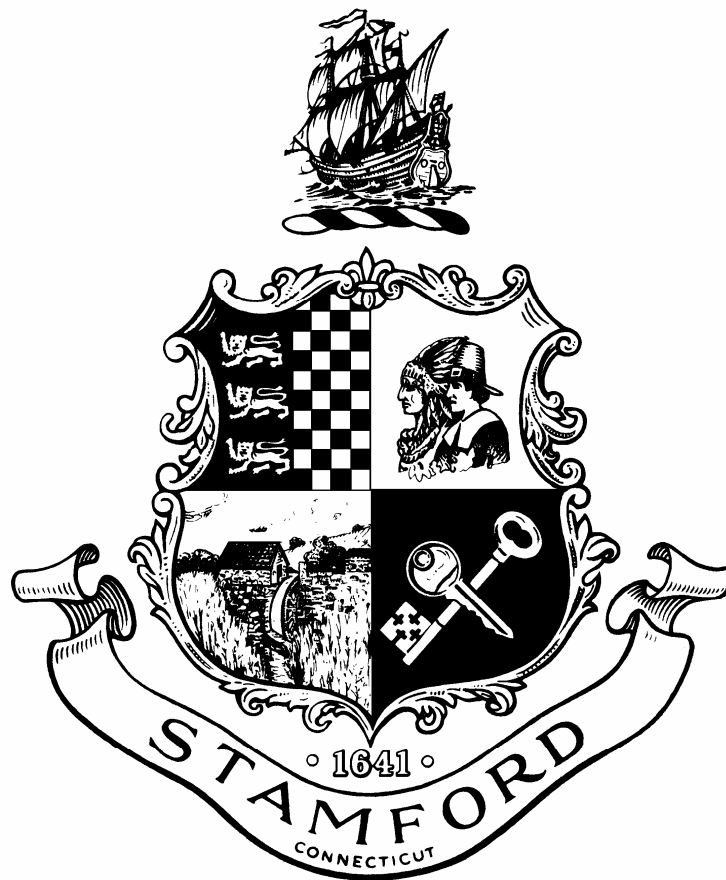


CITY OF STAMFORD
ACCOUNTING POLICIES AND PROCEDURES MANUAL



January 2009



TABLE OF CONTENTS

	<u>Page</u>
General Provisions	1
1. Cash Receipts	2
2. Treasury Operations	9
3. Purchasing	14
4. Accounts Payable	16
5. Capital Projects	26
6. Cash Disbursements	31
7. Reconciliation and Closing Procedures	35
8. Grant Accounting	42
9. Capital Asset Accounting	48
10. Payroll Accounting	55
 Appendices	
A. Attachments	63
B. Cash Receipts – Deposit Preparation	65
C. State Formula Grant Calendar	66



General Provisions

A. Adoption of Fiscal Policy

Pursuant to Section C6-20-7(a) of the City of Stamford Charter, the Board of Finance has herein executed its power to determine the fiscal policy of the City. The accounting policy of the City, consisting of 1-1 through 10-7 inclusive, is hereby adopted by the Board of Finance and enacted as the “Accounting Policy of the City of Stamford, Connecticut,” and shall be treated and considered as a new and comprehensive resolution which shall supersede all other accounting policies passed by the Board of Finance on or before January 8, 2009.

1. Amendments and Additions to the Accounting Policy

Any and all amendments or additions to such Policy, when passed in such form as to indicate the intention of the Board of Finance to make them the same part thereof, shall be deemed to be incorporated into such Policy so that the reference to the “Accounting Policy of the City of Stamford, Connecticut,” shall be understood and intended to include such amendments and additions.

2. Title

The title of this resolution shall constitute and be designated as the “Accounting Policy of the City of Stamford, Connecticut” and may be so cited.

3. Definitions and Section Titles

The definitions contained in the Connecticut General Statutes and the City of Stamford Charter governs the interpretation of this Policy. Titles of chapters and sections are for the purpose of ready reference and shall not be held to limit, extend, or affect the interpretation and meaning of the text.

4. Saving Clause

Nothing contained in this Policy shall be construed to repeal or terminate any statute of the State of Connecticut or any Charter section or Ordinance of the City of Stamford. They shall remain in full force and effect.



1. Cash Receipts

A. Process Overview

Accounting policies and procedures related to cash receipts are designed to ensure that all funds collected by the City are subjected to proper physical safeguards; documented in a timely and appropriate manner; deposited promptly; and recorded on the City's general ledger in an accurate and timely manner.

B. City Charter/Code of Ordinances References

<u>Reference</u>	<u>Subject</u>
§ 23-5	City required to issue receipts for all payments received
§ 70-9	Alarm fees shall be deposited into the General Fund
§§ 74-3 to 74-5	Fees for halls and auditoriums, etc. - amended
§ 137-10(B)(2)	Recording of tipping fees
§ 194-3	Close-out sales fees

C. Significant Policies

- ◆ All checks should be endorsed with department identification before being delivered to the Controller's Office.
- ◆ The Controller's Office maintains an "Uncoded Cash Receipts" account. The account shall be used for monies not yet appropriated by the elected boards.
- ◆ The Controller's Office is responsible for generating a Revenue Verification Report and distributing it to selected department heads. Department heads are responsible for verifying the completeness and accuracy of the report, and communicating any discrepancies to the Controller's Office. In addition, departments should review their revenue activity on-line periodically.
- ◆ No employees within the Controller's Office should receive cash directly from the public.
- ◆ All departments with collections greater than \$500 daily will make daily deposits. Departments with collections less than \$500 per day, may hold receipts until they exceed \$500, but at a minimum must make weekly deposits.



**CITY OF STAMFORD
ACCOUNTING POLICY AND
PROCEDURES MANUAL**

- ◆ The City shall implement credit card and other electronic payment methods as payment options if costs are reasonable and appropriate for the type of charge or fee being paid and the customer service level desired.

D. Attachments – See Appendix A

1. Report of Collections
2. Policy and Procedure Relating to “Unapplied Tax Payments”
3. Tax Collector’s Report



CITY OF STAMFORD ACCOUNTING POLICY AND PROCEDURES MANUAL

1 Cash Receipts

1.1 Receipts Prepared by Department Personnel

- 1.1.1 Because of the volume of cash receipts collected on a daily basis, certain departments are responsible for preparing receipts for deposit, by completing a report of collections (either manually or through the cash receipts module) and a bank deposit slip. See Appendix B for a list of these departments.
- 1.1.2 An initial record of all cash receipts received by City departments must be created at the time of receipt, either using a cash register, pre-numbered receipts, on-line cash receipts report, or a receipts log in the case of payments received by mail. This initial record is to be compared to recorded receipts by appropriate departmental supervisory personnel on a daily basis.
- 1.1.3 All checks must be restrictively endorsed with “For Deposit Only” and the collecting department’s identification prior to deposit. To facilitate reconciliation, each department has a uniquely coded deposit slip.
- 1.1.4 Automated collection reports are generated through the Cash Receipts module. Set up and maintenance activities including setting up revenue codes shall be coordinated by the Controller’s Office. Manual Report of Collections forms are designed and maintained by the Controller’s Office. Any required changes to these forms must be communicated to and agreed to by the Controller’s Office. Each Department is responsible specifying the appropriate general ledger account numbers to be included on its version of the Report of Collections. The Controller’s Office is responsible for ensuring that all general ledger codes on the Report of Collections are active and functional in the HTE system.
- 1.1.5 When a department receives a refund check from a vendor for a current year transaction, it may be applied to an expense account. The Controller or designee must sign the Collection Report authorizing the credit to the expense account.
- 1.1.6 Operating department personnel are responsible for preparing a Report of Collections for each deposit. Operating department personnel should include any appropriate descriptions, dates or other identifiers to be input into the HTE system. In order to facilitate reconciliation of deposits to bank activity, a separate Report of Collections shall be prepared for credit card collections.
- 1.1.7 All departments that accept credit cards must submit the daily Credit Card Settlement Report along with the daily Cash Receipt report. A photo copy or the original settlement report taped to an 8.5 X 11 sheet of paper is acceptable. Signed receipts must be held in the department until notified by the Finance Department that it is okay to dispose of them. These receipts must be available for the annual audit.
- 1.1.8 Departmental personnel are responsible for depositing cash receipts and obtaining a copy of the deposit slip that has been validated by the depositing bank.
- 1.1.9 All receipts shall be deposited as follows:
 - Within one business day of receipt when the receipts total more than \$500.
 - Receipts of lesser amounts may be held until they equal \$500 but not for more than 7 calendar days.



