FINANCIAL POLICIES
of
TROUP COUNTY, GEORGIA

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I. Fiscal Policies

II. Purchasing Policies

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Legal Authority
These policies are adopted pursuant to the authority granted to the Troup County Board of Commissioners under the Troup County Code, Section 15 of the local Act creating the Board of Commissioners (Ga. L. 1958, p. 3068, as amended by Ga. L. 2006, p. 65049), and applicable provisions of O.C.G.A. Title 36, Chapter 91 and Title 32.

Fiscal Policies

I. OPERATING BUDGET POLICIES

1. Troup County Government will finance all current expenditures with current revenues. Troup County Government will avoid budgetary procedures that balance current expenditures through the obligation of future resources. Troup County Government will not use short-term borrowing to meet operating budget requirements. Use of fund balance to balance a budget will be avoided.

2. The operating budget will provide for adequate maintenance of capital equipment and facilities and for their orderly replacement.

3. All Governmental Funds are subject to the annual budget process. The budget must be balanced for all budgeted funds. Total anticipated revenues and other resources available must equal total estimated expenditures for each fund.

4. All budgets will be adopted on a basis of accounting consistent with Generally Accepted Accounting Principles (GAAP). Revenues are budgeted when they become measurable and available and expenditures are charged against the budget when they become measurable, a liability has been incurred, and the liability will be liquidated with current resources.

5. Except for capital projects and grants, all unencumbered operating budget appropriations will lapse at year-end. Encumbered balances, when paid up to thirty days after year-end, will be reversed through adjusting entries to the previous year's expenditures. Balances paid after the thirty-day adjustment period will be paid with current resources.

6. The budget shall be adopted by resolution at the legal level of budgetary control which is the fund/department level (i.e., expenditures may not exceed the total for any department within a fund). Amendments to transfer appropriations within a Department shall require only the approval of the County Manager and staff. Any amendment t for transfers between departments or funds, an increase of a salary appropriation, an increase in the level of authorized positions or an increase in total department budget shall require the approval of the Board of Commissioners. Department heads and management personnel are directed to operate within budget limitations to prevent "emergency" situations.

7. Troup County Government will strive to include an amount in the General Fund budget approved by the Board of Commissioners (i.e, a line item for contingencies) for unforeseen (i.e,.emergency type) operating expenditures. The amount of the contingency will be no more than 5%of the operating budget.

8. Troup County Government will maintain a budgetary control system to ensure adherence to the budget and will prepare timely financial reports comparing actual revenues, expenditures and encumbrances with budgeted amounts.

9. The operating budget shall be developed to control both the direct and indirect costs of programs and services whenever practical.

10. Troup County Government shall comply with all state laws applicable to budget hearings, public notices, public inspection, and budget adoption.

11. Supplemental operating budget guidelines, which shall not be in conflict with these policies, shall be adopted and announced each year at the beginning of the budgeting process.

II. CAPITAL BUDGET, CAPITALIZATION AND DEPRECIATION POLICIES

1. Operating capital is defined as those assets with a value of $100 or more but less than $10,000 This type of capital shall merely be budgeted on an annual basis and will be included in the annual operating budget.

2. Major Capital Outlay is defined as those assets with a value of $10,000 or more, and with an expected useful life of five years or more (see Capital Asset Management Policy for schedule). These items shall also be considered as part of the annual budgeting process; however, they shall be planned and delineated at least three (3) years in advance in conjunction with each year's annual budget preparation.

3. The Capital Improvement Program (CIP) will be prepared and maintained separate from the annual budget. The CIP shall be a six-year plan (current year plus the ensuing 5 additional years) and shall identify major capital outlay of a project nature (i.e. roads & bridges, new buildings, major renovations, new parks, etc.) or any non-project type outlay. Generally Capital Improvement Projects will be undertaken to:

A. Preserve infrastructure and public facilities.
B. Promote economic development and enhance the quality of life.
C. Improve the delivery of services.
D. Preserve community and historical assets.
E. Address other major needs as deemed appropriate by the Board of Commissioners.

The primary purpose for preparing the CIP and for annually updating it is to plan in advance for the financing of such projects. Troup County Government will aggressively seek public and private grants, contracts, and other outside sources of revenue to fund projects included in the CIP. Any balances of appropriations for major capital projects will be designated by management at year end and re-appropriated in the following years until the project is completed.

III. RESERVE FUND POLICIES

1. Troup County Government will strive to maintain a General Fund working reserve equal to a minimum of three months and a maximum of six months of the total General Fund budget. This reserve shall be maintained to provide the capacity to :

   A. Offset significant downturns and revision in any general government activity.
   B. Provide sufficient working capital.
   C. Provide a sufficient cash flow for current financial needs at all times.

2. Unassigned Governmental Fund balances, measured at the end of the fiscal year, which exceed four months of the Current Operating Budget may be designated as “Committed” by the Board of Commissioners for use on Capital Expenditures

   A. Only the Board of Commissioners may approve expenditures of Committed Funds designated for Capital Improvements.

3. Troup County Government will maintain reserves in compliance with all debt service requirements to maintain bond ratings and the marketability of bonds.

IV. REVENUE ADMINISTRATION POLICIES

1. Troup County Government will try to maintain a diversified and stable revenue system to shelter it from short-run fluctuations in any one revenue source. The revenue mix should combine elastic and inelastic revenue sources to minimize the effect of an economic downturn.

2. Troup County Government will estimate its revenues by an objective analytical process in a prudent manner.

3. Troup County Government will follow a policy of paying for services with user charges when possible to reduce the reliance on taxes and other general revenue sources.

4. Troup County Government will aggressively seek public and private grants, contracts, and other outside sources of revenues for funding projects where appropriate.

5. Troup County Government will establish the levels of all user charges based on an analysis of the total cost of providing certain types of services overall

V. ACCOUNTING, AUDITING, & FINANCIAL REPORTING POLICIES

1. An independent audit in compliance with Generally Accepted Audit Standards will be performed annually by a qualified external auditor in accordance with GA. Code 36-81-7.

2. Troup County Government will prepare a Comprehensive Annual Financial Report in accordance with Generally Accepted Accounting Principles (GAAP).

3. Troup County Government will establish and maintain a high degree of accounting practice and accounting systems will conform to Generally Accepted Accounting Principles.

4. Troup County Government will maintain accurate records of all assets to insure a high degree of stewardship for public property.

5. Troup County Government will develop an ongoing system of financial reporting to meet the needs of the governing authority, the manager, department heads, and the general public.Reporting systems will monitor the cost of providing services where possible.The reporting systems will promote budgetary control and comparative analysis.

VI. ACCOUNTS PAYABLE, ACCOUNTS RECEIVABLE, CASH HANDLING AND INTERNAL CONTROLS POLICIES

A. ACCOUNTS PAYABLE POLICIES

Troup County Government shall establish and maintain an effective and timely accounts payable process to ensure the proper authorization, recording, and disbursement of County obligations.

INVOICE PROCESSING AND APPROVAL

- All invoices shall be reviewed and approved by the appropriate department head or designee before submission to the Finance Department for payment.
- Payments shall only be made for goods or services that have been received and verified.
- Each invoice must be supported by proper documentation, including purchase orders (if applicable), receipt of goods, and any other required documentation.

PAYMENTS

- Payments will be issued on a regular schedule, not to exceed thirty (30) days from invoice receipt or goods/services acceptance, whichever is later, unless specific contract terms require otherwise.
- ACH is preferred form of payment

VENDOR MANAGEMENT

- Payments must be made to verified vendors. Vendors are required to complete a Vendor Packet and insurance information is required. Finance must approve payments to vendors not on the approved list.

