

# Florida Keys Mosquito Control District



## POLICY MANUAL

CREATED NOVEMBER 2017

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# INTRODUCTION

## Florida Keys Mosquito Control District

The purpose of this manual is to gather all of the District's policies into one place. Policies will be replaced as they are revised or removed.

DRAFT

# Financial Policies

## Fiscal Year

The FKMCD's fiscal year runs from October 1<sup>st</sup> through September 30<sup>th</sup> of each year, as requested by the Florida State Board of Health to ensure that all districts have the same fiscal year.

## Cash Management Policy - (6/17/2013)

The Florida Keys Mosquito Control District adopted a Cash Management Policy on 6/17/2013, which applies to all investment activity of the District's cash.

### I. SCOPE

The Florida Keys Mosquito Control District's Cash Management Policy, (hereinafter referred to as the "investment policy") applies to all investment activity of the District's cash. They shall be identified as "general operating funds" of the county for the purpose of this policy and shall be invested according to the guidelines set forth herein. The general operating funds include cash and investment balances of the following funds as accounted for and reported by the administration of Florida Keys Mosquito Control District.

- General Fund
- Any other funds created by the legislative body, from time to time

### II. INVESTMENTS OBJECTIVES

The investment objectives for the general operating funds are as Safety of Capital, Liquidity of Funds, and Return on Investment, in order of priority.

#### A. **Safety of Capital**

Safety of capital is regarded as the highest priority in the handling of investments. All other objectives are secondary to the safety and the protection of investment principal. Each investment transaction shall be executed to insure that capital losses are avoided.

#### B. **Liquidity of Funds**

The investment portfolio will remain sufficiently liquid to enable the District to meet operating requirements which might be reasonably anticipated. This will be accomplished by structuring the portfolio so that securities mature concurrent with cash needs, whenever possible, without loss of investment principal.

#### C. **Return on Investment**

In investing public funds the District will strive to maximize the return on District investments while considering investment risk and liquidity needs as described above. Return on investments is of least importance compared to the safety of capital and the liquidity of funds.

### **III. DELEGATION OF AUTHORITY AND HOLD HARMLESS PROVISION**

The Investment Advisory Committee will be responsible for compliance with the policy set forth herein and the appointment of subordinate staff to transact, account for and monitor regular investment activity. The Investment Advisory Committee shall be composed of three members, comprised of the Director, the Comptroller and one Commissioner, as elected by the Board from time to time. The Investment Advisory Committee shall be held harmless for investment decisions, except as provided for under the prudent person standard enumerated in Part IV below. If any action or proceeding is initiated seeking to hold the Investment Advisory Committee liable for investment decisions, the District shall defend the Investment Advisory Committee, at the District's expense, whether or not the action or proceeding is well founded.

### **IV. PRUDENCE AND ETHICAL STANDARDS**

The "prudent person" standard shall be applied to all officials and staff involved in the management of the overall investment portfolio. This standard is understood to mean the following: Investments should be made with judgement and care, under circumstances then prevailing, which persons of prudence, discretion and intelligence exercise in the management of their own affairs, not for speculation, but for investment, considering the probable safety of their capital as well as the probable income to be derived from the investment.

### **V. REPORTING**

The following should be submitted to the Director's office monthly, prior to the regularly scheduled Board meeting:

- Investment activities;
- Current listing of all securities obtained for the District by the Investment Advisory Committee, marked to market.

Using these statements the Director shall prepare a summary report of the investment portfolio for management purposes. The report will include cash position, securities in the portfolio by type, book value (cost), income earned for the period and market value as of the report date.

The Director shall provide other such reports and information as deemed reasonable, upon request, from other internal and external sources.

### **VI. PERFORMANCE MEASUREMENTS**

The investment policy's performance will, at a minimum, be compared to the performance of Florida's Local Government Surplus Trust Fund's Investment Pool administered by the State Board of Administration (SBA). The purpose of this comparison shall be to measure current performance to other professionals seeking similar results. Also for comparative

performance measurement, the current two-year Treasury bill yield will be used as a benchmark.

**VII. MATURITY AND LIQUIDITY REQUIREMENTS**

Although many securities are acceptable within the restrictions listed above, some are not desirable from a liquidity standpoint. The longer the maturity of a particular investment, the greater its potential for price volatility. Accordingly, in support of the desire to protect public funds from price erosion resulting from rising interest rates, both duration of the overall portfolio of District funds, and maximum maturity for any single security will be limited.

**VIII. RISK AND DIVERSIFICATION**

Portfolio diversification shall be employed as a means of controlling investment risk. The portfolio will be diversified to control the risk of loss resulting from over-concentration of assets in a specific maturity, instrument (or class of instruments), issuer bank, or dealer through whom these instruments are bought and sold.

The following maximum limits are guidelines established for diversification of the portfolio by instrument. There are no standard maximum limits available and these limits are merely suggested to avoid over-concentration in any one instrument.

These guidelines may be revised by the Board for specific circumstances:

U.S. Treasury Bills	100%
U.S. Treasury Notes	100%
Local Government Surplus Funds Trust Fund (SBA)	100%
Federal Instruments – Part IX E below	100%
Federal Agencies – Part IX F below	100%
Certificates of Deposit	100%

**IX. AUTHORIZED INVESTMENT**

This investment policy shall limit investments to:

- A.** The Local Government Surplus Fund’s Trust Fund, the Florida Clerks Association’s Florida Counties Investment Trust, or any intergovernmental investment pool authorized pursuant to the Florida Interlocal Cooperation Act of 1969, as provided in 163.01, F.S.
- B.** Securities and Exchange Commission-registered money market funds with the highest credit quality rating from a nationally recognized rating agency.
- C.** Savings accounts in state-certified, qualified public depositories, as defined in 280.02, F.S.
- D.** Certificates of Deposit in state-certified, qualified public depositories, as defined in 280.02, F.S.

Investments strictly and specifically excluded from use are collateralized mortgage obligations (CMOs), real estate mortgage conduits (REMICs), Interest Only (IO) and Principal Only (PO) agency securities, inverse floaters, reverse repurchase agreements, forwards,

futures, currency and interest rate swaps, options and caps/floors/collars and all other investment types prohibited by law.

