



## BALDWIN COUNTY COMMISSION

POLICY #8.26	
<b>Subject</b>	Purchasing Card (P Card) Program
<b>Date Adopted</b>	April 7, 2026
<b>Agenda Item</b>	TBD
<b>Obsolete Versions</b>	<p>All policies regarding this subject prior to the date adopted on this document.</p> <p><u>Original adoption / previous revisions:</u> N/A</p>

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**Administered By:** Clerk/Treasurer or designee (“County Administrator”)

## **1. Purpose**

The purpose of the Baldwin County Commission Purchasing Card Program is to streamline and safeguard the purchasing process for authorized County personnel by:

- Facilitating timely and secure acquisition of approved goods and services
- Reducing administrative burden associated with purchase orders and reimbursements
- Supporting operational efficiency through controlled use of commercial credit card accounts
- Ensuring compliance with applicable laws, financial controls, and established oversight procedures
- Promoting transparency and accountability in taxpayer-funded transactions

This program is designed to supplement, not replace, Baldwin County’s standard procurement and payment procedures. All cardholders are expected to follow this policy in accordance with their departmental responsibilities and the County’s financial management principles.

## **2. Legal Authority**

This program is authorized under:

- § 11-3-61, requiring internal controls, cardholder training, and documentation
- § 11-3-62, affirming public bid compliance and program accountability
- Title 41, Chapter 16, governing competitive procurement
- Title 36, addressing ethics, personal gain, and conflict of interest

This policy also aligns with expectations of the Alabama Examiners of Public Accounts and the ethical obligations under the Alabama Ethics Law (Title 36, Chapter 25).

See **Appendix F** for detailed references.

This program governs Purchasing Card usage across all County departments and supports consistent fiscal stewardship throughout Baldwin County operations.

### **3. Governance Structure**

The Baldwin County Commission delegates oversight and administration of the Purchasing Card Program to the Finance Department, in coordination with:

- Department Heads or their designees, responsible for initiating card requests and monitoring departmental usage
- The Program Administrator, designated within the Finance Department, responsible for issuing cards, managing MCC restrictions, conducting usage reviews, and liaising with the card provider
- Supervisors and Directors, responsible for ensuring employee compliance with usage policies, reviewing reconciliation reports, and initiating suspension or disciplinary action when necessary

Each participant in the governance structure is expected to uphold the program's accountability standards, promote proper documentation, and ensure that card usage aligns with Baldwin County's purchasing priorities and statutory obligations.

### **4. Cardholder Eligibility & Issuance**

Purchasing Cards may be issued to Baldwin County employees who meet the following eligibility criteria:

- The cardholder's position and purchasing responsibilities warrant access to County funds for approved transactions.
- A written request has been submitted by the Department Head or designee, specifying the operational need and the appropriate MCC Profile.
- The employee has completed the required policy training, reviewed the County's purchasing guidelines, and signed the Purchasing Card Agreement.

Cards may be issued as:

- Individual-use cards assigned to a specific employee
- Departmental cards assigned to authorized personnel within a designated unit

All issuance requests must be submitted using the Purchasing Card Approval Form and will be reviewed by the Finance Department and the Program Administrator.

Before activation, cardholders are required to:

- Complete County-approved training on Purchasing Card use, documentation, and compliance
- Sign the Baldwin County Purchasing Card Agreement
- Review and acknowledge their assigned spending limits, MCC Profile, and documentation responsibilities
- Use the card only for County-authorized purchases within the assigned MCC Profile

Each card is configured with one of the approved MCC Profiles listed in Appendix B:

- Business / Property Maintenance
- Business Supplies & Services
- Executive
- Purchasing
- Retail & Wholesale Stores
- Technology
- Travel
- Z-Custom Profile (case-by-case configuration approved by Finance)

The assigned MCC Profile must align with the cardholder's operational duties and departmental needs. Any changes to the assigned profile require submission of a Purchasing Card Change Request Form and approval by Finance.