- A vendor master file will be maintained and reviewed regularly to verify accuracy and prevent duplication or fraudulent accounts.

FEDERAL FUNDS DISBURSEMENTS

- For expenditures charged to federal awards, the County shall ensure compliance with 2 CFR 200.305, including payment timing and cash management requirements.

B. ACCOUNTS RECEIVABLE POLICIES

Troup County Government will maintain an accurate and efficient accounts receivable system to ensure timely billing, collection, and reconciliation of amounts owed to the County.

BILLING AND INVOICING

- Departments shall issue invoices promptly upon delivery of services or goods. Invoices must include detailed descriptions, terms, and payment due dates.
- Receivables will be recorded in the County's general ledger and aged monthly for follow-up collection efforts.

RECEIVABLE MONITORING AND COLLECTIONS

- The Finance Department shall conduct monthly reviews of outstanding receivables and pursue collection actions for overdue balances.
- Delinquent accounts shall be escalated in accordance with the County's collection procedures, which may include late fees, payment plans, or referral to legal counsel.

FEDERAL RECEIVABLES

- All amounts due from federal sources must be supported by documentation and reconciled with the County's federal grant tracking records.

C. CASH HANDLING POLICIES

PURPOSE

This policy establishes uniform procedures and internal controls for receiving, recording, depositing, and safeguarding cash, checks, and other negotiable instruments to protect both the organization and its employees from loss or mishandling.

SCOPE

This policy applies to all employees, departments, and divisions of [Organization Name] who handle cash or cash equivalents, including checks, money orders, and credit card payments.

GENERAL POLICY

- All cash and checks received must be recorded, stored securely, and deposited promptly.
- Separation of duties must be maintained at all times. Employees receiving cash must not also be responsible for reconciling or depositing funds.
- Cash handling procedures must be documented, reviewed periodically, and followed consistently.

CASH RECEIPTS

- All receipts must be recorded immediately using a pre-numbered receipt book, point-of-sale system, or log.
- A copy of each receipt must be retained in the department's records.
- Checks must be made payable to "[Organization Name]" and restrictively endorsed upon receipt (e.g., "For Deposit Only").

DEPOSITS

- Deposits should be made weekly at a minimum. Daily deposits are required when total receipts exceed $500
- Funds must be deposited into an approved bank account designated by the Constitutional Officer or Board of Commissioners

PETTY CASH

- Petty cash funds must be authorized by the Finance Department.
- All expenditures must be supported by receipts and reconciled monthly.
- Petty cash must be stored in a locked drawer or safe when not in use.

SAFEKEEPING

- Cash must be stored in a locked cash drawer, safe, or other secure location.
- Access to cash storage must be limited to authorized personnel only.
- Loss or theft must be reported immediately to the supervisor and Finance Department.

RECONCILIATION AND OVERSIGHT

- Supervisors must perform surprise cash counts and reconcile records at least monthly.
- All discrepancies must be documented and investigated promptly.

- Annual audits will be conducted to ensure compliance with this policy.

TRAINING AND COMPLIANCE

- Employees handling cash must be trained on this policy and related procedures.
- Failure to comply may result in disciplinary action, up to and including termination.

D. INTERNAL CONTROLS POLICIES

Troup County Government shall maintain a system of internal controls in accordance with 2 CFR § 200.303 and industry best practices to safeguard public assets, ensure reliable financial reporting, and promote compliance with applicable laws and regulations.

SEGREGATION OF DUTIES

- Duties related to authorization, custody, recording, and reconciliation of financial transactions shall be appropriately segregated to reduce the risk of error or fraud.
- No single employee shall have responsibility for all phases of a financial transaction.

AUTHORIZATION AND APPROVAL

- All financial transactions must be authorized by appropriate personnel in accordance with budget authority and purchasing thresholds.
- Expenditures must be approved in writing or electronically prior to processing.

ACCESS AND SAFEGUARDS

- Access to accounting systems, banking platforms, and financial records shall be restricted based on job responsibilities.
- All physical and digital assets shall be protected from unauthorized access, misuse, or theft.

RECONCILIATIONS AND REVIEWS

- Bank accounts and key general ledger accounts shall be reconciled monthly by someone independent of cash handling or transaction processing.
- Supervisors and department heads shall review budget-to-actual reports regularly to monitor financial performance.

RISK ASSESSMENT AND MONITORING

- The County shall assess financial risks annually and implement controls to mitigate identified risks.

- Periodic internal audits and spot checks shall be performed by the Finance Department or an independent reviewer.

VII. DEBT POLICIES

1. Troup County Government will confine long-term borrowing to major capital outlays and moral obligations.
2. Troup County Government will not use short-term debt for operating purposes.
3. Troup County Government will follow a policy of full disclosure on every financial report and bond prospectus.

VIII. INVESTMENT POLICIES

1. Troup County Government will maintain an aggressive program of investing all government funds under the direction of the Manager or designate.

2. The investment program shall be operated based on the following principles, in the order listed.

    A. Safety – principal is to be protected from loss with secure investment practices and collateralization.
    B. Legality – all investments shall comply with state and federal laws.
    C. Liquidity- investments are to be readily convertible to cash when needed without losses.
    D. Yield or Return on Investment – earnings are maximized without diminishing the other principles.

3. The investment program shall comply with all Georgia Laws and federal/state regulations for investing public funds and safekeeping/security requirements.

4. The investment program should use a competitive and well-documented selection process for investments in excess of 30 days. Investments shall be placed with only qualified financial institutions.

5. The investment program should provide for a system of internal control over investments and timely financial reporting over investing activities.

Purchasing Policies

AUTHORITY AND INTERPRETATION

This Purchasing Manual is a supplement to provide daily operational guidance for the Purchasing Ordinance # 2018-06 (codified as Article IV of Chapter 2 of the Troup County Code) adopted September 1, 2017. Updates to this manual may be made with the approval of the County Manager, the Purchasing Director and the Chief Financial Officer. This manual, or subsequent changes to it, should not conflict with the currently adopted ordinance. In the event of any conflict, the terms, conditions of the Troup County Code shall control.

INTRODUCTION

The procurement of materials, supplies, and services is a critical function within Troup County Government. The Central Purchasing Office exists to support all County departments in obtaining the goods and services they need to operate effectively. For the purchasing process to function efficiently and fairly, full cooperation between all departments and the Purchasing Department is essential. While the Purchasing Director's primary goal is to serve the needs of each department, this must be balanced with the responsibility to ensure that every dollar spent provides maximum value to the County.

This manual outlines the objectives of Troup County's Purchasing Department, establishes the core principles guiding the County's procurement activities, and defines the procedures and guidelines departments must follow when making purchases. It also incorporates federal procurement compliance requirements under **2 CFR Part 200 (Uniform Guidance)** for purchases involving federal grant funds. These requirements are necessary to ensure Troup County remains eligible for federal funding, avoids disallowed costs, and maintains audit readiness.

By adopting this manual, the Troup County Board of Commissioners recognizes that it is not practicable to require a competitive bid process for purchases of equipment, materials, services, or supplies totaling **$2,500.00 or less**.

Whenever feasible, **purchases exceeding $2,500.00** shall be made through a competitive bidding process. Supporting bid documentation must be submitted electronically and attached to the corresponding purchase order.