CITY OF STAMFORD ACCOUNTING POLICY AND PROCEDURES MANUAL

- Any receipts held by departments overnight must be adequately secured.
- 1.1.10 A copy of the validated deposit slip, the Report of Collections, and all other relevant documentation must be forwarded to the Controller's Office within 3 business days for each week's deposit. The validated deposit slip for weekly deposits must be submitted by each Wednesday for the week ended the previous Friday, or within 3 business days of the end of each month when a month ends on a business day other than Friday.
 - 1.1.11 The Controller's Office is responsible for verifying the mathematical accuracy of the Report of Collections and agreeing this amount to the validated deposit slip. In the absence of any discrepancies, the Treasury Accountant or designee signs a copy of the Report of Collections and returns it to the original department. Any discrepancies should be noted and resolved.
 - 1.1.12 Each day, or as workflow dictates, the Controller's Office is responsible for comparing on-line bank activity with the validated deposit slips and Reports of Collections. Any discrepancies should be noted and resolved.
 - 1.1.13 Each department is responsible for reviewing on-line (HTE) general ledger postings on a regular basis to ensure that all receipts are properly recorded.
 - 1.1.14 On a quarterly basis, selected departments will be provided with a report listing the department's revenue postings for the quarter. Departments are required to report discrepancies to the Controller's Office.
 - 1.1.15 The Controller's Office is responsible for monitoring compliance with all cash receipt policies. Non-compliance will be communicated to the relevant department head. Directors will be notified of unusual or continuing violations.

1.2 Receipts Prepared by the Controller's Office

- 1.2.1 Because of the limited number of cash receipts collected, certain departments are responsible for forwarding all cash receipts to the Controller's Office for processing and deposit. See Appendix B for a list of these departments. Employees of the Controller's Office may not receive cash directly from the public.
- 1.2.2 An initial record of all receipts received by City departments must be created at the time of receipt, either using a cash register, pre-numbered receipts, or a receipts log in the case of payments received by mail. This initial record is to be compared to recorded receipts by appropriate departmental supervisory personnel on a daily basis.
- 1.2.3 All checks must be restrictively endorsed with "For Deposit Only" and the collecting department's identification before they are delivered to the Controller's Office. Checks without the required endorsement stamp will not be accepted by the Controller's Office.
- 1.2.4 Report of Collections forms are designed and maintained by the Controller's Office. Any required changes to these forms must be communicated to and agreed to by the Controller's Office. Each Department is responsible specifying the appropriate general ledger account numbers to be included on its version of the Report of Collections. The Controller's Office is responsible for ensuring that all general ledger codes on the Report of Collections are active and functional in the HTE system.
- 1.2.5 Operating department personnel are responsible for preparing a Report of Collections for each deposit. Operating department personnel should include any appropriate descriptions, dates or



CITY OF STAMFORD ACCOUNTING POLICY AND PROCEDURES MANUAL

other identifiers to be input into the HTE system. In order to facilitate reconciliation of deposits to bank activity, separate Reports of Collections for checks and cash shall be prepared.

- 1.2.6 Completed Reports of Collections and related receipts (cash and checks) are hand-delivered to the Controller's Office. Receipts must be delivered to the Controller's designee in person no later than 10:30 AM each business day. The Controller's Office must count all cash and checks and compare this amount to the Report of Collections prior to accepting any receipts. If a discrepancy exists, the receipts are not accepted and returned to the originating department for resolution. If no discrepancy exists, the Controller's designee signs the Report of Collections and returns a copy to the originating department.
- 1.2.7 The Controller's Office is responsible for ensuring that all checks are properly endorsed, and for preparing a deposit slip for all receipts and forwarding the receipts and deposit slip to another designee from the Controller's Office for verification prior to sealing the deposit bag. For each deposit, the supervisor of the designee should also verify the amount of cash (not checks) in the deposit before the deposit bag is sealed. Once the deposit has been verified, the verifying individual(s) initials the deposit slip and seals the deposit bag. The receipts are then ready for deposit.
- 1.2.8 All receipts shall be deposited as follows:
 - Within one business day of receipt when the receipts total more than \$500.
 - Receipts of lesser amounts may be held until they equal \$500 but not for more than 7 calendar days.
 - Any receipts held by departments overnight must be adequately secured.
- 1.2.9 The Controller's Office is responsible for obtaining a validated deposit slip from the bank and scanning it with a copy of the Report of Collections and any other supporting documentation.
- 1.2.10 Each day, or as workflow dictates, the Controller's Office is responsible for comparing on-line bank activity with the validated deposit slips and Reports of Collections. Any discrepancies should be noted and resolved.
- 1.2.11 On a quarterly basis, selected departments will be provided with a report listing the department's revenue postings for the quarter. Departments are required to report discrepancies to the Controller's Office.
- 1.2.12 The Controller's Office is responsible for monitoring compliance with all cash receipt policies. Non-compliance will be formally communicated to the relevant department head and Director.

1.3 Cash Receipts Accounting and Control

- 1.3.1 The Controller's Office is responsible for preparing a journal entry for each bank deposit and inputting this information into the HTE financial system within 3 business days of the end of the previous week. If a department is using the Cash Receipts module, the revenue and cash is posted automatically to HTE when the transaction occurs.
- 1.3.2 Any returned checks from the bank are researched by the Controller's Office and forwarded to the originating department for resolution.



CITY OF STAMFORD ACCOUNTING POLICY AND PROCEDURES MANUAL

- 1.3.3 OPM Review – There should be timely monitoring of actual revenue collections to budgeted or projected revenue throughout the fiscal period. Compliance of revenue with all federal, State, and local laws and/or regulations should be monitored continuously by the Office of Policy and Management and departments.

1.4 Processing of Receipts and Reconciliation by Departments Making Their Own Deposits and Entering Receipts Directly Into HTE

- 1.4.1 The departments (indicated in Appendix B) are responsible for submitting the following documentation to the Controller's Office on a daily basis:
- Generated Journal Entry Report
 - Related Cash Posting Report
 - Related Bank Deposit Tickets
- 1.4.2 The Controller's Office is responsible for reconciling the information provided by the above departments to bank deposit reports and cash postings on the HTE system on a daily basis.
- 1.4.3 If any differences between the information detailed in steps 1.4.1 and 1.4.2 above are identified, the Controller's Office is responsible for forwarding the appropriate documentation back to the above departments for resolution. The Controller's Office is responsible for following up on resolutions with the various departments for up to five ensuing business days. If a difference is not resolved in five business days, the matter must be brought to the attention of the Controller or Treasury Accountant.

1.5 Tax Receipts – NSF Checks

- 1.5.1 NSF checks and any related documentation are mailed by the bank to the Controller's Office. The Controller's Office is responsible for sending the original check and a copy of the advice to the appropriate department. A copy of the check and the advice are maintained by the Controller's Office.
- 1.5.2 The Controller's Office is responsible for tracking all NSF checks on a spreadsheet.
- 1.5.3 The Controller's Office is responsible for matching all relevant information on NSF checks posted on the HTE system for all departments except the Tax Department. If the amounts match, the Controller's Office removes the NSF check from the spreadsheet and scans all documentation. If unable to resolve the Controller's Office adjusts accordingly and the depositing department must find resolution.
- 1.5.4 The Controller's Office is responsible for notifying the Controller and the appropriate department of all NSF checks which remain outstanding for more than 30 days. Management is responsible for taking appropriate action on items older than 30 days.
- 1.5.5 The Controller's Office is responsible for providing a copy of the spreadsheet detailing all unresolved NSF checks to the Controller or designee and the appropriate department on a monthly basis.
- 1.5.6 There will be no starter checks accepted. All checks should indicate a person's full name and address.
- 1.5.7 A customer that has two incidents shall pay either by money order, certified check or cash.



CITY OF STAMFORD ACCOUNTING POLICY AND PROCEDURES MANUAL

1.6 Monthly Tax Receipts Reconciliation

- 1.6.1 The Tax Department is responsible for reconciling all tax revenue and receivable balances from the HTE tax system to the general ledger. This is accomplished and documented as part of the Monthly Tax Collectors Report (See attached sample). All other departments are responsible for reconciling their revenues from the HTE system to their batch reports or other documentation or subsidiary ledgers as appropriate.

1.7 Unapplied Tax Payments

- 1.7.1 The Board of Finance has adopted a policy and procedure relating to the processing of Unapplied Tax Payments (Overpayments). (See Policy in Appendix)

1.8 Alarm Fees

- 1.8.1 The Controller's Office is responsible for the billing and collection of false alarm fees.

1.9 Gifts or Donations Over \$5,000

- 1.9.1 All gifts or donations must be lawfully accepted by the Board of Representatives and appropriated by the Board of Finance. Until such time a donation or gift is accepted and an appropriation approved, it will be deposited into a balance sheet account (Uncoded Cash Receipts).



2. Treasury Operations

A. Process Overview

Accounting policies and procedures related to treasury operations are designed to ensure that treasury-related transactions and activities are properly authorized and approved; processing is complete and accurate; transactions are documented in a timely and appropriate manner; and recorded on the City's general ledger in an accurate and timely manner.