Cardholder eligibility is subject to review and may be suspended or revoked in the event of policy violations, role changes, or program adjustments.

## **5. Authorized Use of Purchasing Card**

Purchasing Cards are authorized solely for official Baldwin County purchases that directly support County operations and comply with this policy. Cardholders may use the card for approved goods and services that fall within the MCC Profile assigned to their card.

Each card is configured with a specific MCC Profile—as listed in Appendix B—based on the cardholder's operational responsibilities. These profiles define the categories of vendors and transactions permitted for that card.

Authorized purchases must align with one of the following approved MCC Profiles:

- Business / Property Maintenance
- Business Supplies & Services
- Executive
- Purchasing
- Retail & Wholesale Stores
- Technology
- Travel
- Z-Custom Profile (case-by-case configuration approved by Finance)

Cardholders may use the Purchasing Card for:

- Approved goods and services tied to their departmental role and assigned MCC Profile
- Travel-related expenses (airfare, lodging, meals, transportation) when the Travel profile is assigned
- Operational purchases such as supplies, materials, equipment, or services permitted under the card's MCC Profile
- Time-sensitive or urgent purchases allowable under the assigned profile and County procurement rules

All purchases must:

- Comply with Baldwin County procurement policies, applicable laws, and internal controls
- Be reasonable, necessary, and directly related to County business
- Fall within the cardholder's assigned MCC Profile
- Be supported by a legible, itemized receipt showing vendor name, date, item descriptions, and total amount

Cardholders must inform vendors that Baldwin County is exempt from Alabama sales tax and make reasonable efforts to prevent tax charges. If tax is improperly charged, the cardholder is responsible for initiating correction or reimbursement.

Use of the card for personal purchases, unapproved items, or transactions outside the assigned MCC Profile is strictly prohibited and may result in suspension of privileges and/or disciplinary action.

## 6. Spending Limits and Controls

Each Purchasing Card is assigned transaction limits based on the cardholder's role, purchasing needs, and departmental oversight. Spending controls are established to:

- Align with Baldwin County's internal procurement policies and financial procedures
- Support operational readiness without compromising fiscal accountability
- Prevent misuse, overages, or fragmentation of purchases to circumvent limits

This policy is intended to align with the governing card agreement in place at the time of issuance. Any terminology used by the issuing financial institution, such as 'Credit Limit,' is interpreted within this policy as the County's established 'Spending Limit.'

Default Control Settings Include:

- Per-transaction limit: Maximum dollar amount permitted for a single purchase
- Monthly limit: Total allowable card spend within a calendar month
- MCC restrictions: Groupings that define allowable vendor categories
- Departmental oversight: Supervisors monitor usage and recommend adjustments based on operational need

Adjustments to these limits may be approved by the Program Administrator in coordination with the Director of Finance, provided they align with applicable laws, County policies, and documented operational requirements.

The use of a Purchasing Card does not exempt the cardholder from following Baldwin County's purchasing thresholds or vendor policies. Purchases must remain allowable under MCC parameters, and cardholders must never:

- Split purchases to avoid transaction limits
- Alter vendor invoice terms to manipulate spending thresholds
- Use the card for recurring charges without approval

Departments are responsible for reviewing card activity monthly and recommending any necessary changes to limits or MCC settings. Baldwin County reserves the right to suspend or modify card settings in response to misuse, changes in position, or shifting operational requirements.

## **7. Roles and Responsibilities**

To ensure appropriate oversight, program integrity, and responsible card use, the following roles and responsibilities are established for Baldwin County's Purchasing Card Program:

### **Baldwin County Commission**

- Authorizes and governs the Purchasing Card Program through formal policy adoption and delegated oversight.

### **Finance Department**

- Manages program administration and financial controls.
- Reviews and approves card issuance requests and MCC profiles.
- Oversees transaction activity, spending limits, and program adjustments.
- Coordinates policy updates, training, and corrective action when needed.

