



RECOMMENDED DRUG COURT ACCOUNTING PROCEDURES

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Chapter One

County Government in Oklahoma

This chapter briefly explains the county government system in Oklahoma and discusses the duties and responsibilities of county officials.

Duties of Elected Officials

Oklahoma law stipulates that each county must have seven county offices, each one headed by an elected county officer. Each elected officer serves a four-year term in office. The following gives a brief description of each officer's duties and responsibilities:

County Commissioners

One County Commissioner is elected from each of the three districts within the county. County Commissioners serve on the Board of County Commissioners and act as the principal administrators of the County. Their duties include the following activities:

- Approving the purchase of operating supplies, equipment and services contracted for the county
- Approving payment of the county payroll
- Receiving and approving bids for major purchases or construction projects
- Supervising county road and bridge construction and maintenance

County Clerk

The County Clerk is the principal record keeper of the county. All legal instruments, such as deeds and mortgages are filed with the County Clerk. Other duties include:

- Recording all appropriations and expenditures for each county office or department
- Preparing warrants for paying county bills and payroll

County Treasurer

The County Treasurer serves as the chief financial officer for the county and administers all county monies. The County Treasurer receives deposits and maintains records for all county monies; keeps records of all disbursements made by the county; and collects all county ad valorem taxes.

County Assessor

The County Assessor assesses all taxable real and personal property for ad valorem taxation.

Court Clerk

The Court Clerk's primary responsibilities are to record, file, and maintain District Court proceedings. The Court Clerk collects fines, fees, and forfeitures, and distributes or expends collected monies as provided by law.

County Sheriff

The County Sheriff is the chief law officer responsible for preserving the peace and protecting life and property in the county. The County Sheriff apprehends persons charged with criminal activity, operates the county jail; serves warrants and process papers of the District Court.

District Attorney

The District Attorney is the chief prosecutor within each of the twenty-seven (27) districts in Oklahoma. The District Attorney serves as criminal prosecutor in district court; serves as the principal legal counsel for county government; and represents the county in all civil actions or proceedings in which the county is a party.

Non-Elected County Boards

County governments in Oklahoma are managed by both elected and non-elected officers. Some of the non-elected officers are listed below; however the County Excise Board will most likely be the only non-elected officer that will have duties that will affect the Drug Courts.

- County Engineer
- County Safety Director
- County Board of Equalization
- Board of Tax Roll Correction members
- County Election Board

The County Excise Board Members

The County Excise Board oversees and reviews all county, school district, and city budgets to determine if they are legally and adequately funded within the revenues available. This board also reviews and approves the county budget and approves the appropriations to the funds.

The Board of County Commissioners, the Commissioners of the Oklahoma Tax Commission, and a district judge, or a majority of district judges, each appoints one member to the County Excise Board.

Chapter Two

The County Accounting System

This chapter briefly explains the county accounting system for counties in Oklahoma and discusses various funds and accounts, which affect county office finances. As Drug Court Coordinators, the two accounting systems that will be used is a cash fund and an official depository account

Accounting (In General)

The accounting system in counties are organized and operated by funds and accounts. Basically there are two types of accounting funds Drug Court Coordinators will be using: the Cash Fund and an Official Depository Account.

A cash fund is designated for a specific purpose and its revenue usually comes from monies collected by the state and transferred to the counties. The money has to be appropriated into the cash fund before any expenditure can be made. Appropriated means a legal authorization has been made to incur obligations and to make expenditures for specific purposes. Once the monies have been actually received and deposited with the County Treasurer, County officials can begin the process to appropriate these funds.

County funds are typically used to provide county services. Providing these services requires such things as personnel, supplies, equipment, office space and furnishings, travel, repair and maintenance of facilities and equipment. County government funds typically keep track of expenditures for these items using a system of accounts and sub-accounts. For example, within all cash funds is a separate account kept for the Drug Courts. The sub-accounts include personal services, travel, expense, maintenance and operation, and capital outlay. The following describes each of the sub-accounts:

- Personal Services – Expenditures for salaries, wages, and fringe benefits of a government’s employees
- Travel Expense – Reimbursements for mileage, meals, lodging, toll road fees, and parking fees
- Maintenance and Operation – Expenditures incurred in the everyday operation of the drug court program such as paper, pens, telephone expense
- Capital Outlay – Fixed assets which have a useful economic lifetime of more than one year; or, assets of any value if the nature of the item is such that it must be controlled for custody purposes as a fixed asset

Generally, a county expends monies by issuing warrants. A warrant is a claim against a fund for payment of salaries, an item purchased, a service provided, or basically any expense incurred by the county. The county clerk prepares all warrants, which are then approved by the Board of County Commissioners and signed by the chairman of that Board. The County Clerk delivers a signed warrant to the County Treasurer for registration and then sends the warrant to the vendor as payment. Chapter Five, Establishing and Maintaining a Cash fund contains detailed information on the purchasing procedures.

Official Depository Account

The Official Depository Account is a clearing/holding account maintained by the County Treasurer. This account is for monies that are to be paid to other funds or entities at the end of each month. All county officers and departments must deposit daily with the County Treasurer all monies received by virtue of their office or department. An example of the monies that would be deposited would be the supervision fees or drug testing costs collected from the participants. The County Treasurer is then responsible for depositing this money into the bank account and crediting each county officer's/department account for the amount deposited.

All withdrawals from the Official Depository Account must be made on a voucher (which is basically a type of check.) The monies collected by Drug Court Coordinators and placed in the Official Depository Account must be transferred to the cash fund at the close of each month or the beginning of the next month. Depending upon the type of drug court program the Official Depository Account will be called the Adult Drug Court Fee Account or Juvenile Drug Court Fee Account. This money is transferred using a voucher. Chapter Three, Accounting Procedures for the Official Depository Account contains detailed information on the official depository account.

Chapter Three

Duties of the Drug Court Coordinator

Accounting Procedures for the Official Depository Account

This chapter describes the accounting procedures for the Drug Court Coordinator, (defines the daily and monthly responsibilities,) and provides guidelines from the Oklahoma State Auditor and Inspector regarding those procedures.

To ensure the safety of funds and to provide uniformity within the drug court programs, the State Auditor and Inspector is recommending a uniform bookkeeping system for all Drug Court Programs.

Establishing Depository Account

Depending upon the type of drug court program, an official depository account should be established with the County Treasurer. The depository account will be called Adult Drug Court Fee or Juvenile Drug Court Fee Account. All monies collected are to be deposited into this account daily.

Funding Sources

The Drug Court Programs funding is primarily derived from two sources: fees and state generated funding.

The state funding will be paid directly to either the County Treasurer or the District Attorney for deposit into the cash fund. Since the money is going into the cash fund, the Drug Court Coordinator should not write a receipt for this money. The County Treasurer will issue a receipt.

The Court Clerk shall collect the program user fee as provided by Title 22 § 471.6H. The Court Clerk should make the voucher payable to either the County Treasurer or the Cash Fund. The Drug Court Coordinator should not write a receipt for the program user fees but deliver immediately the voucher to the County Treasurer. The County Treasurer will issue a receipt for the money.

For any fees or costs such as supervision fees or drug testing costs, the Drug Court Coordinator should write a receipt and deposit the money into the Drug Court's official depository account. The following contains detailed information on collection and handling of the monies.

Daily Procedures

Issuing Receipts

For any monies received, the Drug Court Coordinator must issue a pre-numbered duplicate receipt in the person's name that is making the payment. The Drug Court Coordinator keeps at least one copy in the office for accounting purposes. Example 3-1 shows SA&I Form No. 210 for issuing receipts.

Receipts should contain the following information:

- The person’s name who is making the payment
- The date the money is paid
- Case number or identifying code
- Payment type (cash, check, or money order)
- Purpose of payment

NOTE: The Drug Court Coordinator cannot void a receipt unless the original is attached to the copy.