B. City Charter/Code of Ordinances References

<u>Reference</u>	<u>Subject</u>
§ C5-50-2	Finance Functions

C. Significant Policies

- ◆ All City checks must be signed by two of the three authorized positions. The authorized positions for check signing are the Controller, Director of Administration, or Mayor.
- ◆ The Controller's Office is responsible for monitoring the amount of funds available in the City's disbursement accounts to ensure that there are sufficient funds on hand to meet its obligations.
- ◆ The Controller's Office is responsible for initiating all electronic transfers of City funds and adopting electronic payment methods suitable for their specific needs.
- ◆ The Controller's Office will conduct investment activities in conformance with the adopted Investment Policy.

D. Attachments – See Appendix A

1. Investment Policy
2. Mead School Billing Schedule
3. Italian Center Billing and Collection Procedure
4. Resolution No. 2684 – Returned Check Fee
5. Board of Education Policy on School Activity Funds



**CITY OF STAMFORD
ACCOUNTING POLICY AND
PROCEDURES MANUAL**

6. Non-Core Bank Account Listing
7. Alarms Administration Policies and Procedures



CITY OF STAMFORD ACCOUNTING POLICY AND PROCEDURES MANUAL

2 Treasury Operations

2.1 Cash Management

- 2.1.1 The Controller's Office is responsible for monitoring cash balances in the City's bank accounts and investment accounts on a daily basis to ensure that sufficient funds are available to meet City obligations and that transactions are properly authorized.
- 2.1.2 The Controller's Office is responsible for monitoring the amount of funds available in the City's Controlled Disbursement account to ensure that there are sufficient funds on hand to fund disbursements. This is accomplished as follows:
- The Controller's Office performs an inquiry of all significant cash balances and all checks that will be cleared against the account for the day with relevant banks each morning.
 - All known and planned wire transfers are added/subtracted from the balance on hand.
 - The Controller's designee determines whether additional funds will be needed in the Controlled Disbursement account, and as necessary, authorizes a transfer of funds from the City's Short-Term Investment accounts (STIF, Money Markets, CD's) to the Controlled Disbursement account. The Treasury Accountant and Controller sign the authorization to transfer funds between accounts.
 - If it is determined that there are excess funds in the Controlled Disbursement account, an appropriate amount is wired to the STIF or short term investment accounts or the money market accounts. (See attached Investment Policy.) The Treasury Accountant and Controller sign the authorization to transfer funds between accounts.

2.2 Electronic and Wire Transfers

- 2.2.1 The Controller's Office is responsible for initiating all electronic transfers of City funds on behalf of the City and Board of Education.
- 2.2.2 The Controller's Office is responsible for recording a journal entry in HTE for each wire transfer within 3 business days. The backup for each wire transfer journal entry is scanned and consists of an invoice or authorizing memo with the department head signature, the funds transfer initiation status report, and the money market/bank transfer authorization form (if appropriate).
- 2.2.3 The Controller's Office is responsible for maintaining pre-authorized wire transfers on the on-line banking software system, and executing them as scheduled. Currently wire transfers are pre-authorized for the following purposes:
- Payroll and payroll tax transfers;
 - Medical and dental insurance premiums;
 - Debt service payments;
 - Heart & Hypertension coverage payments;
 - Monthly allotment of budget appropriation for the Stamford Library;
 - Transfer of drawdowns of HUD grants to the Controlled Disbursement account;



CITY OF STAMFORD ACCOUNTING POLICY AND PROCEDURES MANUAL

- Deposits into STIF and money market accounts regularly transferred to Controlled Disbursement account;
- Board of Education Benefits;
- Fire Department allocations;
- DSSD wire transfers;
- Stamford Museum;
- WPCA Clean Water; and
- Various large Capital Project payments

2.2.4 The Controller's Office is responsible for arranging all non-routine wire transfers via the on-line banking software system. New wire transfer information is approved by two authorized employees via the banking software security features. The Treasury Accountant enters the non-routine wire transfer information into the on-line banking system. The Security Administration function then performs the approval of non-routine wire information on the on-line banking system. The Controller and the Accounts Payable Junior Accountant are authorized security administrators.

2.2.5 Upon written authorization from the Grants Department the Controller's Office is responsible for transferring grant funds from Reich & Tang accounts to a City account. Funds are transferred by check.

2.3 Monthly Pension Payroll

2.3.1 Appropriate persons at the pension funds are faxed the required information, directing them to wire funds as needed for pension benefits, taxes and miscellaneous payments (based on the Payroll Voucher prepared by the Payroll Department).

2.3.2 Covering checks are hand typed as directed by payroll register. The checks are approved by the Controller and hand stamped with authorized signatures. These checks are distributed as indicated.

2.3.3 Bank reconciliation is performed on pension clearing, payroll tax and covering check bank accounts in accordance with month-end reconciliation requirements.

2.4 Checking Operations

2.4.1 The City utilizes two checking accounts for substantially all of its disbursement activity: the Controlled Disbursement account and the Payroll Account.

2.4.2 The Treasury Accountant maintains check stock for all other City accounts (Bank Accounts).

2.4.3 The Controller, Director of Administration, or the Mayor must sign all City checks.

2.4.4 Checks related to segregated BOE accounts (scholarship funds and student activity funds) require the signature of the Superintendent and Assistant Superintendent (using a facsimile stamp). See attached BOE Policy on School Activity Funds.

2.4.5 On a daily basis, the Controller's Office is responsible for recording all cleared checks on the HTE system for purposes of reconciling the bank account balances to the general ledger and to generate an outstanding check register.



CITY OF STAMFORD ACCOUNTING POLICY AND PROCEDURES MANUAL

2.4.6 The Controller's Office is responsible for tracking and recording all stopped and voided checks on the HTE system. On a daily basis, the Controller's office enters a journal entry to reflect returned checks (with the exception of the tax department which they do themselves).

2.4.7 The City has adopted a \$50 bounced check fee effective 4/4/02. (See Attached Resolution Outlining Fee Schedule.)

2.5 Other Treasury Functions

2.5.1 It is the responsibility of the Controller's Office to bill Mead School for payment in lieu of taxes (see attached schedule).

2.5.2 It is the responsibility of the Controller's Office to bill the Italian Center semi-annually. (See attached billing and collection procedures.)

2.5.3 The Controller's Office has responsibility for Fire Alarm Billing & Processing. (See attached Billing and Collection Procedures.)

2.6 Grant Reimbursements

2.6.1 Reimbursements from the State Department of Education (SDE) for school construction are electronically transferred into the City's account at Reich & Tang upon approval by the SDE. The Controller's Office is responsible for providing copies of the Reich & Tang statements to Grants Administration.

2.6.2 The BOE Project Accountant is responsible for providing a copy of each ED046 and any other SDE correspondence to the Controller's Office so that transfers into the Reich & Tang accounts can be recorded on the HTE system.

2.6.3 For municipal bond reimbursement payments, Grants Administration is responsible for analyzing the Reich & Tang statements and instructing the Controller's Office to withdraw funds from the Reich & Tang account as necessary. Grants Administration is also responsible for indicating the appropriate revenue account to be recorded.

2.6.4 For school construction progress payments, Grants Administration is responsible for analyzing the Reich & Tang statements and instructing the Controller's Office to withdraw funds from the appropriate Reich & Tang account as necessary. Grants Administration is also responsible for indicating the appropriate revenue account and project number to be recorded.

2.6.5 The Controller's Office is responsible for monitoring activity in the Reich & Tang account on a daily basis, and recording all activity on the general ledger within two business days.

2.7 Posting of Pension Plan Activity

2.7.1 Pension reports are received monthly for the CERF, Custodian & Mechanics and Firemen's Pension plans. The Police Pension report is prepared on a calendar quarter basis. Postings for the balance sheets are calculated as the difference between the figures on the received report and the prior report for each line item. Postings for revenues and expenses are the figures reported for each pension plan for the reporting period. The employee and employer contributions are the only figures independently verified from the pension reports to City records. Pension plan activity is posted to the general ledger in accordance with monthly reconciliation and closing requirements.



3. Purchasing

A. Process Overview

City policies and procedures related to purchasing are designed to ensure that goods and services are procured in a manner that is fair and competitive; that public funds are properly controlled and wisely spent; and that transactions are properly authorized and approved.