### **Program Administrator (within Finance)**

- Configures and issues cards based on approved operational needs.
- Assigns transaction limits and MCC groups.
- Maintains program documentation and liaises with the card provider.
- Conducts periodic reviews and initiates suspension or escalation procedures.

### **Department Heads / Appointed Designees**

- Recommend eligible employees for card issuance.
- Monitor departmental card usage for policy compliance and operational fit.
- Request adjustments to card limits or MCC codes as needed.
- Ensure timely reconciliation and reporting of card activity.
- Each department issuing a Departmental Card must designate a Custodian to manage card storage and usage in accordance with Attachment E: Departmental Card Storage & Custodian Procedures.

### **Supervisors / Directors**

- Review purchases for appropriateness and documentation.
- Approve expense reports and receipts submitted by cardholders.
- Initiate suspension requests for policy violations or misuse.
- Serve as the first point of contact for cardholder questions or issues.
- When Departmental Cards are used, supervisors must support the Custodian in ensuring all sign-outs, returns, and documentation comply with Attachment E.

## Cardholders

- Use the card exclusively for authorized County business, in accordance with approved purchasing model and departmental guidance.
- Retain and submit itemized, legible receipts for all purchases, ensuring they are uploaded and delivered promptly for daily reconciliation.
- Adhere to assigned MCC restrictions and policy guidelines, including any departmental or program-specific limitations.
- Report lost/stolen cards and any suspected fraudulent activity immediately to the Program Administrator and Finance.
- Reimburse the County for unallowable charges, including any Alabama sales tax if improperly applied or not exempted at point of sale.
- Complete required training and sign the Baldwin County Purchasing Card Agreement prior to card activation and use.

## **8. Documentation and Reconciliation**

All Purchasing Card purchases must be properly documented and reconciled in accordance with Baldwin County's financial policies and departmental procedures. Cardholders are responsible for maintaining accurate records and submitting transaction details for review and approval.

### Required Documentation Includes:

- Legible, itemized receipts for each transaction, showing the vendor name, date, item descriptions, and total amount
- A digital entry in the bank's Expense Module, including coding and business purpose for each purchase
- Any supporting documentation, such as training registration forms, travel itineraries, or vendor quotes (as applicable)
- For Departmental Cards, usage logs and return procedures must follow the standards outlined in Attachment E: Departmental Card Storage & Custodian Procedures. These logs must be retained and reviewed monthly in support of card reconciliation.

### Reconciliation and Accounting Integration:

All Purchasing Card transactions must be reconciled through Baldwin County's accounting system, Tyler Munis ERP, using established workflows for expense coding, documentation, and approval.

### Reconciliation Requirements:

- Daily Reconciliation: Departments must reconcile Purchasing Card transactions each business day, ensuring:
  - Receipts are matched to posted transactions
  - Appropriate account codes are applied
  - Supporting documentation is uploaded or retained per Finance guidance
  - Any discrepancies are flagged and resolved promptly
- Finance Oversight: The Finance Department will conduct daily and monthly reconciliations to:
  - Validate departmental entries and documentation
  - Confirm compliance with MCC restrictions and card limits
  - Ensure timely posting to the general ledger
  - Identify and address any anomalies or policy violations
- Audit Trail: All reconciliations must be supported by itemized receipts, approval records, and system entries in Tyler Munis ERP. Departments are responsible for maintaining a complete audit trail for each transaction.

### Missing or Insufficient Documentation:

- Incomplete or missing records may require reimbursement and/or written justification from the cardholder
- Repeated issues with documentation or system use may result in suspension or revocation of card privileges

All documentation must be retained in accordance with Baldwin County's records retention policies and made available upon request for program reviews or budget analysis.

## **9. Disciplinary Action for Noncompliance**

Violations may result in card suspension, personal restitution, termination, and/or referral to ethics authorities.

## **10. Policy Administration and Review**

The Clerk/Treasurer or designee ("County Administrator") may update administrative procedures, limits, and appendices to ensure legal compliance and operational efficiency. All material policy changes must be adopted by the Baldwin County Commission.

