING POLICY) BY REMOVING PROVISIONS RELATED TO CITY PURCHASING CARDS; AMENDING PROVISIONS RELATED TO CHANGE ORDERS, HARDWARE/SOFTWARE SERVICES, APPROVAL AUTHORITY OF THE COMMUNICATION/INFORMATION TECHNOLOGY DIRECTOR, AND REAL ESTATE DUE DILIGENCE; ADDING CONFLICT OF INTEREST DISCLOSURES AND DISADVANTAGED BUSINESS ENTERPRISE GOALS AND OBJECTIVES; TO PROVIDE AN EFFECTIVE DATE; TO PROVIDE FOR SEVERABILITY; AND FOR OTHER LAWFUL PURPOSES.**

**WHEREAS,** the governing authority of the City of Stonecrest (“City”) is the Mayor and Council thereof; and

**WHEREAS,** pursuant to the City charter the City has the power to define, regulate, and prohibit any act, practice, conduct, or use of property which is detrimental to health, sanitation, cleanliness, welfare, and safety of the inhabitants of the city, and to provide for the enforcement of such standards; and

**WHEREAS,** the purpose of the Financial Management Policies Purchasing Policy (“Purchasing Policy”) is to state the City’s position regarding the responsibility and authority for the acquisition and contracting for Goods, Services, Professional Services, Real Estate, and Capital Assets; and

**WHEREAS,** the City desires to amend Chapter 2(Administration) Article VI(Finance) Division 2(Purchasing) Section 2-261(Purchasing Card Policy) to provide updates and input new language as needed.

**BE IT AND IT IS HEREBY ORDAINED BY THE MAYOR AND COUNCIL OF THE CITY OF STONECREST, GEORGIA,** and by the authority thereof:

**Section 1.** The City of Stonecrest Purchasing Policy is hereby amended by adopting the provisions set forth in Exhibit A attached hereto and made a part by reference.

**Section 2.** The preamble of this Ordinance shall be considered to be and is hereby incorporated by reference as if fully set out herein.

**Section 3.** (a) It is hereby declared to be the intention of the Mayor and Council that all sections, paragraphs, sentences, clauses and phrases of this Ordinance are or were, upon their enactment, believed by the Mayor and Council to be fully valid, enforceable and constitutional.

(b) It is hereby declared to be the intention of the Mayor and Council that, to the greatest extent allowed by law, each and every section, paragraph, sentence, clause

STATE OF GEORGIA

COUNTY OF DEKALB

CITY OF STONECREST

ORDINANCE NO. \_\_\_\_\_

47 or phrase of this Ordinance is severable from every other section, paragraph,  
48 sentence, clause or phrase of this Ordinance. It is hereby further declared to be the  
49 intention of the Mayor and Council that, to the greatest extent allowed by law, no  
50 section, paragraph, sentence, clause or phrase of this Ordinance is mutually  
51 dependent upon any other section, paragraph, sentence, clause or phrase of this  
52 Ordinance.

53  
54 (c) In the event that any phrase, clause, sentence, paragraph or section of this  
55 Ordinance shall, for any reason whatsoever, be declared invalid, unconstitutional  
56 or otherwise unenforceable by the valid judgment or decree of any court of  
57 competent jurisdiction, it is the express intent of the Mayor and Council that such  
58 invalidity, unconstitutionality or unenforceability shall, to the greatest extent  
59 allowed by law, not render invalid, unconstitutional or otherwise unenforceable any  
60 of the remaining phrases, clauses, sentences, paragraphs or sections of the  
61 Ordinance and that, to the greatest extent allowed by law, all remaining phrases,  
62 clauses, sentences, paragraphs and sections of the Ordinance shall remain valid,  
63 constitutional, enforceable, and of full force and effect.

64  
65 **Section 4.** Penalties as provided in Section 1-11 of the Code of Ordinances, City of Stonecrest,  
66 Georgia shall be and are hereby made applicable to this Ordinance and shall remain  
67 in full force and effect.

68  
69 **Section 5.** All ordinances and parts of ordinances in conflict herewith are, to the extent of such  
70 conflict, hereby repealed.

