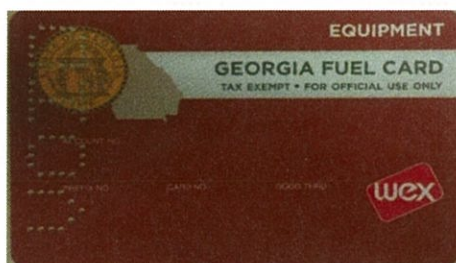
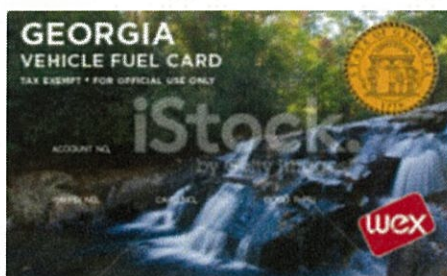


Statewide Fuel Card Standards & Guidelines

In Accordance with State Policy



Department of Administrative
Services

Office of Fleet Management

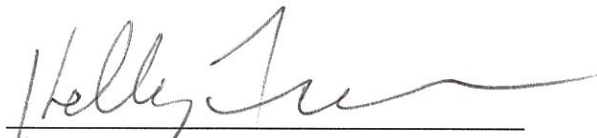
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Office of Planning and Budget

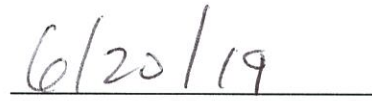
Effective: July 2019

Statewide Fuel Card Standards and Guidelines
Effective July 1, 2019

Governor's Office of Planning and Budget
2 Capitol Square, SW
Atlanta, GA 30334



Kelly Farr, Director



Date

Department of Administrative Services
200 Piedmont Avenue, SE
Atlanta, GA 30334



J. Alexander Atwood, Commissioner



Date

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State of Georgia

Fuel Card Standards and Guidelines

Program Overview

The State of Georgia Fuel Card is a charge card designed to enable authorized State of Georgia employees to make fuel purchases for vehicles and equipment used for official state business. The fuel card program is offered by the Department of Administrative Services (DOAS) and managed by the DOAS Office of Fleet Management (OFM). The intent of this document is to provide guidelines for state employees of any state entity who purchase fuel and related products for State-owned/leased vehicles and equipment.

These guidelines are established pursuant to the Official Code of Georgia Annotated O.C.G.A. § 45-12-73 (12) (A) and (C) which states that the Office of Planning and Budget (OPB) shall promulgate rules and regulations governing (A) the use of passenger-carrying automobiles purchased or leased by any office, agency, department, board, bureau, commission, institution, authority or other entity of the state; and (C) a system of billings for motor vehicle service including the provision of fuel, maintenance, and repair costs for motor vehicles which are owned or leased by any office, agency, department, board, bureau, commission, institution, authority, or other entity of the state.

In coordination with the OPB, DOAS will periodically prepare, publish and update policies and procedures regarding the use of any credit card used to purchase fuel or pay for repairs to state owned vehicles. Pursuant to this policy, each entity of the state shall be subject to these guidelines.

Contract Information

The Statewide Fuel Card Program utilizes a card issued by WEX Bank (Bank), pursuant to a contract awarded by DOAS State Purchasing Division (SPD) in June 2014. The card is accepted at all retail fuel stations participating in the WEX Inc. network. Specific information regarding the WEX Inc. state fuel card contract is provided on the Office of Fleet Management (OFM) website at www.doas.georgia.gov. A link to the WEX Inc. web site is provided for additional information regarding the current program.

DOAS administers the contract on a statewide level. In this capacity, OFM personnel serve as resources for all program users in the areas of policy development and implementation, day-to-day administration of the program audit, staff development, and cardholder training.

All State Agencies, Board of Regents, Colleges, Universities, and technical schools, referred to as Entity, Entities, or Program Users in this policy, are required to use the WEX Online™ system provided by WEX for card administration.

The terms of the contract with WEX Inc. also permit State Authorities and, local governments (counties), municipalities, school districts, community service boards and special districts to use the program. DOAS recommends that local entities participating in the program adopt and adhere to these Statewide Fuel Card Standards and Guidelines; however, DOAS also recognizes that local governments are ultimately accountable not to DOAS, but to the county Boards of Commissioners, city councils, or other governing bodies which approve local government budgets and oversee local government financial affairs. Accordingly, it is the responsibility of the appropriate governing body to put into place a fuel card policy and ensure their local entity adheres to that policy. OFM approves all participation in the program. Fuel Card eligibility and participation guidelines can be found at <http://doas.ga.gov/fleet-management/Fleet-Fuel-Cards/setup-new-fuel-card>.

Requirements for Use

The WEX Inc. card is the only fuel card authorized for use by employees of any state Entity. As such, state Entities may not provide or subscribe to any other fuel programs or services, systems, or products other than those provided by DOAS OFM. State Purchasing Cards (P-Cards) shall not be used to purchase fuel or repair services.

Card Types

The state fuel card program consists of two distinct fuel cards, commonly referred to as the “Waterfall” Card and the “Red” Card. Each card has a unique operational purpose to acquire fuel to support agency missions.



