

PURCHASING RULES FOR HAMILTON COUNTY

PART ONE - GENERAL CONDITIONS, PURPOSE

- SECTION 1.1 Policy Statement. To provide policy governing purchasing and purchasing related activities for the County.
- SECTION 1.2 Scope. Except as otherwise provided, all necessary and appropriate goods, materials, equipment, bonds, insurance, and services purchased by Hamilton County shall be according to these Rules for all agencies, departments, offices, and elected officials of Hamilton County Government. Purchases made in any manner other than that described below may not constitute a binding obligation payable by the County.
- SECTION 1.3 Purpose. To provide competition or a competitive process for the purchase or securing of goods and services for Hamilton County, in an attempt to secure the best and most suitable goods and services at the best possible prices. It is the policy of the County to select the lowest priced and best goods and services offered. It is the policy of the County to accept the best terms, and neither the price nor the technical factor shall be the sole criterion for selection. The Purchasing Department shall procure or supervise the procurement of all goods, services, and construction needed by the County, its departments, agencies, offices, and elected officials. Unless otherwise provided, any purchase must conform to these Rules.
- SECTION 1.4 Disadvantaged Businesses. Nothing herein shall be construed as prohibiting the Purchasing Department from taking affirmative steps to assure that disadvantaged businesses are utilized when possible as sources of goods and services.
- SECTION 1.5 Severability. If any provisions of these Rules or any application thereof to any person or under any circumstances is held to be invalid, such invalidity shall not affect the provisions or applications of these rules which can be given effect without the invalid provision or application, and to this end the provisions of these Rules are declared to be severable.

PART TWO - DEFINITIONS

- SECTION 2.1 Bid Bond. A written agreement with a third party which guarantees that a business will accept a contract as bid, if it is awarded. A certified or cashier's check, letter of credit, certificate of deposit, cash, or money order may be accepted as the bid bond.
- SECTION 2.2 Board of Commissioners. The Board of Commissioners for Hamilton County, Tennessee.
- SECTION 2.3 Brand name. A brand or trademark which identifies a product or service.

- SECTION 2.4 Brand name or equal specifications. A specification that uses one or more manufacturers' brand names or catalog numbers to describe a standard of quality, performance, compatibility, and other characteristics needed to meet the requirements of the User Departments.
- SECTION 2.5 Business. Any corporation, partnership, individual, sole proprietorship, joint stock company, joint venture, or any other private legal entity.
- SECTION 2.6 Confirmation Purchase Order. A Purchase Order issued after urgently needed goods and services are acquired by telephone and/or other direct means.
- SECTION 2.7 Construction Projects. The building, altering, repairing, improving, or demolishing of any public structure or building, or any other public improvement to public real property.
- SECTION 2.8 Contracts. All types of agreements (regardless of what they are titled) for the procurement of goods, services, or construction projects.
- SECTION 2.9 County. Hamilton County, Tennessee, a political sub-division of the State of Tennessee.
- SECTION 2.10 County Auditor. The head of the Audit Division of County Government as appointed by the County Executive and Board of Commissioners.
- SECTION 2.11 Disadvantaged Business. A small business owned or controlled by members of a minority group, who have been deprived of the opportunity to develop and maintain a competitive position because of social disadvantages.
- SECTION 2.12 Goods. Any and every kind of personal property including merchandise, supplies, raw material, equipment, or finished products.
- SECTION 2.13 Invitation to Bid. A formal request to prospective suppliers, asking for written price quotations. The term includes all documents and conditions that are attached or incorporated.
- SECTION 2.14 Performance Bond. A written agreement by which a third party guarantees that a business will perform as proposed, if it is awarded the contract. A certified or cashier's check, letter of credit, certificate of deposit, cash or money order may be accepted in lieu of the performance bond.
- SECTION 2.15 Procurement. The buying, purchasing, renting, leasing, or otherwise acquiring of any goods, services, or construction projects and all functions pertaining thereto.
- SECTION 2.16 Purchasing Department. The Department of Purchasing within the Finance Division of Hamilton County Government.
- SECTION 2.17 Request for Proposals. A formal request to prospective businesses asking for written price quotations and plans for the furnishing of labor, time, or effort in the delivery of a service. The term includes all documents and conditions that are attached or incorporated.