71  
72 **Section 6.** The effective date of this Ordinance shall be the date of adoption unless otherwise  
73 stated herein.

**ORDAINED** this \_\_\_\_\_ day of \_\_\_\_\_, 2022.

**[SIGNATURES ON THE FOLLOWING PAGE]**

**STATE OF GEORGIA  
COUNTY OF DEKALB  
CITY OF STONECREST**

*Item III. d.*

**ORDINANCE NO. \_\_\_\_\_**

**CITY OF STONECREST, GEORGIA**

\_\_\_\_\_  
**Jazzmin Cobble, Mayor**

**ATTEST:**

\_\_\_\_\_  
**City Clerk**

**APPROVED AS TO FORM BY:**

\_\_\_\_\_  
**City Attorney**

**STATE OF GEORGIA  
COUNTY OF DEKALB  
CITY OF STONECREST**

*Item III. d.*

**ORDINANCE NO.** \_\_\_\_\_

**EXHIBIT A**



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# PURCHASING CARD POLICY

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LAST REVISED: 02.14.22



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**DISCLAIMER OF LIABILITY FOR IMPROPER PURCHASING: THE CITY DISCLAIMS ANY AND ALL RESPONSIBILITY AND LIABILITY FOR ANY PURCHASE, EXPENDITURE, PROMISE OR AGREEMENT FOR EXPENDITURE ARISING FROM ANY PROCUREMENT MADE IN ITS NAME OR IN THE NAME OF ANY AGENCY, AUTHORITY, COMMISSION, OR OTHER GOVERNMENTAL BODY UNDER ITS AUTHORITY, BY AN UNAUTHORIZED PERSON OR ANY PERSON ACTING IN VIOLATION OF THIS PURCHASING POLICY OR OUTSIDE OF THE AUTHORIZATION OR DELEGATION AS PROVIDED BY THIS POLICY. THE EXPENSE OF ANY SUCH TRANSACTION SHALL BECOME THE PERSONAL LIABILITY OF THE INDIVIDUAL AT FAULT UNLESS OTHERWISE RATIFIED OR EXEMPTED BY MAYOR AND COUNCIL.**

## SECTION I – DEFINITIONS

---

When used in this policy, the following words, terms and phrases, and their derivations, shall have the meaning ascribed to them in this section, except where the context clearly indicates a different meaning:

- A. CITY means the City of Stonecrest and, as the context warrants, those persons or bodies authorized to act on its behalf, including, but not limited to, the City Council, committees, boards and staff.
- B. CITY ETHICS POLICY shall mean Article X, Ethics, of Chapter 2, Administration, of the Code of the City of Stonecrest, Georgia.
- C. CITY FINANCE DIRECTOR/FINANCE DIRECTOR means the City Accountant as described in the City Charter, his agent, or the department head of the City Finance Department, if such a department is in existence.
- D. EMPLOYEE means an individual drawing a salary or wage from the City whether on a full-time or part-time basis. The term shall encompass all members of the City Council without regard to whether or not such individuals are compensated. For purposes of this Purchasing Policy the term “employee” shall include, any Vendor or any employee of such Vendor who has entered into a Contract with the City to provide administrative and department services contemplated in Section 2.12 of the Charter of the City.
- E. EMERGENCY PURCHASES means any procurement of Goods, Capital Assets, Services or Professional Services in the context of an Emergency.
- F. EMERGENCY means a situation that occurs suddenly and unexpectedly and demands immediate action to prevent delays which may vitally affect the health, safety or welfare of the public or City Employees and affects the continuation of services to the citizens, and/or serious loss or injury to the City. Emergency shall also mean a condition, malfunction, or occurrence in which the immediate procurement of an item (i.e. Good, Services, or Professional Service) is essential to comply with regulatory requirements.
- G. GOODS or COMMODITIES means supplies, apparatus, materials, equipment and other forms of tangible personal property used by a City department in the accomplishment of its responsibilities other than Capital Assets.
- H. GOVERNING AUTHORITY means the Mayor and City Council of the City of Stonecrest or its designee(s).
- I. OFFICIAL means any City elected or appointed person who holds office or any person appointed by the mayor and council of the City to serve on (1) the planning commission of

the City, (2) any board or commission of the City having quasi-judicial authority; and, (3) any authority created by the City, either individually or jointly with other local governments pursuant to Georgia law.