OBJECTIVES

1. To conduct county business in such an open manner that potential vendors will be impressed by the fairness of the system and thus be encouraged to furnish competition which will ensure that the County will secure the best product at the lowest price at all times.

2. To encourage competitive purchasing.

3. To develop and maintain an adequate supply of materials, services and supplies as required.

4. To give due consideration to ethical and quality standards and also to reveal value rather than price alone.

5. To establish and build good relations with suppliers and user departments.

6. To discourage, as much as possible, any procedure other than that of competitive purchasing.

7. To purchase the highest quality in supplies, material, equipment and contractual services at the least expense.

PURCHASING PRINCIPLES

1. The following principles are to apply to the procurement of materials, services and supplies.

2. Materials, services and supplies shall be purchased only when monies for their cost have been appropriated and included in the Annual Budget of Troup County or as otherwise approved by the Troup County Board of Commissioners.

3. Materials, services and supplies greater than $5,000.00 shall be purchased only by the Purchasing Department, by authority of the Troup County Board of Commissioners

4. All purchases totaling more than $500.00—including the total cost of all items on a single purchase and any associated shipping charges—require a Purchase Order.

5. All purchases in excess of $2,500 require the Department Head (or designee) to obtain 3 quotes. In the case of purchases where State Contract is available, a quote from the State Contract vendor is required.

6. The Purchasing Director shall have authority to make purchases of materials and supplies on behalf of the County when the purchase price of said materials and supplies does not exceed fifteen thousand dollars ($15,000.00) and when, in said director's sound discretion, it is determined that such purchases are in the best interest of the County.

    a. NewWorld will require that all purchase orders of $5,000.00 or greater shall be made only after they have been reviewed and processed by all necessary persons outside the department.

7. Purchases greater than $15,000 up to $25,000 may be made by the Purchasing Director only when approved by the County Manager or his/her designee.

8. Purchases over $25,000 may be made after advertisements for formal sealed bids and an award by the Board of Commissioners.

    a. Any purchase in excess of twenty-five thousand dollars will not be made until it has been published on the county website (www.troupcountyga.org) and approved by the

Board of the Commissioners. This limitation shall not apply to an item which has been identified as a part, part replacement, or component.

9. All purchases made using Special Purpose Local Option Sales Tax (SPLOST) funds must follow the purchasing thresholds outlined in items 4 through 8 above. See SPLOST Expenditure Notification Requirement (p. 16-17).

10. It is the responsibility of the requesting department to supply full specifications to the Purchasing Director when sealed bids/proposals are required.

11. All other considerations being equal, bids shall be awarded based on price, service and delivery. Bid items must meet specifications in all cases to qualify. Troup County has the right to accept or reject any and all bids.

12. Whenever possible, long term contracts or blanket purchase agreements should be obtained for supplying commodities or services. Contracts or purchase agreements should extend no longer than a one year period. The Purchasing Department shall make periodic checks to assure that the party under contract is not escalating his delivery price beyond current market prices. A one year agreement may be extended for an additional year up to five (5) years if market and other services appear to be in the best interest of the County.

13. Troup County shall conduct all business in a fair and honest manner. All vendors conducting business with Troup County should be fair and honest. If a vendor should violate this, it shall be the Purchasing Director's duty and responsibility to convey their findings after investigation, to the County Manager, and the County Manager report same to the Board of Commissioners.

14. All personal computers, printers and related equipment purchases must be approved by the IT department to ensure network compatibility.

15. The Purchasing Director should be responsible for selecting the appropriate vendor and making sure purchases are appropriate.

16. Department Heads and Elected Officials are responsible for the efficient and economic operations of their office and are accountable to the County Commissioners for any overage in expenditures.

    a. Department Heads and Elected Officials are responsible for complying with the purchasing requirements of the Troup County Code and this Purchasing Manual.

    b. Department Heads and Elected officials are responsible for, and must approve, payment for any departmental purchase and ensure that all purchases made under their authority and all purchase orders submitted to the Purchasing Director are within their departmental budget as approved in the General Budget or by Budget Amendment.

CAPITAL PROJECT COST APPROVAL POLICY

All Committed Capital Improvement Projects must be reviewed and formally approved by the Troup County Board of Commissioners prior to:

- Advertising for bids or proposals
- Engaging vendors or contractors
- Issuing purchase orders
- Initiating any procurement activity
- Committing or expending funds

This policy applies to all departments and offices of Troup County and ensures compliance with fiscal oversight, accountability standards, and strategic planning directives adopted by the Board of Commissioners.

The Purchasing Department shall not process any requisition or purchase order related to a capital-funded project unless written evidence of Board approval is provided.

For all capital-funded contracts, any proposed **change order that exceeds the approved contingency amount** included in the original contract **must be submitted to and approved by the Troup County Board of Commissioners** before the change order may be executed.

It is the responsibility of the requesting department or elected office to:

1. Secure Board of Commissioners' approval prior to any procurement activity;
2. Maintain documentation of such approval; and
3. Submit the approval record as part of the requisition or contract file.

Failure to comply with this policy may result in delayed processing of procurement requests and shall be reported to the County Manager.

SPLOST EXPENDITURE NOTIFICATION REQUIREMENT

The Finance Department shall notify the Board of Commissioners, through the County Manager, of any SPLOST-funded expenditure exceeding $500 that is not included in the adopted Capital Improvement Plan (CIP) or other Board-approved capital funding authorization ("CIP/Capital funds"). This notification shall occur prior to purchase, except in emergency situations, in which case notice shall be provided as soon as reasonably possible following the obligation of funds.

This notification requirement is intended solely to promote transparency and Board awareness. Nothing in this section shall be construed to limit or restrict the lawful purchasing authority of the County Manager under the Troup County Code or these Financial Policies.

See also Section II (Purchasing Policies) for applicable procedures and approval thresholds governing SPLOST-funded purchases.

ROAD AND BRIDGE PROJECTS

To ensure compliance with Georgia state law, all road and bridge construction projects undertaken by Troup County must adhere to the provisions of O.C.G.A. Title 32. Specifically:

- **Force-Account Projects:** When road construction or maintenance is performed using County personnel and equipment (i.e., force-account work), documentation must be maintained in accordance with O.C.G.A. §§ 32-4-41 and 32-4-42. This includes tracking labor, equipment, and materials used for each project to demonstrate cost-effectiveness and compliance.
- **Formal Designation of Roads:** All road projects must involve roads formally designated as County roads in compliance with O.C.G.A. §§ 32-4-40 through 32-4-43. Roads must be accepted into the County road system through proper Board action and documentation prior to the use of public funds for construction or maintenance.

UNIFORM GUIDANCE COMPLIANCE (2 CFR Part 200, Subpart D)

This section outlines the additional procurement requirements for purchases funded in whole or in part by federal awards, in accordance with the Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, codified as 2 CFR Part 200, Subpart D (§§200.317–200.327).

A. **Applicability**
These requirements apply only to purchases funded with federal grant or cooperative agreement funds.

B. Methods of Procurement

1. Micro-Purchases (≤ $15,000)
2. Small Purchases ($10,001–$350,000)
3. Sealed Bids (> $350,000)
4. Competitive Proposals (> $350,000)
5. Noncompetitive Proposals

C. Procurement Documentation Requirements
Each federally funded procurement must be supported by written documentation that includes:
- Method of procurement
- Basis for contractor selection or rejection
- Cost or price analysis for purchases above the Simplified Acquisition Threshold
- Evidence of compliance with federal thresholds and competition requirements

D. Conflict of Interest (§200.318)
Troup County shall maintain written standards of conduct for officers, employees, and agents involved in federal procurements.

