

KAUFMAN COUNTY, TEXAS

PURCHASING POLICIES & PROCEDURES MANUAL

ADOPTED BY COMMISSIONERS COURT - December 16th, 2025

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Chapter 1: Introduction

- 1.1 Background** – The Kaufman County Purchasing Manual contains the purchasing policies and procedures adopted by the Kaufman County Commissioners Court for procurement by County officials, departments, and employees. These policies and procedures are required to be followed in order to comply with legal requirements established by Texas law and to conform to the ethical standards adopted by Kaufman County. If a requirement conflicts with state law, State of Texas Law prevails. The Purchasing Agent is granted the authority to adopt forms and establish procurement procedures consistent with this Purchasing Manual and applicable laws.

The fundamental purpose of these procedures is not to restrict the effectiveness of the individuals involved in the procurement, but to provide a foundation for effective and consistent practices resulting in a positive and professional relationship between Kaufman County and the vendors from whom we are served.

This manual is a guide to enable County elected officials, department heads, and staff, as well as vendors, contractors, and members of the public, to understand the County purchasing procedures. It was drafted and adopted for the purpose of establishing legally and financially sound procedures and practices, and to promote fairness, transparency, and confidence in the County's procurement process.

- 1.2 Mission** – The mission of the Kaufman County Purchasing Office is to provide our customers with professional service, guidance, and advice in support of county departmental program goals. The Purchasing Department will strive for cost effective and value-added functions resulting in cost savings to the citizens of Kaufman County with a commitment to excellence while:

- (1) Ensuring compliance with the County Purchasing Act as well as other state and federal laws applying to County Purchasing;
- (2) Providing all vendors, including Historically Underutilized Businesses (HUB), equal access to the competitive process for the acquisition of goods and services by the County;
- (3) Accounting for all County assets through an effective fixed asset management system; and
- (4) Protecting the interests of Kaufman County taxpayers without regard to any undue influence or political pressures.

- 1.3 Goals of Public Procurement** – Public purchasing has several goals, including:

- (1) Purchasing the proper goods and services;
- (2) Obtaining the best possible price for the goods and services, without sacrificing the quality needed;
- (3) Ensuring a continuing supply of goods and services are available where and when needed; and
- (4) Guarding against the misappropriation of County assets that have been acquired through the procurement process.

Responsible bidders are given a fair opportunity to compete for the County's business. This can be accomplished by abiding by statutory requirements regarding competitive bids and proposals, and by the County's purchasing policy.

Public funds are safeguarded. Although the Purchasing Office does not usually designate the types of purchases to be made, it should attempt to see that the best value is received for the public dollar.

Public spending is not used to enrich elected officials or County employees, or to confer favors. Adoption and implementation of a code of ethics and employee training and awareness of their responsibilities in the public purchasing area accomplish this.

Historically Underutilized Businesses (minority and women-owned) have an equal opportunity in the contract award process.

Chapter 2: Purchasing Authority & Policy

2.1 Purchasing Law

The Texas Legislature has enacted purchasing laws. It is the policy of Kaufman County, acting through its duly appointed Purchasing Agent, to fully comply in all aspects with these laws as they are amended from time to time. The Commissioners Court has directed the Purchasing Agent to provide a decentralized purchasing structure.

The Purchasing Office, as well as elected / appointed officials and County executives and employees, will provide equitable access to the County procurement process for all Responsible Vendors. Further, County procurement is conducted in a manner that promotes and fosters public confidence in the integrity of the County procurement process.

2.2 Purchasing Policy – The purpose of County purchasing is to:

- (1) Seek the best quality, lowest-priced and best value goods and services that meet the needs of the County and its employees;
- (2) Provide all responsible vendors and contractors, including HUBS, equitable access to service and needs of the County and its personnel through competitive acquisition of goods and services;
- (3) Comply with all federal and state laws that apply to county purchasing and comply with the policies and procedures in this manual;
- (4) Manage County assets and inventory so that replacement costs are minimized, and County can account for all assets; and
- (5) Dispose of all surplus, salvage, seized, and abandoned property in a manner that provides the best value to the taxpayers of the County and complies with the laws.

2.3 Application

The Purchasing Act applies to all departments, County and precinct officials, employees, and all subdivisions of County and precinct offices. The Purchasing Agent must purchase or lease all goods and services, including maintenance and repairs for all departments. The Purchasing Agent must perform all purchasing for officials, County executives, employees, and precinct employees.

The Purchasing Agent offers departments a decentralized purchasing model to help streamline department needs and limit interruption. These policies and procedures are adopted by the County Purchasing Agent and approved by the Commissioners Court under the authority of the Texas Local Government Code, Chapter 262.

- 2.4 Effective Date** – This manual shall become effective upon approval by the Commissioners Court.
- 2.5 Precedents and Interpretation** - If there is any conflict between these policies and procedures and a state law, or a rule adopted under state law, the stricter of the two provisions prevails. If any provision of these policies and procedures or the application of them to any person or circumstances is held invalid, the validity of the remainder of these policies and procedures and the application of them to other persons and circumstances shall not be affected.

Chapter 3: Kaufman County Purchasing Code of Ethics

- 3.1 Responsibility to the County** – Employees shall avoid activities that compromise or give the perception of compromising the best interests of Kaufman County. Employees shall not knowingly use confidential proprietary information for actual or anticipated personal gain.
- 3.2 Conflict of Interest** - Employees shall avoid any activity that would create a conflict between their personal interests and the interest of Kaufman County. Conflicts exist in any relationship where the County’s best interest may be different from the employee’s best interests or the best interest of someone associated with the employee. Conflicts of interest include an employee participating in any way in any procurement in which:
 - (1) The employee or any member of the employee’s family has a financial interest in the results of the County procurement process;
 - (2) A business or organization in which the employee, or any member of the employee’s family, has a financial interest in the results of the County procurement process; or
 - (3) Any other person, business, or organization with whom the employee or a member of the employee’s family is negotiating for or has an arrangement concerning prospective employment.

If a conflict of interest exists, the employee shall notify the Purchasing Agent in writing and remove himself or herself from the County procurement process.

- 3.3 Perception** – Employees shall avoid the appearance of unethical or compromising practices in relationships, actions, and communications associated with County procurement.
- 3.4 Gratuities** – Employees shall not solicit or accept money, loans, gifts, favors, or anything of value, from present or potential contractors that might influence or appear to influence a purchasing decision. Generally, goods or services with a value of \$100 or less in the aggregate from a Vendor during a year do not violate this prohibition unless they influence or appear to influence a specific transaction complies with this policy, the person should disclose the transaction to the Purchasing Agent for a determination of compliance.

3.5 Confidential Information

Employees shall keep the proprietary information of vendors confidential. Employees shall keep vendor proposal information obtained from a solicitation confidential until after contract award.

3.6 Confidentiality Memorandum

- (1) The Purchasing Department uses a confidentiality memorandum to ensure compliance with the ethics policy for keeping proprietary information confidential. Before the evaluation of confidential proposals, the Purchasing Department sends this memorandum to evaluation committee members for signature and certification.
- (2) The memorandum explains the following requirements to which the evaluation committee member is expected to adhere during the competitive process and until the Commissioners Court approves an award:
 - a. All information in the vendor's response is to be kept confidential.
 - b. No discussion of the proposal is to occur with anyone outside of the proposal evaluation committee members.
 - c. Proposal responses are not to be reproduced and will be returned to the designated Purchasing Department staff after evaluation is completed.
 - d. The Purchasing Department is the sole point of communication for any questions from vendors or committee members that arise during the evaluation. All questions and requests for information shall be referred to the Purchasing Department. There must not be any discussions between evaluation committee members and vendors during the evaluation and award process.
 - e. Evaluation committee members must be familiar with and read the Kaufman County Purchasing Code of Ethics and agree to comply with its requirements, including reporting any potential conflict of interest, undue influence from vendors, Commissioners Court members, or other County staff, or attempted communications from vendors during the evaluation process.
- (3) Compliance with the requirements outlined in the confidentiality memorandum is crucial. If proprietary information of any vendor is compromised during the procurement process, all proposals may be rejected.

Chapter 4: Kaufman County Vendors

4.1 Vendor Registration – In an effort to provide a fair place for all vendors to do business and to protect our elected officials, Kaufman County has a no contact clause during the formal bidding process. It is Kaufman County's policy that all vendors interested in doing business with the county must first contact the Kaufman County Purchasing Department prior to contacting / meeting with any elected official, department head, or employee of Kaufman County. Vendor Registration should be completed through utilization of online vendor registration available on the Kaufman County Purchasing Department website.

4.2 Vendor Documents – Vendors will be required to submit a current W-9 as well as a Kaufman County Vendor Packet to the Purchasing Department prior to doing any business with Kaufman County.

Vendor Packets can be found under the Purchasing Department section of the Kaufman County website www.kaufmancounty.net/287/purchasing.

Chapter 5 – Purchasing Agent Authority & Responsibilities

5.1 Statutory Authority & Duties – Texas Local Government Code, Chapter 262, Subchapter B outlines the following duties for purchasing agents in general, and the Kaufman County Purchasing Agent in particular:

- (1) A person appointed under this section must execute a bond in the amount of \$5,000 payable to the County, conditioned on the individual's agreement to faithfully perform the duties of the County purchasing agent.
- (2) The Purchasing Agent shall purchase all supplies, materials, and equipment required or used, and contract for all repairs to property used by the County or a subdivision, officer, or employee of the County, except purchases and contracts required by law to be made on competitive bid. A person other than the Purchasing Agent may not purchase the supplies, materials, or equipment or make the contract for repairs.
- (3) The Purchasing Agent shall supervise all purchases made on competitive bid and shall see that all purchased supplies, materials, and equipment are delivered to the proper County officer or department in accordance with the purchase contract.
- (4) A purchase made by the Purchasing Agent shall be paid for by an electronic transfer, check, or warrant drawn by the Auditor on funds in the County treasury in the manner provided by law. The Auditor may not draw, and the County Treasurer may not honor an electronic transfer, check, or warrant for a purchase unless the purchase is made by the Purchasing Agent or on competitive bid as provided by law.
- (5) On July 1 of each year, the Purchasing Agent shall file with the Auditor and each member of the Purchasing Board an inventory of all property on hand and belonging to the County and each subdivision, officer, and employee. The Auditor shall carefully examine the inventory and make an accounting for all property purchased or previously inventoried and not appearing in the inventory.
- (6) Subject to Commissioners Court approval, to prevent unnecessary purchases, the Purchasing Agent shall recommend the transfer of County goods that are not needed or used, from one department or employee to another department or employee requiring the goods or the use of the goods. The Purchasing Agent shall furnish the Auditor with a list of transferred goods.
- (7) Subject to Commissioners Court approval, the Purchasing Agent shall adopt the rules and procedures necessary to implement the Purchasing Agent's duties.
- (8) Rules and procedures adopted by the Purchasing Agent may include rules and procedures for people to use County purchasing cards to pay for County purchases under the direction and supervision of the Purchasing Agent. Procedures for use of purchase cards may not avoid the competitive bidding requirements or other requirements of county financial law.

Additional Responsibilities – In addition to these statutory duties, the Purchasing Agent:

- (1) Develops, implements, and manages a Fixed Asset Management System;
- (2) Encourages and supports compliance with Texas purchasing laws;
- (3) Works in conjunction with the Auditor and other County officials in the development of efficient financial processes;

- (4) Promotes local business participation in County procurement processes; and
- (5) Provides the business community with a central link to County business.

Chapter 6: Purchasing Process – Roles & Responsibilities

6.1 The Purchasing Process – This chapter of the manual outlines the procedure for submitting a purchase request for general goods or services to the Purchasing Department and the process to be followed by the Purchasing Department in procuring the requested goods or services. The Purchasing Department and the requesting department each have responsibilities in the procurement process in order to achieve a successful purchase transaction.

The Purchasing Department’s responsibilities are to:

- (1) Obtain information about the needs of County departments;
- (2) Secure the product at the least cost to the County, and in accordance with the policies and procedures set out in this Manual;
- (3) Know the sources for and availability of needed products; and
- (4) Aid and cooperate with all departments of the County to meet their equipment and supply needs.