- J. PERSON means any business, entity, company, firm, individual, union, committee, club or other organization or group of individuals.
  
- K. PURCHASING is the process of securing real estate, capital assets, materials, services, repairs, leases and rentals necessary for the operation and support of the City. The renewal, renegotiations and changes to Contracts, leases and agreements are functions of purchasing.
  
- L. PURCHASING AGENT means the principal purchasing official of the City who is authorized and appointed to purchase a range of Goods, Capital Assets, Real Estate, Services, Construction Services, or Professional Services on a routine basis.
  
- M. REQUISITION means an internal document, provided by a department to the Purchasing Agent that contains the fund source, approvals, descriptions, quantities and other information about the Goods, Capital Assets, Real Estate, Services, Construction Services or Professional Services in order to proceed with the procurement. The Requisition becomes valid when properly completed and approved.
  
- N. SERVICES mean any performance of effort or labor, for which the City has contracted other than Professional Services or Construction Services. Services include, but are not limited to, janitorial, landscaping, and street striping.
  
- O. THE REQUESTING DEPARTMENT/DIVISION (User) is defined as the department which has the authority and responsibility for determining the need for an item or service, its related specifications, and need date. The User is responsible for funding the need and advising Purchasing of the approved funding and the specific budget account number. The User is responsible for authorizing the purchases of all materials, services, repairs, leases and rentals in which the negotiated price exceeds the approved funding.

## SECTION II - GENERAL PROVISIONS

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### A. Authority

The Georgia General Assembly established guidelines and penalties into the Official Code of Georgia Annotated (“O.C.G.A.”) which provides that no municipal corporation shall issue government purchasing cards or government credit cards to elected officials on or after January 1, 2016, until the governing authority of the municipal corporation, by public vote, has authorized the issuance and has promulgated specific policies regarding the use of such government purchasing cards or government credit cards for elected officials of such municipal corporation.

### B. Purpose

The purpose of this policy is to set requirements and standards for the City of Stonecrest, Georgia Purchasing Card Program. The policy is not intended to replace current State of Georgia statutes but is intended to comply with such state laws and establish more efficient guidelines for employees using such purchasing cards. At no time should a city issued purchasing card or credit card be used for personal purchases regardless of the circumstances. Utilizing the purchasing card or credit card for personal use or for any item or service not directly related to official city business may result in disciplinary action including, but not limited to, felony criminal prosecution. All purchases utilizing a government purchasing card or government credit card must be in accordance with these guidelines and with state law.

### C. Scope

This purchasing card policy, as required by state law under O.C.G.A. § 36-80-24(c), applies to the use of government purchasing cards or government credit cards used by elected officials authorized to be issued such government purchasing cards or government credit cards. The below list of officials have been authorized by the governing authority of the City to use such government purchasing cards or government credit cards and must abide by all of the applicable state laws and this purchasing card policy. Cardholders must be permanent or full time employees whose jobs require the use of purchasing card. The cardholder must be bonded. Cards will not be issued in the name of a department or work unit (e.g. Facilities Management) to be shared by multiple employees. Only the employee whose name is shown on the face of the card is authorized to make purchases with the card, either in person, online, or telephone. Use by any other person, even if for official City business, is considered misuse of the card. If another employee is designated, the designee must complete purchasing and purchasing card training, be bonded and have a card issued in their name. The designee must abide by the same requirements as the City Manager or City Chief Financial Officer.

1. City Manager or designee
2. City Finance Director or designee
3. Department Director

**D. Public Inspection**

In accordance with O.C.G.A. § 36-80-24(c) any documents related to purchases using government purchasing cards or government credit cards incurred by elected officials shall be available for public inspection.