Example 3-1 (Receipt)

S. A. & I. 210 (2000)

| Description | AMOUNT |
|-------------|--------|
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RECEIPT NO. _____

(OFFICE OR BOARD)

COUNTY

STATE OF OKLAHOMA

_____, OKLAHOMA _____ 20__

RECEIVED OF _____ \$ _____

_____ Dollars

METHOD OF PAYMENT PURPOSE _____

CASH CHECK
 MONEY ORDER

OFFICER By _____
DEPUTY

Depositing Monies Received

Before making the daily deposit, the Drug Court Coordinator must record all information from the receipts issued in the Receipts Cash Book. Example 3-2 shows SA&I Form No.2161DC for recording monies received. Each entry should include the following information:

- The date the receipt was issued
- The receipt number
- The person to whom the receipt was issued
- The case or identifying number
- The amount of the receipt
- The purpose of the receipt
- The total amount of monies entered should equal the day’s deposit

Observing Internal Control Procedures

The Drug Court Coordinator should ensure that the proper internal control procedures are followed regarding monies received and receipts issued:

- Do not give change back on cashier's checks, personal checks, or money orders
- Do not cash checks.
- Date the receipts the same day the money is received.
- Issue the receipts only to the person who signs the check
- For cash, enter the currency and coin denominations on the receipt and the amount of change returned, if any
- Enter the case or identifying number on cashier's checks, personal checks, money orders

Making Daily Deposits

Each business day, the Drug Court Coordinator must deposit in the Drug Court Depository Account all monies of every kind received in the office. All monies received that day are listed on an Official Depository Ticket SA&I Form No. 195 shown in Example 3-3 and deposited with the County Treasurer.

The following procedures should be followed for deposits:

- List checks, money orders, and cashier's checks individually.
- List cash money received in one lump sum.
- Stamp the Drug Court's endorsement on the back of each check, money order and cashier's check.
- Do not endorse any cashier's check, money orders, or check made payable to the Drug Court unless the Drug Court Coordinator issues a receipt and deposits the monies.
- Ensure that the cash receipts equal the total amount of cash deposited.
- Ensure that the total amount on the deposit ticket equals the amount posted to Receipts Cash Books for each day's receipts.
- Enter the receipt or case number on the deposit ticket for cashier's checks, personal checks, and money orders.
- Note the amount of the total deposit on the last receipt included in the deposit.
- Take the entire deposit and the deposit ticket to the County Treasurer for deposit in the Drug Court's depository account.
- Ensure that the County Treasurer verifies the amount of the deposit.
- To ensure accountability, count the cash being deposited with the County Treasurer.

NOTE: Receipts must always be dated the day the money is received.

Disbursements

Making Disbursements

To disburse funds from the depository account, the Drug Court Coordinator issues a pre-numbered duplicate depository voucher on SA&I Form No. 214 shown in Example 3-4. The Drug Court Coordinator must register the original voucher with the County Treasurer before delivery to the payee. The pre-numbered depository voucher should contain the following information:

- Voucher number
- Voucher issue date
- Registration number from the County Treasurer
- County Treasurer’s signature
- Payee’s name
- Amount paid
- Case number or identifying number
- Reason for payment
- Signature of Drug Court Coordinator or the person designated by Drug Court Team

At least one copy of the voucher is kept in the Drug Court Coordinator’s office for accounting purposes.

Example 3-4 (Depository Voucher)

| | | | | |
|---------------------------|---------------|--|--|-------------------------------------|
| S.A. & I. 214 (2000) | | OFFICE OF COUNTY | | NO. _____ |
| DEPOSITORY VOUCHER | | | | _____ 20____ |
| <u>Issued for</u> | <u>AMOUNT</u> | To The County Treasurer As Official Depository | | PLEASE CASH AT ONCE |
| | | | | |
| | | Pay to the order of: _____ \$ _____ | | _____ Dollars |
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| | | DRAWN FOR _____ | | _____ as shown in the margin hereof |
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Recording Disbursements

At the end of each business day, the Drug Court Coordinator records the disbursements made for that day in the Voucher Cash Book, SA&I Form No. 2162DC, reflected in Example 3-5. The following information from the depository vouchers should be entered in the Voucher Cash Book:

- Date voucher issued
- Voucher number
- Person's name to whom payment is made
- Amount of voucher
- Case number or identifying number
- Purpose

NOTE: A voucher cannot be voided unless the original voucher is retained and stapled to the carbon copy of the voucher. The word void must be written across the original voucher. Once a voucher has been registered with the County Treasurer, it cannot be voided but must be treated as a canceled voucher.

Handling Monthly Procedures

County Official Depository Report

The County Treasurer prepares the County Official Depository Report, SA&I Form No. 258 shown in example 3-6, and brings the report to the Drug Court Coordinator's office for reconciliation. The receipts and vouchers totals reflected on the cash books must agree with the County Official Depository Monthly Report reflected in example 3-6. After reconciling the cash books to the Treasurer's report, the Drug Court Coordinator must complete the form "Monthly Report of Officers" SA&I Form 140 reflected in example 3-7. A copy of this report must be submitted to the Board of County Commissioners per Title 19 §684.

Transferring Fees to Cash Fund

At the end of each month or the beginning of the next month, the following procedures should be followed in transferring monies to the cash funds:

- Determine the amount to be paid to the cash fund by adding all the deposits for the month and deduct any refunds.
- Prepare a voucher made payable to the Adult or Juvenile Drug Court Revolving Fund (whichever is appropriate.)
- Enter the voucher in the cash book.
- Register the voucher with the County Treasurer.
- The Treasurer will retain the voucher for deposit into cash fund.
- The Treasurer will issue you a miscellaneous receipt for the money.

Chapter Four

Overview of County Purchasing

This chapter describes the county purchasing act and gives a brief description of each county's official's responsibilities in the process.

County purchasing practices are regulated by the County Purchasing Act as defined in the Oklahoma Statutes, Title 19, Chapter 33, "County Purchasing Procedures." The legislature has revised these statutes each year since the original laws were written to keep them current and beneficial.

A well-organized purchasing system ensures that good business practices are followed when goods are purchased, leased or lease/purchased, or obtained by any other method. Adequate records must be maintained to document the fact that purchasing and receipt of goods.

Any county office, department or other entity that makes purchases with county monies must comply with the county purchasing laws. All county officers, department heads, and other administrative individuals are responsible for ensuring that the county purchasing laws are followed when purchasing goods and services with county monies.

The following paragraphs describe the functions and responsibilities of the various people involved in the purchasing process:

The Purchasing Agent

All county purchasing is centralized in a single office and is carried out by a single Purchasing Agent whose job is to act as the shopper for the county. The County Purchasing Agent researches vendors, finds the most efficient products, places the orders, and makes all purchases that are paid for with county funds.

The County Clerk of each county, or another employee in the office appointed by the County Clerk, serves as the County Purchasing Agent.

The County Clerk

In the county purchasing process, the County Clerk receives the Requisition-Purchase Order-Claim, encumbers funds in the amount stated on the requisition-purchase order-claim, and submits the purchase order to the Board of County Commissioners for payment. After the Board's approval for payment, the County Clerk prepares the warrant/check.

The Board of County Commissioners

In the county purchasing process, the Board of County Commissioners approves the payment of the requisition-purchase order-claim form. The Board of County Commissioners also opens the bids and selects the winning vendors by determining the lowest and best bid.

County Officers or Department Heads/Governing Boards

All county officers, department heads and other governing boards have the responsibility to ensure that purchasing is performed lawfully, that collusion and conflict of interest do not occur and that purchases are made only from qualified vendors.

The Requesting Officer

The Governing Board of Drug Court must designate in writing, one or two employees to act as requesting officers for the Drug Court Revolving Fund. These employees are authorized to sign requisitions in the absence of the Department or administrative head. The names of the designated requesting officer must be filed with the County Clerk and entered into the Board of County Commissioners' minutes.

The Receiving Officer

The Governing Board of Drug Court must designate two employees to act as receiving officers for the Drug Court Revolving Fund. The names of the designated officers must be filed with the County Clerk and entered in the minutes of the Board of County Commissioners.

The receiving officer plays a key role in the county's purchasing process. The major function of the receiving officer is to visually inspect all goods received to ensure that the items that are received are the same as the ones requested and are of the desired quality.

