

# **Bainbridge College**

## **Purchasing Card Policies & Procedures Manual**

**October 1, 2009**

**BAINBRIDGE COLLEGE  
PURCHASING CARD POLICIES & PROCEDURES MANUAL**

**Table of Contents**

Purpose ..... 3  
Issuance of the P-Card ..... 3  
Lost, Stolen Procedures ..... 3  
Updating Cardholder Information ..... 4  
Limitations of P-Card ..... 4  
Prohibited Purchases ..... 4  
Allowable Purchases ..... 5  
Sales Tax Exemptions ..... 6  
P-Card Penalties ..... 7  
Cardholder Penalties ..... 8  
Process after Penalties are Imposed ..... 9  
Termination of Employment ..... 9  
Fiscal Year-End Dates ..... 9  
Purchasing Guidelines ..... 9  
Purchase Denied at Point of Sale ..... 10  
P-Card Purchases ..... 10  
Office Supplies ..... 11  
Inventory Purchases ..... 11  
Returns, Damaged Goods, Credits ..... 11  
Disputed Transactions ..... 11  
P-Card Statement ..... 12  
Audit Process ..... 13  
Reconciliation Instructions ..... 13  
Retention of Statement & Receipts ..... 14  
Authorization Form ..... 16  
Employee Agreement Form ..... 17  
Ethical Statement Form ..... 18

## **Purpose**

The Purchasing Card is a valuable tool for quickly and efficiently purchasing and paying for goods. The Bainbridge College Purchasing Card Program is designed to provide a more efficient means of making routine purchases by streamlining the processes for small dollar purchases of less than \$3000 while reducing paperwork and processing time. The State of Georgia purchasing card can only be used for Bainbridge College official business for which institutional funds have been authorized and will be disbursed. Each purchasing card can only be assigned to one individual not a department. Only the person to whom the card is assigned may use it, and other people including the cardholder's supervisor must not use it.

The State of Georgia has selected Bank of America to provide the purchasing card program using WORKS Payment Manager, a web based program to perform the reconciliation process. We are only authorized to have a credit card from Bank of America.

## **Issuance of the Purchasing Card**

To qualify for a Purchasing Card, a person must be a Bainbridge College employee, who has knowledge of, or is trained in small value purchasing procedures. Prior to issuance or their new purchasing card, the following criteria must be met:

- Authorization to obtain a card must be given by a Vice President, Head of Department or Director via email or fax to the Purchasing Card Administrator by submitting the Purchasing Card Authorization Form.
- Employee agreement form and Statement of Ethical Values form must be signed by the employee requesting the card and their supervisor.
- A criminal background check and consumer credit check must be performed to ensure that there are no misdemeanors, felonies, financial wrongdoing, theft or other act of dishonesty in the employee's history.
- Mandatory training on usage of the purchasing card. (either by group or individual training)

Once all of the above criteria have been met a card will be issued to the Bainbridge College employee.

## **Lost, Stolen Procedures**

To report a lost/stolen card, the cardholder must immediately call the number below. The cardholder is also responsible for notifying the Purchasing Card Administrator or Coordinator as soon as possible.

Bank of America, Customer Service 1-888-449-2273

## **Updating Cardholder Information**

New cards and renewal cards are issued for 3 years. For liability purposes, all cards will be sent to the Purchasing Card Administrator, and then distributed to cardholders.

Limits on the card and other information such as address, telephone, etc. may be changed by submitting the appropriate change in writing to the Purchasing Card Administrator by email or fax.

Increasing the monthly limits of the purchasing card can only be requested toward the end of the current fiscal year, (May – June 30<sup>th</sup>). The request must be approved by the Vice President, Director or Head of Department and the Purchasing Card Administrator.

## **Limitations of Purchasing Card**

*No single transaction purchase shall exceed \$2,999.00 per day (including shipping, handling and insurance)*

A large order must not be split into two or more orders attempting to meet limit requirements.

Monthly limits vary by individual purchasing needs.

Any purchasing card that doesn't have more than 3 transactions in a fiscal year will be inactivated due to minimal usage.

All cardholders and approving officials are required to attend annual purchasing card training in the month of October.