**E. Transaction Limits**

Transaction limits are hereby established to ensure compliance with state purchasing laws, maintain proper budgetary controls, and to minimize excessive use of any individual creditline. Individual monthly card limits cannot exceed those established by the municipal governing authority. The established single transaction limit for each a department director card must be less than \$5,000.00. The established monthly card limit is based upon the city’s budgetary constraints and is not to exceed \$25,000.00 per month for a department director; provided however the monthly transaction limit for the City Manager and Chief Financial Officer shall not exceed \$100,000.00 Any exceptions to the standardized limits must have express written approval by the municipal governing authority and must be added to this policy by amendment or addendum. Changes in spending limits shall be submitted to the Purchasing Agent along with the rationale for the change (increase or decrease) with a copy to the Finance Director and City Manager. Department directors may be issued a purchasing card with the appropriate justification from the department director, approval from the City Manager and Finance Director indicating the operation need, be bonded and attend purchasing and purchasing card training. The Finance Director will notify Council of all new Purchasing Card holders.

	City Manager	Finance Director	Designee	Department Director
Single Transaction Limit	\$25,000	\$25,000	\$5,000	\$5,000
Monthly Transaction Limit	\$100,000	\$100,000	\$25,000	\$25,000

**F. Purchasing Guidelines**

1. Purchasing Card Holders may not use a government purchasing card or government credit card for the following:
  - a. Any purchases of items for personal use.
  - b. Cash refunds or advances.
  - c. Any transaction amount greater than the transaction limits set for by this policy.
  - d. Items specifically restricted by this policy, unless a special exemption is granted by the municipal governing authority.

- e. Alcohol or liquor of any kind. Such purchases should not be made with the purchasing card and may not be reimbursed by the city.
  - f. Purchases or transactions made with the intent to circumvent the city purchasing policy, transactional limits, or state law.
  - g. Participation in loyalty points programs is prohibited with the purchasing card.
2. Purchasing Card Holders may use government purchasing cards or government credit cards to purchase goods and/or services not prohibited by this policy or state law. Such purchases include, but are not limited to:
- a. Purchases of items for official city use which fall within the transactional restrictions of this policy.
  - b. Purchase of lodging, fuel, food, non-alcoholic beverages, or education and training materials while on city business.
  - c. Emergency purchases necessary to protect city property.

#### **G. Administrator**

The city designates the Purchasing Agent as the program administrator of government purchasing cards or government credit cards. Such administrator shall:

1. Serve as a liaison between the city's cardholders and the issuers of such cards.
2. Maintain the cardholder agreement for all cardholders.
3. Provide instruction, training, and assistance to cardholders
4. Maintain account information and secure all cardholder information.
5. Keep cardholders up-to-date on new or changing information.

6. Upon receipt of information indicating fraudulent use or lost/stolen cards immediately report it to appropriate parties, including the issuer.
7. Ensure all card accounts are being utilized properly as set forth by state law and this policy.
8. Define the city's policy and procedures for proper documentation and storage of receipts, logs, and approvals required under this policy.
9. Identify any changes to named persons authorized to use a government purchasing card or government credit card.
10. Shall immediately cancel the purchasing card upon employee's termination or resignation.
11. Upon official notification of an impending departure from the City, the respective card holder's card limit shall be reduced to zero.
12. Shall place purchasing card holder's card on an inactive status while employees are on leave.
13. Shall not be assigned a purchasing card.

Any other duties assigned by the municipal governing authority.

## **H. Accounting and Auditing**

- I. The Administrator, in an effort to ensure compliance with city policy and state law, will conduct monthly and/or quarterly reviews and audits of all government purchasing card or government credit card transactions. The review is designed to ensure compliance, identify non-compliance issues and misuse, and through corrective measures assist the city with improving compliance. By the last day of the month, a requisition form, all transaction receipts and supporting documentation must be emailed to the appropriate finance staff. The monthly and/or quarterly review shall happen within 10 days of the start of the new month or quarter and . reconciliation to the General ledger shall occur monthly. The internal auditor shall review approval process for compliance at interval described in the audit work plan. If reoccurring software subscriptions are paid with a purchasing card, the Information Technology manager shall maintain and provide to the finance department a listing of all monthly reoccurring charges. After completing the monthly/quarterly audit, the Administrator shall notify cardholders of any violations or questions the Administrator has that occurred within that previous month/quarter. Depending on the severity of the violation, the Administrator may suspend or revoke the use of the government purchasing card or government credit card after notification to the cardholder and to the municipal governing authority, but only after consultation with the city attorney. Any unresolved violations should be reported to the municipal governing authority and the city attorney in writing within 5 business days