**X. AUTHORIZED INVESTMENT INSTITUTIONS**

The Investment Policy shall be administered by the Investment Advisory Committee. The District may also utilize the professional services of an external investment advisor, when necessary. The Investment Advisory Committee will be given this investment policy and will be responsible for compliance with the guidelines set forth herein. The Director will be responsible for reporting to the Board the performance of Investment Advisory Committee as well as monitoring the advisory committee's compliance with this policy.

The Investment Advisory Committee shall only purchase investments for the District from Qualified Public Depositories of the State of Florida as identified by the State Treasurer, in accordance with *Chapter 280, Florida Statutes* or from primary securities dealer designated by the Federal Reserve Bank of New York.

**XI. THIRD-PARTY CUSTODIAL AGREEMENTS**

All securities purchased for the District will be property designated as an asset of the District and will be placed in safekeeping with a third-party custodial institution qualified and chartered by the State of Florida. No withdrawal of such securities, in whole or in part, shall be made from safekeeping except by the property authorized persons indicated herein. The strongest assurance and control that securities have been properly segregated on behalf of the District is provided by a third-party custodian.

**XII. BID REQUIREMENT**

Purchases and sales of securities will be subject to competitive bid or offering when feasible and appropriate. The Investment Advisory Committee will apply their expertise in compliance with this requirement and will provide evidence of compliance upon request.

**XIII. INTERNAL CONTROLS**

The delegated authority, as stipulated in Part III above, shall provide for a system of internal controls and operational procedures, in writing, designed to protect the District's funds and ensure the proper accounting and reporting of the securities transactions. The internal controls will be designed to prevent losses which might arise from fraud, employee error, collusion, misrepresentation by third parties, or imprudent actions by employees. The internal controls must be made a part of the operational procedures by January 1, 1998 according to the definitions contained in 218.415 (13) F.S.

The internal controls will address the following points:

- A.** Collusion, a situation where two or more employees are working in conjunction to defraud their employer, must be avoided.
- B.** Key functions must be separated whereby different staff member perform different functions to form a "check and balance" review of the other staff members in the same area. Specifically, there must be a separation of transaction authority from accounting and record keeping.

- C. As mentioned in Part X above, securities purchases should be placed into a third-party banking institution for custodial safekeeping.
- D. Securities should not be a “bearer” form but should be registered securities in the name of Florida Keys Mosquito Control District. Registered securities are better protected from conversion for personal use.
- E. Physical delivery securities should be avoided and book entry securities should be utilized. Book entry securities are easier to transfer and account for. Physical delivery securities must be properly safeguarded and the potential for fraud, theft, or loss is increased.
- F. Subordinate staff members must have a clear understanding of their authority and responsibilities to avoid improper actions. Clear delegation of authority preserves the internal control structure that is built around the various staff positions and their respective responsibilities.
- G. Losses on individual securities may arise through implementation of this investment policy. However, these losses should be restricted to specified purposes of events requiring an unforeseen and immediate need for liquidity. Proper documentation of such as event or purpose along with the required approvals shall precede the loss transaction. It is not the intent of this investment policy to incur losses for any other reason.

#### Authorized Check Signers - (November 8, 2017)

Two signatures are required on each of the District’s checks, which are submitted as forms of payment to vendors. The authorized check signers are assigned following the election of Board officers in January of each calendar year. The two signers are the Board Chairman and the Secretary/Treasurer.

A resolution granting signing authority is approved in February of each calendar year as required by the District’s bank. If the bank does not already have the signer’s signature on file, the Board member with signing authority must visit a branch of the District’s bank to complete the necessary paperwork with the bank in order to establish a signature on file.

Rubber stamps with each signer’s signature are created following the annual election of Board officers. These stamps are used by the District’s Finance Department to sign checks during the calendar year following the January Board elections.

#### Bill Paying procedures - (Updated November 8, 2017)

1. Incoming invoices will be disseminated by the Receptionist/Secretary Specialist to the Purchasing Agent (naming the staff person responsible for ordering the product or service). The Purchasing delivers to the responsible staff person for his/her approval and to document receipt of the good or service prior to disbursement of funds.
2. The staff person responsible for ordering the product or service will check the validity of the invoice against purchase orders, proposals/bids, etc. and work accomplished/delivered and sign receipt documentation prior to disbursement of funds.



3. On a regular designated basis cash disbursements should be prepared by the Fiscal Assistant for signature by authorized FKMCD officials for expenditures, debts and liabilities of FKMCD.
4. The Fiscal Assistant is responsible for the preparation of disbursements. All disbursements are to be made by check unless the item is considered a petty cash item.
5. All disbursement requests must have an invoice, signed receipt of good/service, requisition, purchase order, and/or any other supporting documentation. Some items such as utilities and special purchases require a "Voucher for Payment" that must be signed by the Fiscal Assistant, Comptroller and approved by the Director. The voucher should include the vendor, description of the purpose of disbursement, the account codes to which the expenditure will be applied. Approval for expenditure by the Comptroller must be indicated on the check request voucher.
6. "Optional" After inputting all the check requests, the Fiscal Assistant will prepare a master list of all checks to be paid for approval by the Director or Comptroller. If there are any questions or concerns about the amounts, the Fiscal Assistant should provide necessary information prior to running any disbursements. If there are any items removed from the batch, the totals should be corrected, initialed and dated by the Director or Comptroller.
7. Once the authorization for payment has been received, the Fiscal Assistant should print the checks from the computer system. The checks should be attached to the invoice, and other supporting documentation, being paid and submitted for signatures. A check register should be run and filed together with the disbursement transmittal form.
8. The check run is logged in the check journal and reviewed by the Comptroller.
9. After the checks have been signed and reviewed, the Fiscal Assistant will double check the work, cancel the invoice by stamping "PAID" on it in red ink, and pass the checks on to the Receptionist/Secretary Specialist for mailing. In the event that the Receptionist/Secretary Specialist is out, the Executive Assistant will assume these duties.
10. All checks will be mailed as soon as this process is completed.
11. Supporting documentation will be filed by the Fiscal Assistant in appropriate cash disbursement files in check number order.
12. The Fiscal Assistant will utilize the cash disbursement files to respond to any discrepancies which arise with vendors or other payees.