User department’s responsibilities are to:

- (1) Make requests early enough to allow sufficient time for the purchase to be made and the goods or services to be delivered;
- (2) Supply detailed specifications of items requested;
- (3) Inform the Purchasing Department of all unusual demands or urgent delivery deadlines;
- (4) Take no actions that might be viewed as obligating or committing the County, except in an emergency; and
- (5) Make no commitments regarding goods or services in the name of the County. Such commitments will be VOID because they have not been made by the County Purchasing Agent, or by the Commissioners’ Court, in instances where competitive procurement is required.

6.2 Submitting a Requisition to the Purchasing Department – Each department or official requesting the purchase of goods or services must submit an electronic requisition through the online accounting system for each requested purchase.

The purpose of a requisition is to:

- (1) inform the Purchasing Department of the needs of the user department or official;
- (2) identify correctly and clearly the goods or services requested and the source of funds which will be used for the purchase;
- (3) provide a record of the requested purchase and verification that the request was submitted by a person authorized to request purchase.

Each elected official and department head must provide the Purchasing Department with a list of employees who are authorized to complete and submit requisitions.

All requisitions are **required** to have the following:

- (1) A description of goods/services being purchased. This description must be descriptive enough to leave little room for questions as to what is being requested;
- (2) The appropriate quantity of items being purchased;
- (3) A funding source determined. Account numbers should be sourced and be appropriate for what is being purchased;
- (4) An attachment provided to indicate how you have determined pricing for the requisition. This can be a quote, estimate, or written agreement; all documentation must contain the Business name and contact information, document/agreement date, and itemized list of what is being purchased
- (5) All quotes, estimates, or written agreements will only be valid for 30 days unless the vendor/supplier prove otherwise that the pricing stands.
- (6) Purchases utilizing purchasing cooperative contracts must have the contract number listed in the description; all quotes/estimates/proposals/agreements must have the contract number listed on the document.

6.3 Preparation and Approval of a Requisition –The requisition must be submitted by an employee who has been authorized by a department head or elected official to submit requisitions. A requisition that has not been completely filled out, or which has not been submitted with required documentation will be returned to the submitting Department or elected official with a concise description of the reason for the return.

6.4 Budgeted Funds – The requisition must state the source of budgeted funds that will be used for the purchase. If funds for the purchase are not available, you must reach out to the County Auditor’s office to determine how payment will occur.

6.5 Issuance of a Purchase Order – When the Purchasing Department receives a completed requisition signed by an authorized employee, and for which funds have been budgeted, it will enter the requisition into the computer system for preparation of a purchase order on the Purchasing Department Purchase Order.

If requisition was submitted electronically, user departments are notified immediately when Purchase Orders are approved, and copies will be electronically distributed.

Requisitions will only be approved and converted into Purchase Orders if all requirements of the requisition process have been met under section **6.2**.

6.6 Purchases where a Requisitions/Purchase Order are NOT REQUIRED – If Texas Local Government Code 262.011 (d) does not require the Purchasing Agent to purchase a given request, or if Section 262.023 does not require the purchase to be made by competitive bid, then an invoice may be submitted to the Auditor’s Office for payment/processing. The following purchases may be submitted with an invoice for payment instead of a requisition or Purchase Order include:

- Association and Membership Dues
- Bonds (notary, liability, etc.)
- Conferences, Seminars, and Training
- Subscriptions (newspaper and magazine)
- Newspaper advertisements
- Travel Expenses (including registrations)

- Utilities (Water, Electricity, Phone, Gas, etc.)
- Court Appointed Attorney Payments
- Damages to Non-County Property (self-insurance)
- Food and Catering for Meetings
- Interpreting
- Licenses and Permits
- Photo Processing
- Postage
- Sponsorships

Please contact the Purchasing Department if you have any questions regarding what commodities require a Purchase Order.

6.7 Acquisition Under a Blanket Purchase Order – A Blanket Purchase Order authorizes a County department to obtain up to a specified amount of material (services or supplies) on a continuing basis from a vendor at a pre-determined dollar amount. Such Purchase Orders are authorized only by the Purchasing Department in appropriate circumstances, e.g., obtaining parts for vehicle maintenance, etc. Blanket Purchase Orders should not exceed budgeted funds for such purchases by the user department.

Blanket Purchase Orders are intended to assist departments who make low-dollar purchases at a high volume.

Blanket Purchase Orders may be requested by any department head for use for their department. To request a Blanket Purchase Order, you must send in writing a request to the Purchasing Agent for approval. The Purchasing Agent will determine if the Blanket Purchase Order is reasonable. If determined reasonable, the end-user will issue a requisition for a Blanket Purchase order. The end-user will be responsible for fully encumbering the funds requested for the Blanket Purchase Order to be paid against for the entire fiscal year. A new Blanket Purchase Order will be issued if the prior Blanket Purchase Order is fully liquidated.

When goods or services are provided under a Blanket Purchase Order, the procedures for receipt or delivery of the items are as follows:

- (1) The user department will order with a supplier utilizing the pre-approved Blanket Purchase Order.
- (2) This Blanket Purchase Order number must be evident on the order form, quote, estimate, proposal, agreement, and invoice.
- (3) The goods/services must not exceed the pre-approved threshold without Purchasing Department approval.
- (4) You must monitor the total spent on this Blanket Purchase Order to ensure that your purchase will not exceed the pre-approved limit.
- (5) The user department utilizing a Blanket Purchase Order will send invoices/receipts to Accounts Payable / Auditor's Office for payment.

6.8 Acquisition Under a Contract Purchase Order / Master Purchase Order

A contract purchase order is a specific type of purchase order set up by the Purchasing Department for certain end-users to utilize in lieu of issuing a standard purchase order for purchases. These purchase orders are created for repetitive use of goods or services based off existing contracts, service agreements, or competitive solicitations managed by the Purchasing Department.

A master purchase order is a specific type of purchase order set up by the Purchasing Department for certain end-users to utilize in lieu of issuing a standard purchase order for purchases. These purchase orders are issued by the Purchasing Department for preset service agreements, ongoing services, agency specific requirements, etc.

The user department must request in writing to the Purchasing Agent the need for a Contract Purchase Order or Master Purchase Order. The Purchasing Agent will issue these purchase orders at their discretion.

When goods or services are provided under a Contract Purchase Order or Master Purchase Order, the procedures for receipt or delivery of the items/services are as follows:

- (1) The user department will order with a supplier utilizing the pre-approved Contract / Master Purchase Order.
- (2) This Contract/Master Purchase Order number must be evident on the order form, quote, estimate, proposal, agreement, and invoice.
- (3) The end-user must ensure that goods/services issued on quotes, estimates, proposals, agreements, and invoices all match the requirements of the Contract/Master Purchase Order.
- (4) All invoices utilizing the Contract/Master Purchase order shall have the appropriate account number affixed to the invoice and then sent to Accounts Payable/Auditor's Office for payment.

6.9 Acquisition Under an Emergency Purchase Order – Emergency purchase orders are issued only when necessary to preserve or protect public health/safety. These purchase orders are NOT issued for end-user planning delays or for end-user convenience. These purchase orders require a memo issued with justification to the Purchasing Agent within 24 hours containing all pertinent information regarding the necessity of this purchase.

From \$0.00 - \$100,000 the end-user and Purchasing Agent may determine the best course of action for these purchases. The Commissioner's Court must approve all emergency purchases over \$100,000.

6.10 Inspecting, Testing, and Receiving Goods – It is the responsibility of the user department to see that all purchased items conform to the quantity, quality, and specifications of the order. After delivery of the merchandise to the user department, the department must determine whether the goods are acceptable. If they are not, the user department may notify the Purchasing Department of the reasons why the merchandise was not acceptable. The Purchasing Department may assist the department in requiring the vendor to replace, cancel the order, or take other appropriate action to resolve the problem.

- 6.11 Affidavit for Missing Purchase Orders** – Affidavits are to be completed by County Departments and submitted to the Purchasing Department for acquisitions made outside of the procurement process. The Purchasing Department shall report to the Commissioner’s Court on a monthly basis the number of affidavits for each department. The Purchasing Department will not issue a Purchase Order for invoices requiring payment with an invoice as it does not adhere to the procurement process / statutory requirements.
- 6.12 Use of County Property** – Property acquired by the Purchasing Department is County Property to be used solely for County business. County funds cannot be used to purchase property for personal use, and County property cannot be used for personal purposes. Elected Officials and department heads are responsible for the proper accounting for, maintenance of, and use of County property.
- 6.13 Appliances and Convenience Items** - County funds may be used to purchase appliances such as microwaves, refrigerators, and coffee makers only for shared common areas that serve multiple employees or the public (break rooms, jury waiting rooms, or staff kitchens). Personal appliances for individual offices or workstations are not allowable purchases with County funds. Please reach out to the Purchasing Department if you are unsure if you qualify for these purchases. Please reach out to the Auditor’s Office if you are unsure how these transactions will be paid for.
- 6.14 Invoicing and Payment** – All invoices for purchases utilizing a Blanket Purchase Order, Contract Purchase Order, Master Purchase Order, Interlocal Agreement, and Cooperative Purchasing Contract, must be sent along with the Purchase Order to the Auditor’s Office / Accounts Payable for payment.

These invoices will only be paid if all procurement criteria have been met.

All other standard vendor invoices are sent directly to the Auditor’s Office / Accounts Payable for payment.

Chapter 7: Procedures for Purchase of Goods and Services – When NO Competitive Process is Required

- 7.1 Policy** – For open market purchases of goods and services totaling \$100,000 or less, or for purchases over \$100,000 which are exempt from competitive procurement, the Purchasing Agent is authorized to select the exact goods or services to meet the requests of user departments. The Purchasing Agent is authorized to select the vendor and to perform all actions necessary to conclude a contract for the purchase of goods and services, including execution of the contract without specific approval of the Commissioners Court.

These procedures will also be used for the purchase of items when the County has gone through a competitive bid process but has not received a responsive bid.

7.2 Procedures – The following procedures must be followed for documenting purchases less than \$100,000.00 – **Note: no requisition process is required for purchases under \$1,000.00.**

- (1) **\$1,000 - \$14,999** - Departments must enter an online requisition for a Purchase Order. Requisitioner will receive **1 written quote** and will attach to the requisition. Requisitions will only be approved with the appropriate documentation attached. Purchase Orders will be issued if all criteria have been met.
- (2) **\$15,000 - \$49,999** - Departments must enter an online requisition for a Purchase Order. Requisitioner will receive **2 written quotes OR 1 purchasing cooperative quote** and will attach them to the requisition. Requisitions will only be approved with the appropriate documentation attached. Purchase Orders will be issued if all criteria have been met.
- (3) **\$50,000 - \$100,000** - Departments must enter an online requisition for a Purchase Order. Requisitioner will receive **3 written quotes OR 1 purchasing cooperative quote** and will attach them to the requisition. Requisitions will only be approved with the appropriate documentation attached. Purchase Orders will be issued if all criteria have been met.
- (4) **\$100,000 and above** - Procurements exceeding \$100,000 require formal competitive solicitation or utilize an existing Purchase Cooperative Contract and must be taken to and approved by Commissioner's Court prior to execution.
- (5) **All agreements and contracts regardless of dollar amount must be reviewed by the Purchasing Department prior to formal execution to ensure the procurement of said agreement and contract is legal and meet procurement standards set forth in the Texas Local Government Code Chapters 262, 271, 2254, & 2269.**

NOTE: Quote procedures for a purchase of less than \$100,000 may be adjusted per the discretion of the County Purchasing Agent.

Please allow the Purchasing Department 3-5 business days to obtain quotes and approve purchase orders.

7.3 Commodity Purchase Limits – IMPORTANT: if cumulative purchases from a single commodity code are anticipated to exceed \$100,000 in a fiscal year, then formal competitive bidding is required, and an annual term contract is established. Cumulative purchases include countywide purchases and are not limited to department requirements.

7.4 Violations and Penalties – Intentionally separating purchases or invoices to avoid the competitive procurement requirement is a violation of law, and a Class B misdemeanor for purchases over \$100,000.

