



RESOLUTION NUMBER: 2017-27

Approving the  
**ROOSEVELT COUNTY POLICY**

Governing Purchasing and Procurement

**Supersedes prior Resolution No. 2015-20**

**WHEREAS**, Roosevelt County, State of New Mexico, acting by and through its duly elected Board of Commissioners, hereinafter referred to as County, is authorized pursuant to Section 13-1-97, NMSA, 1978 Compilation, to establish a center purchasing office and establish guidelines for the purchase of materials and services by Roosevelt County; and,

**WHEREAS**, the Roosevelt County Board of Commissioners recognizes that a Purchasing and Procurement Policy is necessary to provide the proper procedures to be followed by all County elected officials and employees in all purchasing and procurement activities; and,

**WHEREAS**, the Roosevelt County Board of Commissioners desires to implement a policy that details those procedures of purchasing and procurement to which each elected official and employee are required to adhere; and,

**WHEREAS**, in accordance therewith, Roosevelt County is required to designate a Chief Procurement Officer; and,

**WHEREAS**, the County hereby designates the Finance Office as the Roosevelt County Procurement Office and the Finance Specialist as the Roosevelt County Procurement Officer; and,

**WHEREAS**, it will be the responsibility of the Procurement Officer or their designee to perform all duties and responsibilities under this Resolution in accordance with the State of New Mexico Procurement Code, Regulations and Roosevelt County policies.

**NOW, THEREFORE, BE IT RESOLVED**, by the Roosevelt County Board of Commissioners that the attached Purchasing Policy, be and hereby is ratified, adopted, and approved by the Roosevelt County Commission, and this Policy shall control the manner and procedures followed by County elected officials, County staff and employees for all purchasing and procurement activities.

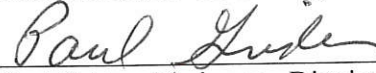


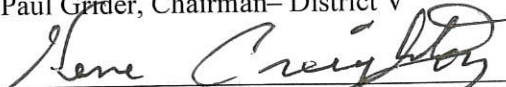
PASSED, APPROVED, and ADOPTED this 4th day of April, 2017.

**BODY OF COUNTY COMMISSIONERS  
ROOSEVELT COUNTY, NEW MEXICO**

ATTEST:

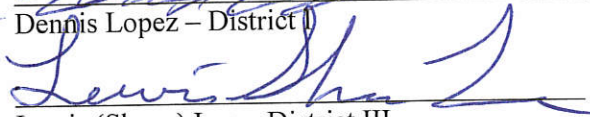
  
DeAun D. Searl, Roosevelt County Clerk

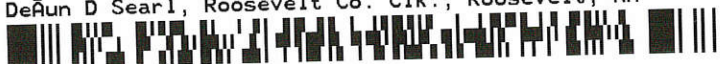
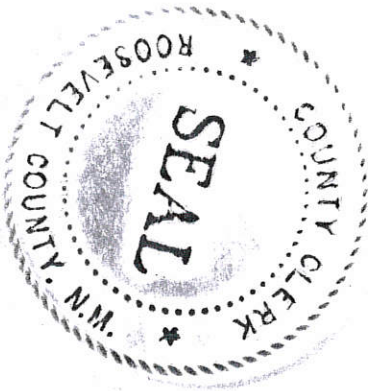
  
Paul Grider, Chairman— District V

  
Gene Creighton, Vice Chairman— District IV

Matthew Hunton — District II

  
Dennis Lopez — District I

  
Lewis (Shane) Lee — District III



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## SECTION I: GENERAL PROVISIONS