NOTE: The State Auditor and Inspector discourage designating the same individual as both requesting officer and receiving officer. Separating these functions maintains the proper checks and balances and reduces the possibility of collusion between an employee and a vendor. If there are fewer than four people in an office however, it may be that this recommendation cannot be followed.

Glossary of Purchasing Terms

The following glossary reflects some of the terms used in the purchasing process:

Account – To facilitate processing and reporting of expenditures, funds are broken down into groups.

Appropriation – A legal authorization to incur obligations and to make expenditures for specific purposes.

Capital Outlay – Fixed assets which have a useful economic lifetime of more than one year; or assets of any value if the nature of the item is such it must be controlled for custody purposes as a fixed asset.

Disbursement – The expenditure of monies from an account.

Encumbrance – A commitment placed on an account by the issuance of a requisition-purchase order-claim to hold funds for payment to the vendor until an invoice is received.

Encumber - To set aside or commit funds for a specified future expenditure

Fixed Assets – Assets of long-term character that are intended to continue to be held or used, such as buildings, machinery, furniture, and other equipment.

Fund – A fiscal entity with revenues and expenses which are segregated for the purpose of carrying out a specific purpose or activity.

Invoice - An itemized list of goods shipped or services rendered with costs.

Maintenance and Operation - Expenditures for expendable materials and operating supplies necessary to conduct departmental or office operations.

Personal Services - Expenditures for salaries, wages, and fringe benefits of employees.

Receiving Report – A report that certifies an inspection has been made and that the goods have been requested.

Requisition-Purchase Order-Claim – A requisition is a document that authorizes the Purchasing Agent to enter into a contract with a vendor for the purchase of goods or services. A Purchase Order is generated once a requisition is approved. A purchase order is a formal contract between the County and a vendor that represents an order for goods and services. The purchase order lists the quantities and detailed description of the goods and services.

Resolution - A resolution is a special or a temporary order of a legislative body (Board of County Commissioners.)

Warrants - County Clerk issues a “check” which authorizes the payment of money.

Chapter Five

Duties of the Drug Court Coordinator

Establishing and Maintaining a Cash Fund

This chapter describes the purchasing procedures defined in the statutes for all purchases made with county monies.

Establishing Cash Fund

Depending upon the type of drug court program, a cash fund should be established with the County Clerk and the County Treasurer. The cash fund will be called Adult Drug Court Revolving Fund of Juvenile Drug Court Revolving Fund whichever is appropriate.

A separate cash fund should be maintained for all federal grant monies. The name of the account should reflect that this is federal money. An example would be the Drug Court Federal Grant Revolving Fund.

All cash funds shall comply with the County Purchasing Act which is explained in detail below.

Funding Sources

The cash funds primary source of revenues will be:

- State money
- Program user fees collected by the Court Clerks
- Supervision fees and drug testing costs transferred each month from the depository account

If federal funds are awarded to the Drug Court Program, a separate cash fund should be established in order that federal funds are not co-mingled with other types of revenue.

Appropriating Money

When the money belonging to the Drug Court Revolving Fund has been given to the County Treasurer, the Treasurer will write a receipt and deposit the money into the appropriate cash fund. At this point, initiate with the County Treasurer, SA&I Form No. 308, Cash Fund Estimate of Needs and Request for Appropriation. The Drug Court Coordinator will then designate which sub-accounts to place money in (appropriated.) The sub-accounts are:

- Personal Services – This account includes all salaries and wages of all employees, whether full or part time.
- Travel - Reimbursements for mileage, meals, lodging, toll road fees, and parking fees.
- Maintenance and Operation – Expenditures incurred in the everyday operation of the drug court program such as paper, pens, telephone expense

- Capital Outlay – This account includes all items and articles (either new or replacements) not consumed with use but only diminished in value with prolonged use, such as furniture and fixtures, equipment, machinery, etc.

The County Excise Board at their regular meeting must approve the amounts before the County Clerk places the money on the “books.” Purchases from the Drug Court Revolving fund shall be by purchase orders and all purchases must adhere to the County Purchasing Act, which is defined below.

Purchasing Procedures

The Drug Court Revolving Fund expenditures shall comply with the County Purchasing Act, which is set forth in Title 19 Okl.St. Ann. Sections 1500-1505.1. Title 19 Okl.St. Ann. Section 1501.A.3 states any purchase made in excess of the statutory county bid limit shall be bid. The current bid limit is \$10,000.00. The following procedures are to be used for routine purchases of less than \$10,000.00:

- The requesting officer prepares the requisition portion of the Requisition-Purchase Order-Claim Form SA&I Form No, 1116. Example 5-1 reflects a copy of the requisition-purchase order-claim form.
- The Requesting Officer records a detailed description of the item(s) in the *Description column* is essential to making sure the correct item(s) is purchased.
- The Requesting Officer retains Copy 5 of the form.
- The Requesting Office forwards the remaining four (4) copies to the purchasing agent.
- The Purchasing agent will check the prices with the suggested vendor and will furnish the prices quoted by vendors to the Requesting Officer, within two working days.
- The Requesting Officer selects and notifies the Purchasing Agent of the selection.
- The Purchasing Agent completes the Requisition-Purchase Order-Claim form and delivers the form to the County Clerk
- The County Clerk encumbers the funds and issues a purchase order number.
- The Purchasing Agent orders the items from the vendor and returns the original Requisition-Purchase Order-Claim to the Receiving Officer.
- The Receiving Officer will receive the items and obtains the delivery invoice.
- The Receiving Officer prepares receiving report SA&I Form No. 4030. Example 5-2 reflects a copy of a receiving report.
- Approval shall be obtained from the Governing Board of the Drug Court on the SA&I Form No. 1116DC. An example of this form is reflected on example 5-3
- The Receiving Officer will deliver the original Requisition-Purchase Order-Claim, an itemized original invoice, receiving report, a delivery invoice and the approval form to the County Clerk, after all items on purchase order have been received.
- The County Clerk issues a warrant/check to the vendor.

NOTE: No purchases shall ever be made, until the funds have been encumbered through the County Clerk's Office and a Requisition-Purchase Order-Claim has been issued a number.

EXAMPLE 5-3 (Approval by Governing Board of Drug Court)

S.A. &I 1116DC (2004)

APPROVAL BY GOVERNING BOARD OF DRUG COURT

This purchase order is approved for payment in the amount of _____. The purchase order was approved for payment this _____ day of _____, 20_____.

(The approval is to be signed by at least two members.)

Drug Court Judge or Designee

Drug Court Team Member

Drug Court Defense Bar Member

Drug Court District Attorney

APPENDIX A

GLOSSARY

Glossary

Account – To facilitate processing and reporting of expenditures, funds are broken down into groups.

Appropriation – A legal authorization to incur obligations and to make expenditures for specific purposes.

Cash Fund - A fund designated for a specific purpose and its revenue usually comes from monies collected by the state and transferred to the counties.

Capital Outlay – Fixed assets which have a useful economic lifetime of more than one year; or assets of any value if the nature of the item is such it must be controlled for custody purposes as a fixed asset.

Disbursement – The expenditure of monies from an account.

Encumbrance – A commitment placed on an account by the issuance of a requisition-purchase order-claim to hold funds for payment to the vendor until an invoice is received.

Encumber - To set aside or commit funds for a specified future expenditure

Fixed Assets – Assets of long-term character that are intended to continue to be held or used, such as buildings, machinery, furniture, and other equipment.

Fund – A fiscal entity with revenues and expenses which are segregated for the purpose of carrying out a specific purpose or activity.

Governing Board – The persons who make up a board for the purpose of managing or administering the policies of the program.

Invoice- An itemized list of goods shipped or services rendered with costs.

Maintenance and Operation—Expenditures for expendable materials and operating supplies necessary to conduct departmental or office operations.

Official Depository Account – A clearing/escrow account maintained by the County Treasurer.

Personal Services- Expenditures for salaries, wages, and fringe benefits of employees.