Chapter 8: Competitively Solicited Purchases Exceeding \$100,000

- 8.1 Procedures** – In Kaufman County, competitive solicited procurements which call for approval by Commissioners Court due to an expenditure in excess of \$100,000 are required to comply with the requirements of Subchapter C of the Purchasing Act and, with few exceptions, are accomplished by the following processes.

Throughout this chapter, “bids” are vendor responses in the IFB process and “proposals” are vendor response in the RFP process. Unless specifically noted, the procedures apply to both the IFB and RFP.

Competitive Bidding – Invitation for Bid (IFB)

- (1) The term “Formal Competitive Bidding” generally applies to public purchasing which requires approval of the contract by the Commissioners Court and when the solicitation process complies with either
 - (A) Texas Local Government Code, section 262.023, or
 - (B) Texas Government code, Chapter 2269, subchapter C.
- (2) “Sealed” bids are solicited through an Invitation for Bid (IFB) for contracts expected to exceed \$100,000. The IFB is the document used to solicit bids from vendors in response to the County’s specifications and contractual terms and conditions.
 - (A) The Commissioners Court must approve the contract resulting from the returned and signed IFB.
 - (B) The awarded IFB with the Notice of Contract Award letter signed by the Purchasing Agent then forms the contract between Kaufman County and the vendor.
 - (C) Competitive bids are not negotiated. With few exceptions, price is the sole determinant factor if the vendor’s product or services meet the requirements of the specification.

Competitive Proposals – Request for Proposal (RFP)

- (1) The term “Formal Competitive Bidding” generally applies to public purchasing which requires approval of the contract by the Commissioners Court and when the solicitation process complies with either
 - (A) Texas Local Government Code, section 262.023, or
 - (B) Texas Government code, Chapter 2269, subchapter C.
- (2) Sealed proposals are solicited through a Request for Proposals (RFP).
 - (A) The RFP solicits proposals from vendors in response to the County’s functional requirements and contractual terms and conditions.
 - (B) A formal contract, reviewed by the County Attorney’s Office, must be approved by the Commissioners Court.
- (3) Formal “sealed” proposals are used to procure insurance, high technology goods and services, landscape maintenance, travel management, and recycling.
 - “High technology” goods or services mean goods or services of highly technical nature including:
 - Data processing equipment, software and firmware used in conjunction with data processing equipment;
 - Telecommunications, radio, and microwave systems;

- Electronic distributed control systems, including building energy management systems; and
- Technical services related to those goods and services

8.2 Contract Award

(a) IFB:

- (1) The Purchasing Agent recommends contract awards to Commissioners Court. The Commissioners Court either:
 - A. Awards the contract to the responsible bidder who submits the lowest and best bid from a responsible bidder for items purchased under the Purchasing Act and to the lowest responsible bidder for certain public works contracts; or
 - B. Rejects all bids and directs the Purchasing Department to publish a new notice if the goods and services are still needed.
- (2) If two or more responsible bidders submit the lowest and best bid for items or are the responsible bidder for certain public works contracts, the Commissioners Court decides between them by drawing lots in a manner prescribed by the County Judge.
- (3) A contract may not be awarded to a bidder who is not the lowest priced bidder meeting specifications unless, before the award, each lower bidder is given notice of the proposed award and is given an opportunity to appear before the Commissioners Court and present evidence about its responsibility.
- (4) After Commissioners Court approves the contract, the Purchasing Agent issues a Notice of Contract Award. This notice and the original bid or contract form the complete contract. A complete contract is maintained in the Purchasing Department. Additional originals are furnished to the Contractor. Electronic copies are furnished to the User Department, and the County Attorney.

(b) RFP: The BAFO (Best and Final Offer) is the basis of a recommendation for contract award. The award of the contract is made by Commissioners Court to the responsible proposer whose proposal is determined to be the lowest evaluated offer resulting from negotiation, taking into consideration the relative importance of price and other RFP evaluation factors. Before award, a final contract document that incorporates the goods and services offered in the proposal as modified by the BAFO at the prices confirmed in the BAFO is prepared for approval by the Commissioners Court and executed by the County Judge.

(b) The Purchasing Department monitors the expiration dates of all term contracts. Purchasing notifies User Departments by memorandum at least four months before a term contract will expire and verifies whether the contract needs to be re-bid or extended, if extensions are available, because the goods or service continue to be needed. A written memorandum submitted to the Purchasing Agent serves as the request to renew the term contract.

- (1) Renew of Term Contract. If vendor performance is satisfactory, the User Department wishes to extend the contract, and an extension is available, the Purchasing Department issues a modification to extend the contract.
- (2) Re-solicitation. If no extensions are available, Purchasing also sends the existing specifications or requirements to the User Department and requests any changes before the solicitation is reissued. The User Department reviews and returns the specifications or requirements with any additions, deletions, or corrections noted.

(3)

Chapter 9: Cooperative Purchasing Agreements

- 9.1 Background and Statutory Authority** – The Interlocal Cooperation Act, Chapter 791 of the Texas Government Code, authorizes local governments to contract directly with other governments to increase their efficiency and effectiveness. Texas Government Code, Section 791.025(c) states that a local government that purchases goods and any services is reasonably required for the installation, operation, or maintenance of those goods under the Interlocal Cooperation Act satisfies the requirement of the local government to seek competitive bids for the purchase of goods and their services. The County has a variety of interlocal agreements.
- 9.2 Policy** – For each interlocal agreement that has been approved by Commissioners Court to purchase goods or services, the Purchasing Agent will indicate the interlocal agreement description and approval information on the Purchase Order for tracking purposes. All Purchase Orders utilizing a purchasing cooperative contract will have the contract number affixed to the requisition’s description during the requisition process.
- 9.3 Definitions**
- (a) “Local cooperative organization” means an organization of governments established to provide local government access to contracts with vendors for the purchase of materials, supplies, services, or equipment.
- (b) “Local government” means a county, municipality, special district, school district, junior college district, regional planning commission, or other political subdivision of any state.
- 9.4 Official Representative**
- (a) The Purchasing Agent acts for Kaufman County at the direction of Commissioners Court in all matters relating to cooperative purchasing programs, including the purchase of goods and services from a vendor under any contract.
- (b) The County participates in the purchasing programs of various local, state, and national purchasing cooperatives. Before using any cooperative, the Purchasing Agent researches and recommends cooperatives to the Commissioners Court. The Commissioners Court approves an interlocal agreement acknowledging the terms and conditions for using each cooperative, including any fee schedules, and authorizes the Purchasing Agent to make purchases under the terms of the interlocal agreement.
- 9.5 Contract Award** – The Purchasing Agent may execute all contracts for purchases through interlocal agreements that are procured in compliance with this chapter, including purchases in excess of \$100,000, provided funding for the purchase has been approved by Commissioners Court and the interlocal agreement was approved by the Commissioners Court. Any purchase order contract from a state term, TXMAS or DIR contract must be in writing and approved and signed by the Purchasing Agent before any goods are delivered or services are performed. The Commissioners Court authorizes the Purchasing Agent to execute all contracts for state contract purchases that are procured in compliance with this chapter, including purchases in excess of \$100,000, if funding for the purchase was previously approved by the Commissioners Court.

Chapter 10: Exemptions to the Competitive Procurement Process

10.1 Purchasing Act

- (a) Certain goods and services may be exempted from the competitive procurement process if the Commissioners Court orders the purchase exempt.
- (b) Section 262.024 of the Texas Local Government lists all the circumstances when exemptions are available for purchases made out of current funds, bond funds, or through time warrants. The following is a list of these circumstances:
- (1) Goods and services that must be purchased in a case of public calamity, if it is necessary to make the purchase promptly to relieve the necessity of the citizens or to preserve the property of the County;
 - (2) Goods and services necessary to preserve or protect the public health or safety of the residents of the County;
 - (3) Goods and services necessary because of unforeseen damage to public property;
 - (4) Personal or professional services;
 - (5) Work performed and paid for by the day, as the work progresses to a maximum of 20-days within any three-month period;
 - (6) Any land or right of way;
 - (7) Goods and services that can only be obtained from one source (sole source), including:
 - A. Goods and services for which competition is precluded because of the existence of patents, copyrights, secret processes, or monopolies;
 - B. Films, manuscripts, or books;
 - C. Electric power, gas, water, and other utility services; and
 - D. Captive replacement parts for equipment
 - (8) Food goods if purchased after solicitation of at least three bids by telephone or written quotation at intervals specified by the Commissioners Court.
 - (9) Personal property sold at auction by a state licensed auction, in a going out of business sale held in compliance with the Texas Business and Commerce Code;
 - (10) Personal property sold by a political subdivision, state agency or federal government entity;
 - (11) Work performed under a community and economic development contract under section 381.004 of the Texas Local Government code;
 - (12) Renewal of an equipment lease or equipment maintenance agreement if the lease was competitively bid within the last year and the extension does not exceed one year; and
 - (13) Vehicle and equipment repairs.

10.2 Public Finance Act – In addition, section 271.056 of the Texas Local Government Code lists all the circumstances when exemptions are available for purchases made from funds obtained from certificates of obligation. The following is a list of these circumstances:

- (1) Goods and services that must be purchased in a case of public calamity, if it is necessary to make the purchase promptly to relieve the necessity of the citizens or to preserve the property of the County;
- (2) Goods and services necessary to preserve or protect the public health or safety of the residents of the County;
- (3) Goods and services necessary because of unforeseen damage to public property;

- (4) Personal or professional services;
- (5) Work performed and paid for by the day, as the work progresses;
- (6) The purchase of any land, building, existing utility system, or right of way for needs and purposes authorized under the certificate of obligation;
- (7) A contract paid entirely from current funds or bond funds or a contract for which advertising was done in compliance with Chapter 271 of the Texas Local Government Code and certificates of obligation are issued to provide for a deficiency in current funds or bond funds;
- (8) The sale of a public security as defined in section 1204.001 of the Texas Government Code; and
- (9) A contract that is not required to be made in accordance with competitive bidding procedures under the County Purchasing Act.

10.3 Policy – Exemption orders must be processed through the Purchasing Agent. For purchases exceeding \$100,000 the Purchasing Agent requests the exemption order from the Commissioners Court in all cases except the acquisition of interests in land for county purposes.

10.4 Procedure – The Purchasing Agent submits an agenda item to Commissioners Court requesting an exemption from a competitive procurement process and identifying the basis for the exemption (e.g., emergency, sole source). The item must state specific details and explain why an exemption from the competitive procurement process should be granted. When possible, it should also contain the name of the vendor, goods or services covered by the order and the expected maximum cost and other relevant programmatic information justifying the exemption.

10.5 Emergency

- (a) If there is a declaration of a local state of disaster, the County Judge is authorized to approve purchases. When purchases are necessary because any other emergency situation exists, the Purchasing Agent must be contacted to ensure compliance with the Purchasing Act. An emergency, as used in the Purchasing Act and this chapter, is an urgent unforeseeable need to make a purchase that does not result from a local state of disaster as defined in section 418.004 of the Texas Government Code.
- (b) Emergency purchases exceeding \$100,000 require an exemption order granted by the Commissioners Court before a purchase order can be issued.

10.6 Sole Source Goods and Services

- (a) Sole source goods and services require a signed statement from the Purchasing Agent about the existence of only one source and specifically noting which type of listed sole source good or service is being purchased.
- (b) For purchases over \$100,000, the statement is submitted for accepted by Commissioners Court, and must be reflected in the minutes of the meeting of the Commissioners Court.
- (c) Sole source purchases will require the vendor to put in writing the items/services that are sole source and exempt from competitive solicitations as outlined in section 262 of the Texas Local Government Code.
- (d) A court order is required by the Civil Attorneys of Kaufman County to be issued in Commissioner's Court.

- 10.7 Duration of Exemption** – An Exemption Order approved by the Commissioners Court for a specific contract shall be in effect until rescinded by the Court, unless a specific period of time for the exemption is authorized by the court.