### [Purchasing Policy - \(Updated November 16, 2017\)](#)

The current version of the Purchasing Policy. This covers purchasing processes, approval limits, bid procedures and travel.

#### **I. LEGAL AND ADMINISTRATIVE CONTROLS AND LIMITATIONS**

- A. The Florida Keys Mosquito Control District's purchasing policies and procedures are subject to its enabling act, and certain provisions of the Florida Statutes Chapter 287 and 255. The FKMCD's purchasing thresholds are based on the Categories defined in Section 287.017(1) (a-c) Florida Statutes and other definitions in 60A-1.001 Florida Administrative Code.

- B. The Director's purchasing authority is defined by the revised Purchasing Policies and Procedures as adopted 11/19/2012.
1. The Director or designee may authorize the purchase of goods and services not exceeding Category One without approval of the Board of Commissioners.
  2. The purchase of materials and services must conform to the policies established in this section, unless at least one of the following five conditions exists:
    - a. **State or General Services Administration (GSA) Contract.** If the item is available for purchase under State or GSA Contract, competitive bidding is not required. Board approval must be obtained prior to procurement if the purchase amount exceeds \$19,999.99 as defined in Category One.
    - b. **Sole Source.** If the item is available from only one supplier it cannot be subject to competitive bidding. In these instances, the requisitioner must attach a memorandum to the Requisition for Purchase Order, which outlines why the Purchasing Office should designate the item(s) sole source. If a commodity or contractual service exceeds Category One and is believed to only be available from one source, the District shall electronically post a description of the commodities or contractual services sought for a period of at least (7) business days. The description must include a request that prospective vendors provide information regarding their ability to supply the commodities or contractual services described. If it is determined in writing that the commodities or contractual services are available only from a single source, the agency shall: Provide notice of its intended decision to enter a single-source purchase contract. Board approval must be obtained prior to procurement if the purchase amount exceeds Category One.
    - c. **Emergency Purchases.** When an immediate requirement exists and delay in procurement would be detrimental to the District and poses an immediate danger to the public health, safety, or welfare, or other substantial loss to the District, the Director, or designee, may authorize immediate purchase without competitive bidding. Such determination shall be in writing and underwritten oath on the emergency authorization form, along with any other documents relating to the emergency action. If the purchase amount is in excess of Category One, the circumstances must be documented in detail and the Board of Commissioners appropriately advised and form declares an emergency in an agenda item.
    - d. **Direct Purchase from the Manufacturer.** When a manufacturer declines to submit a bid, the Board of Commissioners may waive the competitive bidding requirements for purchases, which exceed Category One, if it is determined, a direct purchase from the manufacturer will be in the public interest. All other such purchases will be reviewed and approved by Staff.
    - e. **Specified Contractual Services.** In the procurement of contractual services as outlined in Chapter 287.057(3) (F) Florida Statutes, the competitive bidding requirements are waived if it is determined to be in the public interest. The District may procure commodities and contractual services by an invitation to negotiate or a request for quote for vendors under contract with the department. Written approval must be

obtained by the Director or their designee prior to invitation to negotiate. In these instances, the department head of the requisitioning department must detail in writing why the public interest will be served through waiving the requirement. Board approval must be obtained prior to procurement if the purchase amount exceeds Category One.

- f. **Aircraft Repairs.** Because of the nature of repairs on aircraft engines and components it is not uncommon for the final cost of the work to exceed the original bid or proposal. The Director may review the invoice and pay for this work up to an additional \$20,000.00 above the original awarded bid or proposal without board approval. This authority only exists in cases where the original aircraft work was bid in accordance with Board policy.

The purpose of this amendment is to streamline the repairs on aircraft components on small items less than \$20,000.00 when there may not be an original bid for the work. If the invoice comes in at more than the original estimate but is still less than \$20,000.00 the Director may approve payment for the repair. If the repair was originally more than \$20,000.00 and bid (as our policy requires) and the additional work is less than \$20,000.00, then the Director may approve payment for that repair.

For example, on a small repair of \$5,000.00 the final invoice comes back at \$15,000.00, then the Director may approve payment for this since it is below \$20,000.00. An example of a larger expenditure would be an item that FKMCD received a bid for \$33,000.00 and the final invoice was \$43,000.00 then the Director could approve payment of this item because the additional work was less than \$20,000.00 above the original bid.

- g. **Chemicals.** Mosquito control chemicals and biological control products are an integral part of mosquito control operations and are considered to fall under the purchasing category as defined under the FKMCD enabling legislation, all procedures described within sections II, III and IV of this purchasing policy shall be followed.

However, in order not to inhibit timely mosquito control operations, the following outline clarifies the purchasing of chemicals over the Category 1 threshold.

- (a) All chemical products purchased in excess of Category 1, must be publicly bid for a minimum one (1) year purchasing period. A multi-year option may be incorporated into the bid.
- (b) In some cases it may be beneficial to use another public bid from another Florida mosquito program. Also known as "piggy back." The Director must provide documentation of the other entities' bid and subsequent award. The Director shall have the authority to "piggy back" for chemical purchases without board approval.
- (c) In rare cases a product may be of sufficiently unique formulation (or patented) the chemical and/or biological makeup that it's vendor may be considered a sole source. In this case:
  - (i) The Director is authorized to purchase in excess of Category 1 threshold;

1. The item must be submitted to the FKMCD Board of Commissioners for approval as a sole source at the next regular meeting following the purchase. The item will be considered approved as a sole source through October 31 one year following the date of the approval.

2. The Director must provide documentation attesting to the unique nature of the product purchased.

h. **Specific Budgeted Line Items:** Items or services which exceed Category 1, but are identified specifically and uniquely in the annual detail work plan budget approved by the Board of Commissioners, are considered approved without an additional Board decision later in the fiscal year of the approved detail work plan budget. The item will be posted as a sole source. This does not authorize any circumvention of any applicable law, legislation or policy described herein.