B. City Charter/Code of Ordinances References

<u>Reference</u>	<u>Subject</u>
§§ 23-14 to 23-18	City Purchasing ordinance, revised 2/1/99

C. Significant Policies

- ◆ **Quotations – Goods and General Services:** Purchases of goods or general services which are in excess of three thousand dollars (\$3,000), but are less than the limit set by the Board of Finance (currently \$7,500) shall be based upon price quotations. Purchase requisitions shall not be split to avoid this requirement. Price quotations, either oral or written shall be solicited from at least three vendors or service providers, or obtained from current catalogs or price sheets (Code §23-16, B.).
- ◆ **Competitive Bids – Goods and General Services:** Purchases of goods and general services which are in excess of the limit set by the Board of Finance (currently \$7,500) shall be made by sealed competitive bid as described in Code §23-17. Purchase requisitions shall not be split to avoid this requirement.
- ◆ **Special or Professional Services:** Purchases of special or professional services costing less than \$10,000 do not require price quotations. For purchases of \$10,000 but less than \$25,000, proposals should be requested from at least three qualified firms. For purchases of \$25,000 or greater, a sealed competitive bid shall be administered by the Purchasing Agent. For purchases of \$100,000 or greater, a sealed competitive bid shall be administered by the Purchasing Agent, and approved by the Mayor, Board of Finance and the Board of Representatives.



**CITY OF STAMFORD
ACCOUNTING POLICY AND
PROCEDURES MANUAL**

D. Attachments – See Appendix A

1. Procedures Concerning City Surplus Property
2. Exemption Certificate
3. City Purchasing Ordinance

3 Purchasing

Note to Users: The City's purchasing policies and procedures are outlined in the City Purchasing Ordinance.



4. Accounts Payable

A. Process Overview

Accounting policies and procedures related to accounts payable are designed to ensure that all transactions are properly authorized and approved; goods and services conform with specifications and pricing; transactions are documented timely and appropriately; expenditures are properly classified; and transactions are recorded on the City's general ledger in an accurate and timely manner.

B. City Charter/Code of Ordinances References

<u>Reference</u>	<u>Subject</u>
§§ 23-14 to 23-18	City Purchasing ordinance, revised 2/1/99
§ 103-6	Annual statement of vendors paid by City
Ordinance No. 663	City of Stamford Travel Policy
§ 23-29	No payments to City employees for business travel entertainment or related expenses shall be made that do not comply with the City's written travel policy for these payments.

C. Significant Policies

- ◆ All invoices are to be received by the department and reconciled to the P.O. before being sent to the Accounts Payable department for review and payment.
- ◆ No department should accept or use goods or services that do not appear on a properly authorized purchase order (when required).
- ◆ All encumbrance rollovers (purchase orders) must be fully liquidated by October 31st of the new fiscal year unless special circumstances exist.
- ◆ No orders are placed with vendors without a valid, approved P.O. (except in an emergency).
- ◆ Accounts Payable may change line item prices by up to 10% of the total or \$300 whichever is greater assuming funds availability. All other changes must be done in the adjustment field.
- ◆ No encumbrance will be made in one fiscal year to pay for goods or services in a subsequent fiscal year.
- ◆ Purchasing/Procurement Cards may be used to improve the efficiency of purchasing procedures. These cards can be used as an efficient, cost-



**CITY OF STAMFORD
ACCOUNTING POLICY AND
PROCEDURES MANUAL**

effective method of purchasing and paying for small dollar or emergency purchases.

- ◆ The City of Stamford Financial Policy No. 9-2 Payroll Tax Reporting states the following:

Any non-city entity which receives appropriated funds from the City of Stamford, including grant funds which are being passed through the City, must confirm their agency's compliance with federal and State payroll tax reporting, deposits, and payments for each year they are to receive City funds. The City Controller must receive confirmation of federal and State compliance by July 1 each year. Failure to provide adequate confirmation may withhold any future funding from the City.

D. Attachments – See Appendix A

1. Direct Disbursement Form
2. Travel Policy
3. Request to Add Vendor to the HTE System.
4. Orders Placed Before P.O. Issue
5. July 1, 2003 Memo providing additional guidance on encumbrances and purchase orders.
6. City Procurement Card Policies
7. Board of Education Purchasing Card Policies
8. City of Stamford Financial Policy No. 9-2 – Agreements Between Organizations Receiving City Funds



4 Accounts Payable

4.1 Pre-Audit Approval of Purchase Requisitions

- 4.1.1 The Controller's Office is responsible for Pre-Audit approval of all purchase requisitions.
- 4.1.2 Once each purchase requisition has been approved on the HTE system at the first, second and third levels, the Controller's Office is responsible for reviewing the requisition for the following items:
- Proper completion and approval of requisition
 - Correct commodity code
 - Proper general ledger account and project code
 - Availability of funds
 - Compliance with requisition policy
 - Multiple approval levels

4.2 Receipt of Goods/Services

- 4.2.1 All goods should be shipped to, or otherwise delivered to the department that authorized the related purchase order.
- 4.2.2 When goods are delivered, the receiving personnel from the ordering department are responsible for documenting those items received and accepted. The packing slip is to be compared to each item received and a check mark (✓) is to be placed next to each item on the packing slip that has been received in working condition and in the quantity ordered. If a packing slip is not enclosed, a copy of the corresponding purchase order should be used.
- 4.2.3 If items listed on the packing slip are not received, those items should be identified on the packing slip and the initials N.R. (not received) noted next to them. If the quantity received is less than the amount ordered, that information should also be noted on the packing slip.
- 4.2.4 If the packing slip indicates that certain items are back ordered, those items should be identified and the initials B.O. (back ordered) noted next to them.
- 4.2.5 The individual responsible for unpacking and checking the shipment should be someone other than the requisitioner and should note any pertinent information about the order on the packing slip (see 4.2.2 through 4.2.4 above). This individual should also sign his/her name and note the date that the shipment was inspected.
- 4.2.6 Receipt of goods and services must be documented electronically on the HTE system in order for an invoice to be paid. Departments should only receive amount to be paid (not entire P.O.) unless order is complete. Upon receipt of goods and services, the appropriate departmental personnel are responsible for acknowledging the receipt on the system and noting partial shipments and backorders accordingly.
- 4.2.7 If a shipment is received and the receiving department does not have a corresponding purchase order on file, the City Purchasing Department should be contacted immediately. No department should accept or use items that do not appear on a properly authorized purchase order, or are



CITY OF STAMFORD ACCOUNTING POLICY AND PROCEDURES MANUAL

duplicates of an order already received. Departments should only place orders after P.O.s have been issued. Departments not adhering to this policy will receive a standard form (attached) asking for an explanation.

4.3 Invoice Processing

- 4.3.1 All vendors should be instructed to send invoices directly to the department that authorized the purchase (except for capital projects, which should be sent to the Project Manager). Departments should forward invoices to Accounts Payable upon receipt of goods and acknowledgment of the same on the HTE system. Accounts Payable will only make payment on vendor invoices. Payments will not be made on statements, packing slips, or acknowledgments.
- 4.3.2 An invoice that has been entered into the HTE system must be characterized by one of seven status codes as follows:
 - 3 – Awaiting acknowledgment of receipt
 - 4 – Partially received, no invoice
 - 5 – Partially received, invoice entered, invoice partially paid
 - 6 – Received, no invoice
 - 7 – Received, partially invoiced
 - 8 – Completed
 - 9 – Canceled

4.4 Authorization of Payment

- 4.4.1 Receipt of all goods and services must be acknowledged as received on the HTE system before the vendor will be paid.
- 4.4.2 Upon receipt of receiving reports, Accounts Payable is responsible for comparing information from the receiving report, vendor invoice and purchase order. Any discrepancies are noted and Accounts Payable refers the matter to the purchasing department.
- 4.4.3 Upon receipt of a purchase order, receiving report and vendor invoice, Accounts Payable is responsible for auditing these documents for accuracy and comparing them to the receiving information recorded in the HTE system. Audit procedures should include a comparison of items, quantities and unit prices from the invoice to the purchase order and receiving report and compliance with policy related to the requirement to have a valid P.O. before the order is placed and/or items are delivered. (See attached form.) All mathematical calculations should be recomputed for accuracy.
- 4.4.4 Each department is responsible for recording specific items, quantities ordered and quantities received on the HTE system when creating a purchase order. Accounts Payable is not responsible for this information and will process invoices as “Drawdown Purchases” when the ordering department does not input this information into the HTE system.
- 4.4.5 If a purchase order was not initially recorded as a Drawdown Purchase on the HTE system, and Accounts Payable is forced to process it as such, the invoice and purchase order are forwarded to the Purchasing Department. The Purchasing Department is responsible for changing the status of the purchase on the HTE system to “Drawdown Purchase”, and for returning the invoice to Accounts Payable for payment.
- 4.4.6 Accounts Payable is responsible for entering the invoice information into the HTE system.



CITY OF STAMFORD ACCOUNTING POLICY AND PROCEDURES MANUAL

- 4.4.7 Once checks have been issued, Accounts Payable is responsible for matching the check to the related invoice and other documents, and scanning into Optiview (HTE scanning storage software).