Chapter 11: Procurement of Professional Services

11.1 Background and Statutory Authority

- (a) In procuring professional services, the County must comply with two statutes: The Professional Services Procurement Act (Texas Government Code Chapter 2254) and the County Purchasing Act (Texas Local Government Code Chapter 262). There are two kinds of professional services:
- (1) Those professional services specifically listed in the Professional Services Procurement Act;
 - (2) Those “other” professional services that are not specifically listed which must be obtained in compliance with the County Purchasing Act. The Purchasing Agent relies on court cases and Texas Attorney General opinions to determine what services may be included in these “other” professional services.
- (b) “Professional Services” is defined in Texas Government Code Chapter 2254 as:
- (1) Those within the scope of the practice of accounting, architecture, landscape architecture, optometry, medicine, land surveying, professional engineering, real estate appraising, or professional nursing; or
 - (2) Provided in connection with the professional employment or practice of a person who is licensed or registered as an architect, optometrist, physician, surgeon, certified public accountant, land surveyor, landscape architect, or professional engineer, state certified or state licensed real estate appraiser, or registered nurse.
- (c) Contracts for the procurement of these professional services may not be awarded on the basis of competitive bids. Instead, services must be awarded on the basis of demonstrated competence and qualifications.

- 11.2 Professional Services Procurement Act** – To ensure professional firms a fair and equal opportunity to do business with the County, and to ensure that the services of the most qualified professional are obtained, professional services are procured using the Request for Qualifications (RFQ) process.

Chapter 12: Construction Procurement

12.1 Purchasing Statutes

- (a) Subsection 262.011(e) of the Texas Local Government Code states that “The County Purchasing Agent shall supervise all purchases made on competitive bid...” Construction procurement is defined in Texas Government Code Chapter 2269 and Local Government Code Chapter 271.
- (b) The County is authorized to use six (6) types of construction delivery methods for Public Works projects:
1. Competitive Sealed Bids;

2. Competitive Sealed Proposals;
3. Construction Manager Agent
4. Construction Manager at Risk;
5. Design-Build;
6. Job Order Contract

All of these methods can be used for both architectural projects and civil works projects except Job Order Contract Method. It cannot be used for civil works projects such as roads, utilities, and drainage systems. There are two (2) separate sets of statutes for Design-Build Projects: one sets out the requirements for architectural design-build projects, and the other sets out the requirements for civil works projects. The Design-Build requirements for civil works projects are more specifically described in Section 2269.353.

- (c) Construction procurement is consistent with other procurement procedures in this chapter and with pertinent statutes. The Purchasing Agent supervises all construction procurements. All competitive procurements are accomplished by the following processes.

12.2 General Procurement Matters – Each of the alternative construction delivery methods has its own procurement procedure prescribed by the applicable section of Chapter 2269, which are outlined below. Solicitation will be by request for bids, a request for proposals, or both as prescribed. Notice of the solicitation must be given in a newspaper of general circulation once each week for at least two (2) weeks prior to the deadline for submission of bids, qualifications, or proposals.

There are some general procurement requirements which must be considered before beginning a solicitation:

- (1) **Selection of Delivery Method** – If the County plans to use any method other than Competitive Sealed Bid, then before sending out the notice for procurement, the Commissioners Court must make a finding that the contemplated method provides the “best value” to the entity for that project.
- (2) **Delegation of Authority** – The Commissioners Court may delegate the authority to choose the delivery method or to conduct the evaluations. If authority to conduct the evaluations is delegated to a person or committee then the solicitation document(s), or rule adopted by the Commissioners Court must describe the limits of the delegation and the identity of the person or persons to whom the delegation has been made.
- (3) **Selection Criteria and Selection Method** – Selection Criteria and Selection Method 2269 provides that selection criteria may be used in selecting a contractor, or construction manager agent. The solicitation documents will set out the criteria to be used and assign a weight to each of the criteria. Selection criteria may include:
 - the price;
 - the offeror’s experience and reputation;
 - the quality of the offeror’s goods or services;
 - the impact on the ability of the governmental entity to comply with rules relating to historically underutilized businesses;
 - the offeror’s safety record;
 - the offeror’s proposed personnel;

- whether the offeror’s financial capability is appropriate to the size and scope of the project; and
- any other relevant factor specifically listed in the request for bids, proposals, or qualifications.

If the Competitive Sealed Bid process is used, these selection criteria can only be used to determine whether the contractor is a responsible bidder, because the award can only be made to the lowest responsible bidder.

If any other delivery method is used, the respondents will be graded based on the selection criteria set out in the solicitation, and the award will be made to the respondent who provides the “best value” to the County for the project. The award does not have to be made based on the lowest price. The Evaluation Committee will rank the respondents based on their scores on the selection criteria and will begin negotiations with the highest ranked respondent. If successful negotiations cannot be reached, the County has the right to cease negotiations and begin negotiations with the next highest ranked respondent, with Commissioners Court authorization.

12.3 Bonding

(a) Bonds are not required for construction contracts having a contract sum less than \$25,000.

(b) Bid Bond

(1) Bid bonds are generally not required from any respondent whose rates are subject to regulation by a state agency. However, bid bonds may be required with all bids, or other procurement responses, over \$100,000. If the Purchasing Agent decides that a bid bond is required for a particular contract, the solicitation states that a bid security, usually in the amount of 5% of the contract price, is required and that it must be executed by a surety company authorized to do business in Texas. The bid security may be in the form of a bond, company or cashier’s check, or money order.

(2) Letters of Credit may not be substituted for any bid bonds related to a public works project, if the contract sum exceeds \$25,000.

(c) Performance Bond

(1) For all contracts having a contract sum in excess of \$100,000 for the construction, repair, or alteration of a public work or the prosecution or completion of any public work, before commencing work, the vendor must execute a performance bond that is:

- (A) payable to Kaufman County, Texas,
- (B) in the full amount of the contract sum,
- (C) conditioned on faithful performance of the work in accordance with the plans, specifications, and contract documents.
- (D) solely for the protection of Kaufman County,
- (E) executed by a corporate surety or sureties in accordance with the Insurance Code; and
- (F) in a form approved by the Commissioners Court.

(2) Any performance bond that is furnished by a vendor in attempted compliance with the requirements of Texas Government Code, Chapter 2253 is construed as it conforms to that chapter in relation to rights created, and limitations on the bonds and remedies provided.

(3) Letters of Credit may not be substituted for any performance bonds related to a public works project if the cost of the project exceeds \$25,000.

- (d) **Payment Bond**
- (1) For all contracts in excess of \$25,000 for the construction, repair, or alteration of a public work or the prosecution or completion of any public work, the vendor must execute a payment bond commencing work. The payment bond must be:
 - (A) solely for the protection and use of payment bond beneficiaries who have a direct contractual relationship with the prime contractor or a subcontractor to supply labor or material for a public work;
 - (B) payable to Kaufman County, Texas;
 - (C) in the full amount of the contract;
 - (D) executed by a corporate surety or sureties in accordance with the Insurance Code, and;
 - (E) in a form approved by the Commissioners Court.
 - (2) Payment bonds must be effective from commencement of performance until the end of the fourth month after all work for the project is completed, unless releases are obtained from all subcontractors and materialmen. Any payment bond that is furnished by a contractor in attempted compliance with the requirements of Texas Government Code Chapter 2253 are construed as if it conforms with that chapter in relation to rights created, limitations on the bond, and remedies provided.
 - (3) A bond required under this section must clearly and prominently display on the bond or on an attachment to the bond:
 - (A) The name, mailing address, physical address, and telephone number, including the area code, of the surety company to which any notice of claim should be sent; or
 - (B) The toll-free telephone number maintained by the Texas Department of Insurance under Texas Insurance Code, Chapter 521, and a statement that the address of the surety company to which any notice of claim should be sent may be obtained from the Texas Department of Insurance by calling the toll-free telephone number.
 - (1) The County may not require a contractor for any public work project to obtain a surety bond from any specific insurance or surety company, agent, or broker.
 - (2) Letters of credit may not be substituted for any payment bonds related to a public work project if the cost of the project exceeds \$25,000.
- (e) The contract must provide payment and performance bonds within seven (7) calendar days after receipt of the Notice-of-Award letter. These are reviewed by Purchasing, with originals maintained in the Purchasing Department. Copies are provided to the User Department upon request.

12.4 Contract Administration

- (a) The user department is responsible for monitoring and documenting contractor performance and compliance and provides Purchasing with copies of this documentation, which keeps the Purchasing Department informed about all performance and compliance issues. Discussions that merely explain the interpretation of the specifications may be dealt with orally by the user department.
- (b) If poor performance or non-compliance with the contract is evidenced, the user department initiates written corrective action with the contractor and provides Purchasing with an advance copy of any written correspondence directing correction of a deficiency. The user department requests Purchasing to initiate corrective action when the user department cannot resolve the conflict through correspondence in consultation with the occupant department.

- (c) The user department must not provide any instructions or request for changes directly to the contractor. The user department must provide all information necessary for the contractor to meet its needs either through the user department that is responsible for constructing the facility or the Purchasing Department. Only the user department's project manager or the Purchasing Agent has the authority to give any direction directly to the contractor.
- (d) The Purchasing Agent takes all steps related to correcting non-compliance with the contract but must consult with the County Attorney before taking any steps toward suspension or termination of the contract unless emergency, life safety, or property damage issues require immediate temporary work stoppage. Before any letters, notices or other communication related to termination or suspension are sent to the contractor, the contents of these must be reviewed by the County Attorney as the initial steps toward potential litigation.
- (e) Documentation of contractor performance is often overlooked and is most important if the user department requests suspension or termination of the contract. To enforce contractual terms documentation of specific non-compliance must be available. Specific dates, locations, examples, etc. must be documented.
- (f) Contract administration duties are basic daily, weekly, monthly activities of the Purchasing staff and must take place to ensure successful completion of the project and to ensure the County receives the goods and services for which it has contracted. Unless otherwise noted, the following are responsibilities of the Purchasing Office:
 - (1) Schedule and assist in conducting the pre-construction conference.
 - (2) Maintain a comprehensive, neat, and orderly contract file that includes all documentation related to the procurement process, including the pre-solicitation, solicitation, contract award, pre-construction conference, and administration phases of the project.
 - (3) Monitor the continued insurance coverage and obtain updated certificates on a timely basis.
 - (4) If the project is federally funded, receive and review copies of contractor payrolls and ensure payments made to contractor's employees comply with the prevailing wage rate classifications by trade that are included in the contract.
 - (5) Perform periodic visits to the construction site to perform spot labor interviews to ensure contractor compliance with prevailing labor laws.
 - (6) Receive and review copies of contractor invoices for accuracy. Discrepancies are reported to the contractor and user department for resolution. The user department provides Purchasing with a copy of the invoice immediately upon receipt from the contractor. The Purchasing Department verifies in writing that the invoice is appropriate for payment before submitting it to the County Auditor for payment.
 - (7) Maintain and monitor correspondence. The user department may hold oral discussions with the contractor that merely explain or interpret the specifications. All correspondence concerning major issues involving non-compliance between the contractor and the County are directed through the Purchasing Department. This ensures that the Purchasing Department is aware of any directives being issued to the contractor or any potential problems that may occur in the performance of the contract.
- (g) In emergency situations, or those regarding minor issues, correspondence may be issued directly to the contractor through the user department. However, Purchasing must be provided a copy of the correspondence immediately. The professional judgment of the user department representative determines what constitutes an emergency, and what is considered to be a minor issue. If it appears

that the level of non-compliance may result in a suspension or termination of the contract, the Purchasing Agent must seek the advice of the County Attorney before sending a notice to show cause not to terminate or placing the contract on the agenda for the Commissioners Court to authorize termination.

Chapter 13: Equipment Leases and Maintenance Contracts and Their Renewals

13.1 Policy – The Purchasing Department processes the procurement of all equipment leases and maintenance contracts, including the exemption orders for their renewals or extensions. The Purchasing Agent supervises all negotiations of these with vendors. The Auditor’s office maintains the contract originals and send the user departments a copy. Auditor’s office monitors contracts for expiration dates and treats their renewals as annual term contracts.

13.2 Statutory Limits – The first renewal or extension of an equipment lease or of an equipment maintenance contract may be exempted from formal competitive bidding, if the Commissioners Court orders the exemption and if:

- (1) the lease or contract has gone through formal competitive bidding within the preceding year; and
- (2) the renewal or extension does not exceed one year.