3. Purchase Orders will only be prepared and issued by the Purchasing staff. The Director or Director's designee must sign all Purchase Orders.

a. The District is subject to many of the same rules of law as a private business entity. With the exception of its tax-exempt status and authorization to purchase under State and GSA contracts, the District enjoys no special status as a government body. All problems, questions, and concerns involving contract law should be referred to counsel.

b. All vendors who provide services on the District's premises must provide proof of adequate Worker's Compensation, General Liability, and Automobile Liability Insurance before any work is performed.

## II. PURCHASES UP TO \$7,500.00

A. A Requisition for Purchase Order must include specifications on the material or service required as well as delivery location. The description on the requisition must be as specific as possible in order for the Purchasing staff to obtain quotations. An item number or part number should be provided when possible. Completed requisitions should be forwarded to the Purchasing Office for processing.

B. Purchasing of materials and services with an aggregate cost under \$5,000.00 will be accomplished through the use of sound purchasing practices, which may include verbal, written, email, electronic, or facsimile quotes. All purchases over \$5,000.00 and under \$7,500.00 will require at least two price quotes (written, email, electronic, or facsimile). Negotiation of the purchase most advantageous to the FKMCD should be based on price, product quality, estimated shipping costs, and the ability of the supplier to meet the required delivery schedule. If at least two quotations are not received, a statement as to why they were not received must be shown. All purchase order requisitions related to one specific job will be awarded based on the lowest total cost. Requisitions must be documented accordingly, noting the job information. The District shall document the conditions and circumstances used to determine the procurement method.

When verbal quotations are received from an established vendor, the name of the company, the person providing the quotation, and the price must be annotated. If the vendor is not an established FKMCD vendor, the address and phone number must also be included in the documentation.

- C. A Purchase Order will be issued to execute the purchase. A record of any quotes obtained will be attached to the Accounts Payable copy of the Purchase Order and be filed in the Finance Division.
- D. A Local Vendor Preference of 10% may be granted to all vendors whose main office or headquarters is physically located in Monroe County, Florida.

### **III. PURCHASES \$7,500.01 - \$19,999.99**

A. The Director must approve these purchases in advance, prior to the purchasing process. A Requisition for Purchase Order must include specifications on the material or service required and delivery site. The description on the requisition must be as specific and complete as possible in order for the Purchasing staff to obtain quotations. An item number or part number should be provided when possible. Completed requisitions should be forwarded to the Purchasing Office for processing.

B. The Purchasing staff will obtain at least three price quotes if possible, prior to procurement. Quotations will be in writing (email, electronic, or facsimile copies are acceptable), written records of the telephone quotations, or informal bids to be opened upon receipt.

Negotiation of the purchase most advantageous to the FKMCD should be based on price, product quality, estimated shipping costs, and the ability of the supplier to meet the required delivery date. If at least three quotations are not received, a statement as to why they were not received must be shown. All purchase order requisitions related to one specific job should be awarded based on the lowest total cost. Requisitions must be documented accordingly noting the job information. The District shall document the conditions and circumstances used to determine the procurement method. A Purchase Order will be issued to execute the purchase. A record of all quotes obtained will be attached to the file.

C. A Local Vendor Preference of 10% may be granted to all vendors whose main office or headquarters is physically located in Monroe County, Florida in this category for purchases up to \$19,999.99.

### **IV. PURCHASES - \$20,000 OR GREATER**

A. All purchases Category One or greater, unless on state or federal contract, must be accomplished through a competitive bid process. The requisitioning department will prepare specifications of the material or service to be purchased. The specifications must contain the desired date and time of the bid opening and be forwarded to the Purchasing Office.

B. The Purchasing staff will assign a bid number and prepare a bid package in coordination with the requestor, for the required purchase. This package will include a listing of all bid specifications (as provided by the requisitioning department), the insurance information

required, and the appropriate FKMCD Bid Form. The date, time, and location of the bid opening will be specified on the Bid form, as well as submission instructions for potential bidders. All Bid forms will reserve the right to reject any and all bids if such rejection is determined to be in the best interest of the District. The General Counsel and the appropriate department head must review all specifications for materials and/or services in excess of Category One.

- C. The Purchasing staff will prepare a bid solicitation advertisement which briefly describes the material or service to be purchased and will contain instructions for potential bidders. The Purchasing staff will arrange for publication of the ad in at least one newspaper of general circulation, as well as, electronically posting it on the FKMCD web site, and Demand Star. The last publication/posting of this ad will be at least (10) calendar days before the scheduled bid opening. If firms whose main office or headquarters are located in Monroe County can acquire the products/services being bid locally, the bid will be advertised in newspaper of general paid circulation. Ads may also be published in other newspapers, trade or professional journals when deemed appropriate.
- D. Advertisement is not required for there-issuance of an invitation to bid or request for proposals if the FKMCD advertised the original bid or proposal solicitation as per the established procedure. In this instance, all bidders that were mailed notice of the original solicitation must be mailed notice of there-issuance. This requirement excludes any vendor that responded with an indication of no interest in bidding or offering.
- E. The Purchasing staff will mail or email bid packages to vendors from the list provided by the requesting department.
- F. Bids for construction projects will be processed in the same manner.
- G. All bid openings will be open to the public and will be held on the date, time, and at the location specified in the bid advertisement.

The Director, the Finance Director, the Purchasing Agent or designee, and the Operations Director will conduct bid openings for construction projects. The attending members of the staff will then record the bids on the Bid Tabulation Sheet. After all bids are read and recorded, all individuals present will sign the Bid Tabulation Sheet.

All other bid openings will be conducted by the Bid Opening Committee and a member of the requesting department. Bids will be opened and read. The attending staff members will then record the bids on the Bid Tabulation Sheet. After all bids are read and recorded, all individuals present will sign the Bid Tabulation Sheet.