## **Prohibited Purchases**

**The Purchasing card can't be used to purchase the following:**

- Automotive Fuel
- Motor vehicle repairs and maintenance (Exception: Allowed only when procedures have been arranged for cardholder to enter costs into Maximo, the State's fleet management system)
- Cash Advances
- Items for Personal Use
- Repetitive/Split Purchases
- Insurance
- Taxes
- Professional Services (Consulting fees, doctors, lawyers)
- Personal Services (Salaries, wages)

- Travel Expenses: Lodging, transportation and meals: (Exception: Lodging for students may be charged to Buyer's Purchasing Card; registration fees and airline charges may be charged to Buyer's Purchasing Card.)
- Entertainment and Alcohol
- Gift Cards
- Equipment item that costs over \$3,000.00 (ex. Workstations, servers, furniture)
- Promotional items (ex: items that have our college logo-clothing, caps, mugs, banners pens) that are used for departmental or personal usage only
- Entertainment and food
- Items purchased for resale.
- Items for personal office usage such as radios, coffee makers, heaters, fans, etc. holiday decorations/cards/plants/cut flowers for departments.
- Hazardous or radioactive material
- Firearms or explosives
- Items purchased from Agency Funds

Refer to State of Georgia Purchasing Card Program Policy from the Department of Administrative Services (DOAS). Policies are linked to this website.

Business Procedures Manual:

[http://www.usg.edu/fiscal\\_affairs/bpm\\_acct/bpm-sect03.pdf](http://www.usg.edu/fiscal_affairs/bpm_acct/bpm-sect03.pdf)

DOAS Policy Manual:

[http://doas.georgia.gov/StateLocal/SPD/Docs\\_SPD\\_Cards/PCard\\_Policy.pdf](http://doas.georgia.gov/StateLocal/SPD/Docs_SPD_Cards/PCard_Policy.pdf)

Georgia Procurement Manual:

[http://ssl.doas.state.ga.us/PRSapp/PR\\_StateWide\\_contract\\_list\\_alpha.jsp](http://ssl.doas.state.ga.us/PRSapp/PR_StateWide_contract_list_alpha.jsp)

## **Allowable Purchases**

The Purchasing Card can be used for small value purchases of supplies and materials where not otherwise prohibited or restricted.

Below is a list of allowable purchases:

- Non-inventoried equipment (valued @ \$2,999 or less)
- Repairs/maintenance/service agreements – **provided no contract is required to be signed (excluding motor vehicle repairs)**
- Subscriptions
- Office Supplies purchased from Staples Advantage.

- Lab/research supplies excluding radioactive materials
- Software from MSD/UGA (must be approved by Director of Technology Support via email)
- Printing
- Equipment rental of less than 30 days duration (excludes car rental)
- Live animals/specimens-FOR LAB USE ONLY.
- FedEx Charges (See Purchasing Department to set up an account)
- Items on Georgia Statewide Contract
- Membership Dues (Institutional Only)
- Library books for Collections

## **Sales Tax Exemptions**

It is the responsibility of the cardholder to ensure that sales tax is not charged when making a purchase with the Bank of America purchasing card. The embossed line printed on your purchasing card reads "Tax Exempt for Official Use Only." If you are charged sales tax in error you must request a credit from the supplier as soon as the error is discovered. If a supplier requests proof of the College's tax exempt status after you have provided them with a tax exempt form and the College's tax exempt number you may refer them to the Purchasing Card Administrator. A supplier may also photocopy your Purchasing Card.

A copy of Bainbridge College's Sales and Use Tax Exempt Certificate can be obtained on the Bainbridge College Administration website under Purchasing.

Most purchases made for materials and services to be used by Bainbridge College in the conduct of its business are exempt from State of Georgia and local Sales Taxes. BC's Tax Exempt Number is 58-1159210; vendors will ask for this number before deducting sales and use tax from their invoices.

When you are using the P-Card for purchases, you should always try and avoid paying Sales Tax. BC does not 'owe' the tax, but many vendors will charge it anyway out of habit. By printing out a copy of the certificate and presenting it to the vendor at the time of purchase, you are providing the necessary paperwork for the vendor to deduct the sales and use taxes that would normally be charged.

NOTE: In some cases, a vendor's employees may not recognize the form or know how to handle it. This may be especially true in the retail arena. If a vendor's employee is reluctant to accept the form, ask to speak with someone in management. They will likely be familiar with the certificate and should know how to deduct the tax from your purchase.

## **Purchasing Card Penalties**

All employees approved to carry a State of Georgia purchasing card are responsible and accountable to the College for all purchases made with the purchasing card. They must adhere to all State, Board of Regents and Bainbridge College policies regarding its usage. All purchasing card purchases are to be used for Bainbridge College official business only. Any employee who fails to use the purchasing card properly or abuses the use of the purchasing card shall be subject to cardholder penalties.