13.3 Procedure

- (a) The user department indicates their need for lease of equipment and or maintenance contract, including budget line item, serial number, model number, physical location of equipment, quotes from vendors, purchasing cooperatives (if available), financing options (if available), and contact person.
- (b) Lease documents and budget information will be reviewed by Auditor’s office for approval.
- (c) Purchasing Agent will send to Commissioners Court for final review and approval. Upon approval, lease documents will be signed by County Judge and forwarded to Auditor’s office for processing, copies will be sent to vendor and user department.

Chapter 14: Receipt of Goods and Payment

14.1 Policy – User departments must notify the Purchasing Department if goods are not received by the due date or if damaged goods are delivered. User Department must submit FA-01 form with detailed information and delivery paperwork the day of delivery. FA-01 forms are only required for singular goods, software, tangible items of use valued at \$1,000 or higher.

14.2 Verify Order

- (a) User department employees receiving shipments must pay particular attention to the delivery ticket, to determine whether it matches the County’s order form. The person receiving the goods must verify that all goods were shipped as stated on the delivery ticket, and if so, sign his or her own name (a full signature in ink) on all of the appropriate receiving documentation, especially the County copy.

- (b) The user department must acknowledge receipt and acceptance of goods delivered in satisfactory condition.

14.3 Damaged Goods

- (a) When a shipment arrives, the user department must inspect the condition of all cartons. If goods are undamaged, the user department receiving the shipment should sign the freight bill. If goods are visibly damaged, the user department must instruct the freight line driver to note the damage on the freight bill and sign the freight bill.
- (b) If there is concealed damage, the user department should save the shipping cartons so that the Purchasing Department can notify the freight line and request an “inspection and report of concealed damage”. A receiving report noting the damage should be completed and matched with the receiving copy of the purchase order.
- (c) All boxes and packing materials should be kept in the event of visibly damaged and concealed damage goods shipments.
- (d) Damaged goods must be reported to the freight line within 15-days after delivery because after 15-days the freight line is no longer liable for the damage.
- (e) All goods not received properly or not in compliance with the contract should be documented and reported to the Purchasing Department as soon as possible so that the vendor can be notified and instructed about corrective action. To comply with the Texas Prompt Payment Act, the Purchasing Department notifies the vendor within 21-days of any damaged goods received to avoid interest paying to the vendor.
- (f) Damaged goods should not be returned to the freight line or the vendor, unless specifically requested to do so and then only if a claim has been filed or if authorization has been given by the vendor or the Purchasing Office.

14.4 Documentation

- (a) All receiving documentation must be maintained by the user department for its records. All invoices utilizing a blanket Purchase Order, Contract Purchase Order, Interlocal Agreement, or Cooperative contract must be sent along with the Purchase Order to the Auditor’s Office to issue payment. Prior to payment, the Purchasing Department will verify that these purchases were properly procured as prescribed in the policy prior to payment by the Auditor’s Office. All standard vendor invoices are sent directly to the Auditor’s Office for payment. The user department should provide documentation to the Auditor’s office regarding any disputes about receipt of goods.
- (b) A copy of any warranty information must be sent to the Purchasing Department. Warranty information about assets can be tracked in MUNIS.

Chapter 15: Capital Assets, Fixed Assets, & Inventory Procedures

15.1 Introduction

Kaufman County owns thousands of items classified as assets. These assets take many forms, from vehicles to land, buildings to computer systems. Assets are classified as Capital Assets and Low Value Assets. Together, these assets represent millions of dollars. As public servants, County employees are responsible for the care and custody of this large investment. Maintaining accountability for such a large and varied inventory is not an easy task. However, accountability is not only an inherent duty of County employees; it is also mandated by law. Every employee should assume a personal commitment to protect and account for all equipment assigned to him or her, regardless of its temporary assignment.

15.2 Definitions – For the purposes of this subchapter, the following words have these meanings:

- (1) Capital Assets means property that has a useful life greater than one year and a value greater than its asset class threshold as stated in the Capital Asset Guide or a value greater than \$5,000.
- (2) Low Value Assets means property that must be inventoried and tracked because of liability, insurance, licensing, or other factors but does not qualify as a Capital Asset because its value is less than its asset class threshold as stated in the Capital Asset Guide and usually has a value between \$1,000 to \$4,999.99. All firearms, computers / laptops, and software purchases will be added to inventory and tracked regardless of price per GASB laws.
- (3) Salvage property means personal property, other than items routinely discarded as waste, that because of use, time, accident, or any other cause is so worn, damaged, or obsolete that it has no value for the purpose for which it was originally intended.
- (4) “Surplus property” means personal property that:
 - A. Is not salvage property or items routinely discarded as waste;
 - B. Is not currently needed by its owner;
 - C. Is not required for the owner’s foreseeable needs; and
 - D. Possesses some usefulness for the purpose for which it was intended.
- (3) “Waste” means material that cannot be reused or recycled. Waste that cannot be reused in operations will be recycled through a qualified contractor. Waste that cannot be reused or recycled is disposed of at a permitted landfill in accordance with all applicable regulations.

15.3 Authority

- (a) Kaufman County maintains a central system to account for all items classified as assets. Texas Local Government Code, Chapter 262 designated the Purchasing Agent as the position responsible for several duties related to the acquisition and management of assets. These include:
 - (1) Section 262.011(i). On July 1 of each year, the Purchasing Agent shall file with the County Auditor and each member of the Purchasing Board an inventory of all the property on hand and belonging to the County and each subdivision, officer, and employee of the County so

that the County Auditor can examine the inventory and make an accounting for all property purchased or previously inventoried and not appearing in the inventory.

- (2) Section 262.011(j). To prevent unnecessary purchases, the Purchasing Agent, with approval of the Commissioners Court, shall transfer County supplies, materials, and equipment from a subdivision, department, officer, or employee of the County that are not needed or used to another subdivision, department, officer, or employee requiring the supplies or materials or the use of the equipment. The Purchasing Agent shall furnish to the County Auditor a list of transferred supplies, materials, and equipment.

- (b) In addition, the Purchasing Agent assists the Commissioners Court in identifying and disposing of assets that the Court has declared to be Surplus Property or Salvage Property in accordance with Local Government Code, Chapter 263, subchapter D, Disposition of Salvage or Surplus Property. The Purchasing Agent assists the Commissioners Court in obtaining contracts to dispose of this property in a variety of ways.

15.4 Protection of Property

- (a) Kaufman County protects its property by identifying the type of asset, classifying it, recording it, and tagging it with a unique asset tag. Asset tags may not be removed from Kaufman County property. Both knowingly removing or causing the tag to be removed, altered or obliterated and possessing, selling, or offering to sell County property knowing that the asset tag number has been removed are criminal offenses under Texas Penal Code Section 31.11 Tampering with Identification Numbers.
- (b) Theft of County property is also a criminal offense and the penalties become more severe as the value of the property stolen increases.

15.5 User Department Responsibilities

- (a) Officials and user department heads are responsible for the care and custody of assets assigned to their departments. Each official or user department head shall designate one or more employees within the department to assist the official or department head to coordinate receipt and tagging of new assets, conduct inventories, and maintain control of assets. Each department shall furnish to the Fixed Assets Coordinator a list of authorized employees to coordinate these tasks.
- (b) Although the official or department head designates employees to assist with these inventory requirements, the official or department head remains responsible for an accurate accounting of all assets assigned to his or her department.
- (c) User departments are responsible for submitting FA-01 forms for all activity related to an individual asset within their department, including new asset, transfer, and removal, even a temporary removal from the department.
- (d) To ensure that all assets are properly identified and inventoried, the user department shall notify the Purchasing Department of assets when items have been received. This property may come from various sources, including those in the following list:
 - (1) Donations. Property received as a donation or contribution, regardless of the source, must be evaluated for inclusion in an asset inventory. Except for donated infrastructure, user departments shall notify the Purchasing Department of the prospective items to be donated or contributed before preparing an agenda request for formal acceptance of the items by the Commissioners Court as required by Local Government Code, section 81.032.

- (2) Jointly Funded Assets. User departments that purchase property with other governmental entities through interlocal contracts or through grant funding should contact the Purchasing Department to determine whether the property should be tagged and tracked. Asset tags for jointly funded or jointly owned assets include the name(s) of all entities that co-own the asset.
 - (3) Leased, Rented, and Leased-Purchased Assets. The user department shall contact the Purchasing Agent about all equipment rented, leased, or purchased on a time-payment-plan so that the agreement can be reviewed, and the ownership of the equipment may be determined. The inventory records for this equipment must include the name of the owner, if it is not the County and the expiration date of the agreement. Even though the County may not own the equipment, but the County remains accountable for. The Purchasing Agent is responsible for monitoring this property and ensuring appropriate action is taken upon the expiration of these contracts. Items leased or rented for more than 1 year (12 consecutive months) will be added to the County Inventory. If items are valued over \$100,000, or items regardless of price, are used for over 120 days will be added to insurance.
 - (4) Property Received upon Completion of Consulting Contracts. Often a contract for an outside consultant includes equipment which is either purchased by the consultant includes equipment which is either purchased by a consultant or provided by the County. If purchased by the consultant to be transferred to the County upon completion of the contract, it must be included in the inventory records. If it is provided by the County, the inventory records should indicate when the consultant is to return it.
 - (5) Assets Held in Trust. Capital Assets and Low Value Assets held by the County on behalf of another entity that are under the temporary control of the County are assets in trust. Common types of assets in trust include assets owned by the federal government that have been loaned to the County and assets purchased with federal or state grant funds under a grant contract in which the asset remains the property of the granting agency.
 - (6) Assets Purchased with Discretionary Funds. A few officials have the statutory authority to spend certain discretionary funds. These types of funds include revenue for the jail commissary, funds resulting from federal and state forfeitures and sales of forfeited assets. Asset tags for assets purchased with discretionary funds include the source of the funding. When the asset is disposed of, the net auction proceeds are returned to the account from which the asset was purchased.
- (e) Warrantied, Returns, and Trade-ins
- (1) If equipment malfunctions, before any repair is initiated, the user department shall research the acquisition records and warranty files to determine if the equipment is still under warranty. The Purchasing Department reviews warranty and maintenance records. In consultation with the user department and, if appropriate, supporting departments, such as facilities management or IT, the Purchasing Department takes appropriate action to enforce the contract or warranty, if necessary.
 - (2) If the malfunctioning equipment is defective and needs to be returned to the vendor, it is crucial that the user department contact the Asset Manager immediately so that the inventory records can be updated to reflect the return of the equipment so that it can be removed from the user department's inventory. Without this update, the user department remains accountable for the equipment. In addition, the user department should contact the Asset Manager when a replacement for the equipment is delivered so that it can be properly tagged, and the inventory records updated.
 - (3) For items that are used for trade-ins or upgrades, the user department shall contact the Asset Manager before the purchase to coordinate preparation of the appropriate paperwork to

update the inventory records so that the item is removed from the user department's inventory.

- (f) **User Department's Annual Physical Inventory**
- (1) An inventory list is maintained in MUNIS for each user department. Each user department must conduct a physical inventory once each year. Inventory audits may begin as early as October 1, at the start of the Fiscal Year. Each user department must assign adequate staff to conduct a physical inventory of the property held by it by the required deadlines.
 - (2) In coordination with the Purchasing Department, the user department shall review its inventory records in MUNIS and report on their accuracy. If the user department finds any assets in the department's possession that are not included in the inventory records in MUNIS, the user department should notify the Asset Manager immediately to coordinate proper tagging and recording. The Official or User Department Head shall sign and verify the inventory list using the Physical Inventory Acknowledgement Form.
- (g) **Coordination with Purchasing to Dispose of Assets.** If a user department no longer needs or uses any asset because of changes in duties, workloads, or personnel, or because of the deterioration of the condition of the asset, the user department should immediately contact the Asset Manager to coordinate disposal of the asset. Without this coordination, the asset remains on the inventory records in MUNIS for that official or department head; consequently, the official or department head remains responsible for the care and custody of that asset.
- (h) **Reporting Damaged, Vandalized, or Stolen Assets**
- (1) **Damaged / Replaced Assets.** The user department shall contact Risk Manager if an asset has been damaged to determine if a claim should be filed because the asset qualifies for reimbursement under Kaufman County's risk program or under insurance coverage. If a claim can be filed, the user department shall provide a copy of the filed claim and information about replacements for the damaged asset to the Asset Manager so that inventory records may be adjusted to reflect the outcome of the claim. If no claim can be filed, the user department shall provide information about the damaged asset to the Asset Manager so that the asset can be removed from inventory records in MUNIS.
 - (2) **Stolen Assets.** The user department shall report stolen assets immediately to the Kaufman County Sheriff's Office and shall complete an incident report. The user department shall send a copy of the incident report to the Asset Manager. The user department shall notify the Asset Manager whether or not the asset has been recovered so that the inventory records can be adjusted appropriately.
 - (3) **Missing Assets.** The user department shall contact the Asset Manager when an asset is identified as "missing" and the User Department cannot prove that a theft occurred. Assets identified as "missing" shall not be removed from the inventory records immediately. The user department is required to make a thorough and adequate search for the missing item and document steps taken to locate the asset. "Missing" assets shall be retained as active on the inventory records in MUNIS for at least three (3) years, and until a thorough search can be made annually for those three (3) years to determine that the asset is not located elsewhere in the County. If a "missing" asset is not located after three (3) successive inventory searches, the Purchasing Agent requests that the Commissioners Court to remove the asset from the inventory records. If there are special circumstances, the Purchasing Agent may work with the County Auditor's office to waive or reduce the three-year delay in removal of "missing" assets from a user department's inventory records.

