



Union Parish Police Jury

Purchasing and Disbursements Policy

Adopted by the Union Parish Police Jury effective 11/6/18
Amended by the Union Parish Police Jury effective 3/5/19
Amended by the Union Parish Police Jury effective 3/15/22
Amended by the Union Parish Police jury effective 10/4/22

PURPOSE: Policy to establish controls over purchasing and disbursements. Appropriate checks and balances are required for proper controls, therefore, more than one individual should be involved in the purchasing and disbursement functions. Any personal use or misappropriation of assets of the Police Jury will result in immediate termination of employment and possible legal action.

SCOPE: This policy applies to all personnel involved in requisitioning, approving, purchasing, and disbursing on behalf of the Union Parish Police Jury.

POLICY STATEMENT: Management has implemented permissions and authority in an electronic financial system to insure that purchases are:

- Reasonable and necessary
- Budgeted
- Documented and approved
- Received and safeguarded
- Used solely for the public purposes/functions of the Police Jury

PURCHASING:

- The implemented system requires an approved Purchase Order (from an initiated Requisition) in excess of **\$100.00** from an individual vendor. Purchase orders are electronically assigned upon approval and contain the following information:
 - Vendor information: name, address, vendor ID number
 - Itemization of purchases
 - Quantity
 - Total amount of Purchase Order
 - General Ledger coding: fund number, department number, object account
- Contracted monthly agreements for utility services, lease agreements, or other reoccurring services do not require Purchase Orders once the agreement is accepted by the Police Jury.
- Related party transactions are strictly prohibited (i.e. transactions with any individual(s) or business(s) that is "related" to a Police Juror or Police Jury employee).



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- Management must provide an open and competitive atmosphere and ensure that written bids/quotes are solicited for purchases (including recurring purchases) that exceed the applicable dollar thresholds provided by Louisiana Public Bid Law.
- Bid documentation (e.g., solicitation letters, advertisements, bids/quotes, tabulation sheets, minutes, etc.) demonstrating such compliance is to be maintained and filed in an organized manner. The Secretary/Treasurer will be the responsible party when obtaining quotes. Quotes will be accepted on business letterhead only and signed by the appropriate party. Quotes will be presented to the appropriate committee, commission or jury and a formal vote to accept the lowest quote will be taken.
- Architectural/engineering services, accounting or auditing services do not require quotes or bids. The basis for selection of these professionals should be primarily qualifications, experience and reputation. Any exception to this policy must be approved by the jury in an open meeting. Also see the Union Parish Contracting Policy.
- For purchases to be made under an existing state contract, management must monitor and ensure that such purchases are made in compliance with those requirements of the Public Bid Law and is adopting the requirements of the Louisiana Procurement Code (R.S. 39: 1551- 1755) to make such purchases. Management must monitor and ensure that such purchases are made in compliance with those requirements.
- For "piggyback" purchases (i.e., Parish makes a purchase using another agency's contract), management must obtain documentation from the other agency that clearly demonstrates the contract was previously bid and is a viable contract. The price paid by the Police Jury must be the same as the contract's bid price.
- For purchases made under the *request for proposals* (RFP) method, management must establish appropriate scoring criteria and maintain documentation of its evaluations.
- Purchases/procurements related to homeland security must be made from the federal General Services Administration (GSA) supply schedules. Management is required to ensure strict compliance with all applicable GSA requirements.

APPROVAL:

The defined approval process will be as follows:

- Departmental Admin/Clerk will initiate a requisition.
- The Requisition will route to the appropriate Department Head (Superintendent) for review.
- ~~Effective 3/16/22, all PO requests must be preapproved by the Secretary/Treasurer.~~ Policy updated 10/4/22



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- Once approved (electronically), the Requisition will become a Purchase Order and will have a number automatically assigned from the implemented system.
- Detention Center – The Warden and Business Manager will approve invoices before sending to accounts/payable. When payment is requested an invoice and a receipt of goods must be attached with the request for payment. Invoices will not be paid without the proper documentation. Before payment is finalized the Secretary/Treasurer will review and make sure the required documentation is attached.
- All Purchase Orders/Invoices in excess of **\$10,000.00** will be presented to the Finance Chairman or Police Jury President for review and approval. An exception to this would be if the jury had previously approved the expenditure in an open meeting. In that instance a copy of the minutes would be attached to the purchase order.
- The Secretary/Treasurer has the authority to reject or deny Purchase Orders that are deemed as non-emergency or unnecessary.

APPROVAL FOR GRANTS:

- Pay requests will only be accepted from the Grants Manager.
- The RFP and all supporting documentation will be submitted to the Secretary/Treasurer for approval. After the Secretary/Treasurer has reviewed the RFP with supporting documentation it will then be sent to the AP Clerk.
- Upon completion of the project the General Ledger will be compared to the contract amount and what should have been paid out.

