

	LANE COUNTY SHERIFF'S OFFICE POLICY	Number: G.O. 5.02
		Issue Date: March 21, 2005
		Revision Date: November 2, 2005; July 12, 2011; December 16, 2019
CHAPTER: Fiscal Management and Agency-owned Property		Related Policy: G.O. 5.03 Out of County Travel/Expense Reports; G.O. 5.05 (Ordering Supplies); APM Chapter 2
SUBJECT: Purchasing (Accounts Payable)		Related Laws:

POLICY: This policy covers purchase orders and PCard travel expenses requiring procedures other than those covered in G.O. 5.03 and 5.05. Purchases should be made by the division's stores clerk, when at all possible, due to their familiarity with purchasing laws and requirements. Exceptions to this policy must be approved by the division commander.

RULE: Sheriff's Office purchasing shall only be accomplished by authorized personnel and according to Sheriff's Office procedures. Authorized personnel shall make prudent use of Sheriff's Office resources for the successful completion of their assigned tasks and shall not make unnecessary purchases.

PROCEDURE:

I. Field Purchase Orders

Field Purchase Orders (FPOs) are used for purchases that total less than \$2,500. Forms can be obtained in Sheriff's Office Fiscal Section. Forms must be complete; use of N/A or not applicable is not acceptable. FPOs must be approved by an employee with sufficient budget authority. The pink copy is retained by the purchaser, the yellow is forwarded to Fiscal and the white, original, is for the vendor.

II. Receiving Items ordered on Field Purchase Orders

When items are received, the person receiving the items must check the contents of the order against the packing slip and note any discrepancies on the packing slip. Packing slips should be signed and dated, using the arrival date, by the person receiving the order. Statements, invoices, and packing slips must be forwarded to the Fiscal Section immediately upon receipt.

III. Purchase Orders

A Purchase Order (PO) is used for goods and services, if the total amount of the order is over \$2,500 but under \$100,000. Online forms are located on Inside Lane: Department/Sheriff's Office/Fiscal under the Purchasing section. Forms must be complete, use of not applicable or N/A is not acceptable. POs must be approved by an employee with sufficient budget authority. Completed forms should be submitted via

email to Fiscal before the purchase is made. The PO will be entered into PeopleSoft by Fiscal and County Purchasing will fax or mail the PO to the vendor – employees should not do this as it may result in a duplicate order.

POs totaling more than \$5,000 require three quotes. A quote sheet must be attached to the back of the PO and must contain the following information:

- Business Contacted
- Business Address
- Business Phone number
- Contact Person
- Quote

There are only two instances when quotes are not required for purchases over \$5,000. If purchasing from a state price agreement, the price agreement number must be noted on the PO, or, if there is only one vendor who can provide the item. In order to designate a Sole Source vendor, complete the Exemption-Sole Source form on Inside Lane: County Info/Procurement and attach the approved exemption to the PO.

IV. Receiving Items Ordered on Purchase Orders

When items are received, the person receiving the items must check the contents of the order against the packing slip and note any discrepancies on the packing slip. Packing slips should be signed and dated, using the arrival date, by the person receiving the order. Statements, invoices, and packing slips must be forwarded to Fiscal immediately upon receipt.

V. Use of Procurement Card (PCard)

All PCard holders will be required to sign the PCard acceptance agreement, which states the employee accepts responsibility for the protection and proper use of the card and will comply with all the provisions of the Bank of America Purchasing Card program and Lane County APM Chapter 21, section 12

Purchases should only be made by the cardholder. The card is in the name of the individual cardholder and allowing the use of the card by others is considered fraudulent; in addition, other employees may not have the same purchasing authority or privileges as the cardholder.

A. Receipts must be retained for each purchase made using the PCard. Receipts must include the following:

- Vendor name and address;
- Date of purchase;
- Description of each purchased item and quantity purchased. This includes detail of meal and beverage purchases;

- Price per item & extended price;
 - Any shipping and handling charges;
 - Tip amount;
 - Total amount;
 - Purchasers name and program to be charged and explanation of what was purchased, if not clear;
 - If a meal is purchased for more than purchaser, names of all those provided a meal will be listed.
1. Receipts should be immediately forwarded to Fiscal either in person or via the courier.
 2. Receipts for some types of expenses are not generally available and will not be required. Some examples are:
 - Ride Share or public transportation.
 - One time personal services for which receipts are not available (tips, baggage handling)
 - Disbursements made at coin-operated machines (laundromats or parking meters)
 - Disbursements to clients for on time, emergency, personal needs
 3. Receipts not providing sufficient detail and/or exceeding the per diem rate may result in the employee being responsible for reimbursing the County for the amount exceeding the per diem rate. Total receipts for duration of the travel that exceed the total per diem amount for the travel will result in the employee being responsible for reimbursing the County for the amount exceeding the total per diem amount.
 4. Any exception may be approved by the Sheriff or Designee.
- B. Alcoholic beverages (i.e., beer, wine, cocktails) are not a reimbursable expense and shall not be charged on a Procurement Card (intent to reimburse the Sheriff's Office for the alcoholic beverage does not justify the use of Sheriff's Office credit for this purpose).
- C. Tips and gratuities shall be appropriate to the service but shall not exceed 20%. If a tip in excess of 20% is made, the employee is required to reimburse the Sheriff's Office for any amount exceeding \$1.00 over the 20%.
1. Fiscal shall complete a Travel Advance Reconciliation Form and forward the form to the employee to request the excessive tip amount over \$1.00.
- D. PCards can be used to make large purchases; however, all the same rules apply. If making a purchase over \$2,500, a PO must be completed and turned into Fiscal before the purchase is made. If making a purchase over \$5,000, a PO with three quotes attached must be completed and turned into Fiscal before the purchase is

made. The PO should indicate a PCard will be used to make the purchase. The purchase may only be made once the purchaser or vendor is in receipt of a County signed PO.