### **Employee abuse of the following will result in penalties:**

- If transactions are not reconciled in WORKS by the **last business day of each monthly cycle** (ex: **last day falls on a Friday**) and signed statements are not submitted to the Purchasing Department by the **10<sup>th</sup> of each month (10<sup>th</sup> must fall on a business day)**.
- Repeated cardholder abuse (ex: purchases over \$5000 during fiscal year to any single vendor or item that is not on Ga Statewide Contract, airline purchases for non employees).
- Improper documentation (ex: missing invoices/receipts in "Pcard Packets" or business purpose is not stated on the invoice).
- Any purchase that is not followed within the guidelines of the State and College purchasing card policy and procedures.
- Making unauthorized purchases.
- Using state credit card while shopping for personal items (this would constitute immediate action by notifying the Purchasing Card Administrator for direction)
- Making personal purchases.

**The above p-card penalties may be subject to personnel disciplinary action up to and including termination.**

## **HB 1113 State Purchasing; definitions; provisions**

### **Staff Analysis of the Legislation**

Any person who uses state funds through purchase orders, government contracts, credit cards, charge cards or debit cards for his or her own personal benefit will be charged with a misdemeanor of high and aggravated nature if the total amount does not exceed \$500. If the total amount exceeds \$500, the person will be charged with a felony. In addition to fines and imprisonment, restitution equal to the amount of unlawful purchases plus 12 percent interest per year must be paid. Any person knowingly assisting in using state funds for personal benefit will be charged with the same penalty. Any person who uses travel advance from state funds for nongovernmental purposes will also be charged with a misdemeanor of high and aggravated nature if the amount does not exceed \$500 and a felony if the amount does exceed \$500. HB 1113 also establishes regulations for purchase cards provided by the State of Georgia.

### **Cardholder Penalties**

When infractions are identified during auditing of the monthly cardholder transactions, the following process will be followed:

- Any penalties imposed to the cardholder, the Vice President of Business Affairs and the Controller must be notified.
- If a single abuse occurs, a warning will be issued to the cardholder and informed in writing via e-mail from the P-card Administrator. When the warning is issued to the cardholder the departmental supervisor will also be notified.
- The second instance of abuse (warning is considered first instance), the card will be suspended for at least one (1) billing cycle (5<sup>th</sup> of current month to 4<sup>th</sup> of the following month).
- If occurrences continue after the p-card has been reinstated, the card can be canceled or suspended up to one (1) year.
- Purchasing Department with the Department Head can skip all of the steps if the penalty is severe enough and suspend the card permanently.
- The Vice President and/or Department Head of the division will also be notified if the card is temporarily or permanently suspended.
- Purchasing Department has the responsibility to notify the cardholder's supervisor/director of any cardholder penalties.

## **Process after penalties are imposed:**

- The department will be notified of the length of the suspended card based on criteria above.
- The department/division will be notified when the card will be reinstated by the P-Card Administrator.
- Once card is reinstated to the cardholder, it is the responsibility of the department that the occurrence will not happen again.

## **Termination of Employment**

The Purchasing Card is the property of Bank of America and must be surrendered immediately upon termination of employment, or upon request by an authorized person (Department Head, Director, or Purchasing Card Administrator). The card must be surrendered to the Purchasing Card Administrator.

## **Fiscal Year-End Dates**

For the current fiscal year, the purchasing card cutoff date is April 30<sup>th</sup>. All purchases made after this date will be charged to the next fiscal year funds. This is to assure that all purchases made prior to June 15 during the current fiscal year, will be included in the Bank of America download to PeopleSoft for that year.

## **How to Use the Purchasing Card**

### **Purchasing Guidelines**

**Please note that the cardholder is the only person authorized to make purchases using their card.**

All cardholders and approving officials are expected to disclose all financial information and personal interests as required by college policy.

Giving your card or card number to another person to make a purchase, may result in disciplinary action (including, but not limited to, revocation of your card and/or termination of employment).

All purchases may be made in person, telephone, fax, Internet, email or mail. Remind all vendors of the institution's **tax exempt** status.

All deliveries are sent directly to the Receiving Department in Plant Operations on the main campus and the Receiving Clerk at the Blakely campus.

Give the following information to your vendor so that your purchases are delivered to the correct location:

**Name**  
**Department Name**  
**Bainbridge College**  
**Street**  
**City, State, Zip**

Bainbridge College does not permit solicitation by vendors to its individual departments. Vendors must make an appointment with the Purchasing Department at: (229) 248-2597.