E. Use of Minority and Women-Owned Businesses (§200.321)
Troup County shall take affirmative steps to ensure participation of small, minority-owned, women-owned, and labor surplus area firms.

F. Required Contract Provisions (§200.327 and Appendix II to Part 200)
All federally funded contracts must include required clauses including EEO, Davis-Bacon (if applicable), Debarment, and Anti-Lobbying.

G. Federal Debarment and Suspension Verification
Vendors must be verified against SAM.gov for non-debarment.

H. Internal Controls (§200.303)
Segregation of duties, approval workflows, and cost allowability reviews are required to ensure compliance with federal procurement standards.

I. Qualifications-Based Selection (QBS) for Architectural and Engineering Services (2 C.F.R. § 200.320(c)(2)(iv))
Procurement of architectural and engineering services using federal funds must follow a qualifications-based selection process. Selection must be based on demonstrated competence and qualifications, with price considered only after the most qualified firm is selected.

J. Pre-Bid Legal and Compliance Review
For any procurement involving federal or state grant funds, a legal and compliance review shall be conducted prior to advertisement. This review will confirm that all federally required contract provisions—such as those related to the Davis-Bacon Act, Equal Employment Opportunity, debarment and suspension, and the Byrd Anti-Lobbying Amendment—are included in all solicitation and contract documents.

BANK-ISSUED CREDIT CARDS

Bank-issued credit cards are not to be used to make purchases from existing compliant vendors of Troup County Board of Commissioners. When it is necessary to use a bank-issued card to make a purchase, a Credit Card Transaction Request Form must be completed immediately and sent to the Finance Department along with a receipt for the purchase.

SPECIAL REVENUE FUNDS

Special revenue funds should not be used when purchases are to be charged to the general fund. Reimbursement to special revenue funds from the general fund will be limited to only those purchases with prior approval.

SALES REPRESENTATIVES

The practice of sales representatives calling on Departments is discouraged. Such visits often waste the time of County Personnel and that of the sales representative. If such visits occur, the Department should explain the County Purchasing procedure and refer sales representatives to the Purchasing Department. If needed, the Purchasing Director will direct the vendor to the proper personnel in the using department.

VENDORS

All Vendors shall specify and include in competitive bids/proposals the terms of shipping and delivery and the cost thereof. If a Vendor fails to specify the cost of shipping and delivery, such cost will be considered included in the total amount of the bid/proposal and if the Vendor fails to honor that amount the bid/proposal may be deemed non-complying and rejected by the approving authority if deemed to be in the best interest of the county. Notice informing Vendors of this condition shall be provided in all requests for bids/proposals.

Any business or individual desiring to do business with Troup County must be on the Approved Vendor List maintained by the Purchasing Department. Vendors must complete a Vendor Package to be considered eligible and such package shall include the following:

1. Vendor Information Worksheet;
2. W-9;
3. Prime Contractors Work Authorization Certification (if Applicable);
4. Vendor/Contractor (E-Verify) Affidavit and Agreement*.

Troup County policy does not allow employing unauthorized aliens to perform work on County contracts involving physical performance of services. Each contractor must provide evidence on County-provided forms that it and its subcontractors have registered for and are participating in the federal work authorization program as defined by O.C.G.A. § 13-10-90(2) to verify information of all new employees.

The Purchasing Director is authorized to conduct random audits of contractor or subcontractor compliance with O.C.G.A. § 13-10-91 and the rules and regulations of the Georgia Department of Labor.

COUNTY PROPERTY

1. Department Heads must account for items of county property in the custody of their department and present or otherwise account for the location of such items upon request of the Purchasing Director.

2. Department Heads are responsible for submitting an "Inventory Update" form to the Purchasing Director whenever any asset is purchased, transferred or reassigned to another county department, destroyed, taken out of service or otherwise becomes unavailable or unsuitable for county use.

3. The Purchasing Director shall be responsible for receiving and maintaining Department Inventory reports.

4. The Purchasing Director shall periodically inspect or cause to be inspected deliveries of supplies or contractual services; and, when necessary, require chemical and physical tests of samples submitted with bids/proposals and samples of deliveries which are necessary to determine quality and conformance with county specifications.

5. The Finance Director shall designate a representative to conduct an annual inventory of all County property, as required by the Troup County Code. Additional inventories may be conducted as needed in connection with the audit of County assets and values or at the direction of the County Manager.

PURCHASE REQUISITIONS

It is the responsibility of each Department Head and Elected Official to provide the Purchasing Department with a list of personnel authorized to submit requisitions. If there are changes in the list of authorized personnel, the department head or elected official must notify the Purchasing Department in writing.

A. GENERAL

Requests for the purchase of materials, services and supplies are to be originated by the using department.

Supplies can be picked up from the stockroom each Thursday from 8:00 a.m. until 12:00 p.m. Requisitions received by 12:00 p.m. on Wednesday will be filled if the items are in stock. If they must be ordered, they will not be available until the next Thursday.

Requests are to be made on a purchase requisition form and a copy is to be submitted to the Purchasing Department by email, or by interoffice mail.

1. Requested items are to be clearly and completely described including recommended vendor and part number for that vendor when needed.

2. Sources of supply may be suggested, but are not necessarily binding on the Purchasing Department.

3. Purchase Requisitions received by the Purchasing Department are to be analyzed and reviewed for clarity and completeness to assure procurement of the correct merchandise.

4. The user department is to be ultimately responsible to the Board of Commissioners as to fund availability. Any department exceeding their allotted budget will be held responsible.

5. If the using department prefers a particular brand or make of article, valid reasons for such preference must be noted on the requisition.

B. BUDGET AMENDMENT OR BUDGET SUPPLEMENT

If the Purchase Order exceeds the budget for a line item, the requisition will be referred back to the department head or elected official; they may:

1. Withdraw the requisition,

2. Submit a request to the Finance Department for a budget amendment, or

3. Request a budget supplement from the Board of Commissioners through the County Manager to cover the requisitioned services or material.

Such a budget amendment or supplement should be fully explained on the budget amendment form. All amendments to the budget will require approval.

The County Manager should report any anomalies in the budget figures to the Commissioners.

Monthly expenditures should not usually exceed the line items monthly budget plus ten percent (10%). However, on some occasions/one-time purchases, such as autos, road contracts and quarterly payouts may constitute an exception to this rule and the Purchasing Director may use some discretion in approving such exceptions.

EMERGENCY PURCHASING

Emergencies almost always occur as a result of parts and labor needed for repairs to equipment which must be kept running or natural disasters. Emergency purchases should be reported to the Purchasing Department immediately if the need arises during regular business hours. If emergency purchases are required the Purchasing Director or County Manager shall be contacted and approval given if the emergency purchase exceeds $25,000. If the emergency purchase exceeds $100,000 the County Chairman and the County manager must approve the expenditure. The department head must report these to the Purchasing Director in writing without delay on the next business day. A purchase order should be issued to the purchase by the department as soon as possible. All emergency purchases will be reviewed.

The following are not considered emergency purchases:

1. Depletion of stock due to negligence.

2. Building or equipment needed repairs for some time, suddenly becoming an emergency overnight.

3. Orders for material for projects, most of which must be planned weeks or months ahead of time, request just before desired use.