4.5 Invoice Adjustments

- 4.5.1 Accounts Payable is authorized to enter vendor invoices into the HTE system in amounts up to 10% or \$300 in excess of the related purchase order. Funding availability will be checked before payments are made in excess of authorized P.O. amount. Adjustments may be made for price changes or shipping charges. Sales tax should not be paid on City purchases.

4.6 Direct Disbursements

- 4.6.1 Direct disbursements may be processed when invoices are received representing usage charges for monthly services, or where charges for services and/or materials can be processed without violating purchasing procedures or impairing control. A direct disbursement allows an invoice to be paid directly, without the issuance of requisitions or purchase orders. Pre-audit function is performed on direct disbursements as well. This includes checking for proper account codes, funds availability and multiple approval levels.

- 4.6.2 Direct disbursements will not be paid unless the following criteria are met:

- Prior and appropriate understandings with the Controller's Office exist regarding the purchase of specified goods or services.
- The proper budget expense account is charged, sufficient funds are available in the account, and required signatures authorizing payment are present. The only exception will be to charge accounts payable set up in the balance sheet. All charges to balance sheet accounts must be approved by the Controller or the Controller's designee.

- 4.6.3 Items that must be paid by direct disbursement are limited to the following:

- Mileage/travel expense reimbursement
- Seminar fees (If line item 3202 account is used)
- Registration fees (If line item 3202 account is used)
- Replenishments to petty cash funds
- Tax refunds
- Operating subsidies
- Pension contributions
- Legal claims
- Miscellaneous refunds
- Artists' Invoices (Art Requirement)
- Tuition Reimbursement (Requires approval of HR Representative)
- Pay for rink instructors, election workers and game officials

Items that may be paid by direct disbursement are limited to the following:

- Association dues and subscriptions (magazines & newspapers)



CITY OF STAMFORD ACCOUNTING POLICY AND PROCEDURES MANUAL

- Advertising
- Postage
- Insurance premiums (except one year renewable policies)
- Payroll tax payments
- Utility payments
- Food

- 4.6.4 In order to pay for goods or services by direct disbursement, the ordering department must complete a direct disbursement form complete with a vendor number. This form must be approved by the preparer, the preparer's department head (or a designee), and a designee of the Controller. (See copy of standard form)
- 4.6.5 Direct disbursements are to be input into the HTE system by a designee of the Controller. The Controller's designee is responsible for auditing each direct disbursement to ensure that it complies with City policy.
- 4.6.6 The Controller's designee is responsible for reviewing supporting documentation and approving all direct disbursements once they have been entered on the HTE system by updating the "IN" group.
- 4.6.7 Any transactions that fall outside the direct disbursement guidelines must be approved by the Controller.

4.7 Petty Cash

- 4.7.1 Petty cash funds should be established and maintained only as necessary. The Controller's Office is responsible for maintaining a record of all petty cash funds in use. Department heads are responsible for maintaining any petty cash funds in accordance with City policy.
- 4.7.2 The Finance Department petty cash fund is available for departments that have not established their own petty cash funds.
- 4.7.3 The limit on purchases with petty cash funds is \$50.00.
- 4.7.4 Petty cash funds are intended to facilitate departmental purchases of small, but necessary operating items of nominal dollar amounts, except in emergencies, or for specific exceptions granted by the Controller or the Controller's designee to meet any unique departmental needs.
- 4.7.5 Some items that may be purchased with petty cash funds include:
- Small office items
 - Parking garage fees
 - Books and periodicals
 - Photocopying services
 - Professional membership dues
 - Postage
- 4.7.6 Some items that should not be purchased with petty cash funds include:



CITY OF STAMFORD ACCOUNTING POLICY AND PROCEDURES MANUAL

- Gifts
- Social or travel club dues
- Traffic citations
- Interest charges
- Personal expenses
- Mileage

4.7.7 Petty cash funds may never be used to cash personal checks.

4.7.8 Sales tax should not be paid in conjunction with City purchases. A copy of the City's sales tax exemption form can be obtained from the Purchasing Department. (Attached.)

4.7.9 No advances or loans of any type may be made from petty cash funds.

4.7.10 All expenses associated with out-of-town travel are required to be submitted on a Conference or Out-of-Town Trip Request Form, and may not be reimbursed through petty cash.

4.7.11 Original receipts are required for all reimbursements from a petty cash fund. Acceptable receipts include canceled checks, charge card receipts, and cash register receipts.

4.7.12 All claims for reimbursement from a petty cash fund must be approved (by signature) and must indicate the general ledger account that the purchase should be charged to. It is each department's responsibility to assign these accounts.

4.7.13 If an employee has made a series of approved purchases through a petty cash fund that exceeds what should be reasonably purchased through petty cash, the employee is required to complete a Direct Disbursement Form and submit it to Accounts Payable for reimbursement. All receipts must be attached to the Direct Disbursement Form and must be signed for approval.

4.8 Procurement Cards

4.8.1 Procurement cards allow individuals to purchase goods or services without issuance of requisitions or purchase orders. Fund availability is required to be checked by the individual before purchase is made. A monthly amount per card is determined by the Board of Education or the City.

4.8.2 All transactions are required to be verified by the individual who purchased the goods or services. Original receipts are to be submitted with the individual's account statement each month to a designee of the Board of Education or the City.

4.8.3 A designee of the Board of Education (principal, manager) or the City will approve account statements each month.

4.8.4 Account statements with original receipts are forwarded to the Board of Education Purchasing Department or the City.

4.8.5 The Board of Education or the City will transmit a bank file from Smart Data OnLine, JPMorgan Chase with all transactions to the HTE Procurement Card Module.



CITY OF STAMFORD ACCOUNTING POLICY AND PROCEDURES MANUAL

- 4.8.6 The Board of Education or the City will be responsible for reviewing transactions, approving charges, account coding and verifying fund availability.
- 4.8.7 A procurement card group will be created in HTE to be edited and updated to post transactions to the general ledger.
- 4.8.8 JPMorgan Chase will initiate ACH payment for the full amount owed to the bank for monthly procurement card purchases.

4.9 Employee Travel Reimbursements

- 4.9.1 Employee travel reimbursements are governed by the City of Stamford Travel Policy, adopted pursuant to Ordinance No. 663. Consult the City of Stamford Travel Policy (attached) for further details beyond those presented in this Section.
- 4.9.2 Employee travel is subject to pre-approval by the applicable department head, Director, and the Mayor when such travel includes an overnight stay, air transportation, or when the destination is in excess of 200 miles from the City (400 miles round trip). Under these circumstances, the employee is required to complete a Conference or Out-of-Town Trip Request Form.
- 4.9.3 Department heads are responsible for approving all claims for employee travel originating in their departments and ensuring that all such claims are in compliance with the City's Travel Policy.
- 4.9.4 The Controller's Office is responsible for ensuring that all claims for employee travel are properly approved by the applicable department head, and for compliance with all of the requirements of the City's Travel Policy.

4.10 Vendor File Maintenance Standards

- 4.10.1 The City Controller's Office is responsible for maintaining the HTE vendor file.
- 4.10.2 To avoid creating duplicate vendors in the HTE database, the Controller's Office should thoroughly search all active and inactive vendor files prior to creating a new vendor record.
- 4.10.3 If a vendor cannot be located in either the active or inactive vendor files, the individual submitting the related purchase order or direct disbursement form is responsible for completing and submitting a Vendor Request Form to the Controller's Office. (See attached Request to Add Vendor to HTE System.)
- 4.10.4 When creating new vendor records in the HTE system, the Controller's Office requires completing the entire form including Tax ID number.
- 4.10.5 The Controller's Office retains copies of all vendors added. No vendor will be added without a fully completed form. All information is the responsibility of the Department/BOE requesting the new vendor.

4.11 Accounts Payable Accounting and Control

- 4.11.1 Each month, the Controller's Office is responsible for reconciling the open payables report (invoices approved and unpaid) to the general ledger.



CITY OF STAMFORD ACCOUNTING POLICY AND PROCEDURES MANUAL

- 4.11.2 **Recurring Purchase Orders:** We will be requiring that all periodic recurring expenditures be encumbered as a draw-down for the full year amount. Remember, you can always add or reduce draw-down amounts as the year progresses. This process change will save us all time and effort in issuing and re-issuing requisitions/purchase orders month after month.
- 4.11.3 **Encumbrances for Future Services:** No encumbrance will be made in one fiscal year to pay for goods or services in a subsequent fiscal year.
- 4.11.4 **Duration of Encumbrance Rollovers:** All encumbrance rollovers (purchase orders) must be fully liquidated by the end of the first quarter (September 30th) of the new fiscal year unless special circumstances exist. All rollover encumbrances (purchase orders) not liquidated by September 30 will be cancelled, and the revised budget will be reduced by the amount of the cancelled encumbrance.
- 4.11.5 **Encumbrance Rollovers:** Encumbrance rollovers cover only specific goods or services ordered on or before June 30th but are not received, and therefore not paid for, until on or after July 1st. Once the goods or services are received, the payment will be made and the balance remaining, if any, on the purchase order will be cancelled.
- 4.11.6 **Orders Placed Before the Issuance of Purchase Orders:** The accounting and purchasing policies clearly state that no orders with vendors may be placed before a valid purchase order is issued. This includes requisitions stating “confirming orders” or “to pay invoices.” We will continue to require that written explanations signed by a director accompany all requisitions for goods/services not in compliance with the above policy. You should explain what state of emergency existed that would necessitate non-compliance to the existing purchasing and accounting policies. Poor planning does not constitute an emergency.