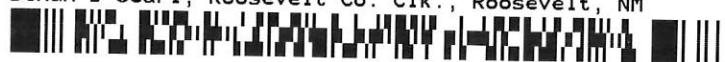
- 1.1 User Applicability.** This Purchasing and Procurement Policy (hereinafter referred to as “this Policy”) and its procedures apply to Elected Officials, all departments, agencies, personnel, individuals, or otherwise under the supervision of, Roosevelt County Government. The purchasing function shall be conducted in a manner above reproach, with complete impartiality and without preferential treatment. Users shall avoid any conflicts of interest. No user may solicit or accept, directly or indirectly, any gratuity, gift, favor, entertainment, loan, or anything of value from any offeror.
- 1.2 Administration.** The County Manager shall be responsible for the administration of this Policy and shall verify the Finance Office insures that all provisions of law and this Policy are followed. Supplements issued by the Finance Office shall be approved by the County Manager and certified copies of all supplements shall be attached to and made a part of this Policy. Upon the absence of the County Manager, the Finance Office will be responsible for administration of this Policy.
- 1.3 Implementation.**
- A. Finance Office.** The term Finance Office is used to describe the office and/or personnel directly responsible for establishing budgetary control for expenditure of funds and accounts payable procedures for payment of purchases made. The Finance Office will contain the County Procurement Officer.
  - B. Procurement Officer.** The Procurement Officer shall be a County employee who will be responsible for the control of the procurement of items of tangible personal property, services and construction for Roosevelt County. The Procurement Officer shall be certified by the State of New Mexico at the time of appointment and shall be responsible for recertification every two (2) years as required by §13-1-95.2 NMSA 2014.
- 1.4 Authority and Responsibility.**
- A.** Only individuals authorized by the Elected Official or Department Head shall be permitted to make Roosevelt County purchases consistent with the provisions of this Policy. Authorization shall be submitted to the Finance Office. All authorized users shall receive and sign for a copy of this Policy, and shall thereby be responsible for the knowledge and appropriate compliance and use of the provisions of this Policy.
  - B.** Authorized users may contact vendors to obtain technical information, prices, and delivery information for planning purposes. The Finance Office will review the technical information, confirm prices are reasonable, ensure availability of County funds, and issue a purchase order. All quotations documented or received by users shall be attached to the purchase order or p-card statement.
- 1.5 Approved Vendors.** The Finance Office shall maintain a current list of vendors with whom the County does business.
- 1.6 Definition of a Purchase.** For the purpose of this Policy, a purchase is the commitment, obligation, and/or expenditure of Roosevelt County supervised funds to obtain goods or services.
- 1.7 Unauthorized and Questionable Purchases.** Any purchase which is not legally and appropriately approved within the County budget or by other County Commission action, or which does not substantially comply with the provisions of the State Statutes, particularly the

State Procurement Code, and the provisions of this Policy, shall be considered an unauthorized County purchase and thereby not subject to payment by the County. **The County hereby declares and establishes that it will assume no responsibility for payment of unauthorized purchases. Furthermore, any individual initiating or otherwise executing any unauthorized purchase is solely responsible for payment. All questionable purchases shall be submitted to the County Manager for review and determination under the provisions of this Policy.**

Roosevelt County is a tax exempt entity and is not required to pay tax on any purchase of goods. All County purchases of goods should reflect the County's tax exempt status. The amount of taxes on any invoice where a tax exemption has not been taken may be an unauthorized purchase, depending upon the circumstances.

All County employees agree to indemnify and hold Roosevelt County harmless from any unauthorized purchase or acquisition made by such employees including payment of the County's attorney's fees.