1. The “**Waterfall**” Card, pictured left, with the words “**TAX EXEMPT * FOR OFFICIAL USE ONLY**” (see red circle in image) appearing on the face below “**VEHICLE FUEL CARD**” is designated for the purchase of fuel for the primary fuel tanks of State vehicles including cars, trucks and other on-road vehicles, vehicles which are assets with unique Original Equipment Manufacturer identification numbers (i.e. Vehicle Identification Numbers (VIN), serial

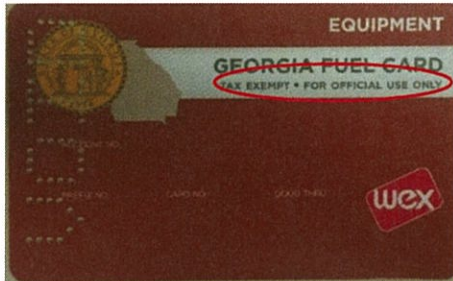
numbers, engine numbers, etc.,) and all vehicles and equipment capable of tracking meter readings (i.e. hours, mileage).

All vehicle drivers are required to record the accurate odometer/meter readings of the vehicle at the time of any fuel purchase. Whether this is done through an automated fuel dispensing equipment system or manually at bulk fuel sites, entries must be accurate. Odometer readings must be recorded on each fuel purchase where mileage is not obtained by automated processes for recording into the Fleet Management System.

Additionally, the “**Waterfall**” fuel card uses may include but are not limited to:

- Passenger-carrying vehicles (e.g. sedans, vans, SUVs, trucks, motorcycles, crossovers, etc.).
- Off-road equipment (e.g. Backhoes, loaders, graders, skid steer, auxiliary generators,

- stationary generators, etc.).
- Federally owned vehicles
- Temporary loaner or donated vehicles
- Agency motor pool vehicles
- Leased vehicles (leases greater than three months)



2. The “Red” Card, pictured left, has a red background and includes the words “Equipment” along with “TAX EXEMPT * FOR OFFICIAL USE ONLY” (see red circle in image) under the words “GEORGIA FUEL CARD” on the face. This card is designated only for the purchase of fuel for secondary storage tanks for dispensing fuel at work sites as well as portable fuel cans or gas tanks and for use in portable equipment, lawn tractors, mowers,

etc., daily rentals, and for emergency use. When used to fill secondary or portable tanks, all operators are required to maintain a log documenting the filling of the secondary/portable tank as well as the dispensing of fuel from that tank into the equipment/machinery consuming the fuel.

Additionally, the “Red” Card or secondary fuel card (typically assigned to supervisors) is to be used for fuel procurement exceptions, such as emergency use and purchase of minimal quantities of fuel where meter tracking is neither practical nor cost-effective. Examples of fuel procurement exceptions are:

- Emergency fuel procurement by designated supervisors during natural disasters or other emergencies where health and safety of the public may be otherwise at risk.
- Mobile or auxiliary fuel tanks either trailer mounted or affixed to passenger-carrying vehicles without unique identification numbers and ability to track meter readings (i.e. odometers, hours).
- Temporary use to fuel vehicles for damaged or lost Waterfall cards, not to exceed 5 business days.
- Temporary use for short-term commercial rentals not to exceed the rental term.
- Refill fuel receptacles, small gas cans to service landscape equipment (i.e. mowers, weed whackers, etc.), off-road equipment and auxiliary tanks affixed to passenger-carrying equipment that has an assigned Waterfall card.

NOTE: Use of either card for personal purchases is strictly prohibited and will result in disciplinary action, up to and including termination of employment and criminal prosecution.

Requests for Fuel Cards

The authority to issue new Fuel Cards resides exclusively with OFM.

- Waterfall Cards shall be issued to vehicles, not individuals, and are restricted to use for fueling the vehicle to which it was issued.
- Only one fuel card shall be issued to a state vehicle.
- Separate fuel cards will be obtained for other equipment needs. All “Waterfall” or state vehicle fuel card information shall be documented in the State’s fleet management information

system.

- “Red” Cards shall be issued to agency supervisory or lead personnel only for use in controlled or emergency situations where it is not cost-effective to electronically monitor minimal quantities of fuel. Since purchases made with the Red Card cannot be tracked to a specific vehicle, there must be a higher level of accountability for the assigned state employee.

All Red Card use requires the responsible party to track all fuel purchased. State Entities may use the Red Card Transaction Log (form OFM-FC002) provided by DOAS and available on the DOAS website. All transaction logs are subject to auditing and must be updated and available for inspection. (See section: “Use of the Cards”).

Personal Identification Numbers (PINs)

Employees required to drive vehicles or operate equipment will receive a **Personal Identification Number (PIN)** after the driver has completed the Statewide Fuel Card Standards and Guidelines for Drivers Policy acknowledgement certification.

The PIN will allow the driver to purchase fuel with any vehicle fuel card assigned to the WEX Account operated by their entity.

The issuance of PINs will be managed by the state entity Fuel Card Program Administrator and the administrator must confirm the driver has completed the Fuel Card Policy training video and acknowledgement prior to issuing the driver’s PIN.