4. Equipment breakdowns, due to a lack of planned preventive maintenance.

5. Abuse will be included in report by Purchasing Director to the Board of Commissioners.

PURCHASE ORDERS

Purchase orders allow Troup County to clearly communicate their intentions to sellers and service providers. They help Purchasing Department to manage incoming and pending orders and contracts. They also help department managers by encumbering their budgets and thus avoiding overspending budgets. Purchase orders are binding contracts which protects vendors of a refusal to pay for goods or services.

Purchase orders must be obtained before a purchase is made. The purchase order date should be BEFORE the invoice date. **A purchase order should be validated, approved, printed and posted within 72 hours of being entered into New World.**

A purchase order is required for any purchase of $500.00 or more unless identified below. A purchase order may be used on purchases greater than $100.00 and less than $500.00 but must be used on purchases identified as a requirement below.

Purchase orders can be issued only to those vendors on the “compliant list.” This list is updated weekly and distributed to all departments.

It is the responsibility of the department head to ensure that all purchase orders are charged to the correct account and the charges are within budget.

If the nature of the purchase changes and a different account number is required after the purchase order has been printed and posted, the Purchasing Department should be notified and the change will be made by the Purchasing Department.

Purchase orders are to be processed as soon as the invoice is received. Past due accounts can prevent other departments from making purchases.

The complete instructions for entering a purchase order and completing the receipt of goods is included as Exhibit B in the back of this manual.

Purchase 0rders are not REQUIRED for the following:

1. Travel Arrangements and Reimbursement;

2. Conference/Seminar Enrollment Fee;

3. Dues and Memberships;

4. Personal Reimbursement;

5. Petty Cash;

6. Telephone, Cell Phones, Cable, Utilities, Waste Management, GCIC, and Pest Control Monthly Service

7. Any Intergovernmental Billings;

8. Attorney Fees and Indigent Defense Fees

9. Court Reporters and Witness Fees

10. Pauper Burials/Body Transport

11. Insurance Claims/Health Premiums

12. Blood Tests, Drug Labs, and Physicals

13. All Allocations

14. Banking Charges and Credit Card Fees

15. All Payroll Accounts (Retirement, Taxes, FICA); Garnishments, Child Support, Chapter 13 Bankruptcy

16. Purchase of Right-of-Way, Soil and Land;

17. Debt Payments

18. Medical treatment and counseling services for: Accountability Courts, Juvenile Court and Court Ordered Services

19. Payments to Recreational Instructors

20. Payments to Athletic Officials

21. Any single purchase of five hundred ($500.00) dollars or less.

Purchases listed above still require prudent purchasing practices. Documentation is required and must be signed by the Department Manager before payment will be made.

Purchase orders are required, regardless of the amount, for the following:

1. Newspaper subscriptions and advertising; and

2. Hospital charges for GSP and City suspects.

INVOICES RECEIVED WITH NO PURCHASE ORDER

All invoices received without a purchase order number will be returned to vendor with form letter attached requesting a purchase order number be obtained from the individual and department making purchase. This causes a delay in payment. Please stress to employees and vendors that the purchase order number must appear on all invoices.

Troup County will not be responsible for the payment of any item that has been purchased without first obtaining a purchase order number.

COMPETITIVE BIDS

A. BID ACCEPTANCE PROCEDURES

1. The person in the Purchasing Department accepting the bid will be sure the exact time and date of receipt is entered on the envelope.

2. Bids will be filed in a designated area of the Purchasing Department.

3. The name will be written on the outside of the bid envelope of a person of person receiving bid.

4. Late bids will not be accepted and will be returned to the bidder. A photocopy of the bid transmittal envelope with the notation of the exact time and date of receipt and name of the person who received the bid will be retained by the Purchasing Director/Purchasing Clerk.

5. If a sealed reply is received and marked bid, but item of bid is not identified, it will not be accepted and will be returned to the bidder. A photocopy of the bid transmittal envelope with the notation of the exact time and date of receipt and name of the person the bid will be retained by the Purchasing Director/Purchasing Clerk.

6. Immediately after bids are received, they will be placed in the correct location designated for this purpose, in the Purchasing Department Office.

B. BID OPENING

When and if people (bidders, etc.) come for a bid opening and/or to turn in their bids, they are to be invited to go to designated bid opening place.

The actual bid documents are public property and are available to review with some restraints. The restraints are placed for good management, and best use of public employees' time. All bid documents remain in sight of the purchasing employee's view; i.e., an employee of purchasing is always present when a vendor is reviewing documents to ensure no charge or damage to the document occurs. This review normally takes place in the purchasing department office.

On timing for review of documents, an individual decision must be made on each bid. The basic guidelines are that the documents are in the Purchasing Department up to bid opening. Documents may have to be reviewed before awarding.

The apparent low bidder will be obvious when the bids are opened, but a recommendation cannot be made to the Board of Commissioners until all bids have been reviewed and presented to the Board of Commissioners.

C. WITHDRAWAL OF BIDS/LATE BIDS

After bids have been submitted, they may be withdrawn, before bid opening.

D. VALUE ENGINEERING

Following the public opening of bids for construction or capital improvement contracts subject to competitive bidding under Georgia law, and prior to formal award, the County may engage in good faith negotiations with the lowest responsive and responsible bidder to explore value engineering alternatives that reduce overall project cost while preserving the essential scope and quality of the work. The County shall document any revisions to pricing or scope resulting from such negotiations in the contract award recommendation.

PROPOSAL (RFP) PROCEDURES

The County may request a RFP where the specifications may not be specific. The RFP document will provide clear guidelines of the product or project that are not overly restrictive. The proposer will offer their product or solution based on the information provided.

A Request for Proposals (RFP) establishes the time and place at which proposals will be received.

When Request for Proposals are opened publicly, only the names of the proposers should be revealed; neither prices nor other information is given until after a notice of intent to award is given.

A decision not to have a public opening can preserve the negotiating power of the purchaser. Negotiation with several proposers puts the purchaser in a better position than negotiating with a single proposer who is aware there is no competition. Release of this information potentially may affect the proposer's competitive position in the marketplace.

All proposers whose proposals are found to be acceptable or reasonably susceptible to being made acceptable, must be given equal opportunity to negotiate, but if this is not done, no information from a competing proposal may be revealed to another competitor during the course of discussion.

Negotiations should be conducted individually with each qualified proposer and should be documented by minutes of each session. The proposer may modify or withdraw his proposal at any time prior to the submission of "best and final" offers.

Best and Final Offers: Following negotiations, a time must be set for all proposers whose proposals have been deemed acceptable to submit proposals including price. Changes are not allowed on proposals or prices after best and final offers are received.

Ref. American Bar Association. Model Procurement Code Section R3-203.01/R3-203.17, Competitive Sealed Prop

SOLE SOURCE PROCUREMENT

When a sole source procurement involves a public works project, the County shall comply with the requirements set forth in O.C.G.A. § 36-91-22(c). This provision mandates that, even in cases where a project qualifies as a sole source, the County must make a written determination explaining why competitive bidding is not feasible and why the selected vendor is the only practicable source. The written justification must be maintained in the procurement file and be made available for public inspection in accordance with applicable transparency standards. This requirement applies regardless of the funding source and is intended to ensure accountability and compliance with Georgia public works contracting laws.

BID PROTEST AND APPEAL PROCEDURES

1. PURPOSE AND SCOPE

These procedures are intended to provide a fair and orderly process for the submission and review of bid protests relating to Troup County procurements. They supplement, but do not modify, the authority, processes, or decision-making structure set forth in these Purchasing Policies, and shall not be construed to limit the County's right to reject any or all bids or proposals, to waive informalities, or to cancel or discontinue a solicitation or procurement at any time.

