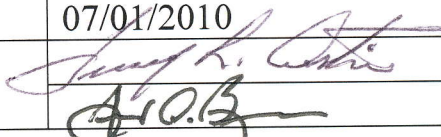
	Botetourt County Emergency Services STANDARD ADMINISTRATIVE POLICY	
	Subject:	Procurement
	Number:	Volunteer-005
	Effective Date:	01/01/2010
	Last Revision Date:	07/01/2010
	Signatures of Approval:	

Scope: All Volunteer Emergency Service Agencies

Purpose: This policy is intended to ensure that governmental funds dedicated to the provision of public safety services are utilized in a thoughtful, conservative, fair, and ethical manner.

Definitions:

Governmental Funds – State, Federal, and Local government funds which are in any way passed through the County general ledger or otherwise coordinated by the County.

Major Procurements – Any purchase made with governmental funds which exceeds \$5,000.

Policy: All procurements which utilize governmental funds are to be made so as to obtain quality goods and services at reasonable cost, in a fair and impartial manner with avoidance of any impropriety or appearance of impropriety.

Guidelines:

- Wherever possible, procurements of goods and services shall be competitive in nature.
- Procurements should follow the intent of the County Purchasing Policy, a current copy of which shall be maintained by the Chief or Captain of each volunteer agency.
- Procurements from which members of volunteer agencies or their families receive any financial benefit must employ a written, competitive bid process as outlined in the County purchasing policy. Documentation must be maintained for 36 months from the date of award and must be produced upon bona fide request.
- Upon request or in case of need, county staff will assist volunteer agencies in procurements.
- Major procurements such as apparatus with governmental funds will be coordinated and made by County staff in consultation with recipient agencies.
- Departments must utilize the invoice payment system provided by the County, whether 3rd party or internal, for all operational expenditures involving governmental funding.
- Invoices generated by a department which request payment directly to the department for expenditures must be accompanied by valid receipts/invoices which total the requested amount and provide sufficient detail to ascertain the goods or services procured.
- Payment requests for credit card invoices must include a full, line-item statement. In cases where the item purchased is unclear, a note should be added documenting what the purchase was for. Each department must be able to account for any single credit card purchase upon request by the FARST or the public.

Oversight:

- The Chief or Captain of each agency shall be responsible for departmental adherence to this policy.
- Procurements of goods and services which exceed \$5,000 of governmental funds must be coordinated by the County.
- County staff, and ultimately the FARST will provide oversight.
- Procurements which conflict with this policy may result in future reduction or elimination of governmental funding which is administered by the County.

Internal departmental controls: Each agency shall ensure that internal controls are enacted to ensure proper expenditures of all governmental funds. These may include professional, external audit but at minimum must consist of the following process:

- Each Department shall establish and maintain an internal financial review committee, appointed by membership on an annual basis. It shall consist of the Treasurer and at least two other non-officer members and/or at large members of the community served.
- The committee shall meet at least every 6 months to review all departmental expenditures. The financial review shall cover all departmental expenditures which utilize governmental funds. Duties shall include but may not be limited to:
 - Account for all numbered checks as applicable.
 - Ensure proper approval signatures for all receipts.
 - Match bank statements to paid bills/receipts as applicable.
 - Verify that all expenditures are related to departmental operations.
- The committee shall prepare a standard report using the attached form which outlines any discrepancies found. The report shall be presented to the general membership at the next scheduled business meeting. A statement of actions taken to resolve the reported discrepancies shall subsequently be presented at next scheduled business meeting.
- A copy of the financial review committee report and the statement of actions taken to resolve any reported discrepancies shall be provided to County staff for review and submission to the FARST.

Non-governmental Funds: Though not applicable to funds other than Governmental Funds as defined herein, volunteer agencies are encouraged to adopt and apply similar controls to non-governmental funds.

Attachments – 1