## 11. Listing of Appendices

- **Appendix A:** Baldwin County Purchasing Card Approval Form – page 11
- **Appendix B:** MCC Profile Listing for Baldwin County – page 13
- **Appendix C:** Cardholder Acknowledgment Form – page 14
- **Appendix D:** Purchasing Card Change Request Form – page 16
- **Appendix E:** Departmental Card Storage & Custodian Procedures – page 18
- **Appendix F:** Legal and Oversight Guidance – page 20



## Appendix A

### Baldwin County Purchasing Card Approval Form

#### 1. Department Information

- Department Name: \_\_\_\_\_
- Requesting Supervisor or Department Head: \_\_\_\_\_
- Contact Phone / Email: \_\_\_\_\_

#### 2. Cardholder Information (for individual-use cards)

- Employee Name (if applicable): \_\_\_\_\_
- Position Title: \_\_\_\_\_
- Work Location / Site: \_\_\_\_\_

#### 3. Card Type Requested

- Individual Card (assigned to above employee)
- Department Card (shared among authorized personnel)

#### 4. Requested Spending Limits

*(Final limits will be confirmed by the Program Administrator based on operational need and MCC profile.)*

- Per-Transaction Limit Requested: \$ \_\_\_\_\_
- Monthly Spending Limit Requested: \$ \_\_\_\_\_

#### 5. Business Justification

*(Brief summary of operational need for this card)*

**6. Authorization & Approval Workflow**

Step 1 – Departmental Request and Justification: *Completed and signed by the requesting department before submission to Finance.*

Name	Title	Signature	Date
	Requesting Supervisor		
	Department Head		

Step 2 – Finance Program Setup and Oversight: *Program Administrator assigns MCC profile and confirms configuration before routing for final review.*

MCC Profile Assigned (select one):

- Business / Property Maintenance  
  Business Supplies & Services  
  Executive  
 Purchasing  
  Retail & Wholesale Stores  
  Technology  
  Travel  
 Z - Custom Profile (describe):

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Name	Title	Signature	Date
	Program Administrator		
	Director of Finance		

Step 3 – Final County Authorization: *County Administrator reviews full configuration and may confirm or adjust limits and MCC profile prior to activation.*

Final Spending Limits (if adjusted):

- Per-Transaction Limit: \$ \_\_\_\_\_
- Monthly Spending Limit: \$ \_\_\_\_\_

Final MCC Profile Assigned (if adjusted):

- Business / Property Maintenance  
  Business Supplies & Services  
  Executive  
 Purchasing  
  Retail & Wholesale Stores  
  Technology  
  Travel  
 Z - Custom Profile (describe):

---

Name	Title	Signature	Date
	County Administrator		

## Appendix B

### Merchant Category Code (MCC) Profile Listing for Baldwin County

Profile Name	Use Case Description	Included MCC Categories (per Standard MCC Groups)
<b>Business / Property Maintenance</b>	For facilities, maintenance, and property management teams responsible for building upkeep, repairs, and operational support.	Contractors (electrical, HVAC, plumbing, roofing, masonry), landscaping, janitorial, building materials, hardware, industrial supplies, specialty cleaning.
<b>Business Supplies &amp; Services</b>	For administrative, office, and operational support purchasing across departments.	Office supplies, printing, telecommunications equipment/services, shipping, warehousing, business services, stationery, chemicals, uniforms, books, periodicals.
<b>Executive</b>	For senior leadership requiring broad purchasing and travel access with limited exclusions.	All MCCs included in Travel, Purchasing, Business Supplies & Services, Retail & Wholesale Stores, Technology, and Business / Property Maintenance, except categories restricted by County policy or law.
<b>Purchasing</b>	Standard operational purchasing for departments needing broad access to goods, supplies, and materials.	Office supplies, hardware, construction materials, industrial supplies, chemicals, uniforms, food/grocery, wholesale clubs, building materials, freight/courier services, nondurable and durable goods.
<b>Retail &amp; Wholesale Stores</b>	For departments purchasing from general retail, grocery, or wholesale vendors.	Grocery, supermarkets, department stores, discount stores, variety stores, wholesale clubs, nondurable goods, retail marketplaces.
<b>Technology</b>	For IT, GIS, communications, and technology procurement.	Computers, peripherals, software, telecom equipment, electronics, office equipment, technology services.
<b>Travel</b>	For employees who travel for conferences, training, lodging, airfare, rental cars, and related transportation.	Airlines, hotels, motels, rental cars, taxis/limos, rail, bus lines, tolls, travel agencies, cruise lines, airports, transportation services.
<b>Z-Custom Profile</b>	For special-purpose cards requiring a tailored MCC configuration based on operational need.	MCCs selected on a case-by-case basis and approved by Finance.