4.12 Drug Assets Forfeiture Revolving Accounts

- 4.12.1 The City maintains two drug assets forfeiture funds, one under the federal program, and one under the State program.
- 4.12.2 Forfeiture funds must be spent according to the relevant statutes.
- 4.12.3 Distribution of funds must be requested using the Request for Distribution of Proceeds of Forfeited Property form.
- 4.12.4 Forfeiture funds must be deposited into an account maintained solely for that purpose.
- 4.12.5 The City’s Police Department is responsible for maintaining custody of and responsibility for federal and State forfeiture funds.
- 4.12.6 The Controller’s Office is responsible for approving payments (3rd level approval) from the Asset Forfeiture Account. Payments can only be approved after the HTE requisition has been reviewed and the bank account is determined to have sufficient funds for this purpose.

4.13 Annual Processing of IRS Forms 1099

- 4.13.1 The Controller’s Office is responsible for issuing IRS Form 1099 to vendors by January 31st each year and reporting this information to the IRS by February 28th.
- 4.13.2 The City utilizes IRS Form 1099-MISC for all 1099’s. IRS Form 1096 is used to transmit the related information to the IRS.



CITY OF STAMFORD ACCOUNTING POLICY AND PROCEDURES MANUAL

4.13.3 1099 Generation Process

- Create a work file on the HTE system of all vendors paid \$600.00 or more during the calendar year (payment history by calendar year).
- Review the work file and delete any vendors that are known to be incorporated, except professional corporations (e.g., law firms, doctors, other medical service providers).
- Using the flagged error messages from the work file, generate an error report that lists all individuals, partnerships and includable corporations with missing taxpayer identification numbers (TIN's) or addresses.
- Issue IRS Form W-9 to all vendors (from work file) that do not have a TIN recorded on the HTE system.
- For vendors with missing addresses, locate address by querying the HTE system or contacting the City employee who authorized the payment(s).
- Once vendor TIN and/or address information is received, input it into the HTE system and generate a new work file.
- Generate IRS Forms 1099-MISC for all vendors in the updated work file that have either an address or TIN and mail forms to vendors.

4.14 Payroll Tax Reporting – Organizations Receiving City Funds

- 4.14.1 Each entity is required to have its independent accountant provide the City with a certification of payment of payroll taxes before operating subsidies will be released. (See sample letter with requirements of Financial Policy No. 9-2.)



5. Capital Projects

A. Process Overview

City accounting policies and procedures related to capital projects are designed to ensure that project managers (in assigned departments) and the client departments are accountable for their projects and that all transactions are properly authorized and approved; goods and services conform with specifications and pricing; transactions are documented timely and appropriately; expenditures are properly classified; and transactions are recorded on the City's general ledger in an accurate and timely manner. Given their scale and cost, the accounting policies and procedures are designed to support effective capital project monitoring and reporting.

B. City Charter/Code of Ordinances References

<u>Reference</u>	<u>Subject</u>
§ 20-10	Capital projects sunset provision.
§ 23-27	1% of the estimated cost of construction or remodeling of any municipal building must be allocated for works of art.
§ 40-83	Positions for Clerk of Works, etc. where contract does not exceed three years are unclassified.

C. Significant Policies

- ◆ **General** – When assigned a capital project by the Director of Operations, the assigned department will assist the client department in coordination of project scope and required budget prior to the capital budget process along with project implementation. Implementation includes preparation and review of procurement documents (RFP/RFQ's), hiring of design professional(s), oversight of planning and design, overall project administration including compliance, reporting, payment, bidding, construction oversight and project closeout. The client department remains responsible for coordinating project cost estimates, scoping and concept designs with the assigned department in order to secure adequate funding requests in the capital program. (See attached memo.)
- ◆ Client departments shall remain responsible for developing budget requests and advocating for them during the budget process. Project scoping and budgeting should be reviewed with any assisting department well in advance of the annual budget presentations to ensure that projects are adequately funded. Phasing options may also need to be discussed. Projects shall remain identified by department in HTE and in the budget book. However,



**CITY OF STAMFORD
ACCOUNTING POLICY AND
PROCEDURES MANUAL**

alternative assignments for project management may be made as projects progress through conceptual planning into design and construction.

- ◆ The Office of Policy and Management is responsible for monitoring all open projects on the HTE system semi-annually to determine whether any projects have been inactive for one year or more. OPM is also responsible for reviewing projects to ensure compliance with the Capital Project Sunset Provision of the City Charter.

D. Attachments – See Appendix A

1. Capital Projects Administration Memo (Dated November 16, 2007)



5 Capital Projects

5.1 Pre-Audit Approval of Purchase Requisitions

- 5.1.1 The Controller's Office is responsible for Pre-Audit approval of all purchase requisitions.
- 5.1.2 Once each purchase requisition has been approved on the HTE system at the first, second and third levels, the Controller's Office is responsible for reviewing the requisition for the following items:
- Proper completion and approval of requisition
 - Proper general ledger account and project code
 - Availability of funds
- 5.1.3 Upon completion of pre-audit function, the Purchasing Department ensures compliance with requisition/purchase order policy and converts requisition to purchase order.

5.2 Project Administration

- 5.2.1 A Project Manager must be designated for each capital project (within the assigned department). Upon designation, written notification of this designation must be provided to the OPM Director, and the Capital Projects Accountant in the Controller's Office.
- 5.2.2 Upon award of project bid, the Project Manager (within the assigned department) is responsible for preparing and submitting a contract and purchase requisition to the Purchasing Department.
- 5.2.3 Copies of all executed contracts must be maintained by the Purchasing Department and the Law Department.
- 5.2.4 The Project Manager is responsible for submitting a project budget to the OPM Director. The project budget must indicate all necessary expenditure accounts for each project.
- 5.2.5 The Project Manager is responsible for administering capital projects on the HTE system, and for maintaining a project file of all relevant source documentation for each project, including retainage records, change orders, etc.
- 5.2.6 General ledger project codes must be used to track all capital projects. This code is an additional segment added to the normal general ledger account and allows projects to be tracked across fiscal years. The Project Manager is responsible for completing a Request to Link Projects with Expense Accounts. Project codes are assigned by the OPM Director.
- 5.2.7 The Controller's Office is responsible for creating project codes on the HTE system using a standardized coding format.
- 5.2.8 Capital projects are budgeted in total by project. This creates a complication in the HTE system when inputting purchase requisitions and purchase orders. The HTE system will indicate that budgeted funds for specific expenditure line items are insufficient (while the project as a whole has available funds). This necessitates that at the pre-audit level, a manual verification of the project report is required to ensure the availability of funds.



CITY OF STAMFORD ACCOUNTING POLICY AND PROCEDURES MANUAL

5.3 Change Orders

- 5.3.1 Change orders are initiated by the Project Manager. The Project Manager is required to complete a Change Order Request Form, indicating the amount of the change, the reason for the change, and a signature for approval. Change Order Request Forms are to be forwarded to the Purchasing Department for approval.
- 5.3.2 The Finance Department determines whether there are sufficient funds for the change order requested. If funds are available, the Change Order Request Form is approved and forwarded to the Purchasing Department.
- 5.3.3 Upon receipt of a properly authorized Change Order Request Form from the Project Manager, the Purchasing Department enters the change order on the HTE system and returns all documentation to the Project Manager to be filed in the project file.

5.4 Project Monitoring

- 5.4.1 Project Managers and Department Managers are responsible for generating and reviewing their project reports.
- 5.4.2 The Office of Policy and Management and each Project Manager are responsible for monitoring all capital projects recorded on the general ledger. On a monthly basis, projects should be reviewed for sufficiency of budgeted funds. The relevant Project Managers are to be notified if a project incurs a deficit.
- 5.4.3 On a quarterly basis, the Capital Projects Accountant is responsible for reviewing all project budgets, and notifying the Office of Policy and Management of any projects with deficits.
- 5.4.4 If a project remains in a budget deficit for two consecutive quarters, the Office of Policy and Management is required to inactivate the project on the HTE system, and notify the Project Manager of the same.
- 5.4.5 On a semi-annual basis (November and May), the Office of Policy and Management is required to review all open projects on the HTE system, and notify Project Managers and department heads of all projects that have been inactive for one year or more. Project Managers are required to indicate which projects should be closed on the HTE system.
- 5.4.6 The Project Manager is responsible for ensuring that completed projects are closed on the HTE system, and that the Payroll Department is notified so that any salary allocations to a closed project are discontinued. The Project Manager, upon project completion, should ensure that actions are taken to finalize project activity including:
 - Confirming that the project is closed out appropriately within all systems used to manage, monitor and report on the project.
 - Confirming that the established procedures for user acceptance of project work and final project completion have been followed.
 - Confirming that new infrastructure assets are properly recorded.