- 1.8 **Commission Approval of Unauthorized Purchases.** Any purchase determined by the County Manager to be unauthorized shall be considered for approval of payment at a public meeting of the County Commission. Unauthorized purchases shall not be approved or processed for payment prior to Commission approval, and shall be attached to the purchasing transaction file for audit purposes.
- 1.9 **Penalties.** Any business or person that willfully violates the Procurement Code is guilty of a misdemeanor if the transaction involves fifty thousand dollars (\$50,000) or less; or a fourth degree felony if the transaction involves more than fifty thousand dollars (\$50,000).
- 1.10 **Consistency With State Procurement Code.** The provisions of this Policy are subject to change in accordance with New Mexico Statute updates or State Procurement Code revisions. Any revision that is inconsistent with the provisions of this Policy shall be resolved in favor of the State Statutes or State Procurement Code. All authorized users shall be given a copy of each revision and notified that it is in effect.
- 1.11 **Amendment.** Amendments to this Policy shall be provided to all user offices/departments for comments. Amendments shall then be executed by resolution approved by the County Commission prior to implementation.
- 1.12 **Interpretation of Policy and Supplements.** In any case that a provision of this Policy is vague or unclear, the County Manager shall provide a written supplement for clarification of the provision, which shall be implemented by all departments/offices.
- 1.13 **Solicitations.** Solicitations of County employees by private company agents on County time or County property or through County Offices or Departments are prohibited, except upon request by the County, or for programs or proposals available to all offices/departments authorized and approved by the County Manager. The Finance Office may accept agent solicitations at their discretion for the purpose of gaining information regarding new or existing companies and their representatives and/or products, if such is determined to be potentially beneficial to the County.



## SECTION II: STANDARD PURCHASING PROCEDURE

- 2.1 Standard Purchasing Procedure Applicability.** “Standard Purchases” are describe as systematic, planned, and necessary purchases for administration and operation of a project, division, and/or Department. There shall be no exception to these standard procedures except as provided in “Non-Standard, Urgent, and Emergency Purchases Procedures” in Section III of this policy.
- 2.2 Initiating a Purchase: Purchase Order/Requisition.** All standard purchases as authorized by this section require that the buyer utilize either a Roosevelt County Purchasing Card (P-Card) or a Roosevelt County purchase order/requisition be issued prior to placing an order or making a purchase. All purchase orders must be submitted to the Finance Administrator or a designated authorized Purchaser for approval. The Finance Administrator or any other employee designated as an Authorized Purchaser has the right to refuse approval of any purchase or request. The purchase order form shall contain all information as required by the Finance Administrator to include, but not limited to, the following:
- A. Vendor-**The business to which the purchase order will be issued.
  - B. Vendor Number-**To be taken from the mainframe database or listing of vendors. Numbers for new vendors shall be assigned only through the Finance Office. A vendor number must be on file for the vendor prior to issuance of a purchase order.
  - C. Terms-**Roosevelt County pays net within 30 days of receipt of invoice unless other arrangements are made and included on this section of the purchase order.
  - D. Quantity-**Specify a unit and the approximate amount per unit being requested. Units may be “each”, “box”, “gallons”, “reams”, “pounds”, etc. If exact quantity is not known, users shall provide the best estimate of quantity.
  - E. Description of Item-**The description of the items or services should be sufficiently complete to identify the item being purchased. Services that have been obtained through the use of an agreement must reference the agreement number and attach a copy of the agreement. Services that have been obtained through the use of a bid must reference the bid number. Commonly used items may be identified by brand names.
  - F. Estimated Amount-**Calculation of the quantity multiplied by the unit price. If exact cost cannot be determined, users shall provide the best estimate of cost.
  - G. Department-**Enter name of department or office initiating the purchase order.
  - H. Employee-**Signature of the Elected Official, Department Director or authorized user, as recorded by the Finance Office.
  - I. Account Number-**The appropriate budget line item account number to be charged. It is the authorized user’s responsibility to assign the correct line item account number to the purchase order. Multiple line item accounts may be included in the purchase order.
- 2.3 Authorization of Purchase Orders.** The completed purchase order form shall be submitted to the Finance Office for authorization, date and number assignment. The user Department/Office shall inform the vendor that the purchase order must be included on the invoice submitted to the County for payment.

Purchases executed prior to obtaining a purchase order are prohibited except as otherwise provided in “Non-Standard and Emergency Purchasing Procedures”, Section III of this Policy.

Adding different items to a purchase order after it has been authorized is prohibited, unless approved by the Finance Office to ensure compliance. However, a purchase order may be increased that there are no changes in the item, unit price, and funds are available.