15.6 Purchasing Office Responsibilities

- (a) Adding Assets to Inventory Records. The Asset Manager enters assets in MUNIS when the user department notifies the Purchasing Department of delivery of an asset by receipt of a completed FA-01 Form.
- (b) Classifying Assets. Once the asset has been identified, the Asset Manager coordinates with the Auditor's office to ensure that the asset has been correctly identified and classified. The Asset Manager contacts the user department to arrange for tagging.
- (c) Tagging Assets. A tag must be placed on all assets entered into the inventory records. The tag identifies the asset with a sequential, consecutive numbered barcode or otherwise identifies it in the inventory records by a unique alpha-numeric designation such as a manufacturer's serial number. The Asset Manager or those designated by the Purchasing Agent tag all assets. Asset tags will be issued once fully processed by the Purchasing Department. This is not an immediate process and may vary from time to time depending on workload of Asset Manager.
- (d) Annual Physical Inventory:
 - (1) A physical inventory of all assets is conducted once each year. The Asset Manager coordinates this physical inventory process.
 - (2) The Asset Manager compiles a consolidated report listing all Kaufman County assets and submits it to the Purchasing Agent. The Purchasing Agent presents this report to the Purchasing Board and County Auditor by July 1 of each year in accordance with Local Government Code, section 262.011(i).
 - (3) Once the physical inventory has been completed and reported, the Asset Manager compiles a list of assets that have been reported as missing or stole for at least three (3) years for removal from the inventory records and submits the list to Commissioners Court for approval.

15.7 Disposing of General Property

- (1) In disposing of general property, Local Government Code, section 263.152 specifies that the Commissioners Court of a County may:
 - A. Periodically sell the County's surplus property and salvage property by competitive bid or by auction,
 - B. Sell surplus property and salvage property without competitive bidding or an auction if the purchaser is another county or a political subdivision within Kaufman County;
 - C. Offer the surplus property as a trade-in for new property of the same general type if the Commissioners Court considers that to be in the best interest of Kaufman County;
 - D. Dispose through a recycling program under which the property is collected, separated, or processed and returned to use in the form of raw materials in the production of new products;
 - E. Dispose of the surplus property or salvage property by donating it to a civic or charitable organization located in Kaufman County if the Commissions Court determine that:
 - i. Trying to sell the property would result in no bids received;
 - ii. The bid price would be less than the County's bidding-related expenses;
 - iii. The donation serves a public purpose; or

- iv. The civic or charitable organization provides the County with adequate consideration for transportation or disposal expenses related to the surplus property or salvage property.
 - F. Transfer gambling equipment that is in the possession of the County after its forfeiture to the state to the Texas Facilities Commission for sale as required by Texas Government Code, section 2185.904;
 - G. Order any vehicle retired from County use under a program to encourage the use of low-emission vehicles to be crushed and recycled, if practicable, without a competitive bid or auction.
- (2) If equipment for earth-moving, material-handling, road maintenance or construction becomes surplus property, the Commissioners Court may exercise a repurchase option included in the contract under which this surplus property was originally purchased to dispose of it. The repurchase price of equipment contained in that original purchase contract is legally considered a bid.
 - (3) If the property is unclaimed or abandoned property, other than contraband, that was seized by a peace officer and was not ordered destroyed or returned to the person entitled to possession of it, the property is delivered to the Purchasing Agent who must dispose of it. The Purchasing Agent must provide notice of the disposal. If the owner is known notice is sent to the last known address by certified mail. If the property has a fair market value of more than \$500, an advertisement is published once in a paper of general circulation in the County that the owner has 90 days to claim the property. After that the property is sold and the net proceeds deposited in the County treasury. If the property has a fair market value of less than \$500, it can be sold or donated. Complete details of the required procedures related to this type of property seized from a person who is arrested are stated in Article 18.18 of the Code of Criminal Procedure.

(a) Disposal of Emergency Vehicles

- (1) State law governs the disposal of law enforcement and emergency vehicles.
- (2) Texas Local Government Code section 282.006 prohibits transfer or sale of a law enforcement vehicle to the public unless the County first removes any equipment or insignia, including any police light, siren, amber warning light, spotlight, grill light, antenna, emblem, outline of an emblem, or other emergency vehicle equipment. When transferred, the vehicle must not be capable of misleading a reasonable person into believing that the vehicle is a law enforcement vehicle.
- (3) Texas Local Government Code section 282.006 also prohibits transfer or sale of a law enforcement vehicle to a security services contractor that is regulated by the Department of Public Safety and licensed under the Texas Occupations Code, Chapter 1802, unless each emblem or insignia that identifies the vehicle as a law enforcement vehicle is removed before the sale or transfer.
- (4) The Texas Transportation Code, section 828.021, prohibits the sale of a motor vehicle used to transport sick or injured persons unless the County removes:
 - A. Any equipment that only an authorized emergency vehicle may be equipped with, including a light, siren, or device, and
 - B. Any evidence of any emblem or marking on the vehicle that identifies it as an authorized emergency vehicle.
- (5) Subsection (4) does not apply if the person to whom ownership of an authorized emergency vehicle is transferred is a person who:
 - A. Holds a license as an emergency services provider under Texas Health and Safety

- Code, Chapter 883, or
- B. Is in the business of buying and selling in Texas and specializes in authorized emergency vehicles, or
- C. Is in a similar business operating in a foreign country.
- (6) Authorized emergency vehicles include:
 - A. A fire department or law enforcement vehicle,
 - B. An ambulance or emergency medical services vehicle licensed by the Department of State Health Services.
 - C. An emergency medical services vehicle,
 - D. A county-owned or leased vehicle designated by the Commissioners Court as an emergency management vehicle,
 - E. A private vehicle of a volunteer firefighter or a certified emergency medical service employee or volunteer when responding to a fire alarm or medical emergency.

(b) Methods of Disposal

(1) Auctions

- A. Auctions are the most frequent method for disposing of surplus property and salvage property in Kaufman County.
- B. The Purchasing Agent solicits contracts with an online auction vendor to conduct auctions of surplus property and salvage property in accordance with Texas Local Government Code, section 263. In preparing these for disposal, the Purchasing Agent compiles a list for all property to be declared as “Surplus Property” or “Salvage Property” for disposal and presents the list to the Commissioners Court for approval.
- C. The Purchasing Department supervises the auction contract to ensure that the auction complies with all statutory requirements related to advertising and conduct of the sale and may reject offers in accordance with Texas Local Government Code, section 263.154.
- D. When the auction is complete, the Purchasing Department keeps a record of each item of surplus property and salvage property sold and the sale price of each. Auction proceeds are collected and deposited in the County treasury and recorded in the appropriate fund by the County Auditor.
- E. The Asset Manager updates the inventory records to reflect the fact that the assets and other property that were sold at auction and removes the disposed assets from the inventory records.
- (2) Competitive Bids – The process for competitive bids is similar to that of auctions. The Purchasing Agent shall compile a list of items to be declared as “surplus” or “salvage” and request Commissioners Court approval of the items for disposal. Once approval is received, the purchasing department places the advertisement. The Purchasing Agent supervises the competitive bidding process, and again may reject offers, if it is in the best interest of the County. Competitive bids are received as identified in the advertisement, opened, read, and the best bid accepted.
- (3) Discarded / Waste Property – discarded waste means property, which is incapable of performing its intended function, and has no value for any other purpose. These materials are of no value to the county other than through recycling or disposal (See Texas LGC §263.152(a)(3)).
- (3) Scrap Metal – Accumulation of metal objects that were part of old building structures, metal parts from a/c units, or parts of trashed items, may be disposed by using a scrap metal company. The request for disposition should be presented to County Commissioners’ Court

for approval. The request should include a list of any items that may have a County asset number, and/or serial number, and a complete description to ensure proper removal of such items from the County's Inventory System. All scrap metal items that have been declared surplus for disposition, may be sold by the department / precinct in the open market to the county's contracted scrap metal company. All proceeds from the sale of scrap metal will be deposited in the county's General Fund and returned to the originating department / precinct. Those scrap metal items transferred to the Purchasing Department will be sold in the open market or to the county's contracted scrap metal company. All proceeds from the sale of scrap metal will be deposited in the county's General Fund.

- (4) Disposition by Destruction – Items that may constitute a liability to the county, such as weapons, bullet proof vests, law enforcement uniforms, emergency light bars, badges, computer hard drives, and items that are so worn, obsolete, broken, and no longer useful for their intended use, shall be presented to County Commissioners Court to be approved for destruction.
- (5) Disassemble – In general, assets should not be disassembled for parts unless it is in the best interest of Kaufman County to do so because a need exists for the parts or will exist within the near future. All parts which have a common use shall be considered recoverable. After all useful parts of the disassembled asset have been used, the asset must then be transferred to surplus for disposal. The user department shall indicate on the FA-01 form whether or not the item has been disassembled and the components that have been removed. This assists the Purchasing Department in appropriately noting the condition of an asset when it is sold at auction or in determining whether it can be removed from the department's inventory.

Chapter 16: County Credit Cards

16.1 Introduction – This program is established in order to provide immediate access to goods and/or services in a work stoppage situation. Using the credit card system can dramatically shorten the processing time necessary in the traditional requisition process for any work stoppage situation. Only department heads and/or elected officials may propose personnel to be cardholders by sending a signed memorandum to the Purchasing Agent. This request will be forwarded to the Commissioners Court for final approval. In the event of an emergency, the Purchasing Agent may request an increase or deletion of personnel having the use of credit cards for county departments.

16.2 Authorized Credit Card Use

- (a) A credit card will be issued in the department name with recommendation from the Purchasing Agent and approval by Commissioners Court. This card will be requested by the department head. The department head or designee will be the point of contact for the department card and will be responsible for monitoring charges made with the credit card.

In certain situations, a credit card may be issued to a cardholder with his/her name embossed on it and shall be used only by the cardholder. In these instances, no other person is authorized to use the card. The cardholder may make transactions on behalf of others in their department for any work stoppage situation. However, the cardholder is responsible for all use of his/her card.

- (b) The Purchasing Agent will report cards lost, stolen, or used without the permission of the County department.

- (c) All purchases are contemplated to occur within the State of Texas and not in any foreign country. Out-of-state purchases shall require prior approval from the Purchasing Department.
- (d) Use of the credit card shall be limited to the following conditions:
 - (1) The total value of a transaction shall not exceed the monthly per-card limit. If extenuating circumstances were to occur, the Purchasing Department should be consulted immediately for guidance. The Purchasing Agent shall have the authority to increase transaction limits for departments with high volume usage.
 - (2) Cardholder shall inform the vendor that goods / services are on a tax-exempt status.

16.3 Unauthorized Credit Card Use

- (a) The credit card shall not be used for the following:
 - (1) Personal purchases, food, or drinks (hospitality).
 - (2) Entertainment expense
 - (3) Cash advances
 - (4) Telephone calls / monthly service
 - (5) Items for which a contract exists (example: office supplies)
 - (6) Travel expenses in which a check reimbursement, or per diem travel rates would cover
 - (7) **Goods or services that could be paid by purchase order or check request**

Elected officials / department heads may enact a more restrictive policy regarding usage of cards in their respective department.