Fraudulent Purchases and Misuse of the Fuel Card

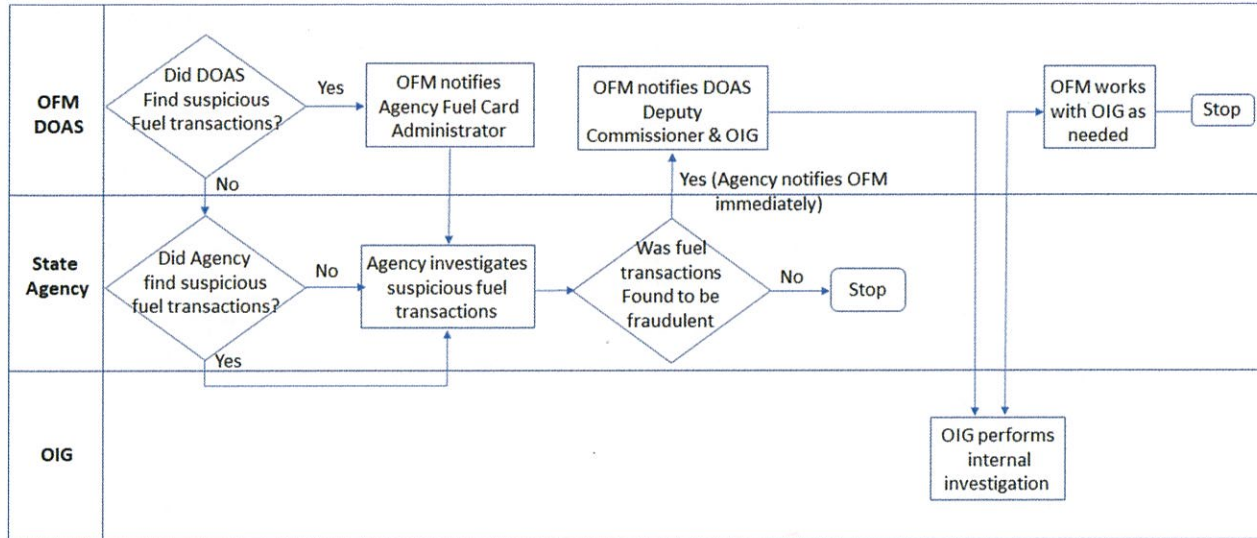
Use of the PIN serves as an electronic **signature** of the person to whom it is issued. Under no circumstances is an employee permitted to use the Fuel Card for personal purchases including fuel for personal vehicles or non-State owned. Such use will result in disciplinary action, up to and including termination from State employment and criminal prosecution. **O.C.G.A. §50-5-80 provides for criminal penalties for misuse of a state fuel card. Any employee who knowingly uses the card for personal purchases under \$500 is guilty of a misdemeanor. An employee who knowingly uses the card for personal purchases of \$500 or more is guilty of a felony punishable by one to 20 years in prison.**

Supervisors or other approving officials who knowingly, or through willful neglect, approve personal or fraudulent purchases are subject to the same disciplinary actions as fuel card users.

The State Fuel Card Program Manager, State Purchasing Director and the DOAS Director of Fleet Management, reserve the right to withdraw any authority or delegated approval due to non-compliance with applicable laws, rules, regulations, policies and procedures or the term of any conditional approval.

Georgia Department of Administrative Services
Office of Fleet Management

Drivers must be aware there is zero tolerance for fraudulent use of the fuel card. Any suspected fraudulent use will be investigated by OFM and the Office of the State Inspector General in cooperation with the entity. The chart below outlines the process OFM, the OIG and entity Fleet Managers/Coordinators, or the fuel card administrator will follow in the event of suspected fraudulent activity:



Roles and Responsibilities

Office of Fleet Management

The items listed below are the responsibilities of OFM.

General Duties

- a. The Director of OFM, or his or her designee, serves as the central point of contact on all issues of procedure and operations.
- b. The Director of OFM, or his or her designee, is the official liaison between the Bank and all Program users.
- c. OFM develops the State Fuel Card Standards and Guidelines in accordance with State Policy.
- d. Reviews the State Fuel Card Standards and Guidelines at least annually to ensure that they are in keeping with best practices in the fuel card industry and allow participants in the Program to utilize the Fuel Card to the utmost advantage within sufficient control guidelines.
- e. Communicates all Program and Guidelines changes to Program Users.
- f. Works with Program users to determine new ways that the Fuel Card can be used within legal and policy requirements if applicable.
- g. Reviews all requests for exceptions to these Guidelines and decides on the appropriateness of each request, in cooperation with OPB.
 - a. Approvals for use of the Fuel Card to pay for vehicle repairs and maintenance are coordinated through OFM and the Entity's program administrator.
 - b. All other types of exceptions must receive prior, written approval from the OFM Director or his or her designee for each occurrence.
- h. Develops and maintains Statewide Program forms. All card program official forms mentioned in this policy can be found on the OFM website. The versions on the website will always be the latest versions.
- i. Works with the DOAS Enterprise Learning department to develop and maintain statewide training materials and manuals.
- j. Investigates transaction discrepancies and works with the state entity to make any appropriate changes in the fleet management information system.
- k. Only OFM or the designated Entity fleet coordinators have the authority to make changes to fuel card information or delete fuel cards from the system.