- 2.4 Invoices.** An invoice is an itemized statement submitted by the vendor to the County for payment of material or services delivered to the County. It is the responsibility of the vendor to insure that a purchase order is provided prior to issuing materials or services and the vendor shall include the purchase order number on the invoice submitted to the County for payment. In cases that purchase order numbers are not included on the invoice when required, the vendor shall be informed. The Finance Office, at its discretion, is authorized to return any invoices, which do not reference a valid purchase order number. The County will not be responsible for purchases made without an executed and authorized purchase order.

The vendor shall be notified that repeated improper invoicing is sufficient cause to exclude the Vendor from the County's purchasing program. Also, the County may refuse payment in any case that there is an unauthorized purchase.

- A. Verification of Invoices.** All invoices shall be reviewed by user Department/Office prior to payment to insure materials or services have been received and to certify authorization for payment. The certification statement requires an authorized signature, date of signature, and purchase order number on the invoice. It will be the responsibility of user Department/Office to insure outstanding invoices are promptly submitted for payment.
- B. Processing for Payment.** The Finance Office will insure that all invoices received are appropriately authorized and certified prior to payment. The Finance Office shall be responsible for insuring that appropriate procedures are established and used for payment after invoices are received to include timely payments and to insure that discounts are received and late charges avoided.

- 2.5 Over Expenditures.** Purchase orders shall not be issued, approved, or processed in cases that line items will be over expended, except as approved by the Finance Office in accordance with State and County regulations and provisions, and provided there are legally sufficient budget balances available elsewhere. It shall be the primary responsibility of the authorized user to insure sufficient funds are available prior to initiating a purchase. The Finance Office shall provide sufficient information, data, or reports, monthly, to keep purchasers properly updated on budget balances, and shall notify any office, department, or agency head, after analysis of the monthly budget report, of any indications of any existing or impending budget balance problems.

- 2.6 Competitive Purchases.** Authorized users shall attempt to insure that all purchases are made at the best possible prices. Purchases shall be made in accordance with the following provisions:

- A. Less than \$20,000.** Purchases may be processed without quotations. Award can be made without securing competition if the user determines that the price received is reasonable. The user is not precluded from obtaining quotes from more than one vendor if the user suspects that the price is not reasonable or determines that it is in the best interest of the County.
- B. \$20,000 to \$59,999.99.** Written Quotes. Purchases shall be made according to the best obtainable price provided at least three (3) bona fide written quotes are obtained on preprinted Request for Quotations forms, on the offering vendor's official letterhead or quote form, or through an email, and submitted for approval to the Finance Office. Purchases may only be made after receiving approval. The Finance Office reserves the right to delay approval, to seek additional confirmation or information regarding any quote, and to request additional quotes be obtained. The Finance Office may procure services, construction or items of



tangible personal property having a value not exceeding sixty thousand dollars (\$60,000) upon obtaining and documenting three quotes (including written, oral, electronic and advertised).

**C. \$60,000 and Above.** All purchases exceeding sixty thousand dollars (\$60,000) require formal bid procedures as specified by State regulations and shall be processed and executed by the Finance Office, through formal procedures. Such purchases must be approved in the current budget, and purchases not approved in the current budget require approval by the County Commission prior to advertising for bids. Bids may be rejected by the Finance Office or County Manager in the event that they are in excess of budgetary limits, are non-responsive to specifications, or due to irregularities in the bids specifications.

**D. Written Quote Exceptions.** In the event there are not three (3) known vendors which have materials/services available, less than three (3) quotes are permissible provided the user attaches the quotes obtained and identifies, on the quote form or on separate attachment, the names of other vendors contacted who could not provide the materials/services. The Finance Office reserves the right to delay approval or require three (3) quotes prior to approving a purchase.

**E. State of Federal Purchasing Contracts and Cooperative Bid Exceptions.** Quotations or bids are not required for purchases under this section. Purchases may be made providing that the vendor has a State or Federal Purchasing Contract. Procurement involving State or Federal Purchasing Contracts will have to be approved by Roosevelt County Administration. The Finance Office shall keep copies of all federal, state or other such contracts for a period of seven years.