## Appendix C

### Cardholder Acknowledgment Form

I, \_\_\_\_\_, acknowledge that I have received a Baldwin County Purchasing Card issued in my name or assigned to my department. I understand and agree to the following terms and conditions:

#### 1. Authorized Use

- I will use the card solely for official Baldwin County purchases as outlined in the Purchasing Card Policy and Procedures Manual.
- I will not make any personal purchases, even with intent to reimburse the County.
- I will only make purchases that fall within the Merchant Category Code (MCC) restrictions assigned to my card profile, which may be adjusted temporarily for operational needs.
- I understand that my card is subject to per-transaction and monthly spending limits, and I will not split purchases to circumvent these thresholds.

#### 2. Legal Compliance

- I have reviewed and understand the provisions of Alabama Code §§ 11-3-60 through 11-3-62, including responsibilities related to internal controls, documentation, and spending limits.
- I will comply with applicable sections of the Alabama Ethics Law (Title 36, Chapter 25), including prohibitions against personal gain and the requirement to file a Statement of Economic Interests, if applicable.

#### 3. Internal Controls & Documentation

- I will retain original, itemized receipts for all card transactions.
- I will upload receipts and complete reconciliation entries in Tyler Munis ERP within the designated timeline.
- I understand that missing or incomplete documentation may result in disciplinary action or personal financial liability.

#### 4. Travel & Training Expenses

- If I use the card for approved travel or training, I will first obtain written authorization and submit all required supporting documentation, including itineraries and registration forms.

**5. Security**

- I will safeguard the physical card and card account number at all times.
- I will report any lost, stolen, or compromised card immediately to the Finance Department and the issuing bank.

**6. Enforcement**

- I acknowledge that misuse of the Purchasing Card may result in:
  - Immediate card revocation
  - Mandatory reimbursement
  - Disciplinary action, up to and including termination
  - Referral to legal or ethics authorities

**7. Separation of Employment**

- Upon separation from Baldwin County, I will return the Purchasing Card immediately.
- Any outstanding, unreconciled charges may be withheld from my final paycheck to the extent allowed by law.

**8. Shared or Departmental Cards**

- If I am using a **departmental card**, I will follow all usage and documentation requirements as an authorized user and ensure the card is returned after each use.

By signing below, I affirm that I have received the Baldwin County Purchasing Card Policy and Procedures Manual, have completed the required training, and understand my responsibilities as a cardholder.

<b>Card Number</b>	(Last 4 digits)
<b>Printed Name:</b>	
<b>Department/Office:</b>	
<b>Signature:</b>	
<b>Date:</b>	

**Issuing Office Use Only:**

**Card Issued By:** \_\_\_\_\_ **Date:** \_\_\_\_\_

**Appendix D**  
**Purchasing Card Change Request Form**

**1. Cardholder or Department Information**

Field	Information
<b>Card Type</b>	<input type="checkbox"/> Individual Card <input type="checkbox"/> Department Card
<b>Cardholder Name (if applicable)</b>	
<b>Department / Office</b>	
<b>Card Number (Last 4 digits)</b>	
<b>Contact Phone / Email</b>	