### **Purchase Denied at Point of Sale**

On occasion, a cardholder may attempt to purchase items from a merchant and the purchase is denied. Some of the most common reasons for denial:

- The cardholder has attempted to make a purchase from a merchant whose Merchant Category Code (MCC) is not authorized under the cardholder's profile. Bank of America monitors the State Purchasing Card usage and any attempts made to purchase goods or services from blocked merchants.
- The purchase from the merchant may be greater than the cardholder's **single transaction limit**.

If the Bank of America card is denied, contact the Purchasing Card Administrator immediately to determine the cause.

### **Purchasing Card Purchases**

Membership dues (**professional dues** as supported by Bainbridge College), office supplies, advanced airline tickets, (must meet state requirements) rental cars (must meet state requirements) or any other purchases under \$5,000 that meet state guidelines, provided, these vendors accept the VISA Card.

**Advanced Purchase of Airline Tickets** to be used by Bainbridge College employees for official business use only. Airline tickets can be purchased by sending a purchase requisition to the Buyer of the Purchasing

Department with an itinerary. There is no statewide contract with any airline. You may use Expedia, Travelocity, Orbitz, Cheap Tickets, etc. or use the airline website for special deals.

**Colleges** may use the Purchasing card for student's lodging when they travel for student government, student organizations, and honor students. The buyer is responsible for purchasing these expenses on the purchasing card. Please submit a purchase requisition to the Purchasing Department. **The purchasing card cannot be used for state employee's lodging.**

**Travel Abroad Program** may use the State of Georgia Purchasing Card to pay for operating expenses and supplies associated with this program. The purchasing card may be used to pay for food, lodging, and travel as well as entrance fees to tourist venues of an educational nature for students only. Sponsors traveling with students who are employees of Bainbridge College cannot use the purchasing card for their travel.

### **Office Supplies**

There is a statewide contract for office supplies. Office supplies must be purchased from Staples Advantage. If you need an account for purchasing office supplies, please contact the Buyer.

### **Inventory Purchases**

Any single item purchase over \$3000 (item that must be tagged) the purchasing card cannot be used. A purchase request must be submitted through ePro in PeopleSoft and a purchase order created prior to ordering.

### **Returns, Damaged Goods, Credits**

If goods purchased with your purchasing card need to be returned, the cardholder is responsible for working directly with the supplier. The cardholder is also responsible for making sure the returned items do not appear on the monthly statements, and that all items are credited properly.

### **Disputed Transactions**

#### **Disputed Transactions**

Items that appear on the monthly purchasing card statement from Bank of America may be disputed as long as the disputed transaction is reported to Bank of America within 60 days after the statement's closing date. The

cardholder should notify the campus Purchasing Card Administrator with the necessary information. The Administrator can issue a “statement of dispute” form to Bank of America, when necessary.

### **Dispute with a Supplier**

The cardholder is responsible for resolving disputes with their suppliers. The Purchasing Card Administrator is available to assist the cardholder with any disputes or problems.

## **RECONCILIATION**

### **Purchasing Card Statement**

All statements are mailed from Bank of America to the individual cardholders on a monthly basis. Each cardholder is responsible for:

Ensuring that a receipt or other acceptable documentation supports each purchase. This includes credit invoices given for returned or damaged items.

State the business purpose and justification on the receipt/invoice to assure that this transaction is validated for official Bainbridge College business.

Audits will be conducted for compliance and all other procedures on a regular basis. The paper copy of the statement must be submitted to the Purchasing Department no later than the 5<sup>th</sup> of each month. A grace period of five (5) days, after that date, is given to the. If the cardholder is delinquent in providing paper documentation, the purchasing card will be suspended.

Failure to have the appropriate supporting documentation or authorization signatures may result in revocation of the card.

WORKS Program Payment Manager is the official web based online site for reconciling expense transactions for the purchasing card. Each cardholder has access to this program and reconciles their transactions during each cycle(5<sup>th</sup> of current month through 4<sup>th</sup> of following month). Each transaction is audited by the Business Office and/or Purchasing Department prior to download into PeopleSoft. Transaction reconciliation must be completed on the last day of each monthly cycle. A grace period of five (5) days, after that date, is given to the cardholder but the cardholder’s balance will not roll over until this reconciliation is submitted.

If the cardholder does not reconcile their transactions in WORKS by that date, the purchasing card will be suspended.