Federal and/or State contract numbers must be identified on the purchase order or p-card statement, and a copy of the contract must be kept on file by the Finance Office, either physically or electronically, for a period of seven years.

**F. Bid Specifications.** Specifications should be written primarily to address the need of the County for a specific item to perform a specific function. Specifications written for purchases shall not be "closed or exclusive", or otherwise written in such a way as to intentionally favor or exclude a vendor. Reference to specific types or quality shall be followed by wording "or equal" and all specifications regardless of wording shall be considered as "or equal". It shall be the authorized user's responsibility to insure that all specialized technical aspects of specifications are correct and appropriate. It shall be the Finance Office's responsibility to review and insure that all other provisions, procedures and considerations are correct and appropriate, and to address any questionable unusual or inappropriate specifications prior to processing. The bidding process may be waived by the Finance Office in cases that a vendor has a State, Federal or other qualified Purchasing Contract.

All bids submitted to the Commission for award shall indicate whether a State or Federal Purchasing Contract is available and those contracts shown for comparison. These contract prices may be considered as an option for award.

## 2.7

### **Sole Source Purchase.**

A contract may be awarded without competitive sealed bids or competitive sealed proposals regardless of the estimated cost when the Finance Office determines in writing that:

- There is only one source for the required service, construction or item of tangible personal property.



- The service, construction or item of tangible personal property is unique and this uniqueness is substantially related to the intended purpose of the contract; and,
- Other similar services, construction or items of tangible personal property cannot meet the intended purpose of the contract.
- The Procurement Officer shall use due diligence in determining the basis for the sole source procurement, including reviewing available sources and consulting the using agency, and shall include its written determination in the procurement file.
- The Procurement Officer shall conduct negotiations, as appropriate, as to price, delivery and quantity in order to obtain the price most advantageous to Roosevelt County.
- The Procurement Officer shall not circumvent this section by narrowly drafting specifications so that no one predetermined source would satisfy these requirements.

## 2.8 **Purchase of Inventory Items**

- A. All capital outlay and non-expendable supply purchases are considered inventory items and shall be noted as such on the purchase order or purchasing card statement. It shall be the responsibility of the Finance Office to identify inventory items in accordance with all current State and County provisions and laws.
- B. Accessories to new capital purchases may be purchased as part of the capital purchase provided funds are budgeted, noted on the purchase order, and assigned the same fixed asset number as the original capital purchase.

## 2.9 **Procurement of Professional Services**

For each public works project, architectural, landscape architectural, construction management, engineering and surveying services will be procured in accordance with Sections 13-1-120 through 13-1-123, NMSA, 1978.

- i. Professional services, not exceeding \$60,000, may be procured utilizing an approach that would be in the best interest of the residents of Roosevelt County. Otherwise, the following professional service procurement process shall be adhered to:
- ii. \$60,001 and above: Any Professional Service (excluding architectural, landscape architectural, construction management, engineering and surveying services) exceeding \$60,000 requires a formal Request for Proposal, as specified by the State of New Mexico Procurement Code and Regulations; and, shall be processed and executed by the County Purchasing Office through formal procedures.

## 2.10 **Personal Use Prohibited.** No purchases shall be made for the purpose of personal or private use.

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### SECTION III. NON-STANDARD, URGENT AND EMERGENCY PURCHASING PROCEDURES

**3.1 Non-Standard, Urgent and Emergency Procedures: General Provisions.** The provisions of this section apply to all purchases except those purchases subject to the standard purchasing procedures specified in Section II of this Policy. Generally, this section includes all purchases which are justifiably urgent, are emergencies, due to insufficient time required for standard processing, or involve other non-standard procedures. It is the responsibility of the authorized user to insure that all purchases made under provisions of this section are immediate and unforeseen. Questionable purchases shall be reported to and reviewed by the County Manager. Purchases that could have been reasonably pre-planned or anticipated shall not be considered as an emergency or urgent purchase.