Receiving Report – A report that certifies an inspection has been made and that the good have been requested

Requisition-Purchase Order-Claim – A requisition is a document that authorizes the Purchasing Agent to enter into a contract with a vendor for the purchase of goods or services. A Purchase Order is generated once a requisition is approved. A purchase order is a formal

contract between the County and a vendor that represents an order for goods and services. The purchase order lists the quantities and detailed description of the goods and services.

Resolution- An order of a legislative body (Board of County Commissioners)

Voucher – A written authorization to exchange for cash. All withdrawals from the Official Depository Account are made by vouchers.

Warrants- A claim against an account for payment of salaries, an item purchased, a service provided, or basically any expense incurred by the County. County Clerk issues a “check” which authorizes the payment of money.

APPENDIX B
FORMS

DEPOSITORY VOUCHER

OFFICE OF COUNTY

NO. _____

| Issued for | AMOUNT | |
|------------|--------|--|
| | | |
| | | |
| | | |
| | | |
| | | |
| | | |
| | | |
| | | |
| TOTAL | | |

To The
County Treasurer
As Official Depository

_____ 20____
PLEASE CASH AT ONCE

Pay to the order of: _____ \$ _____
Dollars

DRAWN FOR _____

Payable Through

_____ as shown in the margin hereof

County Treasurer

OFFICER

Deputy

Deputy

REGISTERED NO _____

SPECS: These are all pre-numbered LIGHTLY BOUND-PERFORATED

- (1) Changes to be made in title to appropriate county office
- (2) The bank number must be imprinted very clearly, that it can be machine read
- (3) The name of the depository bank should be printed in the space under "Payable Through"
- (4) The voucher should never exceed 8 1/4" x 3 1/4", otherwise cannot be handled through the Federal Reserve Machines
(a page 3 1/4 " x 8 1/4 " 24 or 28 lb. bond safety paper DUPLICATE)

OFFICIAL DEPOSITORY VOUCHER (SA&I FORM 214)

OFFICE OF _____ County

The following report showing, by classes, the amount of receipts and disbursements for the month of _____ 20____, with balance of cash on hand at beginning and close of said months, is respectfully submitted.

| CLASSIFICATION OF ACCOUNTS | BALANCE Cash on Hand at Beginning of Month | Received this Month | Transfers In | CANCELLED VOUCHERS | Vouchers Issued | Transfers Out | BALANCE Cash on Hand at Close of Month |
|----------------------------|---|------------------------|-----------------|-----------------------|--------------------|------------------|---|
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |

BACK OF THE REPORT

RECONCILEMENT

The following is a reconciliation of the within report with the report of the County _____ for the month of _____ 20____

| | |
|--------------------------------|----------|
| Beginning Depository Balance | \$ _____ |
| ADD: Collections | \$ _____ |
| Cancelled Vouchers | \$ _____ |
| SUBTRACT: Vouchers Issued | \$ _____ |
| Ending Depository Balance | \$ _____ |
| ADD: Vouchers Issued, Not Reg | \$ _____ |
| Deposits in Transit- Beginning | \$ _____ |
| Ending | \$ _____ |
| TREASURER Errors | \$ _____ |
| | \$ _____ |
| COUNTY CLERK'S Error | \$ _____ |
| | \$ _____ |
| TREASURER'S BALANCE | \$ _____ |

(Officer)
MONTHLY REPORT FOR THE MONTH OF _____
20____
APPROVED BY THE BOARD OF COUNTY COMMISSIONERS
THIS _____ DAY OF _____ 20____

Chairman

Member

Member

MONTHLY REPORT

Of _____
_____ County, Okla.
For month ending on _____ day of
_____ 20____

Reconciled and Filed this _____ day
of _____ 20____

Officer

I, _____, Officer
duly elected, qualified and acting in and
for _____ County
Oklahoma, do solemnly swear that the
above is true and correct report of all
fees charged and collected in my office
for the month ending on the _____ day
of _____, 20____

Officer

Subscribed and sworn to before me this
_____ day of _____, 20____

Notary Public

My Commission Expires: _____

MONTHLY REPORT OF OFFICERS (SA&I 140)

Cash Fund Estimate of Needs and Request for Appropriation

FOR THE _____ CASH FUND
OF _____ MUNICIPALITY
County, City or Town

Certificate of County Treasurer

I, hereby certify that I have received and now hold, in actual cash actually on hand available for and subject to appropriation to the _____ cash fund of _____ of _____ County, Oklahoma, derived from the following designated sources and restricted by statute to expenditure for the purposes for which such fund was created as follows, to-wit:

From _____ The Sum of \$ _____
From _____ The Sum of \$ _____
From _____ The Sum of \$ _____
From _____ The Sum of \$ _____
From _____ The Sum of \$ _____
From _____ The Sum of \$ _____
From _____ The Sum of \$ _____
From _____ The Sum of \$ _____
From _____ The Sum of \$ _____
From _____ The Sum of \$ _____

TOTAL unappropriated available for purposes of said fund\$ _____

Said sums include no part of any revenues heretofore reported and appropriated for the purposes of said cash fund and are being held subject to action by the County Excise Board.

Certified to this _____ day of _____, 20____, _____ Treasurer
By _____ Deputy

To the Excise Board of _____ County, Oklahoma

This is to certify that, pursuant to the 5th proviso of 62Okl.St. Ann. § 331 there has accrued in the Treasury and is hereinbefore certified to as available for appropriation and use in the _____ cash fund of the aforesaid municipality, an amount of money equal to or greater than the total estimated needs hereinafter set out, that the itemized purposes hereinafter named are lawful purposes to which said fund may be put, and we hereby respectfully request approval and appropriation therefore as follows, to-wit:

Table with 4 columns: ACCT. NO., PURPOSE, AMOUNT REQUESTED, APPROVED BY EXCISE BOARD. The table is currently empty.

Done by order of the Governing Board of said Municipality and recorded in the minutes of the Clerk at _____

Oklahoma, this _____ day of _____, 20____
ATTEST: _____

Clerk or Secretary to Governing Board.

Certificate of the County Excise Board

County of _____, State of Oklahoma, ss.

We, the undersigned duly qualified and acting members of the Excise Board in aforesaid County and State, having considered the estimate of needs submitted by the Governing Board of said Municipality and, to the extent that the same was within the amount of cash available for such purpose, we have approved the several items of appropriation ascertained to be for purpose authorized by law and have indicated the items and amounts for approval in the last column.

Done at _____, Oklahoma, this _____ day of _____, 20____

ATTEST: _____ COUNTY EXCISE BOARD OF THE AFORESAID COUNTY AND STATE

Secretary of County Excise Board

Chairman

Member

Member

CASH FUND ESTIMATE OF NEEDS AND REQUEST FOR APPROPRIATION (SA&I FORM 308)

APPROVAL BY GOVERNING BOARD OF DRUG COURT

This purchase order is approved for payment in the amount of _____. The purchase order was approved for payment this _____ day of _____, 20____. (The approval is to be signed by at least two members.)

Drug Court Judge or Designee

Drug Court Team Member

Drug Court Defense Bar Member

Drug Court District Attorney

**APPROVAL BY GOVERNING BOARD OF DRUG COURT
(SA&I 1116DC)**

APPENDIX C
COUNTY PURCHASING ACT

Oklahoma Statutes Citationized

Title 19. Counties and County Officers

Chapter 33

Section 1500 - County Purchasing Agent - Appointment - Training - Duties and Responsibilities - Salary - Office Space and Equipment.

Cite as: O.S. §. ___

A. The county clerk of each county or an employee of that office so designated by the county clerk shall be the county purchasing agent. Provided, in counties having a county budget board created pursuant to Sections 1402 et seq. of Title 19 of the Oklahoma Statutes, said board may, upon an affirmative vote of a majority of all the board members then in office, appoint a county purchasing agent. In the event the board does not appoint a county purchasing agent the county clerk or an employee of that office so designated by the county clerk shall be the county purchasing agent. The county purchasing agent shall be under the general supervision and direction of the appointing authority.