Audits

- a. The Office of Fleet Management conducts periodic audits. Audits focus on compliance with all programs administered by the Office of Fleet Management including: The State Fuel Card Standards and Guidelines, Vehicle Acquisition, Vehicle Maintenance, and Policy 10.
- b. Upon completion of an audit, OFM issues a report to the state entity providing an assessment of program compliance, makes recommendations for improvement where warranted, and works with agency program personnel to implement corrective action plans or other improvements to the program.

State Entities Participating in the Fuel Card Program

The Agency Fleet Coordinator serves as the official liaison between the entity and OFM for all matters related to the Program. This individual usually serves as the Fuel Card Program Administrator (Administrator), although any or all the following administrative responsibilities may be delegated to one or more Card Program Coordinators, depending on the size and complexity of the program.

Fuel Card Program Administrator

A. Program Administration

- a. Develops the internal policy governing the use of the Fuel Card to include the following minimum requirements:
 - i. Ensures compliance with the State Fuel Card policies, Policy 10, and the Fleet Manual;
 - ii. Defines and documents acceptable use of the Fuel Card that cannot be less restrictive than State Fuel Card Standards and Guidelines;
 - iii. Ensures the reporting of suspected misuse or fraud is reported to OFM immediately upon suspicion.
 - iv. Ensures all drivers have taken the Fuel Card Policy training and signed the Acknowledgement form.

NOTE: Any new drivers must take the Fuel Card Policy training and sign the Acknowledgement Form prior to being issued a driver PIN.

- B. Terminates the fuel card when it is reported to be either lost or stolen Administrator and the Fuel Card Administrator shall terminate the card in WEX Online.
- C. Identifies agency personnel who will be responsible for being the primary contact for all correspondence, fuel card administration, billing, Driver PIN administration, and mailing correspondence.

- D. The Fuel Card Program Administrator or designee must review all fuel card transactions, at least monthly, using WEX Clearview, to ensure drivers follow current published policies regarding the purchase of fuel and other items that may be purchased on the fuel card. Agencies may develop their own internal policies regarding fuel card use; however, internal policies should not be less restrictive than the Statewide Fuel Card Standards and Guidelines Policy. All fuel card transactions must be reviewed and immediate action must be taken to correct any noted policy violations. Drivers are not allowed to approve their own fuel transactions.

- a. If fraud or misuse of a fuel card has been suspected, the Fuel Card Administrator or Fleet Coordinator will notify OFM immediately upon the suspicion and provide the following:
 - i. Documentation of the fraudulent transaction (e.g. copies of invoices, transactions details from the Fuel Card system);
 - ii. Evidence of who conducted the transaction, who approved the transaction, and when and how the misuse or fraud was discovered;
 - iii. Documentation of personnel actions taken (e.g. cardholder was terminated)

E. PIN assignment and usage must comply with the following requirements:

- a. Card users must be State of Georgia employees. PINs shall not be issued to non-state employees.
- b. PINs will not be issued to employees of foundations associated with any entity.
- c. All training and acknowledgement requirements as described in this Policy must be met before a driver is issued a PIN number.

- d. Use of the Fuel Card for Personal Purchases is strictly prohibited.
- e. PIN numbers shall not be shared.
- i. PINs can be used by the individual with any card on the entity's WEX account.
- j. Generic PINs are prohibited (e.g., one PIN for an office/department).
- k. Vehicle numbers, employee numbers and other easily obtained or guessed numbers should not be used as PINs.
- l. PIN numbers should not be written on the fuel card.
- m. Compromised PINs must be terminated immediately.
- n. Use of the PIN serves as an electronic "**signature**" of the person to whom it is issued.

State Entity - Program Compliance

- a. Establishes written procedures to ensure compliance with, or request exceptions to, the State Fuel Card Standards and Guidelines, and the internal Fuel Card policy.
- b. Coordinates any exceptions to the State Fuel Card Standards and Guidelines with OFM.
 - i. Submits a request to OFM explaining the changes or exceptions being requested to the Fuel Card Standards and Guidelines.
 - ii. Reviews the status of all exceptions on an annual basis to determine if the exceptions should still be in use, and if not, will notify OFM of any changes.
- c. Establishes written Fuel Card account security procedures to include:
 - i. Ordering and receiving replacement cards;
 - ii. Reporting lost or stolen cards to WEX, OFM, and to the Fuel Card Program Administrator or Fleet Coordinator(s);
 - iii. Collecting and terminating, or suspending cards when vehicles are taken out of service.
 - iv. Destroying cards when vehicles are being surplus;
 - v. Deactivating PINs when card users transfer to jobs not requiring a Fuel Card, resign, or are terminated;
 - vi. Canceling cards in the WEX Online™ system immediately upon notification of theft/loss of a card; and
 - vii. Ensuring agency vehicle operators enter accurate vehicle odometer readings at time fueling transaction occurs.
- d. Establishes written procedures to ensure that misuse or fraudulent use of the Fuel Card is documented. Minimum requirements are included in section titled Minimum Audit Compliance Standard Guidelines.
- e. Develops an entity-specific training program for all employees and supervisors/approving officials to include:
 - i. Mandatory training to ensure drivers have read and understand the Fuel Card Policies and have signed the Fuel Card Acknowledgement form;
 - ii. Internal Fuel Card policy;
 - iii. User manual;
 - iv. Consequences for non-compliance; and
 - v. Familiarity with all forms, including the Sales and Use Tax Exemption form and transaction logs, where applicable.
- f. Using the Fuel Card
 - i. Establishes written internal procedures covering how to use the Fuel Card and

- enter accurate vehicle odometer readings.
 - ii. Monitors employee PINs for inactivity and deactivates PINs that are no longer needed.
 - iii. Monitors card usage to determine cards that are being underutilized or that should be cancelled.
- g. Accounting Requirements
- i. Establishes billing discrepancy handling procedures, including the handling of disputed transactions to ensure timely payment of the monthly billing.