2. TIME FOR FILING

Any protest of a solicitation, intended award, or award decision must be received by the County within seven (7) business days of the solicitation issuance, intended decision, or award, as applicable. Failure to timely file a protest shall constitute a waiver of any right to challenge the procurement.

3. FORM AND CONTENT OF PROTEST

Protests may be submitted only by an actual or prospective bidder or offeror with a direct economic interest affected by the procurement. All protests must be submitted in writing and shall include, at a minimum:

- Name and address of the protestor;
- Identification of the solicitation or project, including name of project and date of decision or award;
- A detailed statement of the legal and/or factual grounds for the protest;
- All supporting documentation; and
- The specific relief requested.

Protests shall be limited to alleged violations of applicable law, County policy, or the terms of the solicitation and shall not be based solely on disagreement with discretionary evaluation decisions.

4. FILING REQUIREMENTS

Protests shall be filed with the Purchasing Director and will be considered received only upon actual receipt during normal business hours.

5. REVIEW PROCESS

The Purchasing Director, or designee, shall review the protest and may request additional information as necessary. The County may, in its discretion, waive minor informalities or irregularities in a protest. The review shall be conducted on the written submissions, and no hearing shall be required unless determined by the County in its discretion. The decision shall be based on the information presented and the County's judgment in the administration of its procurement processes. The County reserves the right to proceed with the solicitation or award process notwithstanding the filing of a protest, unless the County determines, in its discretion, that a stay is appropriate. Nothing herein shall be construed to require the delay of any procurement or award.

6. DECISION

A written decision shall be issued following review. Such decision shall be final for administrative purposes only. Nothing herein shall be construed to alter or limit the authority of the Board of Commissioners with respect to contract award decisions.

7. REMEDIES

The County may take such corrective action, if any, as it deems appropriate and consistent with applicable law and these Purchasing Policies.

8. JUDICIAL RELIEF

Nothing in this section shall preclude a protestor from seeking relief in a court of competent jurisdiction as permitted by law. Nothing herein shall be deemed or construed as a waiver of any legal or equitable rights, defenses, immunities, or protections available to the County.

MISCELLANEOUS

The purchase of materials, supplies or services using public funds for personal use is strictly prohibited. The use of county credit cards or credit, purchase orders, or reimbursable cash for personal use is unlawful, may subject the offender to prosecution for criminal offenses, and will be reported to the proper investigatory authorities.

Under no circumstances should purchases be split to avoid the threshold limits for purchasing authority as outlined in the Troup County Code, and if there is any doubt as to the proper level of purchase authorization, the next higher category of authorization should be used.

GIFTS AND FAVORS

No employee shall solicit or accept for personal use, or for the use of others, any gift, favor, loan, gratuity, reward or promise of future employment, or any other thing of monetary value that might influence or appear to influence the judgment or conduct of the employee in the performance of his or her job. Employees can accept occasional unsolicited gifts (such as holiday baskets) as long as the gifts have a market value under $50, are customary in the industry, and do not influence or appear to influence the judgment or conduct of the employee in Troup County's business.

Ref. Troup County Human Resources Policy Manual Section VII, Page 62.4

Capital Asset Management Policies

PURPOSE

The purpose of this policy is to establish uniform procedures for the identification, recording, maintenance, and disposal of capital assets owned by Troup County. These procedures ensure accurate financial reporting, safeguard public property, and maintain compliance with federal regulations, including 2 CFR Part 200 (Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards). All County property meeting the definition of a capital asset shall be considered a long-term asset and shall be recorded in the New World financial system.

SCOPE

This policy applies to all departments, offices, and agencies of Troup County that acquire, manage, or dispose of tangible capital assets or equipment, regardless of the funding source. Assets acquired with federal funds are subject to additional requirements under 2 CFR §200.313.

DEFINITIONS

- Capital Asset: Tangible or intangible property with a useful life of more than one year and a per-unit acquisition cost of $10,000 or greater. Examples include land, buildings, vehicles, equipment, and software.
- Equipment: A category of capital assets defined in 2 CFR §200.1, meeting the same cost and useful life thresholds.
- Purchased Assets - The recording of purchased assets shall be made on the basis of actual costs, including all ancillary costs, using vendor invoices and other supporting documentation.
- Constructed Assets - All direct costs, including labor, design, and engineering, associated with the construction project shall be included in establishing the asset valuation.
- Donated Assets - Capital assets acquired by gift, donation, or payment of a nominal sum not reflective of the asset's market value shall be assigned cost equal to the fair market value (or estimated acquisition value if no fair value can be determined) at the time of receipt.
- Federal Interest: The portion of an asset's cost funded by a federal award.

ASSET VALUATION

Capital assets shall be recorded at cost or, if the cost is not readily determined, at estimated costs. Cost shall include applicable ancillary costs as described in this policy. All costs shall be documented, including methods and sources used to establish any estimated costs. Capital assets donated to Troup County, such as property, should be recorded at fair market value (or estimated acquisition value if no fair value can be determined) at the date of receipt.

ASSET CLASSIFICATION

Capital assets should be categorized into the following:

- Land
- Land Improvements and Infrastructure
- Buildings/Facilities
- Equipment
- Construction In Progress (CIP)

ASSET ACQUISITION AND RECORDKEEPING

1. All capital assets must be recorded in the County's financial system (Tyler ERP) upon acquisition.
2. Asset records must include the following:
   - Description and unique asset ID
   - Serial number or other identifying information
   - Acquisition date and cost
   - Source of funding (including federal award identification, if applicable)
   - Titleholder
   - Location and responsible department
   - Estimated useful life and depreciation method (if applicable)
   - Federal cost participation (if applicable)

ASSET CAPITALIZATION

TYPE	THRESHOLD	USEFUL LIFE (YEARS)
Land and building acquisitions	$0	Land Infinite/ Buildings 45-50
New building construction	$0	45-50
Equipment and facilities acquired through debt financing with a transfer of ownership at the end of the contract	$0	Equipment 5-25 Facilities 40-50
Personal property such as machinery, equipment, furniture, or vehicles (useful life greater than one year) (consider making useful life floor greater than two years)	$10,000	5-25
Computer software (useful life greater than one year) (consider making useful life floor greater than two years)	$10,000	5+
Renovation and improvement projects that extend the useful life by 25% or more	$100,000	Dependent on classification
Land improvement and infrastructure projects	$100,000	10-50
Construction in Progress (total project cost)	$100,000	

ASSET TAGGING AND IDENTIFICATION

- All capital assets must be assigned a unique asset number and physically tagged unless tagging is impractical.
- The Finance Department is responsible for managing the asset tagging process and database.

INVENTORY AND PHYSICAL VERIFICATION

- A physical inventory of all capital assets must be conducted at least once every two years.
- The inventory must be reconciled with financial records.
- Any discrepancies, losses, or theft must be reported and investigated promptly.

ASSET MAINTENANCE

- Departments are responsible for routine and preventive maintenance to ensure assets remain in good working condition.
- Maintenance logs or documentation must be retained in accordance with Troup County's records management policy.

DISPOSAL AND SURPLUS PROPERTY

- Disposal of capital assets must follow Troup County's surplus procedures and be approved by the County Manager or designee.
- For federally funded assets with a current per-unit fair market value exceeding $5,000, federal disposal requirements under 2 CFR §200.313(e) must be followed. This includes notifying the granting agency and remitting any applicable federal share of proceeds.