B. All persons serving as county purchasing agents on July 1, 1989, shall attend training seminars sponsored by the Oklahoma State University Center for Local Government Technology prior to July 1, 1990. The training seminars will cover the terminology, concepts, customs and practices of the sellers of supplies, materials and equipment commonly purchased for the county. All county purchasing agents appointed after July 1, 1989, shall attend the training seminars within one (1) year of their appointment.

C. The county purchasing agent shall be authorized necessary assistants to carry out the duties and responsibilities provided by law and as may be delegated by the appointing authority. Provided, the employment of such assistants shall be upon the approval of the appointing authority. The salary of the county purchasing agent and assistants shall be fixed by the appointing authority. Provided, if the county clerk is the county purchasing agent, the salary of the county clerk shall remain as provided by law.

D. The county purchasing agent shall, at the expense of the county, be authorized adequate office space, furnishings, equipment and supplies to carry out the duties and responsibilities of the county purchasing agent as provided by law and as may be delegated by the appointing authority. Provided, the acquisition of such furnishings, equipment and supplies shall be upon the approval of the appointing authority and the acquisition of office space shall be upon the approval of the board of county commissioners

Oklahoma Statutes Citationized

Title 19. Counties and County Officers

Chapter 33

Section 1500.1 - County Purchasing Agent - Authority.

Cite as: O.S. §, ___

Except as otherwise provided by Section 1500 et seq. of Title 19 of the Oklahoma Statutes, the county purchasing agent shall have the authority to develop, implement and promote policies and procedures that allow the procurement of materials and equipment through contracts that are flexible, value based and are in the best interests of the state and its political subdivisions.

Oklahoma Statutes Citationized

Title 19. Counties and County Officers

Chapter 33

Section 1501 - Duties of County Purchasing Agent

**This Statute Will Be Superseded
Effective: 11/01/2005**

Cite as: O.S. §, ___ __

A. The county purchasing agent:

1. Shall, within the amount of the unencumbered balance, make all purchases that are paid from county funds for the various institutions, departments, officers, and employees of the county, except at public auctions and as otherwise provided for by law;
2. May make purchases for political subdivisions of this state within the county if authorized by appropriate action of the governing board or body of the political subdivision affected;
3. Shall make purchases and rental or lease-purchase agreements only after following the bidding procedures as provided for by law, except:
 - a. when the purchase does not exceed Ten Thousand Dollars (\$10,000.00). All purchases made pursuant to this subparagraph shall be by a single purchase order. Splitting purchase orders which would result in paying an amount in excess of the limitations specified in this subparagraph is expressly prohibited. Any person convicted of violating the provisions of this subparagraph shall be guilty of a misdemeanor and such person shall forfeit the person's position or office,
 - b. when the total payments of a rental or lease-purchase agreement do not exceed Five Thousand Dollars (\$5,000.00),
 - c. when articles and items are covered by single source contracts,
 - d. service or maintenance contracts on equipment or machinery which are entered into at the time of the purchase of the equipment or machinery,
 - e. purchases made pursuant to a blanket purchase order as provided for in Section 310.8 of Title 62 of the Oklahoma Statutes,
 - f. when materials for road or bridge improvements do not exceed Three Dollars (\$3.00) per yard or per ton,
 - g. purchases of fuel if the county purchasing agent obtains telephone quotes from at least three vendors prior to the purchase and the lowest and best quote is selected. Documentation of these quotes shall be recorded in the permanent records of the clerk,
 - h. purchases of tools, apparatus, machinery or equipment from a state agency or a political subdivision of the state as provided for in subsection C of Section 421.1 of this title,
 - i. purchases of food for prisoners incarcerated in the county jail; provided, in counties having a population in excess of one hundred thousand (100,000) persons, the county purchasing agent shall follow bidding procedures as provided by law unless the county purchasing agent obtains telephone quotes pursuant to the whole total of food items requisitioned prior to the

purchase and the lowest and best quote is selected. Documentation of these quotes shall be recorded in the permanent records of the county clerk,

j. when a county solicits bids for the purchase of processed native materials for road and bridge improvements, the county may accept all bids received, with the lowest and best bid from those accepted to be selected at the time of opening of any construction project. The selection of the bid shall be based upon availability, bid price, plus transportation costs,

k. when a vendor has been selected as the lowest and best bidder to furnish a particular item or items to the county during a specified time period and in the event the vendor is unable to perform, the purchasing agent may solicit telephone quotes for the item or items needed from the list of qualified bidders and provide for the purchase of the items at the lowest and best quote available,

l. when considering the purchase of an item or items from the state bid list as provided by the Department of Central Services, if the same exact item is available from a local vendor at or below the price listed on the state bid list, the item may be obtained from the vendor,

m. any item or items bid by the Department of Central Services which may be purchased by the county, provided the vendor is willing to supply the item or items to the county at the bid price,

n. when a county obtains proceeds from the sale of its property at a public auction, that county may use those proceeds to acquire items previously identified as needed by the county at the same public auction pursuant to subsection D of Section 1505 of this title,

o. when an item or items have been competitively bid by a county, or on behalf of a group of contiguous counties, provided:

(1) the notice to bidders shall list each county which may participate in the purchase of the item or items being bid,

(2) the notice of bid is advertised, as provided by law, in each of the counties which may participate in the purchase of the item or items,

(3) all vendors on the list of qualified bidders of each participating county who offer the item or items for sale received notice of the bid request, and

(4) the vendor awarded the bid is willing and able to provide the item or items at the bid price,

p. counties may participate in a nationwide purchasing program sponsored by the national association representing counties, or

q. when the Governor declares an emergency in a county, the district attorney of that county shall have the authority to temporarily waive competitive bidding procedures for purchases that may expedite a response to the emergency situation. This temporary waiver shall be in addition to any powers exercised pursuant to Section 683.11 of Title 63 of the Oklahoma Statutes.

The purchases shall be paid by attaching properly itemized invoices, as described in Section 1505 of this title, to a purchase order which has been prepared by the county purchasing agent and submitting both to the county clerk for filing, encumbering, and consideration for payment by the board of county commissioners;

4. Shall not furnish any supplies, materials, equipment, or other articles, except upon receipt of a requisition signed by a county officer. Written requisitions will not be required for blanket purchase orders as provided for in Section 310.8 of Title 62 of the Oklahoma Statutes. Each county officer may designate not more than two employees who also shall be authorized to sign requisitions in the absence of the county officer. A written designation of the employees shall be filed with the county clerk and shall be entered in the minutes of the board of county commissioners;

5. Shall make lease or lease-purchase agreements for road machinery and equipment if the county has adequate funds appropriated during any fiscal year for such purpose and only after following the bidding procedures as provided for in Section 1505 of this title. The term of any lease or lease-purchase agreement authorized pursuant to this paragraph may be for any

period up to one (1) year, provided, the term shall not extend beyond the end of any fiscal year, with an option to renew such agreement subject to the requirement that adequate funds are appropriated during the fiscal year by the county for such purpose. The State Auditor and Inspector's office shall be notified by the county of the terms and conditions of a lease or lease-purchase agreement authorized pursuant to this paragraph before any such agreement is made by the county purchasing agent; and

6. Shall perform such other duties as may be delegated by the appointing authority or as may be provided for by law.

B. Each department of county government needing repairs to equipment, machinery or vehicles shall make estimates and requisition a purchase order from the county purchasing agent for repairs not in excess of Two Thousand Five Hundred Dollars (\$2,500.00). Repairs in excess of Two Thousand Five Hundred Dollars (\$2,500.00), shall be submitted on a blanket purchase order as provided in Section 310.8 of Title 62 of the Oklahoma Statutes