- SECTION 2.18 Requisition. Internal document which a User Department sends to the Purchasing Department detailing its needs.
- SECTION 2.19 Responsible Bidder or Offeror. A business which has the capacity in all respects to perform fully the contract requirements, possessing the experience, integrity, reliability, equipment and financial resources that will assure good faith performance.
- SECTION 2.20 Responsive Bidder or Offeror. A business which has submitted a bid or proposal which conforms in all material respects to the requirements stated in the Invitation to Bid or in the Request for Proposals.
- SECTION 2.21 Services. The furnishing of labor, time, or effort by a business in the delivery of an intangible product, other than reports that are merely incidental to the required performance.
- SECTION 2.22 Specifications. Any description of a physical or a functional characteristic or of the nature of goods or services. It may include the description of any requirement for inspecting, testing, or preparing a supply, service or construction item for delivery.
- SECTION 2.23 Supplies. All items of an expendable or consumable nature.
- SECTION 2.24 User Department. Any agency, department, office, or elected official requiring goods, services, or construction projects to be purchased or secured following these rules.

PART THREE - PUBLIC ACCESS TO PROCUREMENT INFORMATION

- SECTION 3.1 Information. All public records pertaining to purchasing shall be open for inspection during normal business hours. Information relating to the award of a particular contract shall be open to the public only after evaluation of that bid or proposal has been completed.
- SECTION 3.2 Copying Fees. The Purchasing Department may set a schedule of copying fees; provided that said fee shall not be exorbitant and shall be reasonably calculated to cover the costs of the service.
- SECTION 3.3 Manner of Access. The records of the Purchasing Department may be inspected, provided nothing herein shall require the compilation of the records in any particular manner or order other than that normally kept by the Purchasing Department. Such inspection shall not unduly disrupt the operations of the Department.

PART FOUR - GENERAL PURCHASING PROCEDURES

- SECTION 4.1 Scope. These procedures are to be used in the procurement of goods, services, construction projects and real property. All purchases shall be made in accordance with this section unless otherwise specifically authorized by State

Law or exempted by the provisions of Section Five (Lease and Rental of Equipment, Office, Storage and Warehouse Space).

SECTION 4.2 Requisitions. A requisition completed by the User Department begins the procurement process. Requisitions cannot be artificially divided so as to create small purchases. The Purchasing Department is authorized to reject any requisition which appears to be artificially divided so as to avoid these Rules. The User Department shall complete a requisition detailing its needs for procurement, including specifications when known. The requisition shall be prepared in triplicate, approved and signed in the block indicating “approved by.” The User Department shall retain the pink copy. The head of the User Department or designee will sign the approved block and forward the Requisition to the Purchasing Department. A requisition shall have the signature of the head of the User Department or in his absence the signatures of his designee and another employee. (SEE APPENDIX A)

SECTION 4.3 Suggested Businesses. The User Department may furnish a suggested business for consideration. The information provided should include name, address, phone number, and contact person. Final selections will be made solely by the Purchasing Department.

SECTION 4.4 Purchase Method. Upon receipt of a Requisition from the User Department, the Purchasing Department shall review the quantity and quality, the specifications, and any other requirement listed to determine the method of purchasing.

SECTION 4.5 General Purchase Vouchers. General Purchase Vouchers are used for the direct purchase from businesses of office supplies and other miscellaneous items used for purchases in an amount of not more than One Hundred Dollars (\$100.00). General Purchase Vouchers must be signed by the head of the User Department prior to payment by the Accounting Department (SEE APPENDIX B). The Purchasing Department shall issue all General Purchase Vouchers in sequential order. A record in numerical sequence shall be maintained of all of the General Purchase Vouchers issued. The head of the User Department is responsible for the physical security of all General Purchase Vouchers issued to that Department.

SECTION 4.6 Field Purchase Vouchers. Field Purchase Vouchers are used for the direct purchase of supplies or goods from businesses in amounts of Five Hundred Dollars (\$500.00) or less by certain authorized departments, agencies, officers, and elected officials. Field Purchase Vouchers may be utilized by the following User Departments: Highway, Recreation, Maintenance, Engineering, Sanitation, Emergency Management Services, Juvenile Court Clerk, Registrar, Sheriff, District Attorney General, Public Defender, Clerk and Master, Criminal Court Clerk, County Clerk, Circuit Court Clerk, Trustee, Assessor, County Executive, the Elected Judges, and others as designated by a specific Resolution adopted by the Board of Commissioners. (SEE APPENDIX C)

The signature of the head of the User Department must be on each Field Purchase Voucher before payment by the Accounting Department. Field Purchase Vouchers will be issued to each Department on the basis of need. A record by numerical sequence of the Vouchers issued shall be maintained by the Purchasing Department. The physical security of the outstanding Field Purchase

Vouchers is the sole responsibility of the head of the User Department. The suitability and appropriateness of items so purchased is also the sole responsibility of the head of the User Department.