## **J. Violations**

Utilizing the purchasing card or credit card for personal use or for any item or service not directly related to such official city business may result in disciplinary action including, but not limited to, felony criminal prosecution. The use of a government purchasing card or government credit card may be suspended or revoked when the Administrator, after



Item III. d.

consultation with the city attorney, determines that the cardholder has violated the

approved policies or state law regarding the use of the government purchasing card or government credit card. Issuing or facilitating issuance of a purchasing card to an unauthorized person, possession of a purchasing card by an unauthorized person, and any other violation stated herein shall be subject to disciplinary action up to and including termination. The Administrator shall follow guidance from the code reference in sections C and D above.

**K. Agreement**

Before being issued a government purchasing card or government credit card under this policy and state law, all authorized users of government purchasing cards or government credit cards shall sign and accept below indicating that such user will use such cards only in accordance with the policies of the city and with the requirements of state law. The Cardholder shall be responsible for all charges associated with the purchasing card and will maintain possession with adequate safeguards in place to prevent unauthorized use.

\_\_\_\_\_  
Name Printed

\_\_\_\_\_  
Signature

Date:



## CITY COUNCIL AGENDA ITEM

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**SUBJECT: Deputy Finance Director Position Budget Adjustment Request**

---

**AGENDA SECTION:** *(check all that apply)*

- PRESENTATION     PUBLIC HEARING     CONSENT AGENDA     OLD BUSINESS  
 NEW BUSINESS     OTHER, PLEASE STATE: Click or tap here to enter text.
- 

**CATEGORY:** *(check all that apply)*

- ORDINANCE     RESOLUTION     CONTRACT     POLICY     STATUS REPORT  
 OTHER, PLEASE STATE: Click or tap here to enter text.
- 

**ACTION REQUESTED:**  DECISION     DISCUSSION,     REVIEW, or     UPDATE ONLY

---

**Previously Heard Date(s):** Click or tap to enter a date. & Click or tap to enter a date.

**Current Work Session:** Click or tap to enter a date.

**Current Council Meeting:** Monday, October 10, 2022

---

**SUBMITTED BY:** Gia Scruggs, Finance Director

**PRESENTER:** Gia Scruggs, Finance Director

**PURPOSE:** The Finance Director is requesting to add a Deputy Finance Director position in Fiscal Year 2022. This position will assist the Finance Director in the day to day operations and assist with accounting and financial responsibilities. There is adequate funding in this fiscal year budget due to the length of various vacancies within the department. The funding from this position will come from General Fund – Finance – Salary.

**FACTS:** Click or tap here to enter text.

**OPTIONS:** Approve, Deny, Defer Click or tap here to enter text.

**RECOMMENDED ACTION:** Approve

**ATTACHMENTS:**

- (1) Attachment 1 - Deputy Finance Director Position Description
- (2) Attachment 2 - Click or tap here to enter text.



## CITY COUNCIL AGENDA ITEM

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- (3) Attachment 3 - Click or tap here to enter text.
- (4) Attachment 4 - Click or tap here to enter text.
- (5) Attachment 5 - Click or tap here to enter text.

# Deputy Finance Director

## **JOB SUMMARY**

The purpose of this position is to assist in planning and directing the financial operations and management of the City. Successful implementation of policies and procedures ensures effective administration and implementation of approved financial policies, procedures, plans and programs. Position performs a variety of complex supervisory, professional, administrative and technical accounting and finance functions in maintaining the fiscal records of the City.