**2. Requested Change(s)**

Change Type	Details / Options														
Adjust Transaction Limit	Current Limit: \$ _____ Requested Limit: \$ _____														
Adjust Monthly Spending Limit	Current Limit: \$ _____ Requested Limit: \$ _____														
Change MCC Profile Assignment	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: left; width: 50%;"><b>Current Profile:</b></th> <th style="text-align: left; width: 50%;"><b>Requested Profile:</b></th> </tr> </thead> <tbody> <tr> <td><input type="checkbox"/> Business / Property Maintenance</td> <td><input type="checkbox"/> Business / Property Maintenance</td> </tr> <tr> <td><input type="checkbox"/> Business Supplies &amp; Services</td> <td><input type="checkbox"/> Business Supplies &amp; Services</td> </tr> <tr> <td><input type="checkbox"/> Executive    <input type="checkbox"/> Purchasing</td> <td><input type="checkbox"/> Executive    <input type="checkbox"/> Purchasing</td> </tr> <tr> <td><input type="checkbox"/> Retail &amp; Wholesale Stores</td> <td><input type="checkbox"/> Retail &amp; Wholesale Stores</td> </tr> <tr> <td><input type="checkbox"/> Technology    <input type="checkbox"/> Travel</td> <td><input type="checkbox"/> Technology    <input type="checkbox"/> Travel</td> </tr> <tr> <td><input type="checkbox"/> Z-Custom Profile (describe):</td> <td><input type="checkbox"/> Z-Custom Profile (describe):</td> </tr> </tbody> </table>	<b>Current Profile:</b>	<b>Requested Profile:</b>	<input type="checkbox"/> Business / Property Maintenance	<input type="checkbox"/> Business / Property Maintenance	<input type="checkbox"/> Business Supplies & Services	<input type="checkbox"/> Business Supplies & Services	<input type="checkbox"/> Executive <input type="checkbox"/> Purchasing	<input type="checkbox"/> Executive <input type="checkbox"/> Purchasing	<input type="checkbox"/> Retail & Wholesale Stores	<input type="checkbox"/> Retail & Wholesale Stores	<input type="checkbox"/> Technology <input type="checkbox"/> Travel	<input type="checkbox"/> Technology <input type="checkbox"/> Travel	<input type="checkbox"/> Z-Custom Profile (describe):	<input type="checkbox"/> Z-Custom Profile (describe):
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<input type="checkbox"/> Retail & Wholesale Stores	<input type="checkbox"/> Retail & Wholesale Stores														
<input type="checkbox"/> Technology <input type="checkbox"/> Travel	<input type="checkbox"/> Technology <input type="checkbox"/> Travel														
<input type="checkbox"/> Z-Custom Profile (describe):	<input type="checkbox"/> Z-Custom Profile (describe):														
Emergency Adjustment	(e.g., disaster response):														
Other Change Request															
Effective Period	<input type="checkbox"/> Temporary    • Dates: _____ <input type="checkbox"/> Permanent    • Effective Date: _____														



### 3. Business Justification

*(Brief explanation of operational need or change in duties)*

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### 4. Authorization & Routing

Step 1 – Departmental Request and Justification

Name	Title	Signature	Date
	Requesting Supervisor		
	Department Head		

Step 2 – Finance Program Setup and Oversight

Program Administrator reviews and confirms MCC profile and spending limits.

Name	Title	Signature	Date
	Program Administrator		
	Director of Finance		

Step 3 – Final County Authorization

County Administrator reviews and approves requested changes.

Name	Title	Signature	Date
	County Administrator		

## Appendix E

### Departmental Card Storage & Custodian Procedures

#### 1. Secure Storage Requirements

- Departmental Purchasing Cards must be stored in a locked cabinet or drawer within the department's primary office or secure supply area.
- Card storage must be non-portable and accessible only to authorized users listed on the card's internal usage roster.
- Each card should be housed in a protective sleeve or labeled wallet, identifying:
  - Last 4 digits of the card number
  - Assigned MCC profile
  - Department name
  - Authorized user(s)

#### 2. Department Card Custodian Responsibilities

Each department must designate a Card Custodian, responsible for:

- Maintaining the secure card storage system
- Overseeing sign-out and return processes
- Verifying transaction receipts and reconciliation progress
- Ensuring all users follow usage and documentation procedures

The Custodian role may be held by a supervisor or other designated staff member approved by the Department Head.

