



Jackson Parish Police Jury

Purchasing and Disbursements Policy

Adopted by the Jackson Parish Police Jury effective June 4, 2018

Amended by the Jackson Parish Police Jury effective June 19, 2018

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 Jackson 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 **\$400.00** 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
 - Electronic date/time stamping of the authorized personnel requesting the purchase (assigned by the implemented system)
- Purchase Orders for equipment repairs are required for spending in excess of **\$2,000.00** (as adopted April 10, 2017).
- 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.
- For purchases to be made under an existing state contract, the board must formally acknowledge that the municipality is bypassing the 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, 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 ROUTING:

The defined approval routing will be as follows:

- Departmental Admin/Clerk will initiate an electronic Requisition in the implemented software. This form will contain all required information for a Purchase Order.
- The Requisition will route to the appropriate Department Head (Superintendent) for review.
 - At this state, the Requisition can be edited for any changes.
- Once approved (electronically), the Requisition will become a Purchase Order and will have a number automatically assigned from the implemented system.
- The Purchase Order will route to the Police Jury Secretary-Treasurer for review and approval (electronically).
 - At this stage, the department is authorized to make the purchase.
- All Purchase Orders in excess of **\$10,000.00** will be presented to the Police Jury at the Regular Monthly Meeting for review and approval.
 - The Secretary-Treasurer has the authority to approve Emergency Purchase Orders in excess of \$10,000.00 if deemed necessary to keep equipment, property owned by the Jury, departmental projects, and the parish administration functioning.
 - The Secretary-Treasurer has the authority to reject or deny Purchase Orders that are deemed as non-emergency.
 - These emergency Purchase Orders will also be presented to the Police Jury at the Regular Monthly Meeting for review and approval.



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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).
 - **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 batched and paid on a weekly basis unless scheduling, holidays, etc. prohibit the completion of a batch.
 - Invoices from all Police Jury departments are due on Monday mornings no later than 12:00 P.M. in order to be batched on Tuesday of that week. Any invoices submitted after that date will carry over to the next week's batch.
 - Invoices from the Library are due on Tuesday mornings no later than 12:00 P.M. in order to be batched on Wednesday of that week. Any invoices submitted after that date will carry over to the next week's batch.
- The Accounts Payable (A/P) Clerk collates 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.



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- 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.

DISBURSEMENTS:

- All disbursements are to be made by check. Cash payments are prohibited.
- 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 under lock and key and access is restricted to only authorized personnel.
- The Secretary-Treasurer is to sign all checks of the Police Jury. However, the President of the Jury and a designated member of its staff are given authority to co-sign checks in the absence of the Secretary-Treasurer.
- All disbursements are to be paid from invoices. 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 implemented system (electronic approvals, date and time stamped).
- 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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Manual Payment Request Form

Vendor Name: _____

P.O. #: _____

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.