INTERNAL CONTROLS AND OVERSIGHT

- The Finance Department must implement internal controls to prevent unauthorized use, loss, or misappropriation of County assets.
- Access to asset management systems must be restricted to authorized personnel.
- The County will ensure integration between financial, inventory, and grant records within Tyler ERP or other systems of record.

COMPLIANCE

- All employees involved in the acquisition, custody, use, or disposal of capital assets must comply with this policy.
- Noncompliance may result in administrative action, audit findings, or funding disallowances.

Grant Policies

PURPOSE

These Policies and Procedures aim to establish uniform guidelines instructing Troup County personnel in pursuing grant funding and managing grant awards. These Policies and Procedures describe the grants administration of Troup County associated with:

- Grant Identification, Application, and Tracking
- Grant Award Notification, Review, and Acceptance
- Grant Oversight and Monitoring
- Grant Accounting and Reporting
- Grant Close-out

SCOPE

SUPPORT AND CONTROL

The Finance Department, under the guidance of the County Manager, is responsible for implementing the administration policy and procedures for the Board of Commissioners (BOC) grants. This includes overseeing the grant search, proposal, application, and filing process; ensuring the proper execution, management, and close-out of the County's grant awards; and reporting on grant submissions and statuses to maintain transparency and accountability with the BOC, grantors, and the public. These procedures apply to all grants pursued by County personnel and awarded to Troup County, outlining the roles and responsibilities of County employees in managing external funding and ensuring compliance with grantor and County requirements.

These Policies and Procedures do not encompass all rules, regulations, or laws related to grant administration. Instead, they serve as a standardized guide to assist County personnel in pursuing, applying for, and managing grant proposals and awards. Each department is responsible for developing and maintaining its internal procedures in alignment with these County standards and ensuring compliance with all applicable laws, regulations, and grant terms.

GOVERNING LAWS AND REGULATIONS

The OMB has developed the Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (hereinafter called the "Uniform Guidance"). The Uniform Guidance is located in Title 2 of the Code of Federal Regulations ("CFR") (2 CFR Part 200). The Uniform Guidance is a primary source of regulatory guidance for all federal grants and other federal awards and financial assistance. These regulations apply even when the federal funds are indirectly received (i.e., pass-through funds awarded through the State). A link to the Uniform Guidance is provided here: *Code of Federal Regulations Part 200*.

GRANT OPPORTUNITY

A grant opportunity can be initiated by the Board of Commissioners, County Manager, Department Head, Grants Manager or any person within a department that identifies or is notified of a funding opportunity.

DEPARTMENT REVIEW

The specific department interested in pursuing the grant funding should meticulously review the Notice of Funding Opportunity (NOFO). A strong project design that aligns with the NOFO criteria, exclusions, special conditions, etc. must be reviewed and approved by a Department Head.

FINANCE NOTIFICATION & REVIEW

The Chief Finance Officer (CFO) and Grants Manager *MUST* be notified of the grant and application intentions. ***Please complete the linked Intent to Apply for Grant Funding Form and submit to the Grants Manager.***

Any commitment from the County, including matching funds, property use restrictions, required policies, etc., must be reviewed and approved by the CFO. A meeting involving the County Manager, CFO, Grants Manager, Department Head, and others is required to assess and approve the proposed application before presenting it to the Board of Commissioners.

Certifications & Assurances

Departments should evaluate grant applications to ensure that Troup County complies with all required Certifications and Assurances for grant performance and is capable of maintaining adherence throughout the grant's duration.

Pass-Through Grants

The procedures for pass-through grants follow the same process as regular grants. However, a Sub-Recipient Agreement must be established between the County and all sub-recipients. The County staff attorney is responsible for drafting this agreement.

GRANT MATCH POLICY

When County funds contribute to the total project budget, they are considered a "match," regardless of whether the Grantor requires it. The Finance Department must have a clear understanding of grant match requirements and the designated funding sources.

GRANT APPLICATION – BOARD OF COMMISSIONERS AGENDA ITEM

After Finance approves the application, an official agenda item should be presented to the Board of Commissioners for approval or notification regarding the funding opportunity/application.
The Department Head must initiate the agenda item before submitting it to the County Manager for approval. All agenda items must be submitted for approval by 1pm, at least 8 days prior to the meeting (the Commissioners meet on Tuesdays, so items must be submitted by 1pm the preceding Monday).

If the Commissioners approve the grant application request, a copy of the final grant application must be sent to the Grants Manager.

GRANT AWARD – BOARD OF COMMISSIONERS AGENDA ITEM

After the funding agency has informed the department of the final grant award amount, a new official Agenda item must be presented to the Board of Commissioners to request approval for accepting the funding.

This Agenda item should expand upon the initial agenda item, providing more details related to the grant award and budget categories.

Additionally, this Agenda item must adhere to the same submission requirements for the BOC as outlined above.

EXECUTING AWARD DOCUMENTS

Once the Board of Commissioners approves the Award Agenda Item, the funding agency will provide an agreement between the agency and the County.

- If a grantor determines that Troup County fails to meet the conditions outlined in the contract or Special Conditions, funding may be rescinded, and departments could be held accountable for any expenses incurred under the grant.
- Please note, any signed agreement between a department in Troup County Government and a funding agency is considered a contract. The Commission Chairman is the sole person authorized to sign contracts on behalf of Troup County.
- This agreement will require the Chairman's signature.

GRANT BUDGETS AND REPORTING

Once a grant has been awarded, the Department Head or their designee will meet again with the CFO and Grants Manager to finalize the following:

- Any correspondence from the funding agency directed to the department should be forwarded to the CFO and Grants Manager.
- The department is responsible for preparing and submitting any program reports, but copies must also be sent to the Grants Manager.
- If the department responsible for financial reporting, it must be completed on time (Finance needs to be informed of due dates and any County penalties for late submissions), with copies sent to the Grants Manager.
- For grants allowing supply purchases over $500, orders must be placed with Purchasing before the end of the grant's 3rd quarter (for one-year terms) to avoid de-obligation of funds and ensure compliance with ethical accounting practices.
- The CFO will explain how Finance will track the grant funds, detail the required documents from the department, and clarify the submission schedule for these documents.

PURCHASING

The policies outlined in the Troup County Purchasing Manual must be followed for purchasing materials, services, equipment, and construction. In addition to the County's procurement policies and procedures, any procurement requirements specified in the grant must also be adhered to.

Department applicants are encouraged to notify Purchasing staff of anticipated project timelines involving procurement as soon as the grant is awarded.

The Purchasing Department will process purchase orders in compliance with the grant agreement, as well as State and Federal laws and County policies. Department applicants hold the responsibility for ensuring compliance with the approved award/contract terms to guarantee that expenditures are appropriate. All purchase requisitions for grant-related purchases must include the funding agency, grant agreement number, and any other relevant details.

GRANT POST AWARD PROCESS

1. The Finance Department will require the approved Acceptance Agenda item and notification from the funding agency to set up the budget in New World.
   - Departments must ensure that expenses are approved and allowable according to the grant guidelines.
   - The CFO and Grants Manager must have copies of all essential grant documents, from start to finish, including the acceptance documents signed by the Chairman.
2. All relevant grant documents (application, contract, award budget, special conditions, etc.) should be sent to the CFO and Grants Manager.
   - Familiarize yourself with grant requirements. The Special Conditions set by the funding agency must be adhered to, with a copy sent to the CFO and Grants Manager.
   - Provide the funding agency contact person's details to the CFO and Grants Manager.