RECEIVING/INVOICES:

- Packing slips or other documentation are to be signed by the employee receiving the shipment as proof that supplies and materials were actually received by the Police Jury.
- All invoices requiring a Purchase Order are to have that number clearly marked on the invoice.
- Any invoice received without a Purchase Order (including invoicing that does not require a purchase order such as those under the designated thresholds), will be routed to the appropriate department for review.
 - Invoices that *should have been* marked with a Purchase Order will have the number added (by the department) and returned to the Police Jury office for processing including any additional paperwork (packing slips, communications, etc.).
 - Invoices that *do not require* a Purchase Order will be manually requested:
 - The Department Admin/Clerk will complete a manual payment request form for each respective vendor to include the same required information as a Purchase Order (see above).



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- **OR**, the Department Admin/Clerk can use the manual payment stamp and fill in the applicable information.
 - The Department Superintendent will review and sign or initial the payment request.
 - The completed form and all attached backup will be routed to the Police Jury office for payment.

PAYMENT PROCESSING:

- To promote continuous business transactions, invoices will be paid on a weekly basis unless scheduling, holidays, etc. prohibit the completion of a batch.
- The Accounts Payable (A/P) Clerk collects invoices from all departments, verifies invoices totals, vendors, GL coding, and other pertinent information.
 - For invoices that have an electronic PO, all coding is in the implemented system and will carry over to the invoice upon creation.
 - For invoices that have a manual payment request, the information will be manually keyed into the system by the A/P Clerk.
- A Department Summary Report can be generated upon request for each Department Superintendent to review.
 - All payment requests have been approved through either the Purchase Order system (electronic approval), or by the manual payment request form or stamp.
- A Total Summary Report will be generated for the Secretary-Treasurer to review and approve by signature.
- After approval, the A/P Clerk processes the batch in the implemented system and presents the final checks to the Secretary-Treasurer for signature.

PAYMENT PROCESSING FOR GRANTS:

- Grant or FEMA projects will be paid upon the submission of the RFP from the Grants Manager.
- Before the check is written the Accounts Payable Clerk and the Secretary/Treasurer will generate a general ledger to verify that the RFP has not been paid.
- Once the project is finished another General Ledger will be generated and checked for accuracy.

DISBURSEMENTS:

- All disbursements are to be made by check. Cash payments are prohibited.



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- The Accounts Payable/Disbursement function is to be centralized by the Police Jury office and under the supervision of the Secretary-Treasurer.
- The supply of blank/unused checks is to be maintained in the Secretary/Treasurer's office under lock and key and access is restricted to only authorized personnel.
- All checks must have two signatures. Authorized signatures are the Parish President and the Parish Secretary/Treasurer. The Parish Vice-President and a member of the Finance Committee are also authorized to sign checks if the President and/or Secretary/Treasurer are unavailable. In the event of an emergency one authorized signature may be used. The Finance Chairman will be notified immediately that a check was written and only one signature was used.
- All disbursements are to be paid from invoices. The appropriate department head are to document their review and approval to pay. After the appropriate department head has approved then the A/P Clerk and the Secretary-Treasurer are to document their review and approval to pay on the Jury's approved payment request forms and/or implemented system (electronic approvals, date and time stamped).
- In order for a disbursement to be processed the following must be submitted to the Accounts Payable Clerk for review and payment:
 - a. invoice signed by supervisor
 - b. delivery ticket signed by employee who received goods
 - c. signed purchase order attached
 - d. if purchase is over the \$10,000 threshold then the Finance chairman's approval must be included
 - e. if purchase was authorized by jury then the minutes must be attached
- All documentation (i.e. Purchase Orders, receiving documents, invoices, etc.) supporting a disbursement should be attached together and maintained in the Police Jury Office or a designated electronic filing system.
- The A/P Clerk will date stamp all paid invoices (top sheet only) and file all documents in a designated filing system.
- The A/P Clerk delivers all processed checks via U.S. Postal Services unless otherwise designated and approved by the Secretary-Treasurer.



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ADDING VENDORS:

- Adding vendor – If a vendor is not in the system the Secretary/Treasurer is the only responsible party for adding the vendor to GFA. If the Secretary/Treasurer is not available and it is an emergency situation, the Administrative Assistant can add a vendor to GFA. The Secretary/Treasurer will be notified via text and/or email that a vendor was added. The accounts payable clerk will submit a request in writing for a vendor to be added. The Secretary/Treasurer will then add the vendor, write the vendor number on the request and return to the accounts/payable clerk.



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Manual Payment Request Form

Vendor Name: _____

P.O. #: _____

Invoice #: _____

Vendor #: _____ Date: _____

Total Amount Requested: \$ _____

Item:	G/L Code:	Account Name:	Amount:
_____	_____	_____	\$ _____
_____	_____	_____	\$ _____
_____	_____	_____	\$ _____
_____	_____	_____	\$ _____
_____	_____	_____	\$ _____
_____	_____	_____	\$ _____

TOTAL AMOUNT TO BE DISBURSED: \$ _____

Submitter's Signature: _____

Superintendent's Signature: _____

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NOTE: All corresponding paperwork must be attached to the voucher *before* submitting to the Police Jury Office. Paperwork must be accompanied with two (2) adding machine tapes to verify totals before payment is processed. Any requests not in compliance will be returned to the Department for correction.