- H. An appropriate recommendation will be made to the Board of Commissioners as an agenda item. If the recommendation is to accept other than the lowest bid, or to reject any bids, approval by General Counsel must be obtained and be fully justified.
- I. In the case of tie bids, the District will evaluate the tied bidders based on the following:
  - 1. Number of valid vendor complaints on file.

2. Bid certifying a drug-free workplace has been implemented in accordance with Section 287.087, Florida Statutes.
  3. Products manufactured domestically will be given preference over products from a foreign manufacturer.
  4. Certified minority owned business.
  5. Local preference.
- J. The requesting supervisor will provide Purchasing with a requisition for purchase. A Purchase Order will be issued to execute the purchase. The Board approval of the bid will be attached to the Accounts Payable copy of the Purchase Order and filed in the Finance Division.

#### **V. MISCELLANEOUS PURCHASES**

- A. Certain purchases fall outside the scope of the Purchase Order and Open Charge Account Policies.

Such purchases include, but are not limited to, electric service, memberships, telephone service, licenses/certifications, garbage service, subscriptions, security service, reimbursements for employee travel, sewer service, dumping fees, pre-employment screenings, and computer and copier maintenance. As invoices for purchases are received, other than utility bills, which will be prepared by the finance division and reviewed by the Finance Director or designee, the finance division will forward them to the appropriate office for review and approval. The department head or designee will sign the invoice indicating it is proper for payment, and return it to Accounts Payable for processing. Any discrepancies in billing should be noted on the invoice and the discrepancies resolved before payment is approved.

#### **VI. TRAVEL ARRANGEMENTS**

All Out of State Travel, as well as, In State Travel, which will cost over \$2,500 (excluding seminars fees and/or training fees) per person will be reviewed and approved by the Director or designee. A copy of this approval must be attached to the requisition for Purchase Order.

#### **VII. SUMMARIZED BID PROCEDURES**

##### **Scope:**

Open sealed bids by committee a minimum of 5 days prior to the next Board Meeting. After review, propose acceptance of the bid to the Florida Keys Mosquito Control District Board of Commissioners for approval at the next Board meeting.

##### **Policy & Procedure:**

*Time:* 2:00 PM a minimum of five (5) working days prior to the next board meeting.

*Staff:* Minimum of five (5) staff members. The primary members of the committee should be the Executive Director, Finance Director,

Purchasing Agent, Executive Assistant and an employee whose job is related to the bid item. If a primary committee member is absent, a substitute will be named as necessary. Additional staff and interested members of the public are allowed.

*Procedure:*

- No Late Bids.
  - Late bids will be rejected & returned unopened.
  - Bids will be opened on date and time specified in the bid package.
  - Date and time bid received by District will be logged.
1. Committee will open and tabulate bids.
  2. All bids will be opened and read into the record by the Finance Director or designate.
  3. Committee will sign and date tabulation form.
  4. Committee will then turn over bids to the Purchasing Agent to organize and type results.
  5. The Purchasing Agent will give the typed results to the Finance Director, who types a memorandum for the Executive Director to present the FKMCD Board with the committee recommendations.
  6. Bid Opening Committee will make recommendations to FKMCD Board as necessary.
  7. The Executive Director provides recommendations to the FKMCD Board at the next Board meeting.

*Board Action:*

- Agenda item for acceptance of bid subject to board review of committee recommendation.
- Appropriate discussion regarding bid award & staff recommendation.
- Award of bid.



## Credit Card Policy - (November 8, 2017)

### I. PURPOSE

To establish criteria for the use of credit cards issued on behalf of the Florida Keys Mosquito Control District for the purpose of conducting District business.

### II. OVERVIEW

The use of credit cards has proven to be a cost effective method of obtaining low cost supply and service items for the District. The use of credit cards also makes the District more accountable by providing detailed purchase histories and other important recordkeeping and time saving information. Some travel and training costs may also be handled best through the credit card process. In no way shall the purchase order process be circumvented. Supply purchases should be for non-recurring items valued at less than \$1,000.

### III. DEFINITIONS

For the purpose of this policy the following definitions apply:

A.) *Card Program Administrator* – Is responsible for card issuance and compliance with this policy.

B.) *Cardholder*- Individual who has been issued a credit card and who is authorized to make purchases in accordance with these procedures.

C.) *Single Purchase Limit*- A dollar amount limitation of purchasing authority delegated to a Cardholder. This dollar limit may vary from Cardholder to Cardholder.

D.) *Vendor* - A company from which a Cardholder is purchasing materials and/or equipment or services under the provisions of this procedure.

### IV. PROCEDURE

The request for a card will be made to the employee's supervisor who will then forward the request to the Director, justifying the need for the card.

If approved, The Director will notify the Card Program Administrator to process the request for issuance. The employees' credit limit will be established at the time the card is issued.

#### A. Issuance of Credit Cards

1. The employee must sign documentation verifying agreement to the conditions of use.
2. The Director will determine the purchase authority of the employee and sign the enrollment form indicating approval.
3. Card Program Administrator will review the enrollment form, process issuance of a credit card to the employee, and establish the credit limit.

## **B. Use of the Credit Card**

1. The employee receives a unique card with his/her name on it, ONLY that Cardholder is authorized to use that card. The Cardholder may make transactions on behalf of others in the District as approved by their supervisor. However, the Cardholder is responsible for all use of his/her card.

2. The credit card shall be used to conduct the District's business only. The use of a District credit card to acquire or purchase goods and services for other than official use of the District is fraudulent use and may subject the employee to disciplinary action, up to and including dismissal, as specified in the District's Personnel Manual and/or criminal prosecution.

a. The following restrictions/guidelines will apply:

- i. The total value of a transaction shall not exceed a Cardholder's single purchase limit. Payment for a purchase WILL NOT be split into multiple transactions to stay within the single purchase limit.
- ii. All items purchased over-the-counter must be immediately available at the time of credit card use. No backordering of merchandise is allowed.
- iii. Spending limits will be adhered to.

b. The Cardholder shall remit vendor's receipts and/or records of telephone, Internet, and/or mail orders to the Finance Department for reconciliation of the credit card statement. These **original** sales documents (packing slip, invoice, cash register tape, credit card slips, etc.) must be neatly attached to the monthly statement and forwarded to the Finance Department for processing.