## **ESSENTIAL JOB FUNCTIONS**

- Prepares monthly, quarterly, and annual financial reporting documents.
- Reviews the general ledger system for proper entries and compliance with State and Federal regulations; prepares necessary reports.
- Directs, monitors, and evaluates work of department staff; interviews, hires, trains, assigns work, addresses complaints, resolves conflicts, rewards, and disciplines employees.
- Maintains a high degree of familiarity with all financial systems modules, including general ledger, accounts payable, purchasing, payroll, budgeting, fixed assets, and other special projects software.
- Assists the Finance Director in the establishment and maintenance of internal control procedures and assures that state and federal standard accounting procedures are maintained in accordance with GAAP. Implement and update all accounting practices in accordance with GASB.
- Issues oral and written instructions; assigns duties and examines work for exactness, neatness and conformation to fiscal policies and internal procedures.
- Manages operations to achieve goals within available resources; plans and organizes workloads and staff assignments; trains, motivates and evaluates staff; reviews progress and directs changes as needed.
- Reviews invoices, general ledger reports, journals, check registers, contracts, audit entries, budget reports, purchase orders, check requisitions and other financial reports and transactions to ensure accuracy.
- Supervises and makes journal entries to balance and close monthly/quarterly books in general ledger; revenue and expenditures accounts; reviews bank reconciliations; represents City to providers/vendors regarding billings, products and services.
- Prepares for the annual audit and assists the auditors with financial reports, statements and documents for the completion of the annual audit.

- Assists the Finance Director in developing financial studies and plans; forecasts, estimates and monitors financial condition of the City to assure the fiscal wellbeing of the City. Prepares government reports as directed by the Finance Director.
  
- Proposes and implements enhancements to systems; coordinates and refines these modifications with computer systems support personnel and trains support staff as required; develops procedures to integrate new projects with existing systems capabilities.
  
- Establishes and ensures proper internal controls are in place to safeguard City assets; reviews functions of other departments periodically and makes recommendations as necessary.
  
- Coordinates, monitors, and maintains schedules of monthly, quarterly, bi-annual, and annual reconciliation responsibilities of Finance Department staff.
  
- Prepares and reviews working papers for external auditors, acts as liaison between the auditors and City staff.
  
- Supports the Finance Director with day-to-day operations of the Finance Department, and with special projects as required;.
  
- Performs other related duties as assigned.

### **MINIMUM QUALIFICATIONS**

#### **Education and Experience:**

Bachelor's degree required in Finance, Accounting, Business Administration, or related field; Master's degree preferred; five (5) to seven (7) years of progressively responsible financial management experience, with at least two (2) in a supervisory position; prefer knowledge of municipal government financial operations; equivalent combination of education and experience.

#### **Special Qualifications:**

**Guidelines:** Guidelines include governmental Generally Accepted Accounting Principles (GAAP), Governmental Accounting Standards (GAS), GASB, City and departmental rules, and other Federal, State, and local laws, regulations, policies, procedures, and standards related to public financial recording keeping and reporting. These guidelines are sometimes clear and specific but may require interpretation in application .

#### **Knowledge, Skills, and Abilities:**

- Knowledge of public accounting, finance, budgeting and auditing principles, procedures, and techniques.

- Knowledge of principles and practices of public financial administration including budget preparation.
- Knowledge of statistical methods, techniques, and financial report preparation.
- Knowledge of financial system design and analysis.
- Knowledge of principles and practices of fund investing procedures and cash management.
- Knowledge of administrative practices and principles including goal setting, program budget development and implementation.
- Skill in effective, clear, and persuasive oral and written communication about the City's finances to individuals and groups.
- Ability to interpret and apply related Federal, State, and local laws.
- Ability to apply sound administrative and fiscal practices.
- Ability to write clear, comprehensive explanatory texts to accompany financial reports.
- Ability to prepare accounting/financial data projections.
- Ability to present ideas effectively orally and in writing.
- Ability to supervise the work of departmental staff including coordinating, assigning, monitoring, and evaluating work, hiring, training, counseling, and disciplining staff.
- Ability to establish and maintain effective working relationships with staff, other City employees/ department, City officials, and the public.

### **PHYSICAL DEMANDS**

The work is sedentary which requires exerting up to 10 pounds of force occasionally and/or negligible amount of force frequently or constantly to lift, carry, push, pull, or otherwise move objects, including the human body.

- Mental Acuity: Ability to make rational decisions through sound logic and deductive processes.
- Repetitive Motion: Substantial movements (motions) of the wrist, hands, and/or fingers.
- Speaking: Expressing or exchanging ideas by means of the spoken word including the ability to convey detailed or important spoken instructions to other workers accurately and concisely.
- Visual Acuity: Have close visual acuity to perform an activity such as: preparing and analyzing data and figures; transcribing; viewing a computer terminal; and/or extensive reading.