SECTION 4.7 Quotations. All purchases for any office of Hamilton County will require three (3) verbal, phone or fax quotes for purchases from \$1,000.00 to \$3,999.99 when possible, and from \$4,000.00 to \$9,999.99 with three (3) written or fax quotes when possible, and from \$10,000.00 to \$14,999.99 competitive sealed bids/proposals with County Executive approval, and for \$15,000.00 and above, competitive sealed bids/proposals with Commission approval, will be required for non-emergency purchases. The names of the businesses submitting quotations, the date and the amount of each quotation shall be open for inspection in the manner listed in Section 3.1 et seq. The Purchasing Department will make contracts for purchases in these amounts based on the lowest and best quotation obtained. (SEE APPENDIX D)

SECTION 4.8 Purchase Orders. If the Purchasing Department determines it will issue a Purchase Order, said order will include the complete description, quantity, and total price of the goods and services to be purchased. The terms and conditions will be shown on the reverse side. (SEE APPENDIX E)

SECTION 4.9 Receiving and Inspection. It is the responsibility of the User Department to assure that the quality and quantity of the items requisitioned and delivered comply with the specifications. Upon receipt and approval, the User Department shall sign the receiving copy (green copy) of the Purchase Order and forward it to the Accounting Department. The User Department shall inform the Purchasing Department when an item does not meet specifications. The Purchasing Department shall have the sole authority to reject deliveries. Goods may be returned to the business when an inferior product, an unacceptable substitute, a damaged product, or an item in an unserviceable condition is received.

SECTION 4.10 Emergency Purchases. The heads of User Departments are authorized to purchase goods or services in an actual emergency arising from unforeseen causes, when the Purchasing Department is unavailable. A written report of all such Emergency Purchases shall be submitted to the Purchasing Department, including quotations and all supporting data before the close of the next working day (SEE APPENDIX F). The Purchasing Department shall notify the County Executive, Chairman of the Board of Commissioners, or their designee, and the County Auditor of all Emergency Purchases in excess of Ten Thousand Dollars (\$10,000.00). The notification shall include the nature of the emergency, the name of the business, the amount and type of purchase.

SECTION 4.11 Computer Software. Specialized or Customized Computer Software will be purchased on the recommendations of the User and the Data Processing Department.

SECTION 4.12 Telecommunications Equipment. The selection and purchase of telecommunications equipment will be upon the recommendation of the User Department after consultation with the Telecommunications Manager to assure standardization and compatibility with existing equipment.

- SECTION 4.13 Two-Way Radio Equipment. The selection and purchase of two-way radio equipment will be upon the recommendation of the User Department after consultation with the Director of Emergency Management to assure standardization and compatibility with existing equipment.
- SECTION 4.14 Perishable and Consumable Commodities. Perishable and consumable commodities, such as food and fuel products, may be purchased in the open market, subject to such restrictions as the Board of Commissioners may apply.
- SECTION 4.15 Federal and State GSA Contracts. The Purchasing Department is authorized to purchase goods and services included on Federal and State GSA contracts without obtaining competitive bids from businesses.
- SECTION 4.16 Sole Source. A contract may be awarded without competition when the Purchasing Department determines after a good faith review of available sources that there is only one source for the required goods or services.
- Negotiations as to price, delivery, and other terms will be conducted by the Purchasing Department. The Justification for Sole Source Purchase Form (SEE APPENDIX G) shall be completed by the User Department and appropriate documentation shall be maintained for review by the County Auditor.
- SECTION 4.17 Bid Continuation. At the discretion of the Purchasing Department, and with the approval of the Board of Commissioners, purchase of like goods and services may be made from previously approved bids for a period not to exceed thirty (30) days.
- SECTION 4.18 Purchase of Used Equipment. Used equipment may be purchased without quotes or use of a competitive, sealed bid process, when it is more economical and in the best interest of the County, as determined by the User and Purchasing Departments.
- SECTION 4.19 Bid / Performance Bond. At the discretion of the Purchasing Department, a bid/performance bond may be required. The Purchasing Department determines the amounts and terms of the bond.
- SECTION 4.20 Change Order / Correction. When it becomes apparent to the Purchasing Department that a Change Order or correction of the contract is necessary, the Purchasing Department determines and takes whatever action is necessary.
- SECTION 4.21 Confirmation / Purchase Order. When the Purchasing Department upon request by the User Department determines that goods or services are urgently needed and that immediate action is required, the order is placed and is followed up with a Purchase Order marked “confirmation only” and forwarded to the business.
- SECTION 4.22 Contract Development. The Purchasing Department in conjunction with the Legal Department shall develop contract clauses, as appropriate.
- SECTION 4.23 Budget Verification. The Purchasing Department will assure that a sufficient unencumbered appropriation balance is available to cover the amount of the purchase.