- (b) If a cardholder makes an unauthorized purchase, carelessly uses the credit card, or fails to turn in the appropriate documentation the Administrator shall require the cardholder to pay the County for the total dollar amount of all unauthorized purchases and other unauthorized costs charged to the credit card immediately. The cardholder will also be subject to disciplinary action and potential termination from his/her job.
- (c) If a department has an account that is **NOT** funded by taxpayer dollars, then use of the department credit card for purchases funded by this account will be accepted on a case-by-case basis. Documentation must be provided detailing the purpose of the transaction and which employees will be partaking in the event.

16.4 Travel Policy When Utilizing Credit Cards – Use of public funds requires that taxpayer dollars are spent reasonably and prudently. Employees must select the most cost-effective lodging option that meets business needs. Reasonable lodging is considered the published rate of the event host hotel or a comparable hotel if the host hotel is fully booked. Kaufman County will only pay for event nights only, plus up to one night before and one night after the event if needed for travel logistics. Any additional nights for personal reasons are to be paid at the employee’s expense and must be booked and paid for separately from County funds. All out-of-state travel requires approval from Commissioner’s Court before booking. Any questionable or high-dollar lodging will be approved at the Purchasing Agent’s discretion or sent to the Commissioner’s Court for review and approval before booking.

The Purchasing Department requires specific documentation for all hotel lodging and travel events that are being paid for with a County credit card. The following items are required before a transaction may occur:

- Host hotel rate documentation
- Hotel rate documentation if host hotel is booked fully
- Reservation confirmations for all hotel purchases
- Event registration packet showing event dates
- Most up-to-date event itinerary
- Credit card authorization forms for hotel

The Purchasing Department will **NOT** authorize any travel expenses to be paid with the County Credit card such as:

- Mileage
- Meals or beverages of any kind
- Rideshare or taxi services
- Personal expenses
- Damages to hotel room

16.5 Cardholder Record Keeping – Whenever a procurement card purchase is made over the counter, documentation shall be retained as proof of the purchase. The cardholder shall retain the invoice and original “customer copy” of the charge receipt. Prior to signing this slip, the cardholder is responsible for making sure that the vendor lists the quantity and fully describes the item(s) on the charge slip. An itemized receipt must be obtained from the vendor for documentation of the purchase by the cardholder.

The Purchasing Department shall furnish departments a log to track their purchases, which may at any time be audited for authenticity at the discretion of the Purchasing Department. Purchasing Logs shall contain all pertinent information regarding the purchase made such as:

- Amount and Account Number used for the purchase
- A detailed description of the purchase and justification for purchase
- Correct and accurate vendor information with invoice or receipt number
- Work order number
- Correct and accurate quantities of items purchased and the date of purchase
- Transactions will need to be attached to the purchase log when submitted

The Purchasing Department will monitor and audit purchases and statements on a weekly/monthly basis. Credit card logs will be due weekly/monthly by email when the statement is completed, and the Purchasing Department will reach out to departments at their own discretion to address any discrepancies.

The approving supervisor’s signature / approval of the cardholder’s Purchasing Log indicates that the cardholder was authorized to make those purchases, and those purchases were made in accordance with the applicable procedures.

16.6 Review of Monthly Statement – At the end of each billing cycle, the Purchasing Department shall receive from the bank a monthly statement of account that will list the cardholder’s transaction(s) for that period. The Purchasing Department shall check each transaction against the credit card logs received and any shipping documents to verify the monthly statement. The Purchasing Department

will contact cardholders regarding missing documentation and receipts upon review of the monthly statement. The Purchasing Department will carefully match all support documents submitted by the department to ensure account reconciliation each month.

16.7 Credit Card Returns

- (a) If items purchased using credit cards are unacceptable because the wrong item is received, the item received is not satisfactory, or is damaged or defective, or is a duplicate order, the cardholder should contact the vendor. The cardholder shall obtain replacement or correction of the item or inquire about return policies as soon as the problem is discovered. Immediate action to resolve the problem is of extreme importance.
- (b) If the vendor has not replaced or corrected the item by the date the cardholder receives his or her statement, the cardholder shall consider the purchase of the item in dispute.
- (c) If the cardholder is disputing a charge, he or she will:
 - (1) Contact the vendor to negotiate an appropriate resolution.
 - (2) If contacting the vendor does not resolve the problem, complete a Dispute Report with the credit card provider and notify the Purchasing Department.
 - (3) If an item has been returned, the cardholder shall request a credit voucher. If the cardholder receives a credit voucher, the cardholder shall verify that the credit is reflected on the statement.
 - (4) The cardholder shall not accept a cash refund under any circumstances.
- (d) The cardholder shall maintain a list of all disputed items that have not been resolved and prepare a report noting the items from previous months.



PURCHASING POLICIES & PROCEDURES MANUAL

Exhibits

AFFIDAVIT FOR MISSING PURCHASE ORDER

Purpose: To document information related to a purchase for which payment is being requested, but the supporting purchase order was not obtained in accordance with the Purchasing Policy.

Employee Name (Last, First, Middle Initial)	Vendor ID
Department Name	Commissioners Court Approval Date

Date of Purchase	Place of Purchase/Vendor	Description of Purchase	Method of Payment	Amount

Explanation of why the purchase order is not available for submission:

Corrective action to obtain purchase orders going forward:

I certify that the above information is correct, the amount requested above is exactly the amount that is to be paid for the item(s), the purchase relates to County business for which the County has not yet provided payment, and the purchase was approved by my Elected Official/Department Head. I further certify that the purchase order for this purchase was not obtained in accordance with the Purchasing Policy. I acknowledge the payment referenced above will be submitted for payment through Accounts Payable the week following Commissioners Court approval.

Employee Signature

Date

Elected Official/Department Head Signature

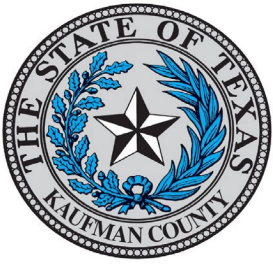
Date

County Auditor Signature

Date

Purchasing Agent Signature

Date



Kaufman County
Report of Receipt, Transfer, or Disposal of County Assets
[Form FA-01]

Date: _____

To: Purchasing Department | Attn: Fixed Asset Coordinator

- Asset Transfer** From Department _____ To Department _____

- Auction** Auction Minimum Bid \$ _____ (Include VIS Form and Photos)

- Asset Disposal** Method of Destruction and Location: _____

- Missing Item** Police Report filed and copy attached

- Stolen Item**

- Return to Vendor**

- New Asset** **NEW Asset Receipt** (attach copy of invoice and purchase order)

- Leased Asset** Cost of Asset: \$ _____

COMPLETE THE FOLLOWING INFORMATION FOR ALL TRANSACTIONS

Asset # (if applicable)

Serial / VIN

Asset Description (type, make, model, etc)

Requesting Department Signature: _____

Please retain a copy of this form for your departmental records



Kaufman County Vendor Agreement Form

We value the County's relationship with you and strive to be a desirable business partner. Accounts Payable always makes every effort to get payment to our vendors within the terms agreed to and for the correct amount. It is with this goal in mind that we offer the following information in the Vendor Agreement form. Our hope is that you will find it useful and that it will help eliminate avoidable delays in payment. Please read all pertinent information below regarding the accounts payable process and function with respect to our vendors. Afterwards, complete, sign, and return this document with your Conflict-of-Interest Questionnaire form, Vendor Registration Form, and W-9 Form. Thank you!

- Kaufman County requires all vendors who desire to do business with the County to complete the **Vendor Agreement Form, Vendor Registration Form, W-9 Form, and Conflict of Interest Questionnaire.**
- A Purchase Order is required for any purchase of goods or services over \$1,000.00.
- Invoices must be mailed to the attention of the ordering department and invoiced to them in a timely fashion.
- The Purchase Order Number, if applicable, must be shown by the vendor on all invoices and/or related invoices, quotes/estimates, delivery memoranda, bills of lading, packages and/ or correspondence.
- All prices unless otherwise specified are delivered with shipping or transportation charges prepaid.
- Kaufman County is Exempt from sales taxes: Kaufman County Tax ID – 75-6001036
- Payment for goods and/services will be paid within the payment terms or no later than 30 days after the receipt of the proper invoice.

Accounts Payable Contact: (469) 376-4619 & accountspayable@kaufmancounty.net

Purchasing Department Contact: (469) 376-4548 & purchasing@kaufmancounty.net

Vendor Signature: _____ **Date:** _____



New Vendor Registration Form

Please provide all the information requested on this form. Please insert N/A for items not applicable:			
Company Name:			Contact Person/Title
Address:	City:	State:	Zip Code:
Payment Remittance Address:	City:	State:	Zip Code:
Billing Contact:	Phone:		Email:
Please provide a brief description of commodities/services provided by your company:			
I hereby certify that the above information is true and correct to the best of my knowledge. I have read, understand, and agree with the terms of the Vendor Agreement as outlined above. I understand that the submission of inaccurate information may result in delayed payment.			
Authorized Individual's Signature:			Print Name:
Title:			Date:
Authorized Individual's Signature:			Print Name:
Title:			Date:
For Kaufman County Use Only	Vendor Number:	Date Processed:	Comments/Notes:
	Purchasing Department Signature:		County Auditor Signature:

CONFLICT OF INTEREST QUESTIONNAIRE

For vendor doing business with local governmental entity

FORM CIQ

This questionnaire reflects changes made to the law by H.B. 23, 84th Leg., Regular Session.

This questionnaire is being filed in accordance with Chapter 176, Local Government Code, by a vendor who has a business relationship as defined by Section 176.001(1-a) with a local governmental entity and the vendor meets requirements under Section 176.006(a).

By law this questionnaire must be filed with the records administrator of the local governmental entity not later than the 7th business day after the date the vendor becomes aware of facts that require the statement to be filed. See Section 176.006(a-1), Local Government Code.

A vendor commits an offense if the vendor knowingly violates Section 176.006, Local Government Code. An offense under this section is a misdemeanor.

OFFICE USE ONLY

Date Received

1 Name of vendor who has a business relationship with local governmental entity.

2 Check this box if you are filing an update to a previously filed questionnaire. (The law requires that you file an updated completed questionnaire with the appropriate filing authority not later than the 7th business day after the date on which you became aware that the originally filed questionnaire was incomplete or inaccurate.)

3 Name of local government officer about whom the information is being disclosed.

Name of Officer

4 Describe each employment or other business relationship with the local government officer, or a family member of the officer, as described by Section 176.003(a)(2)(A). Also describe any family relationship with the local government officer. Complete subparts A and B for each employment or business relationship described. Attach additional pages to this Form CIQ as necessary.

A. Is the local government officer or a family member of the officer receiving or likely to receive taxable income, other than investment income, from the vendor?

Yes No

B. Is the vendor receiving or likely to receive taxable income, other than investment income, from or at the direction of the local government officer or a family member of the officer AND the taxable income is not received from the local governmental entity?

Yes No

5 Describe each employment or business relationship that the vendor named in Section 1 maintains with a corporation or other business entity with respect to which the local government officer serves as an officer or director, or holds an ownership interest of one percent or more.

6 Check this box if the vendor has given the local government officer or a family member of the officer one or more gifts as described in Section 176.003(a)(2)(B), excluding gifts described in Section 176.003(a-1).

7

Name of signatory

Signature

Date

CONFLICT OF INTEREST QUESTIONNAIRE

For vendor doing business with local governmental entity

A complete copy of Chapter 176 of the Local Government Code may be found at <http://www.statutes.legis.state.tx.us/Docs/LG/htm/LG.176.htm>. For easy reference, below are some of the sections cited on this form.

Local Government Code § 176.001(1-a): "Business relationship" means a connection between two or more parties based on commercial activity of one of the parties. The term does not include a connection based on:

- (A) a transaction that is subject to rate or fee regulation by a federal, state, or local governmental entity or an agency of a federal, state, or local governmental entity;
- (B) a transaction conducted at a price and subject to terms available to the public; or
- (C) a purchase or lease of goods or services from a person that is chartered by a state or federal agency and that is subject to regular examination by, and reporting to, that agency.