**3.2 Urgent or Emergency Purchases.** Urgent or Emergency purchases are permissible provided they are in accordance with the following provisions:

- A. Urgent Purchases. (For purchases to be done by Purchase Orders)** An urgent purchase is a local or non-local purchase during or after normal working hours of the Finance Office that justifiably requires immediate purchase and which cannot reasonably or practicably be communicated to the Finance Office to obtain a purchase order number prior to the purchase being made.
- B. Emergency Purchases.** The Finance Office may make emergency procurements when there exists a threat to public health, welfare, safety or property requiring procurement under emergency conditions; provided that emergency procurements shall be made with competition as is practicable under the circumstances.

An emergency condition is a situation that creates a threat to public health, welfare, or safety such as may arise by reason of floods, fires, epidemics, riots, acts of terrorism, equipment failures or similar events and includes the planning and preparing for an emergency response. The existence of the emergency condition creates an immediate and serious need for services, construction or items of tangible personal property that cannot be met through normal procurement methods and the lack of which would seriously threaten:

1. The functioning of government;
2. The preservation or protection of property; or
3. The health or safety of any person.

Emergency procurements shall not include the purchase or lease purchase of heavy road equipment.

The Finance Office shall use due diligence in determining the basis for the emergency procurement and for the selection of the particular contractor. The determination shall be in writing and included in the procurement file.

- C. Urgent or Emergency Purchase Orders.** All urgent or emergency purchase orders shall have the words "Urgent" or "Emergency" documented on the form as is applicable, and shall be accompanied by a receipt or invoice for the purchase.
- D. Justification.** All emergency and urgent purchases shall be justifiable and the top level Department Head or Elected Official shall be responsible for attaching a written justification.

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- 3.3 **Open Purchase Orders.** For the purpose of this Policy, open purchase orders, are purchase orders against which multiple billings will be submitted over a specific period of time. All open purchase orders shall be accompanied by any required applicable documentation. An open purchase order will be closed out at the end of the fiscal year.

Authorization to use open purchase orders in all cases shall require adherence to Section 2.6 of this Policy and prior approval by the Finance Office. The open purchase order shall include an estimated total cost of all purchases anticipated during the specific period. Actual invoices for all purchases made using an open purchase order shall be submitted to the Finance office upon receipt and the final invoice shall be marked **FINAL** to denote closing of the open purchase order.

*Open Purchase Orders shall not be used for the purchase of items to be tagged.* Cases of improper use of open purchase orders shall be reported to the County Manager.

- 3.4 **End of Fiscal Year.** Special purchasing procedures shall be followed to insure that State law and regulations and proper accounting procedures are followed to appropriately close out at the end of the fiscal year. Provisions are as follows:
- A. **30 days prior to year ending:** 30 days prior to the end of the fiscal year, purchase orders will be issued only for purchases in which invoices will be received within an estimated thirty (30) days, except as otherwise specifically approved by the Finance Office.
  - B. **15 days prior to year ending:** There shall be no purchase orders issued or processed within 15 days prior to the end of the fiscal year except in extreme emergencies or as specifically approved otherwise by the Finance Office.
  - C. **10 days prior to year ending:** Purchases made using the purchasing card shall be limited only to those items that are absolutely necessary to conduct business.



## SECTION IV. PURCHASING CARD PROCEDURES

**Card Issuance.** Cardholders must be designated annually in writing by the Department Head or Elected Official to be able to utilize a County Purchasing Card. By signing for receipt of this policy, you have agreed to adhere to the guidelines established herein. Most importantly, you are the only person entitled to use the card and the card is not to be used for personal use. As each purchasing card is linked to a specific cost center and individual employee, the card cannot be transferred from one employee to another. Purchase cards may be issued at the discretion of the County Manager. Such purchasing cards are the responsibility of the applicable Elected Officer or Department Head.

Upon receipt of the Visa Purchasing Card, the employee will be able to utilize it. Roosevelt County has already activated your account so you **will not** have to call the toll free number printed on the card. Although the card will be issued in your name, your personal credit history will not affect your ability to obtain a card. The county is responsible for payment of all bona fide purchases.