- SECTION 4.24 Repairs. Nothing herein shall prevent or prohibit the Purchasing Department from authorizing the repair of machinery for which limited repair facilities exist without use of competitive, sealed bids or competitive, sealed proposals.
- SECTION 4.101 Competitive, Sealed Bids. When it is determined that a bid is necessary, the Purchasing Department is to prepare the Invitation to Bid. All contracts shall be awarded by competitive, sealed bid (except as provided in Sections 4.201 et seq., 4.301 et seq.).
- SECTION 4.102 Invitation to Bid. All Invitations to Bid shall be issued by the Purchasing Department and shall include specifications, all contractual terms and conditions. Specifications to determine acceptability may include, but are not limited to, inspecting, testing, quality, workmanship, delivery, and suitability for a particular purpose.
- SECTION 4.103 Public Notice. Notice of an Invitation to Bid shall be by publication in a newspaper of general circulation, not less than ten days (10) prior to the date set for the opening of bids. The notice shall state where Bid documents may be secured, the place, date, and time of the Bid opening.
- SECTION 4.104 Bid Correction or Withdrawal. Withdrawal of an inadvertent or erroneous bid, before or after bid opening, or cancellation of a contract based on such bid mistakes, may be permitted, when the Purchasing Department determines it to be appropriate. If the need to change a bid is discovered before bid opening, modification or withdrawal may be made by written or facsimile notice, received in the office designated in the Invitation to Bid prior to the time set for the opening of bids. After Bid opening, no change in bid prices or other provisions of the Bids which are prejudicial to the interest of the County or fair competition shall be permitted. A bidder alleging a material mistake may be allowed to withdraw his Bid at the option of the County.
- SECTION 4.105 Bid Opening. Bids shall be publicly opened by the Purchasing Department at the time and place designated in the Invitation to Bid and in the public notice. The amount of each Bid, and other information deemed relevant by the Purchasing Department, together with the names of each Bidder, will be recorded and open for public inspection as provided above.
- SECTION 4.106 Bid Evaluation. Bids shall be evaluated based upon the requirements set forth in the Invitation to Bid. Criteria which are to be considered in the evaluation shall be objectively measured.
- SECTION 4.107 Bid Recommendation. All bids will be presented by Resolution to the Board of Commissioners with the recommendation from the Purchasing and User Departments. If a bid other than the lowest bid is to be recommended, justification will accompany the Resolution.
- SECTION 4.108 Amendments to Invitations to Bid. At the discretion of the Purchasing Department, the specifications or data contained in an Invitation to Bid may be changed. Businesses that have been sent the Invitation to Bid will be sent an addendum by certified mail and/or facsimile. A log will be maintained of those

to whom an addendum is sent. Public notice will be as in the original Invitation to Bid.

If the Purchasing Department determines that sufficient time does not exist to permit businesses to change their bids, the bids may be cancelled or the bid opening may be moved to a later date.

SECTION 4.109 Pre-Bid Conference. At the discretion of the Purchasing and User Departments, a pre-bid conference may be held to provide potential businesses with information about the item to be Bid. If the Purchasing Department determines that attendance by a business at the pre-bid conference is necessary it may make such attendance a mandatory prerequisite for the submission of a sealed bid. Notice of the pre-bid conference will be made in the same manner as provided for Bid amendments or in the original Invitation to Bid.

SECTION 4.201 Competitive, Sealed Proposals. When the Purchasing Department determines that it is neither practical nor advantageous to the County to use the competitive, sealed bid method, a contract may be entered into by use of the competitive, sealed proposal method described below.

SECTION 4.202 Preparation and Contents. The User Department shall prepare the Request for Proposals to be issued by the Purchasing Department. The request shall state the factors to be evaluated in considering the proposals. Such factors may include costs, business qualifications, experience, staffing, and any other additional factors deemed relevant by the User Department. Cost proposals may be submitted separately, or at a later specified time announced in the Request for Proposals.