Copies of receipts may be attached; however, note the reason original receipts are not attached. More than two reminders of this routine will be grounds for revoking the employee's credit card privileges.

## **C. Unauthorized Credit Card Use**

The credit card SHALL NOT BE USED for the following:

- Alcoholic Beverages
- Annual Contract Maintenance
- Gasoline, except for an emergency or when traveling
- Cash Advances
- Entertainment, such as tickets to events or meals while traveling
- Inventory Items, other than by a Buyer
- Personal and/or Non-Business Purchases
- Prescription Drugs or Controlled Substances

- Recurring items such as monthly rent, water charges, cable TV, propane charges, cable television etc.
- Services [especially when a liability or insurance issue is concerned]
- Temporary Employment Services
- Travel – meals and incidentals are restricted, however, gasoline, auto rental, hotel and airfare are permitted

Any exceptions must be approved in writing (email will suffice) by the Executive Director.

A Cardholder who makes unauthorized purchases will be liable for the total dollar amount of such unauthorized purchases, plus any administrative fees charged by the Bank or card company in connection with the misuse. The Cardholder will also be subject to disciplinary action.

#### **D. Making a Purchase**

It is the District's policy to seek competition and the lowest prices within the parameters of quality and delivery. Accordingly, whenever making a credit card purchase the Cardholder will check as many sources of supply as reasonable to the situation to assure best price and delivery. Where possible, the Finance Department will establish pricing agreements and identify the preferred suppliers.

#### **E. Cardholder Record Keeping**

1. Whenever a credit card purchase is made, either over-the-counter or by other means, documentation shall be obtained as proof of purchase. Such documentation will be used to verify the purchases listed on the Cardholder's monthly statement of account.

2. When the purchase is made over-the-counter, the Cardholder shall retain the invoice and "customer copy" of the charge receipt. The Cardholder is responsible for checking that the vendor lists the quantity, fully describes the item(s), and does not include sales tax, prior to the Cardholder signing the slip.

3. When the purchase is made on the Internet, the Cardholder shall print a copy of the receipt and order confirmation before exiting the site.

4. When a purchase is made over the telephone, the Cardholder shall have the vendor fax or email them a copy of the receipt.

5. When the purchase is made by mail, the Cardholder shall retain all confirmations and shipping documentation.

6. When an item is returned, the vendor shall issue the Cardholder a credit, which should appear on a subsequent statement. *Under no circumstances should the Cardholder accept cash in lieu of a credit to the credit card account. Acceptance of cash will result in disciplinary action.*

**NOTE:** During the month of September, purchases will be restricted to facilitate the Fiscal Year end closing. It is imperative that careful planning is done to ensure that appropriate levels of supplies are on hand to last until the beginning of the new Fiscal Year.

#### **F. Payment of Credit Card Purchases**

Each Cardholder's statement will be paid directly by the District. All backup items associated with credit card purchases will be provided by the cardholder but maintained by the Finance Department.

#### **G. Cardholder Security**

1. It is the Cardholder's responsibility to safeguard the credit card and account number to the same degree that a Cardholder safeguards his/her personal credit information. A violation of this trust will result in that Cardholder having his/her card withdrawn and disciplinary action.

2. If the card is lost or stolen the Cardholder shall immediately notify the credit card company, representatives are available 24 hours a day. Advise the representative that the call is regarding a credit card. The Supervisor and Comptroller will also be notified and the Lost/Stolen Card Notification form filled out.

3. A new card shall be promptly issued to the Cardholder after the reported loss or theft. A card that is subsequently found by the Cardholder after being reported lost shall be destroyed.

4. An employee may have two cards replaced due to loss or theft, after that they may have their credit card privileges revoked. If an employee is found guilty of theft due to negligence in case of security, replacement cards will not be issued.

#### **H. CARDHOLDER EMPLOYMENT SEPARATION**

Prior to separation from the Florida Keys Mosquito Control District, the Cardholder shall surrender the credit card and current credit card proofs of purchase to the Finance Department and forward the card to the Card Program Administrator to be cancelled and destroyed.

In order to protect public funds, the District will pursue any outstanding debts using all civil and criminal avenues available.

**FLORIDA KEYS MOSQUITO CONTROL DISTRICT  
PURCHASING CARD AGREEMENT/APPLICATION**

Cardholder Name: \_\_\_\_\_ Department Name: \_\_\_\_\_

Physical Address: \_\_\_\_\_

I have read the FKMCD purchasing card procedures, understand the responsibilities associated with being a purchasing cardholder, and agree to abide by the procedures set forth. I acknowledge the use of this card for any purpose other than FKMCD approved business is prohibited and will be grounds for disciplinary action, up to and including termination.

I agree to surrender the purchasing card immediately upon retirement, termination, or upon request of an authorized representative of the FKMCD. I understand the use of the purchasing card after privileges have been withdrawn is prohibited.

If the card is lost or stolen I will immediately notify the credit card provider, and the Finance Department. I understand failure to promptly (within 24 hours) notify credit card provider of the stolen or lost credit card could result in me being held responsible for any fraudulent use of the card.

Cardholder's Signature: \_\_\_\_\_ Date: \_\_\_\_\_

Phone Number: \_\_\_\_\_ Social Security Number: \_\_\_\_\_

Mother's Maiden Name: \_\_\_\_\_ Date of Birth: \_\_\_\_\_

**Capitalization Policy - (November 15, 2017)**

All capital items which have a cost greater than \$1,000.00 and an expected useful life greater than one year will be capitalized and depreciated. This amount is determined by Florida Statute 274 and rules of the Auditor General.

The depreciation period for each asset will be determined by the type of asset. General equipment and vehicles will be depreciated over a 5-year useful life. Aircraft will be depreciated over a 10-year useful life. A 40-year useful life will be used for depreciating buildings.