CITY OF STAMFORD ACCOUNTING POLICY AND PROCEDURES MANUAL

5.5 Project Close-Out

- 5.5.1 The Project Manager is responsible for notifying the Purchasing Department of the project completion. Upon such notification, the Purchasing Department is responsible for liquidating any remaining encumbrance associated with the project.



6. Cash Disbursements

A. Process Overview

City accounting policies and procedures related to cash disbursements are designed to ensure that all funds disbursed by the City are subjected to proper physical safeguards; all transactions are properly authorized and approved; transactions are documented timely and appropriately; and are recorded on the City's general ledger in an accurate and timely manner.

B. City Charter/Code of Ordinances References

<u>Reference</u>	<u>Subject</u>
§ 23-9	Corporation Counsel required to approve all payments for judgments.
§ 23-10	Payment of damages to debtors of the City must be withheld until indebtedness is satisfied.
§ 23-13	Payments to claimants can only be made once claimant agrees to assign to the City the proceeds of the same claim against another party.

C. Significant Policies

- ◆ All blank check stock, signature stamps, and check printing equipment are required to be secured at all times. The Controller's Office is responsible for controlling access to these items.
- ◆ The Controller is responsible for reviewing and signing the related check log to authorize check issuance.
- ◆ Vendor payments to delinquent Stamford taxpayers are required to be withheld until all taxes are paid.
- ◆ Positive pay is utilized on the City's controlled disbursement bank account as an important fraud prevention tool.

D. Attachments – See Appendix A

None



CITY OF STAMFORD ACCOUNTING POLICY AND PROCEDURES MANUAL

6 Cash Disbursements

6.1 Safekeeping and Control Procedures

- 6.1.1 All blank check stock, and check printing equipment must be stored in a secured cabinet or room.
- 6.1.2 The City maintains check stock for the bank accounts listed in the attachment (Check Stock In-House.)
- 6.1.3 The Controller is responsible for designating an Account Clerk to maintain a check log or check book for each checking account. The check log should account for the disposition of all checks (issued, manual, voided, etc.) This log should be reconciled monthly by an individual other than the designated Accounts Payable Clerk.
- 6.1.4 When generating checks from the HTE system, the Controller's Office is responsible for determining the check number of the last check issued by the system, and reconciling that number to the first check in the remaining stock.
- 6.1.5 All City checks must bear the signature of the Mayor and the Controller. The Controller is responsible for reviewing the unsigned accounts payable checks and approving (by signing) the check log for each check run. A designee of the Controller is responsible for affixing the required signatures with a digital image of the authorized signatures.
- 6.1.6 An ink stamp used to affix the Controller's and Mayor's signature to checks is required to be maintained by the Controller in a secured cabinet.
- 6.1.7 Vendor payments should not be issued to vendors with delinquent Stamford tax bills. The following procedure is to be followed:
 - Within one month after the due date for the payment of real and personal property taxes, the Tax Collector shall provide a copy of the tax list to the Controller and Corporation Counsel.
 - Vendor checks are issued approximately 3 times per week. All vendor payments exceeding \$2,500 must be checked against the tax list to determine whether any taxes are owed by the vendor.
 - Any matches will be sent by the Controller's Office to the Corporation Counsel, who will send a letter to the vendor advising them that they must pay the tax bill before the City will release the vendor payment.
 - As these tax bills are satisfied by vendors, they will be issued a "release" form. Vendors will then be instructed to present the release form to the Controller's Office.
 - The Controller will keep release form and release any held checks to the vendor.

6.2 Accounts Payable Disbursements

- 6.2.1 The City processes vendor disbursements from the HTE financial system on a regular basis (at least weekly).
- 6.2.2 It is the City's policy is to pay vendors within 30 days of the vendor's invoice date.



CITY OF STAMFORD ACCOUNTING POLICY AND PROCEDURES MANUAL

6.2.3 The Controller's Office is responsible for approving all Accounts Payable transactions for payment and generating checks. This is accomplished as follows:

- Generate and review accounts payable edit report, and resolve any discrepancies or errors.
- Generate a new accounts payable "group" by selecting invoices to be paid.
- Update invoices selected for payment to create payables in HTE.
- Create a check processing group in HTE, noting the beginning check number.
- Load blank check stock into printer and begin check generation process. Note beginning check number and reconcile to previous check register.
- Generate checks and check register.
- Review checks and check register for propriety.
- Update check processing group to post payments to the general ledger.

6.2.4 The check register is forwarded to the Controller for review and approval.

6.2.5 Signed checks go to Accounts Payable to be separated, combined with any support documentation and mailed to vendors.

6.2.6 Checks are scanned into Optiview (HTE scanning document retrieval software).

6.2.7 Certain vendor payments are made by wire transfer. These include the following:

- Medical insurance premiums
- Debt service payments
- Stamford DSSD
- Ferguson Library
- Childcare Learning Center
- Stamford Museum
- Fire Departments (Long Ridge, Turn of River, Belltown, Glenbrook) (Monthly Allocations)

6.2.8 Unless prior approval is obtained from the Controller, all accounts payable checks will be mailed to the vendors at the addresses contained on the invoice.

6.3 Positive Pay Procedures and Controls

6.3.1 Positive Pay is used for our main disbursement bank account.

- HTE check register is converted to bank issue file.
- Issue file is uploaded in bank before checks are released.
- Bank compares checks it receives for payment against the issue file (i.e., payee verification, dollar amount verification).
- If the bank receives a check that does not match the issue file, it identifies it as an exception item (i.e., a non-conforming positive pay item) and sends an email to selected people in the Controller's Office.



CITY OF STAMFORD ACCOUNTING POLICY AND PROCEDURES MANUAL

- When there is an exception, it is investigated to determine whether check should be paid or rejected.
- After being investigated we authorize bank to pay the check or to reject the check.
- If we do not respond to an exception by 2:00 p.m. the default instruction at the bank is to return the item.



7. Reconciliation and Closing Procedures

A. Process Overview

Accounting policies and procedures related to reconciliation and closing procedures are designed to ensure that accountability for recorded transactions is maintained; and that transactions are recorded on the City's general ledger in an accurate and timely manner.

B. City Charter/Code of Ordinances References

<u>Reference</u>	<u>Subject</u>
None noted.	

C. Significant Policies

- ◆ An appropriate level of management, to emphasize their importance and authority, should promulgate accounting policies and procedures. The documentation of accounting policies and procedures should be evaluated annually and updated periodically, no less than once every three years, according to a predetermined schedule. Changes in policies and procedures that occur between these periodic reviews should be updated in the documentation promptly as they occur. The Controller is assigned the duty of overseeing this process. Management is responsible for ensuring that this duty is performed consistently.
- ◆ The Controller is responsible for closing the City's general ledger each month on HTE.
- ◆ The City's general ledger should be closed within five weeks of the end of each month.
- ◆ All bank accounts are required to be reconciled within four weeks of the end of each month.
- ◆ Central Services is responsible for providing the Controller's Office with all information related to source changes and telephone charges by the 15th of each month.
- ◆ The Controller's Office is responsible for distributing cash collection information recorded on the City's general ledger to selected departments



**CITY OF STAMFORD
ACCOUNTING POLICY AND
PROCEDURES MANUAL**

each quarter. All department heads are responsible for verifying that the revenues recorded are complete and accurate.