SECTION 4.203 Public Notice. Adequate public notice shall be given in the same manner as for competitive, sealed bids. (See Section 4.103)

SECTION 4.204 Proposal Opening. Proposals shall be publicly opened by the Purchasing Department at the time and place designated in the Request for Proposals and in the public notice.

SECTION 4.205 Discussions. Discussions may be conducted with the businesses which have submitted proposals determined to be reasonably likely of being considered for selection, to assure a full understanding of, and responsiveness to, the solicitation requirements. Every effort shall be afforded to assure fair and equal treatment with respect to the opportunity for discussion and/or revision of their respective proposals. Revisions may be permitted after the submission and prior to the award for the purpose of obtaining the best offers. There shall be no disclosure of any information derived from the proposals submitted by competing proposers prior to the submission of a recommendation to the Board of Commissioners.

SECTION 4.206 Evaluation. The User and Purchasing Departments shall review, evaluate and analyze the proposals and shall make a recommendation to the Board of Commissioners regarding the proposal most favorable to Hamilton County.

SECTION 4.207 Award. The award shall be made to the responsive offeror whose proposal is determined by the Board of Commissioners to be the most advantageous to the County, taking into consideration the staff evaluations.

SECTION 4.208 Pre-Proposal Conference. At the discretion of the Purchasing and User Departments, a pre-proposal conference may be held to provide businesses with information about the proposal. If the Purchasing Department determines that attendance of the businesses at the pre-proposal conference is necessary it may make such attendance a mandatory prerequisite for the submission of a sealed proposal. Notice of the pre-proposal conference will be made in the same manner as provided for in Section 4.103.

SECTION 4.209 Exempt Contracts. Contracts for services of less than Ten Thousand Dollars (\$10,000.00) annually, are exempt from the competitive, sealed proposal method.

CONTRACTS FOR DESIGNATED PROFESSIONAL, TECHNICAL, AND CONSULTANT SERVICES

SECTION 4.301 Approved List. The Purchasing Department shall maintain a list, subject to the approval of the Board of Commissioners, of professional, technical and consultant services which require extended analysis, the exercise of discretion, the use of independent judgment, and the maintenance of confidentiality in their performance. These services require an advanced, specialized type of knowledge, expertise, or training customarily acquired either by a prolonged course of study or equivalent experience in the field. These contracts, regardless of the price, are not required to be awarded on the basis of a competitive, sealed bid or competitive, sealed proposal, but may be awarded based upon recognized competency, integrity and skill.

SECTION 4.302 Unlisted Services. Unless the service is specifically included on said list, the User Department shall procure those similar services costing in excess of Ten Thousand Dollars (\$10,000.00) by the competitive, sealed proposal method.

PART FIVE - LEASE AND RENTAL OF EQUIPMENT, OFFICE, STORAGE AND WAREHOUSE SPACE

SECTION 5.1 Equipment. The Purchasing Department has sole authority to enter into agreements as agent for County Government for the lease or rental of equipment, including, but not limited to, copy machines, data processing equipment, telephones, and other equipment deemed necessary by the User Department.

All lease agreements must contain or provide a “funding out” clause or non-appropriation termination rider for each fiscal year during the term of the lease. All leases for more than Ten Thousand Dollars (\$10,000.00) annually shall be subject to competitive, sealed bid. No lease agreement for the use of motorized vehicles will be entered into without prior approval by the Board of Commissioners.

SECTION 5.2

Office Space, Storage and Warehouse Facilities. Any User Department requesting additional space shall submit a written request to the Purchasing Department.

Leases for space for more than Ten Thousand Dollars (\$10,000.00) annually, other than that contained in County-owned buildings shall be obtained through a competitive, sealed Request for Proposals.

The User Department shall prepare the Request for Proposals upon consultation with the Real Property Office. Criteria may include cost, location, and other relevant factors.

Public notice shall be given in the same manner as provided for competitive, sealed bids. (See Section 4.103).

Awards will be to the best proposal determined to be the most advantageous to the County.

If no proposals meet the criteria in the Request for Proposals, then the Real Property Office, the Head of the User Department requesting space, and the Purchasing Department may negotiate such lease which is most advantageous to the County.