**Account Maintenance.** If there's a need to change any information regarding your account, such as mailing address or expense accounting code, please contact the Finance Office.

**Card Usage.** The Purchasing Card can be used at any merchant that accepts Visa, except as the County otherwise directs. It may be used for in-store purchases as well as phone, fax or mail orders. There is no special terminal or equipment needed by the Visa merchant to process a purchasing card transaction.

In order to comply with State Procurement Regulations, items ordered via mail, phone, or otherwise that are not shipped immediately should not be charged until they are shipped. To avoid charges for items on backorder, discuss the issue with the vendor or consider an alternate method of payment (purchase order, invoice, etc.).

When using the Visa Purchasing Card with merchants, please emphasize that an invoice must not be sent as this may result in a duplicate payment. For phone, fax and mail orders, please instruct the merchant to send a receipt only. This receipt must be retained for your records.

**Limitations and Restrictions.** Each cardholder will be assigned a credit limit to their card. There also is a single transaction limit placed on your card, which means the card will be declined if a purchase exceeds this limit. Do not split a purchase to avoid the single transaction limit. Splitting of a purchase to circumvent purchase regulations is a violation of NM State law and anyone found doing such will be subject to criminal penalties and disciplinary action. Increases in the single transaction limit will be permitted only upon the approval of the Elected Official or Department Head and the Finance Office.

In addition to the single transaction limit, every cardholder has a total dollar limit assigned to his/her account. Increases in the monthly dollar limit will be permitted only upon the approval of the Elected Official or Department Head and the Finance Office.

Cardholders must remain aware of the Roosevelt County Purchasing Policy and the requirements stated therein.

**IMPORTANT:** All requests for changes in limitations and restrictions must be made through your Department Director or Elected Official and approved by the Finance Office.

**Lost or Stolen Cards.** The cardholder is responsible for the security of their card and any purchases made on the account. If the purchasing card is lost or stolen, immediately report this information to the issuing bank's Customer Service Department 888.449.2273. **Immediately after reporting to Customer**



**Service, you must inform the Finance Office.** It is extremely important to act promptly in the event of a lost or stolen card to avoid county liability for fraudulent transactions.

As with a personal charge card, you will no longer be able to use the account number after notifying the bank. A new card should be issued within forty-eight (48) hours of notice to the bank.

**Authorized Purchases.** The County Purchasing Card Program is designed to work under the guidelines and regulations set forth by the Roosevelt County Purchasing and Procurement Policy.

**Unauthorized Purchases.** Unauthorized Purchases. P-Card exceptions, as defined by this Policy as unauthorized purchases or otherwise incomplete documentation, as determined by the Finance Office, that are not resolved within one month could result in a loss of purchasing card privileges for the cardholder. Said loss of privileges will be at the discretion of the Finance Office. The cardholder may appeal the decision of the Finance Office to the County Manager. If the exceptions are not resolved within three (3) months, then the cardholder and/or the applicable Elected Official or Department Head shall present the exception to the County Commission for resolution. Exceptions include, but are not limited to the following:

- Items for personal use
- Personal/Family travel
- Tangible items with gross receipts tax/sales tax
- Capital Outlay- Finance Office Only may purchase or authorize the purchase of capital outlay items

As with any county purchase, the card is not to be used for any product, service or with any merchant considered being inappropriate for company funds.

**Failure to comply with the above guidelines for authorized purchases under the Roosevelt County Purchasing Card Program may result in disciplinary action, cancellation of your card privileges, and possible termination of employment.**

**Reconciliation and Payment.** It is the responsibility of the cardholder, immediately upon receipt of his/her monthly statement, to review his/her statement to ensure all of the transactions that have been posted are legitimate transactions. The County requires that the cardholder use the Purchasing Card Record Log to assist in the reconciling of the monthly statement. The monthly statement can be accessed through the internet. Cardholders can access their accounts during the month to check purchases and to make sure that all applicable receipts have been obtained. The Finance Office will provide monthly statements to each department/office as needed.

