

## **AMENDMENT No. 2020-01-001A**

By this Amendment the following changes are hereby adopted and added to the Taney County Purchasing Policy Manual.

Paragraph A. Purchase Orders of the Taney County Purchasing Policy Manual shall be deleted and replaced, as follows:

### **A. Purchase Orders.**

Purchase Orders for materials, products, and / or services should be submitted prior to ordering by each Office Holder or designee listing each item, control number, quantity, price and Vendor (One Vendor per order). Services are defined as any service provided on behalf of Taney County, this also includes engineering, architect, and mechanical services.

A Purchase Order must be completed for purchases over \$200.00. In the event a Purchase Order must be revised, or modified in any way, and the total amount of invoice (excluding shipping/freight) is greater than \$25.00, a new Purchase Order should be completed and re-submitted.

“Blanket POs” may be used for certain situations at the department level when it is determined that such a process increases the efficiency of Accounts Payable and thus serves toward meeting the best interests of Taney County Missouri.

Every bid-related Purchase Order shall include the bid-awarded amount either in the bid number field, with the bid number, or user comments section to match the Purchase Order amount and avoid any possibility of overpayment.

A Purchase Order must first be sent to the County Auditor (or designee) pursuant to § 50.660, RSMo. for certification to insure there is adequate funding in the department. For certification from the accounting officer insuring there is adequate funding, a proper certificate from the accounting officer is required stating that there is an unencumbered balance to the credit of the appropriation to which it is to be charged and an unencumbered cash balance in the treasury to the credit of the fund from which payment is to be made sufficient to meet the obligation incurred, except for contracts for public works or buildings to be paid from bond funds or taxes levied, the certification shall bear a statement that the bonds or taxes have been authorized by a vote of the people and there is a sufficient unencumbered amount of the bonds yet to be sold or of the taxes levied and yet to be collected to meet the obligation in case there is not a sufficient unencumbered cash balance in the treasury.

In accordance with § 50.660, RSMo., Auditor certification is not required regarding any given term & supply contract which does not quantify a measurable county obligation at the time of execution, but all orders for supplies, materials, equipment, or services, other than personal, shall bear the Auditor's Certification, and no financial obligation shall accrue against the County until the supplies, materials, equipment or services other than personal are so ordered and the certificate furnished.

Without certification from the accounting officer, the officer responsible for purchasing is responsible for insuring there is adequate funding available until said payment transaction is completed. See § 50.650, RSMo.

After approval from the accounting officer, the Purchase Order will then be forwarded to the Purchasing Department for approval. A Purchase Order will be issued and should be attached to the invoice for payment.

After the Purchasing Agent reviews the Purchase Order pursuant to the following process, the Purchase Order will be formally issue. The Purchasing Agent's responsibility, as directed by the Commission regarding the processing of Purchase Orders is limited to the following:

- A.1 Closely inspect Purchase Orders for a final review.
- A.2 Ensure all purchases fit within the requirements of the bid laws, or
- A.3 Verify the presence of circumstances which meet legal requirements.
- A.4 Approve or Deny.

Once a Purchase Order is either approved or denied, the Purchasing Agent no longer has access and has no involvement with Payment Requests. Corrections, adjustments, modifications or other necessary services to the Purchase Order System are handled by Accounts Payable or the Information Services Department. The Purchasing Agent has no management authority over purchase orders beyond what is listed above.

Adopted and approved to form this 13<sup>th</sup> day of January, 2020



Mike Scofield  
Mike Scofield, Presiding Commissioner

Sheila Wyatt  
Sheila Wyatt, Eastern District Commissioner

Brandon W. Williams  
Brandon W. Williams, Western District Commissioner