- Submit a reporting description (performance, financial, both, etc.) and a reporting schedule (monthly, quarterly, etc.) with due dates for inclusion in the Grants Master Calendar.
- Identify the origins of the grant funds (State or Federal agencies) so they can be included in the County's annual audit.
- Additionally, the CFO and Grants Manager will need any financial reports (reimbursement requests or monthly reports) that the County must submit to the funding agency. The Grants Manager must receive a copy of any Payment Request submitted to the funding agency, as this helps the Finance Department track incoming payments.
- For the County Manager's or Chairman's signature, please submit all payment/reimbursement requests to the Grants Manager.
- FAILURE TO COMPLY WITH THESE INTERNAL REQUIREMENTS MAY RESULT IN DELAYED SIGNATURE REQUESTS.

GRANT REVENUES

- When grant revenues are received by the County, whether in the form of wire transfers or checks, the Finance Department will process the correct account according to the specifications grant agreement to ensure compliance with Generally Accepted Accounting Principles (GAAP).
- These revenues must correspond with the amounts reported for reimbursement by the County department.

REQUEST TO SUPPLEMENT GRANT DURING CURRENT GRANT CYCLE

Supplemental funding opportunities may arise throughout a grant cycle. Capitalizing on these opportunities is encouraged. The following steps should occur in these instances:

- Completion of the linked ***Intent to Apply for Grant Funding Form*** and submit to Grants Manager
- Meet with CFO and Grants Manager to review
- Presentation to Board of Commissioners to approve applying for funds
- Presentation to Board of Commissioners to approve award of funds
- Ensure Budget Amendments coordinated with Finance Department
- All Grant Post Award, Budget and Reporting tasks

GRANT CLOSEOUT

When the grant is closing, the CFO and Grants Manager will be assisting in completing any financial closeout documentation required by the funding agency.

- The department is responsible for any final programmatic reporting, but it should be copied to the Grants Manager.

- In some cases, an extension can be requested depending on the terms of the contract. It is the responsibility of the department to request this grant extension. If an extension is given, the CFO and Grants Manager must be copied on the notification sent to and from the funding agency.
- If the grant is approaching the end of its term and the department feels they may not be able to expend all monies in time, they should contact the funding agency, and notify the CFO and Grants Manager.
- Immediate notification of grant completion and close out is required.

FILE RETENTION

- The County maintains records based upon the requirements of the Georgia Records Act (O.C.G.A. § 50-18-90 et. seq.), the federal record retention requirements as stated in 2 CFR 200.334, and County policy.
- Records pertinent to a federal award must be retained for a period of three years from the date of submission of the final expenditure report.
- For federal award that are renewed quarterly or annually, records must be retained for three years from the date of submission of the final quarterly or annual financial report.
- If any litigation, claim, negotiation, audit, or other action involving grant records has been started before the expiration of the three-year period, the records must be retained until completion of the action and resolution of all issues which arise from it, or until the end of the regular three-year period, whichever is later.
- Grantors may require retention periods in excess of five years.
- Departments must ensure they comply with retention requirements specified by each grantor.
- Retention requirements extend to books of original entry, source documents supporting accounting transactions, the general ledger, subsidiary ledgers, personnel, and payroll records, canceled checks, and related documents and records.
- Source documents include copies of all awards, applications, and required recipient financial and narrative reports. Personnel and payroll records shall include the time and attendance reports, personal activity reports, or equivalent documentation for all individuals reimbursed under the award.
- Once the mandatory retention period has lapsed, the recipient department shall request that the grant record be properly destroyed.

ADVICE/TIPS

- If you need assistance, please don't hesitate to contact the Grants Manager.
- Grant performance is subject to review at the County level through the annual Single Audit, and through various reviews conducted by the funding agencies.
- Grants require a great deal of attention through an on-going process, from the initial application all the way through to the close-out.

- It is vitally important for you to maintain good records for your grants.
- Our performance with a grant, whether good or bad, can impact our ability to receive future grants.
- Policies and procedures of the funding agency have to be carefully followed, as do the policies and procedures for Troup County.

OTHER FEDERAL REQUIREMENTS

Many other federal laws, regulations, rules, and policies may apply to grants, grant activities, grant-funded projects, and grant recipients, subrecipients, and contractors. Some of these laws and policies are listed below for general information. County grant staff is responsible for complying with all applicable requirements and monitoring and enforcing subgrantees' compliance with such requirements.

CIVIL RIGHTS

- Title VI of the Civil Rights Act of 1964 (42 U.S.C. § 2000d, et seq.) and its implementing regulations provide that no person shall, on the ground of race, color, or national origin, be excluded from participation in, be denied the benefits of, or be subjected to discrimination under any program or activity receiving federal financial assistance.
- Troup County is committed to compliance with Title VI of the Civil Rights Act of 1964 and related statutes and regulations. It is County policy that no person shall, on the grounds of race, color, national origin, sex, age, or disability, be excluded from the participation in, be denied the benefits of, or be otherwise subjected to discrimination under any of the County's programs or activities.

LIMITED ENGLISH PROFICIENCY (LEP)

- Language for LEP individuals can be a barrier to accessing important benefits or services, understanding, and exercising important rights, complying with applicable responsibilities, or understanding other information provided by federally funded programs and activities.
- Federal guidance provides that recipients and subrecipients take reasonable steps to ensure LEP citizens have access to the information, programs, and services the grant provides (Executive Order 13166, Improving Access to Services for Persons with Limited English Proficiency).

OTHER FEDERAL ACTS AND POLICIES

- Americans with Disabilities Act
- Age Discrimination Act
- Fair Labor Standards Act
- Contract Work Hours and Safety Standards Act
- Copeland Act - Anti-Kickback
- Lobbying Restrictions
- Debarment and Suspension

- Freedom of Information Act
- Drug-Free Workplace Act
- National Environmental Policy Act
- Federal Water Pollution Control Act
- Clean Air Act
- National Historic Preservation Act

EXTERNAL AUDITS

State of Georgia law requires that all general-purpose local governments publish within six months of the close of each fiscal year a complete set of financial statements presented in conformity with generally accepted accounting principles (GAAP) and audited in accordance with generally accepted auditing standards by a firm of licensed certified public accountants. Grant auditing can include the following:

- **FINANCIAL AUDIT**
  - The Finance Department is responsible for preparation of the Annual Comprehensive Financial Report.
  - The County's fiscal year is the calendar year ending June 30th each year
  - Financial audit findings made during the fiscal annual audit are provided to the grantor which could prompt an audit by the grantor.
- **GRANTOR AUDITING**
  - Department Applicants are responsible for understanding and complying with the grant audit requirements listed in their grant. When a department is notified that they will be audited by a Grantor, the department should notify the Finance Director.
- **SINGLE AUDIT**
  - The Finance Department is responsible for preparation and audit of the Schedule of Expenditures of Federal Awards (SEFA) for the Single Audit at the end of the county's fiscal (calendar) year.
  - Federal audit and annual reporting requirements are contained in 2 CFR Part 200 Subpart F (Audit Requirements).
  - Non-federal entities expending $750,000 or more in a year in federal awards are required to have a single or program-specific audit conducted for that year, performed by an outside auditor.
  - It is important that all grant activity and any changes to the grant are well documented to facilitate any audit.
  - The following activities are among those considered in audits:
    - Activities Allowed or Unallowable o
    - Allowable Costs/Cost Principles
    - Cash Management
    - Davis-Bacon Act