### **Audit Process**

Each cardholder transaction is reviewed by the Purchasing Card Program Coordinator in WORKS on a regular basis for accounting information and compliance. When a purchase is not recognized, the Program Coordinator will contact the cardholder for verification of that purchase. It is required of the cardholder to identify each purchase in WORKS by adding a comment to each transaction.

Once the cardholder submits the signed paper documents to the Purchasing Department, every cardholder transaction is individually audited for taxes, authorized purchases, state compliance etc. If there are missing supporting documentation, the cardholder is contacted to provide these documents. If taxes have been charged, the cardholder is notified to have the taxes removed.

### **Reconciliation Instructions**

- An activity log must accompany each monthly paper copy submission.
- The activity report may be downloaded from WORKS Payment Manager or complete the activity log provided from our Purchasing Department.
- Compare the monthly statement with the corresponding copies of the original charge slips retained by the department. **Total amount of charges must equal total on the Bank of America statement.**
- A cardholder who has terminated employment prior to the end of a billing cycle and has incurred charges, their former department head is responsible for the reconciliation of those charges.
- After the Vice President, Department Head or Director has determined that the appropriate receipts and/or other supporting documentation is accurate, then he/she approves, by signature, the Monthly Purchasing Card Summary form.
- Forward the signed Monthly Purchasing Card Summary form, original receipts, original statement and activity log/report, referred to as the "Purchasing Card Packet," to the Purchasing Card Administrator by the 10<sup>th</sup> day of the month or sooner.

**If an invoice is not received with your order, request one immediately. Do not wait until the statement has been received to request one. This delays the reconciliation process.**

- When reconciling purchasing card statements having advanced air travel charges, a copy of the airline confirmation showing name of employee or student club member who is traveling and a copy of the travel request must be included in the “packet”.

**If the original slip is lost:**

- Circle the charge on the statement.
- Complete only for \$100 or less. Over \$100 must be accompanied by the original invoice.
- Complete a “Lost Receipt Report”, signed by the cardholder and approver, identifying the charge, the amount, purchaser and item(s) purchases.
- Submit this receipt for lost invoice with the “Purchasing Card Packet.”

**Retention of Statements & Receipts**

Receipts and statements are to be retained for five (5) years after fiscal year end, either in the cardholder’s department or in Archives.

# PURCHASING CARD FORMS

Bainbridge College

Authorization to Use Employee Social Security Number

to apply for a State Of Georgia Purchasing Card

I, \_\_\_\_\_, hereby give my consent for Bainbridge College to use my name and Social Security Number to apply for a State of Georgia Visa Purchasing Card to be issued jointly in my name and Bainbridge College. This application will include a criminal background check and a credit check before a card will be issued to me. This card is to be used in my official duties as a Bainbridge College employee. Before this card is issued to me, I understand that I will be trained on both the State of Georgia and Bainbridge College Policies and Procedures governing the use of this card.

**Employee Name (printed)** \_\_\_\_\_

**Employee Signature** \_\_\_\_\_

**Date** \_\_\_\_\_

**Employee SSN** \_\_\_\_\_

**Department Name** \_\_\_\_\_

**Department Head Name (printed)** \_\_\_\_\_

**Department Head Signature** \_\_\_\_\_

**BAINBRIDGE COLLEGE**

**PURCHASING CARD EMPLOYEE AGREEMENT FORM**

I \_\_\_\_\_ hereby acknowledge receipt of Bainbridge College Purchasing Card (“P-Card”), which is a Bank of America, that will only be used to acquire items dictated by P-Card Policies and Procedures, for the College. I agree to comply with the following terms and conditions relating to my usage of the P-Card.

- As an authorized cardholder, I agree to comply with the terms and conditions of this agreement and with the provisions of the P-Card Policies and Procedures on the web site. I have received P-Card instructions and acknowledged that I can copy the P-Card Policies and Procedures from the Purchasing Department web site. I confirm that I have read and understand its terms and conditions.
- I understand that Bainbridge College is liable to Bank of America for all charges that I make on the P-Card.
- I agree to use the P-Card for authorized official business purchases only and agree not to charge personal purchases. I authorize Bainbridge College to take whatever steps are necessary to collect an amount equal to the total of the improper purchases.
- I agree to notify the College’s P-Card Administrator by phone **229-248-2628** or e-mail [kay.livingston@bainbridge.edu](mailto:kay.livingston@bainbridge.edu) if any changes need to be made.
- If the P-Card is lost or stolen, I will immediately notify Bank of America **1-800-449.2273**. I will confirm the telephone notification by mail and I will provide a copy of this notification to the Bainbridge College P-Card Administrator.
- **I understand that a directive from the Vice-President of Business Affairs will automatically suspend usage of my P-Card when departmental funds are not available. Any improper or fraudulent usage of the P-Card may result in disciplinary action. I also understand that Bainbridge College may terminate my right to use the P-Card at any time for any reason.**
- I agree to surrender the P-Card immediately upon request or upon termination of employment.