Space under lease at the effective date of these Rules may be re-negotiated with the lessor by the User and Purchasing Departments, without competitive bidding. The renewal of such a lease agreement shall be approved by the Board of Commissioners prior to the effective date of such lease.

PART SIX - PURCHASING DEPARTMENT

SECTION 6.1

Standards of Purchasing Practices. The Purchasing Department will follow the Standards of Purchasing Practices of the National Association of Purchasing Managers at all times. (SEE APPENDIX H).

PART SEVEN - RESERVED

PART EIGHT - RESERVED

PART NINE - DISPOSAL OF SURPLUS PERSONAL PROPERTY

SECTION 9.1

Personal Property. The disposal of all county surplus personal property is the responsibility of the Purchasing Department. All disposals shall be reported to the County Auditor in the manner provided below.

SECTION 9.2

Scrap and Surplus Property. The "Scrap and Surplus Property Disposal Authorization Form" shall be completed and approved by the elected official,

department director or a division administrator prior to declaring property “surplus.” The User Department shall estimate the total current value of the “surplus” property. The form shall be sent to the Purchasing Department, with a copy sent to the Financial Management Department. (SEE APPENDIX I).

The Purchasing Department shall inspect the property to determine if it would be more cost effective to transfer the asset to another Department of the County Government or sell the asset through public sale, sealed bid, as scrap, or dispose of it as non-saleable scrap.

The Purchasing and Financial Management Departments shall maintain detailed records regarding all assets declared surplus for a period of three (3) years after the sale.

SECTION 9.3 Surplus Property with a total estimated current value of Two Hundred Fifty Dollars (\$250.00) or more. Surplus property with a total estimated current value of Two Hundred Fifty Dollars (\$250.00) or more, shall be sold at public sale, except as provided below.

SECTION 9.4 Public Notice. Notice of the public sale shall be given in the same manner as for competitive, sealed bids. (See Section 4.103)

SECTION 9.5 Surplus Property with a total estimated current value below Two Hundred Fifty Dollars (\$250.00). Surplus property with a total estimated current value below Two Hundred Fifty Dollars (\$250.00) may be subject to a sale negotiated by the Purchasing Department, with approval of the Finance Administrator.

SECTION 9.6 Disposal of Specialty Equipment. Specialty items, such as data processing equipment, may be marketed rather than auctioned.

SECTION 9.7 Certain items with an estimated current value in excess of Two Hundred Fifty Dollars (\$250.00). Certain items with values in excess of Two Hundred Fifty Dollars (\$250.00) may be sold through competitive, sealed bids, when in the opinion of the Purchasing Department it would be more efficient, cost effective and more likely to secure a fair price. Sales subject to this procedure must be approved in advance by the County Auditor.

SECTION 9.8 Scrap and Salvage. Scrap and salvage items may be sold by the Purchasing Department at the best available price using three (3) documented telephone quotes, when possible.

SECTION 9.9 Public Auction. If the Purchasing Department determines that the most desirable method of disposal of surplus property is a public auction, the auction shall be scheduled, attended, and operated by personnel of the Purchasing and Financial Management Departments. Purchasing shall maintain detailed records regarding the auction. A clear separation of duties between the collection of any cash proceeds and the maintenance of records will be kept.

SECTION 9.10 The Auction Records. The Purchasing Department will be responsible for assuring that adequate records regarding the auctions are prepared and maintained. Those records shall include, but not be limited to, the following:

- (1) Buyer Registration Sheets (SEE APPENDIX J),
- (2) Copies of receipts issued to each purchaser, and
- (3) Auction Proceeds Summary Sheet (SEE APPENDIX K).

SECTION 9.11

Reconciliation. The Auction Proceeds Summary Sheet will be reconciled to the total receipts at the auction and signed by personnel of the Purchasing and Financial Management Departments.

At the conclusion, and on the same day of the auction, the Purchasing Department will bring a copy of the Auction Proceeds Summary Sheet and the cash proceeds to the Accounting Department for deposit. The Accounting Department shall count the cash in the presence of the Purchasing Department, prepare a receipt, give a receipt to the Purchasing Department and mail a copy to the Financial Management Department. The receipt shall then be filed with the other supporting documentation. When auctions are held on Saturdays, similar control procedures will be established to assure that the deposit is made by Purchasing on the same day as the auction.

SECTION 9.12

The Auditor's Responsibility. The County Auditor's Office will obtain copies of all pertinent records, will attend the auction, and reconcile the total proceeds to the deposit made in the Accounting Department.