**WORK ENVIRONMENT**

Work is performed without exposure to adverse environmental condition.



## CITY COUNCIL AGENDA ITEM

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**SUBJECT: Transportation Master Plan initiative – Bike, Pedestrian, and Path Study**

---

**AGENDA SECTION:** *(check all that apply)*

- PRESENTATION     PUBLIC HEARING     CONSENT AGENDA     OLD BUSINESS  
 NEW BUSINESS     OTHER, PLEASE STATE: Click or tap here to enter text.
- 

**CATEGORY:** *(check all that apply)*

- ORDINANCE     RESOLUTION     CONTRACT     POLICY     STATUS REPORT  
 OTHER, PLEASE STATE: Click or tap here to enter text.
- 

**ACTION REQUESTED:**  DECISION     DISCUSSION,     REVIEW, or     UPDATE ONLY

---

**Previously Heard Date(s):** Click or tap to enter a date. & Click or tap to enter a date.

**Current Work Session:** Click or tap to enter a date.

**Current Council Meeting:** Monday, October 10, 2022

---

**SUBMITTED BY:** Gia Scruggs, Finance Director, on behalf of Engineering – Transportation/SPLOST

**PRESENTER:** Gia Scruggs, Finance Director

**PURPOSE:** The transportation master plan included a bike, pedestrian and path study. City staff is requesting approval to fund this project in FY22 with SPLOST funding. The funding for this will be SPLOST – Public Works – Professional Services

**FACTS:** Click or tap here to enter text.

**OPTIONS:** Approve, Deny, Defer Click or tap here to enter text.

**RECOMMENDED ACTION:** Approve

**ATTACHMENTS:**

- (1) Attachment 1 - Click or tap here to enter text.
- (2) Attachment 2 - Click or tap here to enter text.
- (3) Attachment 3 - Click or tap here to enter text.
- (4) Attachment 4 - Click or tap here to enter text.



## CITY COUNCIL AGENDA ITEM

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(5) Attachment 5 - Click or tap here to enter text.



## CITY COUNCIL AGENDA ITEM

**SUBJECT: Request Invoice Payments Approval**

**AGENDA SECTION:** *(check all that apply)*

- PRESENTATION     PUBLIC HEARING     CONSENT AGENDA     OLD BUSINESS
- NEW BUSINESS     OTHER, PLEASE STATE: Click or tap here to enter text.

**CATEGORY:** *(check all that apply)*

- ORDINANCE     RESOLUTION     CONTRACT     POLICY     STATUS REPORT
- OTHER, PLEASE STATE: Click or tap here to enter text.

**ACTION REQUESTED:**  DECISION     DISCUSSION,     REVIEW, or     UPDATE ONLY

**Previously Heard Date(s):** Click or tap to enter a date. & Click or tap to enter a date.

**Current Work Session:** Click or tap to enter a date.

**Current Council Meeting:** Monday, October 10, 2022

**SUBMITTED BY:** Gia Scruggs, Finance Director on behalf of City Manager’s Office

**PRESENTER:** Gia Scruggs, Finance Director

**PURPOSE:** To date, there are several invoices for Kitson’s landscaping, Lowe Engineering and Cleartrack HR. The Finance department is requesting Council approve three additional months of service from the temporary vendor to allow for authorized payment of the invoices. The funding for these will be Parks Administration – Professional Services, Building Services – Professional Services, and General Operations – Professional Services.

**FACTS:** Click or tap here to enter text.

**OPTIONS:** Approve, Deny, Defer Click or tap here to enter text.

**RECOMMENDED ACTION:** Approve

**ATTACHMENTS:**

- (1) Attachment 1 - Click or tap here to enter text.
- (2) Attachment 2 - Click or tap here to enter text.



## CITY COUNCIL AGENDA ITEM

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- (3) Attachment 3 - Click or tap here to enter text.
- (4) Attachment 4 - Click or tap here to enter text.
- (5) Attachment 5 - Click or tap here to enter text.