A permanent property database is to be maintained by the Finance Director for all fixed assets purchased by FKMCD.

## Additional FKMCD Policies

### Resolution Numbering – (January 5, 2012) Internal Policy

The format for Resolution numbering is the calendar year number followed by -01, -02, -03,...

### District Document Revisions and Pagination - (January 1, 2012)

This policy states that documents produced by the District that do not have a date as part of the document shall include revision dates and page numbers.

### Vehicle Replacement Policy - (August 23, 2010)

The objective of the vehicle policy is the replacement of vehicles to maintain a dependable fleet of vehicles on a systematic basis allowing for a total fleet replacement on an as needed basis.

#### **Scope:**

The Florida Keys Mosquito Control District's Vehicle Policy applies to all vehicles used for surveillance, larviciding and ULV use. This policy does not address administrative vehicles or any other special use vehicles.

#### **Yearly Procurement:**

It is the purpose of this policy to allow for the procurement of vehicles as needed on a yearly basis. The number of vehicles purchased per year will be in accordance with the number of vehicles sidelined or retired by the District's Fleet Mechanics at the time the detailed work plan is set. All funding for the vehicles will have to be approved by FKMCD Board of Commissioners on an annual basis to conform with this policy.

#### **Vehicle Retirement:**

All fleet vehicles will be rotated out of service on an as needed basis as determined by the District Fleet Mechanics. Visual safety inspections will be conducted on all vehicles on a 3,000 mile basis (during routine oil changes) to determine the mechanical safety of said vehicle. Any vehicle reaching 70,000 miles will subsequently be given a safety inspection every 3,000 miles.

### Vehicle Take Home Policy - (January 21, 2011)

The Vehicle Take Home Policy, outlined in Resolution 2011-01, states who is allowed to take District vehicles home, as well as responsibilities and criteria. It does not apply to spray trucks.

#### **I. APPLICABILITY AND PURPOSE**

The purpose, spirit and intent of this policy is to state the responsibilities and accountability of the District and each District employee regarding District take-home vehicles, and their usage, operations, maintenance, refueling, and the coordination of these activities. This policy applies to all

District take-home vehicles. This policy supports reduced costs, better management of District resources, reduced claims and liabilities and designation of areas of responsibility and accountability.

## **II. VEHICLE IDENTIFICATION**

All District take-home vehicles covered by this policy are required to have an official identifying decal and must be identified as belonging to the Florida Keys Mosquito Control District.

## **III. SECURITY**

All District take-home vehicles must be locked when not in use and all equipment and valuables within the vehicle (whether District or personal) placed in a location where it is out of sight of passersby. Missing vehicles and equipment should be reported immediately to the Police or Sheriff Department. Please be advised that personal property is not insured for loss or damage by the District.

## **IV. DISTRICT RESPONSIBILITIES**

- A.** This FKMCD Take-Home Vehicle Policy must be issued to each employee with take-home vehicle privileges and their receipt recorded.
- B.** Employees with authorization for take-home vehicle assignment must sign a document acknowledging receipt and understanding of this policy. This receipt document is to be kept in the employee's personnel folder. Copies of this policy shall be kept in all District vehicles and distributed to all employees who operate District take-home vehicles as required by law. Copies of the District's insurance letter shall be kept in the vehicle at all times.
- C.** Establish and Maintain a Take-Home Vehicle Assignment Database.

## **V. TAKE-HOME ASSIGNMENT CRITERIA**

The following are the fundamental take home vehicle assignment criteria as determined by the FKMCD. These are the minimum requirements that must be applied to all take-home assignments.

Take-home vehicles will only be assigned to full-time District employees who:

- A.** Have reviewed all District Policies and acknowledged receipt of same;
- B.** Refrain from the use of alcohol or controlled substances, with an exception for prescription medications, while in possession of the District vehicle;
- C.** Refrain from allowing any individual other than the assigned employee from driving the District vehicles;
- D.** Refrain from driving out of County except with the express permission of the Director.

Any exception to this Policy must receive Board of Commissioners approval on at least an annual basis. The Board of Commissioners consider all assignments of take-home vehicle to be temporary and as such subject to review and revocation at any time by the Board of Commissioners.

## **VI. TAKE-HOME VEHICLE USE**

Take-home vehicles are to be used for the conduct of District business. In addition, employees are permitted to travel to and from work in accordance with Internal Revenue Service rules and regulations, and during those times when they could be recalled to work as determined by their appointing authority. District vehicles, as a general rule, should not be used to perform personal business. However, in some instances, take-home cars may be used to perform minor, personal errands so long as the errands are conducted to and from work, and are brief in nature, and do not detract from the employee's activities as a public servant. Any abuse of the discretion of Director vehicle use is grounds for removal of take-home vehicle privileges and/or disciplinary action, up and including termination.

**VII.** Other than to the Director and Deputy Director, no District vehicle shall be permanently or regularly assigned to any employee to take home unless:

- A.** That employee has no regular duty station or
- B.** That employee regularly must drive from their home or to a place other than their duty station prior to reporting to their duty station.

The District may maintain vehicles at each facility which may be signed out to employees on an ad hoc basis for District-related business during the work day.

For purpose of this section, 'permanently' shall mean for more than two weeks.

The Director and Deputy Director may grant exceptions to this policy on an as-needed basis, subject to Board approval at the next Board meeting.

This policy shall not apply to spray trucks.

## **Property Disposition Policy – (November 16, 2017)**

Fixed assets of the District must be disposed of in accordance with the rules established in sections 388.323 and 274.06 of the Florida Statutes. Assets are available for disposition after they are considered obsolete, uneconomic, inefficient, or no longer serving a useful function.

District employees will make their supervisors aware of assets ready for disposition during the course of District operations. Supervisors will immediately forward information on these assets to the Finance Department. Additionally, the Purchasing Agent will check for disposable assets within each department at least two times annually.

Section 388.323 of the Florida Statutes stipulates that serviceable assets shall first be offered to other counties or districts engaged in anthropod control at a price set forth by the board of commissioners. The alternative procedure for disposal, as described in Section 274.06 of the statutes, shall be followed if not other county or district has need for the equipment. Section 274.06 stipulates the rules associated with advertising surplus equipment and accepting bids for such equipment.