Oklahoma Statutes Citationized

Title 19. Counties and County Officers

Chapter 33

Section 1501 - Duties of County Purchasing Agent

This Statute Will Go Into Effect

On: 11/01/2005

See Historical Data for Current Version

Cite as: O.S. §, ___ __

A. The county purchasing agent:

1. Shall, within the amount of the unencumbered balance, make all purchases that are paid from county funds for the various institutions, departments, officers, and employees of the county, except at public auctions and as otherwise provided for by law;
2. May make purchases for political subdivisions of this state within the county if authorized by appropriate action of the governing board or body of the political subdivision affected;
3. Shall make purchases and rental or lease-purchase agreements only after following the bidding procedures as provided for by law, except:
 - a. when the purchase does not exceed Ten Thousand Dollars (\$10,000.00). All purchases made pursuant to this subparagraph shall be by a single purchase order. Splitting purchase orders which would result in paying an amount in excess of the limitations specified in this subparagraph is expressly prohibited. Any person convicted of violating the provisions of this subparagraph shall be guilty of a misdemeanor and such person shall forfeit the person's position or office,
 - b. when the total payments of a rental or lease-purchase agreement do not exceed Five Thousand Dollars (\$5,000.00),
 - c. when articles and items are covered by single source contracts,
 - d. service or maintenance contracts on equipment or machinery which are entered into at the time of the purchase of the equipment or machinery,
 - e. purchases made pursuant to a blanket purchase order as provided for in Section 310.8 of Title 62 of the Oklahoma Statutes,
 - f. when materials for road or bridge improvements do not exceed Three Dollars (\$3.00) per yard or per ton,
 - g. purchases of fuel if the county purchasing agent obtains telephone quotes from at least three vendors prior to the purchase and the lowest and best quote is selected. Documentation of these quotes shall be recorded in the permanent records of the clerk,
 - h. purchases of tools, apparatus, machinery or equipment from a state agency or a political subdivision of the state as provided for in subsection C of Section 421.1 of this title,
 - i. purchases of food for prisoners incarcerated in the county jail; provided, in counties having a population in excess of one hundred thousand (100,000) persons, the county purchasing agent shall follow bidding procedures as provided by law unless

the county purchasing agent obtains telephone quotes pursuant to the whole total of food items requisitioned prior to the purchase and the lowest and best quote is selected. Documentation of these quotes shall be recorded in the permanent records of the county clerk,

j. when a county solicits bids for the purchase of processed native materials for road and bridge improvements, the county may accept all bids received, with the lowest and best bid from those accepted to be selected at the time of opening of any construction project. The selection of the bid shall be based upon availability, bid price, plus transportation costs,

k. when a vendor has been selected as the lowest and best bidder to furnish a particular item or items to the county during a specified time period and in the event the vendor is unable to perform, the purchasing agent may solicit telephone quotes for the item or items needed from the list of qualified bidders and provide for the purchase of the items at the lowest and best quote available,

l. when considering the purchase of an item or items from the state bid list as provided by the Department of Central Services or the General Services Administration, if the same exact item is available from a local vendor at or below the price listed on the state bid list or the General Services Administration list, the item may be obtained from the vendor,

m. any item or items bid by the Department of Central Services which may be purchased by the county, provided the vendor is willing to supply the item or items to the county at the bid price,

n. when a county obtains proceeds from the sale of its property at a public auction, that county may use those proceeds to acquire items previously identified as needed by the county at the same public auction pursuant to subsection D of Section 1505 of this title,

o. when an item or items have been competitively bid by a county, or on behalf of a group of contiguous counties, provided:

(1) the notice to bidders shall list each county which may participate in the purchase of the item or items being bid,

(2) the notice of bid is advertised, as provided by law, in each of the counties which may participate in the purchase of the item or items,

(3) all vendors on the list of qualified bidders of each participating county who offer the item or items for sale received notice of the bid request, and

(4) the vendor awarded the bid is willing and able to provide the item or items at the bid price,

p. counties may participate in a nationwide purchasing program sponsored by the national association representing counties, or

q. when the Governor declares an emergency in a county, the district attorney of that county shall have the authority to temporarily waive competitive bidding procedures for purchases that may expedite a response to the emergency situation. This temporary waiver shall be in addition to any powers exercised pursuant to Section 683.11 of Title 63 of the Oklahoma Statutes.

The purchases shall be paid by attaching properly itemized invoices, as described in Section 1505 of this title, to a purchase order which has been prepared by the county purchasing agent and submitting both to the county clerk for filing, encumbering, and consideration for payment by the board of county commissioners;

4. Shall not furnish any supplies, materials, equipment, or other articles, except upon receipt of a requisition signed by a county officer. Written requisitions will not be required for blanket purchase orders as provided for in Section 310.8 of Title 62 of the Oklahoma Statutes. Each county officer may designate not more than two employees who also shall be authorized to sign requisitions in the absence of the county officer. A written designation of the employees shall be filed with the county clerk and shall be entered in the minutes of the board of county commissioners;

5. Shall make lease or lease-purchase agreements for road machinery and equipment if the county has adequate funds appropriated during any fiscal year for such purpose and only after following the bidding procedures as provided for in Section

1505 of this title. The term of any lease or lease-purchase agreement authorized pursuant to this paragraph may be for any period up to one (1) year, provided, the term shall not extend beyond the end of any fiscal year, with an option to renew such agreement subject to the requirement that adequate funds are appropriated during the fiscal year by the county for such purpose. The State Auditor and Inspector's office shall be notified by the county of the terms and conditions of a lease or lease-purchase agreement authorized pursuant to this paragraph before any such agreement is made by the county purchasing agent; and

6. Shall perform such other duties as may be delegated by the appointing authority or as may be provided for by law.

B. Each department of county government needing repairs to equipment, machinery or vehicles shall make estimates and requisition a purchase order from the county purchasing agent for repairs not in excess of Two Thousand Five Hundred Dollars (\$2,500.00). Repairs in excess of Two Thousand Five Hundred Dollars (\$2,500.00), shall be submitted on a blanket purchase order as provided in Section 310.8 of Title 62 of the Oklahoma Statutes.

Oklahoma Statutes Citationized

Title 19. Counties and County Officers

Chapter 33

Section 1502 - Uniform Identification System and Inventory System for County Supplies, Materials and Equipment - County Road and Bridge Inventory Officer - Duties of County Commissioners.

Cite as: O.S. §, ___ __

A. 1. The State Auditor and Inspector or a designated employee of the State Auditor and Inspector's office shall:

a. prescribe a uniform identification system for all supplies, materials and equipment of a county used in the construction and maintenance of roads and bridges; and

b. create and administer an inventory system for all:

(1) equipment of a county having an original cost of

Two Hundred Fifty Dollars (\$250.00) or more for use in the construction and maintenance of roads and bridges, and

(2) supplies and materials of a county purchased in

lots of Five Hundred Dollars (\$500.00) or more for use in the construction and maintenance of roads

and bridges. Such person shall be the county road and bridge inventory officer.

2. a. In counties having a county budget board created

pursuant to Sections 1402 et seq. of Title 19 [19-1402] of the

Oklahoma Statutes, said board may, upon an affirmative

vote of a majority of all the board members then in

office, appoint a county road and bridge inventory

officer who shall be employed by the county and shall

have such duties as are provided in subparagraphs a and

b of paragraph 1 of this subsection. In the event the board does not appoint a county road and bridge inventory officer the State Auditor and Inspector or designee shall be the county road and bridge inventory officer. An appointed county road and bridge inventory officer shall be under the general supervision and direction of the appointing authority.

b. An appointed county road and bridge inventory officer shall be authorized necessary assistants to carry out the duties and responsibilities provided by law and as may be delegated by the appointing authority.

Provided, the employment of such assistants shall be upon the approval of the appointing authority. The salary of the county road and bridge inventory officer and assistants shall be fixed by the appointing authority.

c. An appointed county road and bridge inventory officer shall, at the expense of the county, be authorized adequate office space, furnishings, equipment and supplies to carry out the duties and responsibilities of the county road and bridge inventory officer as provided by law and as may be delegated by the appointing authority. Provided, the acquisition of such furnishings, equipment and supplies shall be upon the approval of the appointing authority and the acquisition of office space shall be upon the approval of the board of county commissioners.

B. The board of county commissioners shall:

1. Prescribe a uniform identification system for all supplies, materials and equipment of a county not used in the construction and maintenance of roads and bridges; and

2. Create and administer an inventory system for all:

a. equipment of a county having an original cost of Two

Hundred Fifty Dollars (\$250.00) or more and not used in

the construction and maintenance of roads and bridges,

and

b. supplies and materials of a county purchased in lots of

Five Hundred Dollars (\$500.00) or more and not used in

the construction and maintenance of roads and bridges. The board of county commissioners may designate an employee of that office to administer such inventory system.