#### 3. Card Sign-Out & Tracking Log

A Card Usage Log must be maintained for each departmental card, documenting:

Date Used	Authorized User	Purpose of Purchase	Cardholder Signature	Card Returned?
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Usage Logs must be retained in accordance with Baldwin County's records policy and reviewed monthly during reconciliation.

#### 4. Documentation & Return Procedures

- Cards must be returned same day unless extended use is pre-approved by the Department Head.
- Receipts and supporting documentation must be submitted with reconciliation entries in the bank's Expense Module.
- If cardholders fail to return a card or provide required documentation, the Custodian must notify Finance for follow-up.

#### 5. Noncompliance

Failure to follow departmental card procedures may result in:

- Temporary suspension of departmental card privileges
- Referral to the Finance Department for policy review
- Revocation of card access for individual users



## Appendix F

### Legal and Oversight Guidance

#### 1. Alabama Code §§ 11-3-61 through 11-3-62 — Internal Control and Bid Compliance

The Baldwin County Purchasing Card Program is authorized under Article 3 of Chapter 3, Title 11 of the *Code of Alabama*, specifically:

##### § 11-3-61(c): Internal Controls and Training

This section mandates that counties adopting a purchasing card program must include:

- Monetary limits per transaction and per month
- Training requirements for cardholders
- Oversight procedures by the CAO
- Documentation protocols for all purchases

All Purchasing Card transactions must be paid or electronically settled within 45 days of the purchase, as required by §11-3-61(c)(7).

These requirements are embedded throughout Baldwin's policy and are especially emphasized in the travel and training provisions, which require:

- Pre-authorization forms
- MCC activation controls
- Receipts and reconciliation logs

##### § 11-3-62: Public Bid Compliance

**“The authorization to utilize a credit card or Purchasing Card provided in this article shall in no way relieve or supersede the requirements for public bids...”**

Interpretation: Even when using a P-Card, Baldwin County must comply with the Alabama Competitive Bid Law. Travel and training expenses are typically exempt from bid requirements because:

- They are non-recurring, service-based, and vendor-specific
- They often involve registration with a sole provider (e.g., a conference host)

Nonetheless, Baldwin's policy ensures that all such expenses are pre-approved, documented, and ratified by the Commission, preserving transparency and audit readiness.

## **2. Alabama Competitive Bid Law (Title 41, Chapter 16, Article 3)**

This law governs procurement thresholds and procedures. Baldwin County's P-Card policy complies by:

- Prohibiting use of cards for purchases above the bid threshold unless exempted
- Reinforcing that no purchases may circumvent competitive bid requirements

## **3. Alabama Ethics Law – Title 36, Chapter 25**

- Ethical standards for cardholder conduct include Section 36-25-5(a): This prohibits any personal use of a Purchasing Card, even if reimbursement is offered.
- Section 36-25-14: Requires cardholders meeting the definition of public employees to file a Statement of Economic Interests.
- Section 36-25-7: Prohibits soliciting or receiving a "thing of value" from vendors or any party that could influence official action.

## **4. Alabama Examiners of Public Accounts – Oversight Expectations**

Under § 41-5A-19, the Examiners of Public Accounts (EPA) are tasked with:

- Auditing the financial operations of counties
- Assessing internal controls and documentation integrity
- Reporting deficiencies in purchasing processes or misuse of public funds

Their expectations include:

- Formal cardholder training and documentation
- Segregation of duties between purchaser and approver
- Departmental and Commission-level review of all activity
- Timely submission of logs and receipts
- Periodic policy review and Commission ratification

These expectations are drawn from EPA audit commentary (e.g., findings in Baldwin County's FY2023 audit report) and are consistent with public sector best practices statewide.