Local Government Code § 176.003(a)(2)(A) and (B):

(a) A local government officer shall file a conflicts disclosure statement with respect to a vendor if:

(2) the vendor:

(A) has an employment or other business relationship with the local government officer or a family member of the officer that results in the officer or family member receiving taxable income, other than investment income, that exceeds \$2,500 during the 12-month period preceding the date that the officer becomes aware that

- (i) a contract between the local governmental entity and vendor has been executed;
- or
- (ii) the local governmental entity is considering entering into a contract with the vendor;

(B) has given to the local government officer or a family member of the officer one or more gifts that have an aggregate value of more than \$100 in the 12-month period preceding the date the officer becomes aware that:

- (i) a contract between the local governmental entity and vendor has been executed; or
- (ii) the local governmental entity is considering entering into a contract with the vendor.

Local Government Code § 176.006(a) and (a-1)

(a) A vendor shall file a completed conflict of interest questionnaire if the vendor has a business relationship with a local governmental entity and:

- (1) has an employment or other business relationship with a local government officer of that local governmental entity, or a family member of the officer, described by Section 176.003(a)(2)(A);
- (2) has given a local government officer of that local governmental entity, or a family member of the officer, one or more gifts with the aggregate value specified by Section 176.003(a)(2)(B), excluding any gift described by Section 176.003(a-1); or
- (3) has a family relationship with a local government officer of that local governmental entity.

(a-1) The completed conflict of interest questionnaire must be filed with the appropriate records administrator not later than the seventh business day after the later of:

(1) the date that the vendor:

- (A) begins discussions or negotiations to enter into a contract with the local governmental entity; or
- (B) submits to the local governmental entity an application, response to a request for proposals or bids, correspondence, or another writing related to a potential contract with the local governmental entity; or

(2) the date the vendor becomes aware:

- (A) of an employment or other business relationship with a local government officer, or a family member of the officer, described by Subsection (a);
- (B) that the vendor has given one or more gifts described by Subsection (a); or
- (C) of a family relationship with a local government officer.

Texas Sales and Use Tax Exemption Certification

This certificate does not require a number to be valid.

Name of purchaser, firm or agency Kaufman County Texas	
Address (Street & number, P.O. Box or Route number) 100 N. Washington - Auditor's Office	Phone (Area code and number) (469) 376-4570
City, State, ZIP code Kaufman, TX 75142	

I, the purchaser named above, claim an exemption from payment of sales and use taxes (for the purchase of taxable items described below or on the attached order or invoice) from:

Seller: _____

Street address: _____ City, State, ZIP code: _____

Description of items to be purchased or on the attached order or invoice:

Purchaser claims this exemption for the following reason:

Governmental Entity

I understand that I will be liable for payment of all state and local sales or use taxes which may become due for failure to comply with the provisions of the Tax Code and/or all applicable law.

I understand that it is a criminal offense to give an exemption certificate to the seller for taxable items that I know, at the time of purchase, will be used in a manner other than that expressed in this certificate, and depending on the amount of tax evaded, the offense may range from a Class C misdemeanor to a felony of the second degree.

sign here ▶	Purchaser 	Title County Auditor	Date

NOTE: This certificate cannot be issued for the purchase, lease, or rental of a motor vehicle.

THIS CERTIFICATE DOES NOT REQUIRE A NUMBER TO BE VALID.

Sales and Use Tax "Exemption Numbers" or "Tax Exempt" Numbers do not exist.

**This certificate should be furnished to the supplier.
Do not send the completed certificate to the Comptroller of Public Accounts.**



Kaufman County Vehicle Specification Sheet

Vehicle Year & Type:

- New Used Desired Model Year: _____
- Lease Vehicle County Owned Vehicle
- In Stock Purchase Manufacturer's Order for Fleet

Budget & Funding:

Desired Budget Range: \$ _____ Funding Source: _____

Vehicle Make:

- Ford Chevrolet RAM Other: _____

Exterior & Interior Color:

- Exterior - White Exterior - Black Exterior - Grey Other: _____
- Interior - White Interior - Black Interior - Grey

General Vehicle Type:

- Sedan Pickup Truck SUV Van/Cargo
- 2-Door 4-Door

Truck Body: (Check all that apply)

- Regular Cab Crew Cab Extended Cab Cab & Chassis
- Short Bed Long Bed Flat Bed Utility Bed
- 1/2 Ton 3/4 Ton 1 Ton Trailer Hitch
- Gooseneck Tow Package Single Rear Wheel Dual Rear Wheel

Engine/Powertrain: (Check all that apply)

- Gasoline Diesel Hybrid
- 6 Cylinder 8 Cylinder 10 Cylinder
- Front Wheel Drive Rear Wheel Drive Four Wheel Drive All Wheel Drive

Options: (Check all that apply)

- Cloth Seats Leather Seats Vinyl Seats
 Carpet Floor Vinyl Floor
 Rubber Floor Mats Power Window/Locks

Warranty Options:

- Standard Dealership Warranty Extended Warranty

Please list all specifications not listed above, including trim packages & wanted add-ons:

Vehicle Delivery Location:

Are you returning a lease vehicle? Yes No

Asset Number of Returning Vehicle: _____

Elected Official/Department Head Signature

Date

Kaufman County Hotel Lodging Request & Approval Form

Employee Information

Employee Name:			
Department:			
Conference/Training Name:			
Conference Dates:			
Hotel Name:			
Hotel Address:			
Hotel Rate (per night):		Total Nights:	Total Cost: \$

Justification (if not at host hotel or above rate):

Approvals

Employee Signature:		Date:	
Department Head Approval:		Date:	
Purchasing Review:		Date:	
Final Approval (Judge if required):		Date:	



Credit Card Purchase Log

Cardholder: _____
Department: _____
Account Number: _____

For the Month of: _____

	Transaction Date	Merchant/Vendor	Invoice/ Receipt Number	Work Order Number	Description	Justification/Purpose	Account Code	Transaction Amount
1.)								
2.)								
3.)								
4.)								
5.)								
6.)								
7.)								
8.)								
9.)								
10.)								
11.)								
12.)								
14.)								
15.)								
Month Ending Total:								

I certify the above listed items were purchased to relieve a work stoppage and the items were received and utilized by the County.

(Prepared by)

(Date)

(Approved by Department Head or Elected Official)

(Date)

AFFIDAVIT FOR MISSING RECEIPT

Purpose: To document information related to a purchase for which payment is being requested, but the supporting receipt is missing and a duplicate receipt is not available.

Employee Name (Last, First, Middle Initial)	Vendor ID
Department Name	Commissioners Court Approval Date

Date of Purchase	Place of Purchase/Vendor	Description of Purchase	Method of Payment	Amount

Explanation of why the receipt is not available for submission:

Corrective action to obtain receipts going forward:

I certify that the above information is correct, the amount requested above is exactly the amount that was paid for the item(s), the purchase relates to County business for which the County has not yet provided payment, and the purchase was approved by my Elected Official/Department Head. I further certify that the original receipt for this purchase is missing. I acknowledge the payment referenced above will be submitted for payment through Accounts Payable the week following Commissioners Court approval.

Employee Signature

Date

Elected Official/Department Head Signature

Date

County Auditor Signature

Date



KAUFMAN COUNTY

Purchasing US Bank Card Program Enrollment Request Form

This form is to request and enroll in the County's Purchasing Card Program. I understand that if approved, I will be issued a MasterCard in the Department Name to be used exclusively for official County business. As a Cardholder, I acknowledge that I will be required to sign the Purchasing Card Agreement and attend a Purchasing Card training session before the issuance of the purchasing card.

Department Name: _____

Four Digit Code: _____

Primary Username: _____

Primary User Email Address: _____

Department Address: _____

Department Phone #: _____

Department Elected Official or Director: _____

Limit per month \$ _____

Department Head Signature: _____ Date: _____

Elected Official Signature: _____ Date: _____

Kaufman County Purchasing Policy – Quick Reference Guide

Required Documentation (PO required at \$1,000+)

Quotes, Requisition, and Invoice

A quote or estimate (or multiple quotes, depending on the dollar threshold) is required. Requisitions will not be processed without all required quotes attached. Every requisition must include:

- Clear description of goods or services + quantity
- Correct account number (must be known before submitting the requisition)
- Itemized pricing (quotes valid 30 days unless stated otherwise)
- Quote/estimate must be attached to your requisition prior to approval
- For cooperative purchases: the purchasing cooperative contract number must appear on both the quote and the requisition
- If a purchase is made outside the procurement process, an affidavit must be completed and submitted to Purchasing. Purchasing will provide a monthly affidavit report to Commissioner Court.

Purchase Order Types

- Standard PO – one-time purchase
- Blanket PO – recurring low dollar; annual funds encumbered; PO number must be on all orders/quotes/invoices; contact Purchasing before requesting so we can review the need and walk you through the process.
- Contract PO – new contracts awarded through a solicitation; PO number required on quotes/invoices
- Emergency PO – true emergencies only; written justification required; Court approval if over \$100,000; notify Purchasing immediately

If unsure whether your purchase qualifies for a Blanket, Contract, or Emergency PO, contact Purchasing before submitting your requisition.

Dollar Thresholds & Quote Requirement

- \$1,000–14,999 – 1 quote attached to requisition
- \$15,000–49,999 – 2 quotes or 1 purchasing cooperative quote (attached to requisition)
- \$50,000–100,000 – 3 quotes or 1 purchasing cooperative quote (attached to requisition)
- Over \$100,000 – formal solicitation or purchasing cooperative; Court approval required

Commonly used purchasing cooperatives: BuyBoard, TIPS, OMNIA, DIR, Sourcewell

Contracts & Agreements

All contracts/agreements, any dollar amount, must be reviewed by Purchasing before execution.

Only Purchasing Agent and the County Judge are authorized to sign contracts or agreements on behalf of the County.

Competitive Solicitations (Over \$100,000)

- IFB – Invitation for Bid (sealed bids – lowest responsible bidder)
- RFP – Request for Proposal (sealed proposals – best value)
- RFQ – Request for Qualifications (professional services)

Kaufman County Purchasing Policy – Quick Reference Guide

What Does NOT Require a PO (Per Purchasing Policy Pages 11–12)

The following items do NOT require a purchase order:

- Association and Membership Dues
- Bonds (notary, liability, etc.)
- Conferences, Seminars, and Training
- Subscriptions (newspaper and magazine)
- Newspaper advertisements
- Travel Expenses (including registrations)
- Utilities (Water, Electricity, Phone, Gas, etc.)
- Court Appointed Attorney Payments
- Damages to Non-County Property (self-insurance)
- Postage, photo processing, & Sponsorships
- Food/catering for meeting, interpreting, licenses & permits

Credit Cards (Per Purchasing Policy Page 36)

Credit cards may be used only for urgent work-stoppage needs when a PO cannot be issued in time.

Examples:

- Emergency operational purchases to prevent downtime
- Critical repairs requiring immediate payment
- Approved travel lodging (with documentation and pre-approval)

If a department has an account that is NOT funded by taxpayer dollars, then use of the department credit card for purchases funded by this account will be accepted on a case-by-case basis. Documentation must be provided detailing the purpose of the transaction and which employees will be participating in the event.

Credit cards may NOT be used for:

- Personal purchases, food, or drinks (hospitality).
- Entertainment expenses
- Cash advances
- Telephone calls / monthly service
- Items for which a contract exists (example: office supplies)
- Travel expenses in which a check reimbursement, or per diem travel rates would cover
- Goods or services that could be paid by purchase order or check request

Travel:

- Hotel/lodging requires documentation and prior approval

If you are unsure whether a credit card purchase is allowed, contact Purchasing.

The Purchasing Department will monitor and audit purchases and statements on a weekly/monthly basis. Credit card logs will be due weekly/monthly by email when the statement is completed.

Assets & Inventory

- Inventory threshold: \$1,000 and above
- Firearms, computers and laptops are tracked regardless of cost.
- FA-01, invoice, and PO are required to create an asset.
- Notify Purchasing when assets arrive so they can be tagged and added to Munis.