Title 19. Counties and County Officers

Chapter 33

Section 1503 - Department Receiving Officers to be Designated.

Cite as: O.S. §, ___

Each county officer shall designate two (2) employees to act as receiving officers for their departments. A written designation of such employees shall be filed with the county clerk and shall be entered in the minutes of the board of county commissioners.

Title 19. Counties and County Officers

Chapter 33

Section 1504 - Duties of Receiving Officer.

Cite as: O.S. §, __ __

A. A receiving officer shall receive all supplies, materials and equipment purchased, lease-purchased or rented by his department and shall identify such items received in a manner prescribed by the county road and bridge inventory officer or board of county commissioners or designee. The receiving officer shall also maintain a record of all supplies, materials and equipment received, disbursed, stored and consumed by his department.

B. The receiving officer shall comply with receiving procedures provided by law.

Oklahoma Statutes Citationized

Title 19. Counties and County Officers

Chapter 33

Section 1505 - Procedure for Requisition, Purchase, Lease-purchase, Rental, and Receipt of Supplies, Material, and Equipment for Maintenance, Operation, and Capital Expenditures of County Government

Cite as: O.S. §, ___ __

The following procedures shall be used by counties for the requisition, purchase, lease-purchase, rental, and receipt of supplies, materials, and equipment for the maintenance, operation, and capital expenditures of county government unless otherwise provided for by law.

A. The procedure for requisitioning items for county offices shall be as follows:

1. The requesting department shall prepare a requisition form in triplicate. The requisition shall contain any specifications for an item as deemed necessary by the requesting department. The form shall be prescribed by the State Auditor and Inspector;
2. The requesting department shall retain a copy of the requisition and forward the original requisition and a copy to the county purchasing agent; and
3. Upon receipt of the requisition, the county purchasing agent, within two (2) working days, shall begin the bidding and purchasing process as provided for in this section. Nothing in this section shall prohibit the transfer of supplies, materials, or equipment between county departments upon a written agreement between county officers.

B. The bid procedure for selecting a vendor for the purchase, lease-purchase, or rental of supplies, materials, and equipment used by a county shall be as follows:

1. The county purchasing agent shall request written recommendations from all county officers pertaining to commonly used supplies, materials, and equipment. From such recommendations and available requisition, purchase, or inventory records, the county purchasing agent shall prepare a list of items commonly used by county officers. The county purchasing agent shall request from the Purchasing Division of the Department of Central Services all contracts quoting the price the state is paying for the items. The county purchasing agent shall either request the Purchasing Division of the Department of Central Services to make the purchase for the county or solicit bids for unit prices on the items for periods of not to exceed twelve (12) months in the manner described in paragraph 2 of this subsection. If the county purchasing agent receives a requisition for an item for which the county purchasing agent does not have a current bid, the county purchasing agent shall request from the Purchasing Division of the Department of Central Services all contracts quoting the price the state is paying for the item. The county purchasing agent shall either request the Purchasing Division of the Department of Central Services to make the purchase for the county or solicit bids in the manner described in paragraph 2 of this subsection. Nothing in this paragraph shall prohibit bids from being taken on an item currently on a twelve-month bid list, at any time deemed necessary by the county purchasing agent. Whenever the county purchasing agent deems it necessary to take a bid on an item currently on a twelve-month bid list, the reason for the bid shall be entered into the minutes of the board of county commissioners;
2. Bids shall be solicited by mailing a notice to all persons or firms who have made a written request of the county purchasing agent that they be notified of such bid solicitation and to all other persons or firms who might reasonably be expected to submit bids. Notice of solicitation of bids shall also be published one time in a newspaper of general circulation in the county. Notices shall be mailed and published at least ten (10) days prior to the date on which the bids are opened. Proof of the mailing shall be made by the affidavit of the person mailing the request for bids and shall be made a part of the official records of the county purchasing agent. Whenever any prospective supplier or vendor dealing in or listing for sale any particular item or article required to be purchased or acquired by sealed bids fails to enter or offer a sealed bid for three successive bid solicitations, the name of the supplier or vendor may be dropped from the mailing lists of the board of county commissioners;

3. The sealed bids received from vendors and the state contract price received from the Purchasing Division of the Department of Central Services shall be given to the county clerk by the county purchasing agent. The county clerk shall forward the sealed bids and state contract price, if any, to the board of county commissioners;

4. The board of county commissioners, in an open meeting, shall open the sealed bids and compare them to the state contract price. The board of county commissioners shall select the lowest and best bid based upon the availability of material and transportation cost to the job site within thirty (30) days of the meeting. For any special item not included on the list of commonly used items, the requisitioning official shall review the bids and submit a written recommendation to the board before final approval. The board of county commissioners shall keep a written record of the meeting as required by law, and any time the lowest bid was not considered to be the lowest and best bid, the reason for such conclusion shall be recorded. Whenever the board of county commissioners rejects the written recommendation of the requisitioning official pertaining to a special item, the reasons for the rejection shall be entered in their minutes and stated in a letter to the requisitioning official and county purchasing agent;

5. The county purchasing agent shall notify the successful bidders and shall maintain a copy of the notification. The county purchasing agent shall prepare and maintain a vendors list specifying the successful bidders and shall notify each county officer of the list. The county purchasing agent may remove any vendor from such list who refuses to provide goods or services as provided by contract if the removal is authorized by the board of county commissioners. The county purchasing agent may make purchases from the successful bidders for a price at or below the bid price. If a vendor who is the low bidder cannot or will not sell goods or services as required by a county bid contract, the county purchasing agent may purchase from the next low bidder or take quotations as provided in paragraph 6 of this subsection, provided, however, such purchase does not exceed Five Thousand Dollars (\$5,000.00); and

6. When bids have been solicited as provided for by law and no bids have been received, the procedure shall be as follows:

a. the county purchasing agent shall determine if potential vendors are willing to commit to a firm price for a reduced period of time, and, if such is the case, the bid procedure described in this subsection shall be followed, or

b. if vendors are not willing to commit to a firm price for a reduced period, the purchasing agent shall solicit and record at least three quotes of current prices available to the county and authorize the purchase of goods based on the lowest and best quote as it becomes necessary to acquire such goods. The quotes shall be recorded on a form prescribed by the State Auditor and Inspector and shall be attached to the purchase order and filed with the county clerk's copy of the purchase order. Any time the lowest quote was not considered to be the lowest and best quote, the reason for this conclusion shall be recorded by the county purchasing agent and transmitted to the county clerk, or

c. if three quotes are not available, a memorandum to the county clerk from the county purchasing agent shall describe the basis upon which a purchase is authorized. The memorandum shall state the reasons why the price for such a purchase is the lowest and best under the circumstances. The county clerk shall then attach the memorandum to the county clerk's copy of the purchase order and file both in the office of the county clerk.

C. After selection of a vendor, the procedure for the purchase, lease-purchase, or rental of supplies, materials, and equipment used by a county shall be as follows:

1. The county purchasing agent shall prepare a purchase order in quadruplicate and submit it with a copy of the requisition to the county clerk;

2. The county clerk shall then encumber the amount stated on the purchase order and assign a sequential number to the purchase order;

3. If there is an unencumbered balance in the appropriation made for that purpose by the county excise board, the county clerk shall so certify in the following form:

I hereby certify that the amount of this encumbrance has been entered against the designated appropriation accounts and that this encumbrance is within the authorized available balance of said appropriation.

Dated this _____ day of _____, 20__.

County Clerk/Deputy

of _____ County.

In instances where it is impossible to ascertain the exact amount of the indebtedness sought to be incurred at the time of recording the encumbrance, an estimated amount may be used. No purchase order shall be valid unless signed by the county purchasing agent and certified by the county clerk; and

4. The county clerk shall file a copy of the purchase order and return the original purchase order and two copies to the county purchasing agent who shall file a copy, retain the other copy for the county road and bridge inventory officer if the purchase order is for the purchase of equipment, supplies, or materials for the construction or maintenance of roads and bridges, and submit the original purchase order to the receiving officer of the requesting department.