Once the cardholder has reviewed the monthly statement, attached the applicable receipts, and signed the statement, it must be forwarded to the Elected Official or Department Head for review and approval, within seven (7) calendar days after the cutoff date, which is the 15th of the month. It is the cardholder's designated approver's responsibility to approve the purchases and forward all statements with attached receipts to the Finance Office by the 15th of each month. If there are missing receipts, then the vendor shall be contacted to request an additional copy. These receipts must be turned in to the Finance Office within 45 days of the purchase. Users who repeatedly have excessive sales tax charges or fail to reconcile and provide proper documentation by the deadlines above, shall be subject to card revocation. In the event a receipt is lost and the vendor is unable to provide a duplicate, the employee will be required to complete a lost warrant affidavit.



A copy of the purchasing card statement should be retained by the cardholder. The cardholder is responsible for the following:

1. Retaining all itemized receipts for items purchased under the Program.
2. Ensuring all transactions posted are legitimate purchases made by the cardholder on behalf of the County.
3. Ensuring that no tax has been charged on tangible items or that the correct tax has been charged when there is an invoice with parts and labor

**Receipt Retention/Record Log.** It is a requirement of the program that you keep all receipts for goods and services purchased. For orders placed via phone, fax or mail, ***you must request a receipt***, detailing merchandise price, sales/use tax, freight, etc. be included with the goods mailed/shipped. {Note: a merchant should not reject this request, as it is a Visa policy}. ***It is extremely important to request and retain purchase receipts***, as this is the only original documentation. Please remember that Roosevelt County is tax exempt on all tangible goods except for certain construction projects. Services and rentals are taxable.

As purchasing card records will be audited monthly, it is essential to adhere to the above record keeping guidelines.

**Reconciliation of Purchases.** It will be the responsibility of the Finance Office to reconcile the monthly statements for each department/office. The Finance Office will be conducting an audit of one-hundred percent (100%) monthly. Each department/office must have every receipt for every transaction on their statement.

**Disputed or Fraudulent Charges.**

**Disputed Charges.** If there is a discrepancy between the cardholder's records log and the card statement, it is imperative that the issue is addressed immediately! Depending on the type of discrepancy, the cardholder must contact the merchant and the Finance Office to resolve the disputed transaction.

If the cardholder believes the vendor has charged the account incorrectly or there is an outstanding quality or service issue, ***you must first contact the vendor and try to resolve the error or problem.*** If the cardholder is able to resolve the matter directly with the merchant, and the error involved an overcharge, a credit adjustment should be requested and receipt of the credit verified.

If the merchant disagrees that an adjustment is necessary, immediately **notify the Finance Office. The Finance Office will work with the merchant and the bank in an attempt to resolve the disputed charge.**

**Fraudulent Charges.** Any fraudulent charge (i.e., a charge appearing which you did not authorize) **must be reported immediately** to the Finance Office. Prompt reporting of any such charge will help to prevent the company from being held responsible.

In the event the Finance Office is not available, please report any fraudulent charge to the issuing bank's Fraud Department. Upon report of fraud, the card affected will be immediately terminated and a new card with a different number will be issued within forty-eight (48) hours of notification.

**Sales and Use Tax.** Merchants are required by tax authorities to include the applicable sales or use tax at the time of purchase. The amount of tax is dependent on a variety of factors including the state, county and city where the goods are purchased.



**Roosevelt County is not required to pay sales tax on tangible goods except for construction project materials.** Services and rentals are taxable. It is the responsibility of the cardholder to inform the vendor if a purchase should be processed without tax. Please contact the Finance Office if the vendor requires proof of a non-taxable status.

Questions regarding this policy and any other questions concerning tax issues should be addressed to the Finance Office.

**Termination of Card Privileges.** Card privileges may be terminated for the following reasons:

- Termination of employment-Upon employment termination cardholder shall immediately return card to their Department Head, Elected Official, or directly to County Administration.
- When use of the card causes budgetary limits to be exceeded without prior authorization from the Finance Office or County Manager.
- Misuse of the card in any manner not consistent with this policy.



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