Supervisors/Approving Officials

Supervisors or other persons assigned the responsibility of reviewing transactions must have a thorough knowledge of the job responsibilities of the employees under their supervision to determine if purchases made are reasonable. Before approving a monthly billing statement, the supervisor should carefully review all documentation.

Supervisor or other persons assigned responsibilities include:

1. Maintains knowledge of State Fuel Card Policy and internal policies and procedures on use of the Fuel Card.
2. Notifies the Program Administrator when a cardholder resigns, transfers, or is terminated from employment.
3. Monitors transactions and card activity to ensure that all purchases are for legitimate State business use.
4. Reviews all documentation to ensure:
 - a. Invoices and transaction logs have the required information.
 - b. Logs are used to record purchases for fuel for secondary or portable fuel tanks or cans made with the Red Cards. Comparisons to intake and output related to these purchases should be completed to ensure proper use of the fuel card for equipment.
 - c. State Sales and Use Tax was not charged for non-fuel purchases, when permitted.
 - d. Purchases were for legitimate State business use.
 - e. Transaction logs contain the employee's original signature.

Fuel Card Users Responsibilities (Drivers)

All card users are, in effect, purchasing agents for the State of Georgia and their individual employers. Accordingly, all card users must have a minimum understanding of the State Guidelines and internal policies governing the use of the fuel card. Card users must also be familiar with the provisions of O.C.G.A. §45-10-1 et. seq. regarding State Employee Code of Ethics and Conflicts of Interest. (**See APPENDIX A for Code**)

All drivers must complete the Fuel Card Policy training video and acknowledgement prior to being issued a PIN number.

Card user responsibilities include:

1. Always maintaining security of cards, account numbers, expiration dates, and PINs.
The sharing of PINs or use of generic PINs by multiple users is strictly prohibited.
2. Maintaining knowledge of State Fuel Card Guidelines as well as internal policies and procedures (e.g. Input accurate odometer readings).
3. Ensuring all purchases are allowable purchases per State and internal Fuel Card policies.
4. When reasonable, obtaining **best value** for the State when making purchases with the Fuel Card. This may include selecting the most competitive fuel provider in situations where multiple providers are within proximity to one another. Every reasonable effort should be made to select the vendor with the lowest advertised or displayed fuel price.
5. Only regular unleaded gasoline shall be used unless higher octane or “premium” fuel is required by the vehicle operations manual provided by the manufacturer for that vehicle.
6. Ensure all purchases made with the Fuel Card are only for official State business.
7. Understand that all fuel will be purchased using the state fuel card provided by DOAS unless procured from a bulk site operated by a state Entity.

The following procedures shall be followed when purchasing fuel from either a state operated or a participating retail fueling site:

1. Verify that the vendor is a participant in the WEX Inc. network. In most cases, participating vendors can be identified by their displaying an image of the WEX card or listing WEX Inc. as an accepted payment type on their fuel pumps or other signage.
2. Follow the procedures that apply to the site and enter the correct information, including correct odometer readings, when prompted to purchase fuel.
3. Gasoline powered vehicles will use only regular unleaded 87 octane fuel. Higher cost/grade fuel is only allowable if required by the vehicle operations manual provided by the manufacturer for that vehicle. Flexible fuel vehicles (FFVs) can operate on straight unleaded gasoline or any percentage of ethanol up to 85%. OFM will monitor gasoline selection for compliance by all state agencies.

Allowable Purchases

Except as provided in subsection “Declared Emergencies and Natural Disasters” of the Statewide Fuel Card Standards & Guidelines Policy, the fuel card shall only be used to purchase:

1. Fuel for use in State-owned vehicles and equipment used for official State business
2. In some cases, where approved in advance and in the State’s best interest, fluids, car washes and minor miscellaneous items for state vehicles (i.e. incidental non-repair/maintenance items only) whose value, taken together, shall not exceed \$100 per month

Reimbursements

Reimbursements for the use of the operator's personal funds to purchase fuel and or other services may be granted by the entity. However, the transaction data is required to be provided to OFM for manual update into the fuel data repository.

Reimbursement should be granted:

- a. When the driver has verified the vendor accepts the WEX Inc. card and at the time when fuel was being purchased, there was a problem with either the PIN or card reader that could not be repaired prior to purchase
- b. When the driver purchases from a vendor that is not a participant in the WEX Inc. network because there is no participating vendor in the immediate vicinity of the non-participating vendor.

Prohibited Purchases

The following types of purchases are strictly prohibited by State policy. No exceptions will be granted. Related entity program level policies must include the following list of prohibited purchases:

1. Personal purchases of any kind, including fuel for personal vehicles, non-State vehicles or rental vehicles used for travel on official State business
2. Cash advances
3. Gift cards
4. Alcoholic beverages
5. Tobacco products
6. Food, ice, beverages or related items including snacks while traveling on official business
7. Other purchases not specifically allowed under section “Allowable Purchases” above.