In no circumstance may employees dispose of assets without approval from the Finance Department. All assets are tracked by this department and it is imperative that each asset is accounted for at all times.



## Record Retention

The Florida Department of State publishes a General Records Schedule, GS1-SL, which is used to assist in assigning minimum retention periods for our administrative, financial, legal and historic records. Records will be dispositioned according to the Records Retention Schedule. This is reported annually to the Florida Department of State's State Library and Archives of Florida. The District is required to have a Records Management Liaison Officer ("RMLO") who maintains the documentation for records scheduled to be destroyed, in compliance with the schedule. The current RMLO is Tammy Hollander.

## Public Records Requests and Fees

Public records requests are handled in accordance with the Florida Department of State's Policies and Procedures. It is the District's policy to ensure that public records in the District's custody are maintained and managed as required by the Florida Public Records Law. These current version of these policies can be found online at [www.leg.state.fl.us/Statutes](http://www.leg.state.fl.us/Statutes).

## Board Room Usage Fees - (July 26, 2011)

### MEMORANDUM

TO: FLORIDA KEYS MOSQUITO CONTROL DISTRICT BOARD OF COMMISSIONERS

CC: MIKE DOYLE

ANDREA LEAL

FROM: BRITTANY NUGENT, ESQ.

DATE: JULY 26, 2011

Issue: May the Florida Keys Mosquito Control District impose different usage fees for governmental entities and non-governmental entities for the use of the Marathon Facility?

Brief Answer: Yes, while the District may not charge different usage fees for entities within each of these classifications, the District may charge different usage fees between classifications if there is a reasonable relation to a valid government purpose.

The District has asked whether it would be proper to waive the \$500 deposit requirement for governmental entities for the usage of the Marathon facility. Essentially, the issue is whether the Florida Keys Mosquito Control District may impose different usage fees for governmental entities and non-governmental entities for the use of the Marathon facility, or stated differently, whether the District may include a legislative distinction based on governmental affiliation within a usage fee schedule. To survive a constitutional challenge, the legislative distinction must be found to be in compliance with the mandates of the Equal Protection Clause of the Fourteenth Amendment of the United States Constitution. "When considering whether a statute runs afoul of equal protection, an appellate court must first determine what level of scrutiny to apply: (1) ordinary scrutiny; (2) mid-level scrutiny; or (3) strict scrutiny." B.S. v. State, 862 So.2d 15 (Fla. 2nd DCA 2003).

If a suspect classification is involved (race, national origin, and alienage) the strict scrutiny standard will be applied and the action will be struck down unless the government proves that it is necessary to achieve a compelling interest. If a quasi-suspect classification (gender, and legitimacy) is involved, the court will likely require the government to prove that the action is substantially related to an important government interest. If any other classification is involved the action will be upheld unless the challenger proves that the action is not rationally related to a legitimate government interest.

As no suspect or quasi suspect classification is being suggested, the minimal scrutiny or rational basis test appears to be applicable here. The rational basis test, for purposes of equal protection analysis, is two-pronged: (1) whether there is a legitimate state interest to be served; and, if so, (2) whether the rule bears some reasonable relationship to that legitimate state interest.” The Florida Bar v. St. Louis, 967 So.2d 108 (Fla. 2007). Stated otherwise, the rational basis test requires the court to determine: (1) whether there is a legitimate state interest to be served; and (2) if so, whether the rule bears some reasonable relationship to that legitimate state interest. Id. Empirical evidence is not required to support the funding of a statute’s reasonable relationship to a legitimate state interest for purposes of equal protection analysis. Florida Hometown Democracy, Inc. V. Cobb, 953 So.2d 666 (Fla. ~ DCA 2007). On the contrary, the determination of whether a rational basis for legislation exists is not subject to court room fact finding and may be based on rational speculation unsupported by evidence of empirical data. Lucas v. Englewood Community Hosp., 963 So.2d 984 (Fla. ~ DCA 2007); Zurla v. City of Daytona Beach, 876 So.2d 34 (Fla. 5th DCA 2004).

With regards to the first prong of the rational basis test, the District has a legitimate state interest in alleviating financial burdens to the public. Furthermore, with regards to the second prong of the rational basis test, allowing for a lower usage fee for governmental entities bears a reasonable relationship to the state’s interest in the public welfare. All governmental entities are funded primarily through their taxing authority. Thus, charging a governmental entity a usage fee is essentially moving tax dollars from one entity to another, and alleviation of this fund shifting will alleviate administrative costs to the public. Also, this will promote the usage of the governmental facility by other governmental entities, benefitting the taxpayer at large. Overall, the imposition of a lower usage fee for governmental entities for usage of the Marathon Facility serves a public interest, and is a reasonable means of serving said interest.

## Research Policy

Florida Keys Mosquito Control District (FKMCD) is a professional service organization; applied research benefits FKMCD’s operational program and enhances the District’s reputation.

It is the policy of the FKMCD that each employee is expected to maintain high ethical standards in conducting and reporting his/her scientific research. This applies to projects conducted here at FKMCD as well as those done in cooperation with outside scientists. FKMCD does not allow any misconduct in its research programs, such as falsification, selective reporting or the omission of conflicting data. It is the duty of the employees to respond in a fitting manner to resolve issues arising from alleged misconduct.

All research projects and grant applications must relate directly or indirectly to FKMCD’s mission and goals, and to one of its current programs. All research contracts with grant fund organizations or agencies that involve labor, equipment, and funds must be approved by the Board of Commissioners. All in-house projects that do not involve contracts must be approved by the Director. The type of research to be conducted is determined by the Director and based on the District’s needs and budget.

All research data, notebooks, and related documents are the property of FKMCD. These documents should not be removed from the FKMCD premises without the permission of the Director.

All manuscripts must be approved by the Director and reviewed by two peers in the same field prior to publication. FKMCD agrees to pay the applicant fees for patent, copyright, trademark, and publication costs.

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