D. 1. The procedure for the purchase of supplies, materials, and equipment at public auction or by sealed bid to be used by a county shall be as follows:

a. the county purchasing agent shall prepare a purchase order in quadruplicate and submit it with a copy of the requisition to the county clerk,

b. the county clerk shall then encumber the amount stated on the purchase order and assign a sequential number to the purchase order,

c. if there is an unencumbered balance in the appropriation made for that purpose by the county excise board, the county clerk shall so certify in the following form:

I hereby certify that the amount of this encumbrance has been entered against the designated appropriation accounts and that this encumbrance is within the authorized available balance of said appropriation.

Dated this _____ day of _____, 20__.

County Clerk/Deputy

of _____ County.

In instances where it is impossible to ascertain the exact amount of the indebtedness sought to be incurred at the time of recording the encumbrance, an estimated amount may be used. No purchase order shall be valid unless signed by the county purchasing agent and certified by the county clerk, and

d. the county clerk shall file a copy of the purchase order and return the original purchase order and two copies to the county purchasing agent who shall file a copy, retain the other copy for the county road and bridge inventory officer if the purchase order is for the purchase of equipment, supplies, or materials for the construction or maintenance of roads and bridges, and submit the original purchase order to the receiving officer of the requesting department.

2. The procedure for the purchase of supplies, materials and equipment at a public auction when the purchase will be made with the proceeds from the sale of county property at the same public auction are as follows:

a. the purchasing agent shall cause such items being sold to be appraised in the manner determined in Section 421.1 of this title,

b. the county purchasing agent shall prepare a purchase order in quadruplicate and submit it with a copy of the requisition to the county clerk,

- c. the county clerk shall then encumber the amount of the appraised value and any additional funds obligated by the county on the purchase order and assign a sequential number to the purchase order,
- d. the county clerk shall certify that the amount of the encumbrance is equal to the appraised value of the item being sold plus any additional funds obligated by the county. In effect the recording of the encumbrance is an estimate that is authorized by law. No purchase order shall be valid unless signed by the county purchasing agent and certified by the county clerk,
- e. the county clerk shall file a copy of the purchase order and return the original purchase order and two copies to the county purchasing agent who shall file a copy, retain a copy for the county road and bridge inventory officer if the purchase order is for the purchase of equipment, supplies or materials for the construction or maintenance of roads and bridges, and submit the original purchase order to the receiving officer of the requesting department, and
- f. a purchase shall not be bid until such time that the appraised item or items are sold. Any item or items purchased shall not exceed the appraised value plus any additional funds obligated by the county or the actual selling price of the item or items, whichever is the lesser amount.
- E. The procedure for the receipt of items shall be as follows:
1. A receiving officer for the requesting department shall be responsible for receiving all items delivered to that department;
 2. Upon the delivery of an item, the receiving officer shall determine if a purchase order exists for the item being delivered;
 3. If no such purchase order has been provided, the receiving officer shall refuse delivery of the item;
 4. If a purchase order is on file, the receiving officer shall obtain a delivery ticket, bill of lading, or other delivery document and compare it with the purchase order. If any item is back ordered, the back order and estimated date of delivery shall be noted in the receiving report;
 5. The receiving officer shall complete a receiving report in quadruplicate which shall state the quantity and quality of goods delivered. The receiving report form shall be prescribed by the State Auditor and Inspector. The person delivering the goods shall acknowledge the delivery by signature, noting the date and time;
 6. The receiving officer shall file the original receiving report and submit:
 - a. the original purchase order and a copy of the receiving report to the county purchasing agent, and
 - b. a copy of the receiving report with the delivery documentation to the county clerk;
 7. The county purchasing agent shall file the original purchase order and a copy of the receiving report;
 8. Upon receipt of the original receiving report and the delivery documentation, the county clerk shall maintain a file until such time as an invoice is received from the vendor;
 9. The invoice shall state the name and address of the vendor and must be sufficiently itemized to clearly describe each item purchased, the unit price when applicable, the number or volume of each item purchased, the total price, the total purchase price, and the date of the purchase;
 10. Upon receipt of an invoice, the county clerk shall compare the following documents:
 - a. requisition,
 - b. purchase order,
 - c. invoice with noncollusion affidavit as required by law,

- d. receiving report, and
- e. delivery document.

The documents shall be available for public inspection during regular business hours; and

11. If the documents conform as to the quantity and quality of the items, the county clerk shall prepare a warrant for payment according to procedures provided for by law.

F. The following procedures are for the processing of purchase orders:

1. Purchase orders may be allowed and paid at the first meeting of the board of county commissioners after five (5) days have elapsed following the date of the filing of the purchase order, provided that purchase orders for the salaries of the county officers and their full-time assistants, deputies and employees may be allowed and paid immediately after filing;

2. The board of county commissioners shall consider the purchase orders so presented and act upon the purchase orders, by allowing in full or in part or by holding for further information or disallowing the same. The disposition of purchase orders shall be indicated by the board of county commissioners, showing the amounts allowed or disallowed and shall be signed by at least two members of the board of county commissioners. Any claim held over for further information shall be acted upon by allowing or disallowing same at any future meeting of the board held within seventy-five (75) days from the date of filing of the purchase order. Any purchase order not acted upon within the seventy-five (75) days from the date of filing shall be deemed to have been disallowed, but such disallowance shall not prevent the refiling of the purchase order at the proper time; and

3. Whenever any allowance, either in whole or in part, is made upon any purchase order presented to the board of county commissioners and is accepted by the person making the claim, such allowance shall be a full settlement of the entire purchase order and provided that the cashing of warrant shall be considered as acceptance by the claimant.

G. The procedure upon consumption or disposal of supplies, materials, or equipment shall be as follows:

1. For consumable road or bridge items or materials, a monthly report of the road and bridge projects completed during such period shall be prepared and kept on file by the consuming department. The report shall contain a record of the date, the place, and the purpose for the use of the road or bridge items or materials. For purposes of identifying county bridges, the board of county commissioners shall number each bridge subject to its jurisdiction; and

2. For disposal of all equipment which originally cost more than Two Hundred Fifty Dollars (\$250.00), resolution of disposal shall be submitted by the officer on a form prescribed by the State Auditor and Inspector's Office to the board of county commissioners. The approval of the resolution of disposal shall be entered into the minutes of the board

H. Inventory forms and reports shall be retained for not less than two (2) years after all audit requirements for the state and federal government have been fulfilled and after any pending litigation involving the forms and reports has been resolved.

I. The procedures provided for in this section shall not apply when a county officer certifies that an emergency exists requiring an immediate expenditure of funds. Such an expenditure of funds shall not exceed Five Thousand Dollars (\$5,000.00). The county officer shall give the county purchasing agent a written explanation of the emergency. The county purchasing agent shall attach the written explanation to the purchase order. The purchases shall be paid by attaching a properly itemized invoice, as described in this section, to a purchase order which has been prepared by the county purchasing agent and submitting them to the county clerk for filing, encumbering, and consideration for payment by the board of county commissioners.

Oklahoma Statutes Citationized

Title 19. Counties and County Officers

Chapter 33

Section 1505.1 - County Contracts for Supplies, Equipment or Materials - Bidders to Provide Specifications as to Manufacturer and Country of Origin.

Cite as: O.S. §, ___ __

A. The county purchasing agent may require each bidder for county contracts for supplies, equipment or materials to provide information as to the manufacturer and country of origin of any supplies, equipment or materials for the county as specified by labels attached to the supplies, equipment or materials where such identification is required by federal or state law. If an item has more than one component part or accessory which may have been manufactured in more than one country, the bidder may specify the countries of origin for only the major component parts or accessories as determined by the Board of County Commissioners where such identification is required by federal or state law.

B. Any county contract for the purchase of supplies, equipment or materials may require the contractor to obtain from all of his subcontractors information as to the manufacturer and country or countries of origin of any such supplies, equipment or materials provided to the county where such identification is required by federal or state law