Mileage Entry and Meter Rejects

It is necessary for the State to effectively monitor vehicle utilization, track vehicle preventive maintenance compliance, predict accurate vehicle cost-per-mile, understand vehicle fuel miles-per-gallon, forecast vehicle carbon footprints, calculate optimal vehicle lifecycles and other mileage related activities.

1. Drivers of state vehicles are required to enter the correct odometer reading (excluding tenths of miles) at the time of the fuel purchase when prompted after inserting the fuel card into the fuel pump or when prompted by an attendant.
2. An odometer error or “**Out of Range**” occurs when the operator enters a number such as all zeros (000000) or a fictitious number that is not close to the vehicle’s current odometer reading

(e.g., 123456, 999999, etc.). OFM, upon request by the Entity, may allow the entity five business days to investigate any odometer error. (This is self-correcting if subsequent entries are correct, however the driver should be aware that the reviewer will monitor the trends of incorrect odometer entries.)

NOTE: OFM is a customer service agency. The purpose of this requirement is to obtain accurate vehicle mileage readings rather than suspending the Driver's PIN or terminating fuel cards unnecessarily.

Bulk Fuel Sites

1. For all bulk fuel sites from which state vehicles obtain fuel:
 - a. Each Entity shall ensure fuel obtained at non-automated facilities is properly accounted for to prevent theft, misuse, fraud or abuse.
 - b. All state vehicles (owned or leased) must be fueled using the state fuel card or at state owned bulk fuel sites. For vehicles not using the fuel card, all transactions must be emailed to OFM on or before the 10th of every month for the previous calendar month listing the vehicle by state ID, VIN, # of transactions, the total gallons, and the actual cost per gallon. OFM shall provide Entities with access to the necessary interfaces, online forms or templates to enter this bulk fuel data into the statewide fleet management information system.
2. For those Entities operating bulk fuel sites that do not accept the State fuel card, it shall be the responsibility of the fuel site personnel to keep accurate records of all following information for entry into the fleet information system:
 - a. Date and time of each fuel transaction
 - b. Correct odometer reading
 - c. Operator's PIN
 - d. Vehicle number, license plate and VIN number
 - e. Total gallons dispensed
 - f. Fuel product type (e.g. unleaded, premium, diesel, etc.)
 - g. Other information as requested by OFM

Declared Emergencies and Natural Disasters

The Georgia Procurement Manual (GPM) grants authority to forego standard procurement requirements for needs arising from unforeseen causes. In cases involving the welfare of the public, extreme weather conditions, or officially declared emergencies, the Program Administrators can obtain after-the-fact approval for exceptions to this Policy.

1. Entity requests for a Red Card for emergency use by a supervisor may be approved provided the Entity:
 - a. Has a reconciliation or fuel transaction auditing process in place for the review of miscellaneous transactions to prevent theft, abuse, misuse, and fraud relating to the use of the card; and,
 - b. Cooperates with OFM to insure all fuel dispensed using fuel cards not assigned to specific vehicles is properly documented for audit purposes and constitutes a legitimate state use.
2. Documentation for non-fuel transactions or fuel transactions outside the established profiles made during emergencies and natural disasters must follow guidelines for emergency purchases as contained in the Georgia Procurement Manual, including use of Form SPD-NI005, Emergency Justification Form, available in the SPD Official Forms section of Agency Resources on the OFM web site.

Program Compliance

Supervisors or other persons assigned program compliance responsibilities must review all fuel card transactions to ensure drivers follow current published policies regarding the purchase of fuel and other items that may be purchased on the fuel card. Entities may develop their own policies regarding this review if the requirements indicate review is accomplished by authorized personnel and conducted at least monthly. Immediate action must be taken to correct any policy violations. Drivers may not approve their own fuel transactions. Review of all fuel card transactions is required without exception.

Entities shall ensure that authorization controls are established for their fuel account with the state fuel card vendor. These limits should be set to support daily operational requirements and ranges should not exceed expected daily expenditures. OFM will assist entities with establishing these controls and will audit these settings to ensure compliance with these requirements.

Entity procedures shall be utilized to review all fuel transactions for possible fraud. Possible fraud will be investigated by the entity. Entity disciplinary procedures must be followed with employees found to have committed fraud, to include termination and possible prosecution.

Entities shall report all fraud involving the fuel card to OFM immediately upon the suspicion. The State of Georgia maintains a zero tolerance for fraud so all theft/fraud must be reported, regardless of the monetary amount of the loss. The report shall contain personnel information regarding the driver who committed the fraud and information detailing the evidence collected as well as the monetary loss. OFM will use this information to examine state fuel data for similar situations and to formulate advice and warnings for other entities as required. OFM will notify the Office of the State Inspector General and the DOAS Deputy Commissioner of Operations of any reports of fraud for administrative review and/or criminal investigation.