Agreed and accepted this \_\_\_\_\_ day of \_\_\_\_\_, 20 \_\_

\_\_\_\_\_  
Print name

\_\_\_\_\_  
Print Name

\_\_\_\_\_  
Employee Signature

\_\_\_\_\_  
Approving Official (Department Head)

\_\_\_\_\_  
Department

\_\_\_\_\_  
Purchasing Card Administrator

\_\_\_\_\_  
P-Card Number (last 4 digits)

## Ethical Statement of Values Appendix G

### ETHICAL STATEMENT OF VALUES

Bainbridge College has a fiduciary responsibility to fulfill its overall mission in compliance with applicable policies, laws, regulations and rules. This policy statement sets forth the college's Ethical Statement of Values for employees who agree to conduct fiscal transactions on behalf of the college as a resulting condition of her or his duties.

As public employees, college employees are expected to inform themselves about and comply with applicable College policies and procedures. In addition, college employees are obligated to comply with the State of Georgia Codes of Ethics and Conflicts of Interest [O.C.G.A. § 45-10-1]. Furthermore, state criminal statutes provide criminal sanctions for employees found guilty of having used state funds for personal benefit or gain by means of a purchase order, government contract, credits card, charge card, or debit card, or other such payment vehicle. [Part 1 of Article 3 of Chapter 5 of Title 50 of the Official Code of Georgia Annotated – Section 50-5-80]

#### I. Professional Values

Employees **should** demonstrate the following behaviors in carrying out fiscal transactions:

- Strive to exceed the demands for honesty, fairness, and justice in dealings both with and on behalf of the college;
- Put loyalty to the highest moral principles and to country above loyalty to persons, party, or government department;
- Exhibit professionalism in the workplace, and conduct themselves in a way that will continue to promote the public's confidence in the integrity of the College; and
- Strive to fulfill their assigned responsibilities, and be proactive in developing the skills necessary to provide high job performance

#### II. Employment Responsibility

Employees **shall**, in the performance of their responsibilities be expected to:

- Safeguard the assets of the institution from fraud, waste, and abuse;
- Strictly adhere to the policies and procedures governing the use of the State Purchasing Card as set forth by the Georgia Department of Administrative Services (DOAS) guidelines, Board of Regents Business Procedures Manual and all applicable University policies and procedures;
- Exercise prudence and integrity in the management of resources in their custody and in all fiscal transactions in which they participate;
- Be fair-minded, non-discriminatory, and treat all individuals, both internal and external to the University community equitably, with civility, respect and dignity

- Act in a competent manner and in compliance with Federal and State laws and regulations and College policies;
- Not knowingly be a party to or condone fiscal misconduct;
- Report fiscal misconduct to the Office of Internal Audit as required by the college's policy;
- Expose corruption whenever discovered;
- Protect privileged or confidential information to which they have access by virtue of their position;
- Comply with the requirements of the State Code of Ethics as applicable to them [O.C.G.A. § 45-10-2 Code of Ethics for Government Service: section 45-10-1 (Ga. L. 1968, p. 1369)].

### III. Conflict of Interest

Employees **shall** actively avoid conflicts between personal and college interests by:

- Taking action to mitigate any real or perceived conflicts of interest; and
- Never discriminating unfairly by the dispensing of special favors or privileges to anyone, whether for remuneration or not, and never accepting, for himself or his family, favors or benefits under circumstances which might be construed by reasonable persons as influencing the performance of his governmental duties;
- Disclosing all financial and personal interests as required by college policy.
- Never using any information coming to him or her confidentially in the performance of College duties as a means for making private profit.
- Uphold these principles, ever conscious that public office is a public trust

#### ACKNOWLEDGMENT STATEMENT

"I acknowledge that I have reviewed the college's Statement of Ethical Values and promise to strive to adhere to this code during my employment at the college."

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Employee Name Printed

---

Employee Signature

---

Date