Minimum Audit Compliance Standard Guidelines

The state employs nine basic guidelines to ensure an effective fueling policy prevents misuse, fraud, waste and abuse:

1. Leverage WEX ClearView to assist in identifying any misuse or fraudulent activity as it relates to fuel card expenses.
2. Ensure Authorization Controls for setting fuel card expense limits are set appropriately for the entities vehicle operation. This is controlled in WEX Online. This will enforce limits at the time of purchase so purchases outside the limits are not allowed. Authorization Controls will also restrict non-fuel products, service amounts, and days, and times of purchases.
3. Frequent fuel purchases made with the fuel card outside of business hours are a potential indication of waste and abuse. Administrators should leverage WEX ClearView to view exceptions that fall outside the normal purchasing behavior such as:
 - a. Ensuring drivers purchase fuel only during drivers' approved vehicle operating hours
 - b. Review fuel purchases that exceed tank capacity, and
 - c. multiple fuel purchases within a short time period.
4. Continue to monitor Driver PINs and insure that when a driver leaves the entity, the PIN is terminated.
5. Continue to monitor fuel card inactivity through WEX ClearView. This will show the amount of time the fuel card has been inactive. Any fuel card that has been inactive for over 1 year must be terminated. Upon card termination, OFM must be notified. OFM may consider and approve any requests for exceptions.
(Emergency Use Only vehicles are notable exceptions)
6. Encourage drivers to fuel at locations with pay-at-the-pump service. Drivers will save valuable time and get on the road faster by patronizing only pay-at-the-pump locations. Paying at automated fuel pumps also accommodates mileage entry which the fleet management system relies on for accurate data.
7. Stipulate the desired grade of fuel for each vehicle. The standard fuel for all state vehicles is regular unleaded. All other grades of fuel must be approved by OFM. OFM shall approve fuel grade exceptions based on the manufacturer octane recommendations.
8. Possible fraud will be investigated by the entity. Entity disciplinary procedures must be followed with employees found to have committed fraud, to include termination and possible prosecution. Entities shall report all incidents of fraud involving the fuel card to OFM immediately upon the determination.
8. Fuel shall not be purchased using the state Purchasing Card (P-Card).

Consequences of Failure to Comply with State Guidelines

Failure to comply with these Guidelines shall result in one or more of the following sanctions:

1. **Suspend Fuel PIN Access:** Drivers suspected of fraudulent use, misuse, or abuse of the fuel card shall have their PIN terminated immediately. Upon receipt of a determination that no fraudulent usage has occurred, the employee's supervisor/manager may initiate a formal written request to DOAS OFM to restore the driver's card privileges (e.g. email request, memo, etc.).
2. **Hold Pending Vehicle Requests:** Because mileage data is integral to monitoring vehicle utilization, OFM shall not process any pending Vehicle Requests by any Entity until said Entity corrects the mileage data in question and OFM can analyze the Entity's vehicle and fuel card utilization in order to determine the necessity for the vehicle.

Program Specific Safeguards – Online Management Tools

Management Tools - WEX Inc. provides two management tools to assist in managing the Fuel Card Program and identifying potential fraud or misuse of the cards. These include **WEX Online** and **WEX ClearView**. Utilization of both tools by Fleet Coordinators will ensure all reasonable efforts are made to deter or prevent, identify, and investigate possible fraudulent use and manage fuel card expenses.

WEX Online - is the source of record for all fuel transactions that utilize the WEX fuel card. It is a transaction-based system providing administration for fuel cards, drivers, contacts, and reporting.

WEX ClearView - is an analytical tool that provides fuel card spend information along with fuel card anomalies. It is through review of these anomalies that entities may identify potential fraud or misuse of the fuel card.

Authorization Controls – Authorization Controls are designed to allow a program administrator or other official to establish rules governing use of the card. Limitations must be set, at a minimum, to control the number of daily transactions, dollar value, and frequency of transactions on the card. Transactions exceeding the limits established through authorization controls are declined based on the limitations set in the “**Authorization Profile**” within WEX Online.

- a. OFM may conduct periodic evaluations of Authorization Controls to maximize appropriate use of the Fuel Card.
- b. Entities may modify their customized Authorization Controls to meet specific operational needs.

Flexible Exception Reports – The WEX Inc. system provides Fleet Coordinators the ability to receive e-mail notifications when a card or driver has violated one of the purchase guidelines established for accounts. Fleet Coordinators are required to establish the state-defined authorization controls available to all Entities. **Contact OFM for assistance with the set up and activation of this functionality.** Entities shall use this feature to receive alerts of potential misuse or fraud on the cards and take actions necessary to limit the risk associated with such activity. As with Authorization Profiles, Entity users can create additional Exception reports that apply to their agency. Entities can contact OFM for assistance with the set up and activation of this functionality. Unless otherwise authorized by OFM, an Entity's customized Purchase Alerts may not be less restrictive than the State's defined Purchase Alerts.

Other Internal Controls must include:

- a. Appropriate separation of duties between making transactions (card users), review and approval of transactions for payment (approving officials), and payment of the monthly billing statement (Accounts Payable).
- b. Appropriate hierarchical review and approval of purchases

Preferred Internal Controls include:

- c. Provision for an annual independent audit or review of the Fuel Card program by the Card Program Administrator, Internal Audit unit, or other unit assigned audit responsibilities to include review of the following:
 - Adequacy of internal policies and procedures;
 - Appropriateness of vehicle profiles;
 - Adequacy of review, reconciliation, and payment procedures; and
 - Adequacy of documentation for transactions.

Failure to Comply with Laws, Policies and Procedures

Employees or supervisors/approving officials who knowingly, or through willful neglect, fail to comply with the following may be subject to suspension or termination of card privileges or other disciplinary action, up to and including termination of employment and criminal prosecution. fully of the law. Listed below are the governing laws, policies and procedures that must be adhered to:

- Official Code of Georgia Annotated (O.C.G.A.), sections related to governmental purchasing
- Statewide Fuel Card Standards and Guidelines
- Internal policies and procedures governing procurement and the Fuel Card Program
- Policy 10
- Georgia Fleet Manual

The State Fuel Card Program Manager, State Purchasing Director and the DOAS Director of Fleet Management reserve the right to withdraw any authority or delegated approval due to non-compliance with applicable laws, rules, regulations, policies and procedures or the term of any conditional approval.

Payment of State Sales and Use Tax

One of the benefits of utilizing the WEX Inc. program is that the Bank automatically removes all eligible taxes on fuel purchases prior to invoicing the state. However, for non-fuel purchases:

1. O.C.G.A. §48-8-3(1) exempts purchases made by Agencies from State Sales and Use Tax when payment is made with appropriated funds.
2. O.C.G.A. §48-8-3(8) exempts purchases made by the Board of Regents, Colleges, and Universities from State Sales and Use Tax.
3. Drivers must present the Department of Revenue Sales and Use Tax Exemption, Form ST-5, to merchants upon request when making non-fuel purchases. This form is available on the Department of Revenue web site at:
<https://dor.georgia.gov/documents/st-5-certificate-exemption>
4. Drivers are responsible for ensuring that merchants do not charge tax on non-fuel purchases.
 - a. If taxes are charged, the driver must contact the merchant to obtain a credit to the card.
 - b. Credits cannot be obtained by any other method, including, but not limited to, cash, gift card, gift certificate, or store credit.
 - c. Documentation of attempts to obtain credit for any State Sales and Use Tax charged in error must be maintained with the documentation for the transaction where the tax was charged.

Records Retention Requirements

The Georgia Archives maintains the official Records Retention Schedule for the State of Georgia. This information is available on their web site at:

https://www.georgiaarchives.org/records/state_government/

1. Documents related to transactions are accounting records and must be maintained per the requirements of Accounts Payable Files.
https://www.georgiaarchives.org/records/state_search/2ca43e4e52ace1da2878c83bd230e39a/
2. Documents related to the issuance of PINs to employees are accounting records and must be maintained per the requirements of Credit Card Administration Records.
https://www.georgiaarchives.org/records/state_search/2d981005a05789b1748fe73e85dffead/

Flexible Exception Reports

There are 2 required Flexible Exception Reports that every entity must set up for notification. These reports will be emailed to the recipient who setup the report notifications each time the criteria was met by one or more of your drivers. The following are criteria for the required exception reports however the entity may set up additional alerts for notification.

WEX Flexible Exception Report (Card)

Flexible Exception Report Detail

Exception Information is listed below

Name

Purchase Alert Policy

Type

Card

Notification Level

Private

Account Name

DOAS

Defined Criteria

Fuel transaction amount exceeds

\$100.00

Number of transactions per timeframe exceeds

5 Per Day

Card is inactive this month

Fuel purchased is other than

Electric Vehicle, Unleaded

Applied Filters

N/A

Flexible Exception Report (Driver)

Exception Information is listed below

Name

Purchase Alert Policy

Type

Driver

Notification Level

Private

Account Name

DOAS

Defined Criteria

Fuel transaction amount exceeds

\$100.00

Number of transactions per timeframe exceeds

5 Per Day

Card is inactive this month

Fuel purchased is other than

Electric Vehicle, Unleaded

Applied Filters

N/A

For additional templates or changes to existing templates contact OFM.

APPENDIX A – Codes of Ethics and Conflicts of Interest

2017 Georgia Code

Title 45 - Public Officers and Employees

Chapter 10 - Codes of Ethics and Conflicts of Interest

Article 1 - Codes of Ethics

§ 45-10-1. Code of ethics for government service generally -- Establishment and text

Universal Citation: [GA Code § 45-10-1 \(2017\)](#)

- There is established for and within the state and for and in all governments therein a code of ethics for government service which shall read as follows:
 - CODE OF ETHICS FOR GOVERNMENT SERVICE
- Any person in government service should:
 - I. Put loyalty to the highest moral principles and to country above loyalty to persons, party, or government department.
 - II. Uphold the Constitution, laws, and legal regulations of the United States and the State of Georgia and of all governments therein and never be a party to their evasion.
 - III. Give a full day's labor for a full day's pay and give to the performance of his duties his earnest effort and best thought.
 - IV. Seek to find and employ more efficient and economical ways of getting tasks accomplished.
 - V. Never discriminate unfairly by the dispensing of special favors or privileges to anyone, whether for remuneration or not, and never accept, 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.
 - VI. Make no private promises of any kind binding upon the duties of office, since a government employee has no private word which can be binding on public duty.
 - VII. Engage in no business with the government, either directly or indirectly, which is inconsistent with the conscientious performance of his governmental duties.
 - VIII. Never use any information coming to him confidentially in the performance of governmental duties as a means for making private profit.
 - IX. Expose corruption wherever discovered.
 - X. Uphold these principles, ever conscious that public office is a public trust.

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