- ◆ The Controller shall approve and update to the general ledger the following types of non-standard and non-routine journal entry:
 - Annual charge-backs in approved budget document
 - Adjusting entries exceeding \$25,000 between funds
 - All adjusting entries initiated by the City Finance Department
 - All entries related to bank transfers
 - All year-end and monthly closing entries

D. Attachments – See Appendix A

1. Monthly Reconciliation and Closing Procedures Checklist (Including Treasury and Non-Treasury Account Reconciliation Checklists and Pooled Cash Reconciliation)
2. Request for Correction of Expenditure or Revenue Postings
3. Sample Letter – Departmental Year-End Closing Procedures
4. Controlled Disbursement Account – Bank Reconciliation Procedure (2/22/08)
5. Transactions/Journal Entry Types and Review and Approval Policy (4/3/08)
6. Schedule of Monthly Closings
7. Internal Control Questionnaire
8. Connecticut Public Records Retention Schedule



7 Reconciliation and Closing Procedures

7.1 General

7.1.1 The Controller's Office is responsible for closing the City's general ledger each month. In order to provide financial reports that are accurate and complete, certain reconciliations and non-routine accounting entries must be prepared prior to the monthly closing. These should normally include the following:

- Bank account reconciliations to Treasury Fund balances (see attached)
- Reconciliation of Treasury Fund equity accounts to corresponding Pooled Cash account balances (see attached)
- Investment account reconciliations (including pension accounts)
- Reconciliation of open payables to the general ledger (Generate open invoice report at the close of business on the last day of each month)
- Reconciliation of open purchase orders to encumbrance balances on the general ledger (Generate open purchase order report at the close of business on the last day of each month)
- Reconciliation of tax receivables, revenues and overpayments from tax collectors records to the general ledger
- Reconciliation of receivable control accounts to subsidiary ledgers
- Reconciliation of other asset and liability control accounts to subsidiary ledgers
- Record interest income and change of fair market value from investments
- Reconcile all interfund balances
- Reconciliation of sewer receivables (WPCA Fund) to subsidiary ledgers

7.1.2 The Controller is responsible for developing a schedule of monthly closings for the fiscal year by July 1 each year. Each fiscal month must be closed within five weeks from the end of the month.

7.1.3 The schedule of monthly closing dates should be distributed to each department and the Board of Education. (See attached.)

7.2 Monthly Reconciliation Procedures

7.2.1 All subsidiary accounts (with material value) should be reconciled to the general ledger from the supporting subsidiary ledger prior to each monthly closing.

7.2.2 The Controller's Office is responsible for ensuring that all City bank accounts are reconciled to balances recorded on the general ledger on a monthly basis. All accounts are required to be reconciled within 4 weeks of the end of each month.

7.2.3 The Controller's Office is responsible for reconciling the Pooled Cash account balances in each fund to the related equity account in the Treasury Fund. (See attached.)

7.2.4 The Tax Department is responsible for reconciling all tax revenue and receivable balances from the HTE tax system to the general ledger on a monthly basis as part of the Monthly Tax Collectors Report.



CITY OF STAMFORD ACCOUNTING POLICY AND PROCEDURES MANUAL

- 7.2.5 The Controller's Office is responsible for recording all investment income (STIF, MBIA, money markets, CDs, bank accounts) within ten business days of the end of each month.
- 7.2.6 The Controller's Office is responsible for reconciling accounts payable and encumbrance balances from the HTE purchasing system to the general ledger.
- 7.2.7 The Controller's Office is responsible for reviewing all material liabilities and accrued expense accounts on a monthly basis. These balances should be reconciled to subsidiary records, and assessed for completeness and accuracy, and the Controller should follow up with the relevant department as necessary.
- 7.2.8 The Controller's Office is responsible for reconciling all interfund balances.

7.3 Other Monthly Responsibilities

- 7.3.1 Several non-routine transactions are prepared each month (or quarter as noted). These transactions should be prepared and recorded on the general ledger prior to each monthly closing, if their effect on the City's financial statement would be significant. A detailed list of these transactions follows:
- 7.3.1.1 **Source Charges** – The Central Services Department is responsible for the Controller's Office of the total source charges incurred each month by the 15th of the month following the month to be closed. Source charges include expenditures for fuel, postage, printing and duplicating. The Controller's Designee is responsible for allocating these costs to the appropriate City Departments, and recording the related journal.
- 7.3.1.2 **Telephone Charges** – The OPM Director designee is responsible for allocating these costs to the appropriate departments. The Controller's Office is responsible for recording the related journal entry. These costs are determined quarterly.
- 7.3.1.3 **Operating Subsidies** - Each month, the City issues operating subsidy payments to certain City and private enterprises including:
- Ferguson Library
 - Stamford Museum
 - Volunteer Fire Departments (Bell Town, Springdale, New Hope/Glenbrook, Long Ridge, Turn of River)
 - Probate Court (quarterly)
- 7.3.1.4 **Pension Contributions** – The employee's share of pension contributions is paid weekly in conjunction with each payroll. The Director of Administration and the Director of Human Resources are responsible for determining the timing and amount of payment of the City's share of pension contributions and communicating this to the Controller's Office.
- 7.3.1.5 **WPCA Billing and Collections** – The WPCA Billing Department (in the tax department) is responsible for reconciling WPCA accounts receivable from the HTE Utility Billing System to the general ledger on a monthly basis as part of the WPCA Report of Collections.



CITY OF STAMFORD ACCOUNTING POLICY AND PROCEDURES MANUAL

7.3.1.6 **Debt Service Payments** – The Controller’s Office is responsible for wiring funds and recording all Debt Service payments on the general ledger.

7.3.1.7 **Medical and Life Chargeback**

7.3.1.8 **Social Security** – The Office of Policy and Management is responsible for determining the amount of fringe benefits provided by the City to employees of the WPCA. The Controller’s Office is responsible for preparing a journal entry to record this charge back to the City.

7.3.1.9 **Unemployment Compensation**

7.3.1.10 **Payments to Insurance Fund** – Upon notification from the Office of Policy and Management and the Board of Education of the payment amount, the Controller’s Office is responsible for making the City’s payment to the Insurance Fund, and recording this payment on the general ledger on a monthly basis.

7.3.1.11 **Other Specific Chargebacks** (e.g., BOE, WPCA)

7.4 Monthly Closing Procedures

7.4.1 The Controller’s Office is responsible for posting payroll activity to the general ledger within three business days of the payroll date. Corrections to the generated payroll journal entry related to grant or project codes are the responsibility of the Board of Education.

7.4.2 The Controller’s Office is responsible for recording any journal entries necessary to make corrections from prior months.

7.4.3 Once the monthly closing is complete, the Controller’s Office is responsible for notifying departments that reports are available for them to run. The Controller will distribute executive level reports to the Mayor and all directors.

7.4.4 The Controller’s Office is required to identify completed closing activities on the closing checklist (see attached). Controller’s Office employees are required to identify completed bank reconciliations and subsequent reviews and approvals on the appropriate reconciliation checklists.

7.5 Quarterly Responsibilities

7.5.1 On a quarterly basis the Controller’s Office will issue a detailed revenue transaction ledger showing that quarter’s receipts by department. This ledger consists of a detail of all cash receipts for the quarter for revenue accounts or balance sheet accounts. This should be distributed to selected departments responsible for collecting cash receipts, and discrepancies should be reported to the Controller’s Office.

7.5.2 Each quarter, the Director of Grants Administration is responsible for providing the Controller’s Office with an analysis of all FICA and Medicare payroll taxes charged to grant accounts. The Controller’s Office is responsible for preparing and recording the journal entry necessary to records these expenditures in the appropriate grant accounts.

7.5.3 Each quarter, the Controller’s Office is responsible for transferring cash balances from relevant funds in order to balance the fund cash to the cash in the bank.



CITY OF STAMFORD ACCOUNTING POLICY AND PROCEDURES MANUAL

7.5.4 State Sales Tax Payments – The Controller’s Office is responsible for preparing quarterly State sales tax returns and payments for receipts from the following activities:

- Ice rink rentals
- Golf Course locker sales
- Marina sales
- Parking Facilities

7.5.5 Each quarter, the Controller’s Office and Risk Manager will evaluate the need to update the accrual recorded for outstanding workers compensation claims. The City’s Risk Manager and third party administrator for workers compensation claims will determine the total amount of claims incurred and those paid for each quarter. The Controller’s Office determines the quarterly accrual.

7.5.6 The Payroll Department is required to bill each pension fund quarterly for its share of payroll processing costs.

7.6 Annual Reconciliation and Closing Procedures

7.6.1 Each November, the City is required to remit payment to the State Department of Transportation for its share of parking revenues from the Glenbrook and Springdale train stations.

7.6.2 In March each year, the Controller’s Office is responsible for writing off all City checks issued prior to the preceding July. Funds from uncashed checks shall be maintained in a balance sheet account pending final disbursement.

7.6.3 The Controller’s Office is responsible for ensuring that all audit adjustments are recorded and that the general ledger reconciles to the audited financial statements of the City. The general ledger should be closed for the fiscal year once this has been accomplished.

7.6.4 In May of each year, the Tax Collector will remove all unapplied payments that are 6 years old or greater from the tax due date from the active file and transfer these revenues to the General Fund of the City per adopted “Unapplied Tax Payments Policy” – Effective April 8, 2002.

7.6.5 On an annual basis, the Controller will issue an “Internal Control Questionnaire” to all departments. The questionnaire summarizes the basic accounting policies and identifies compliance with said policies. (See appendix for sample.)

7.7 Records Retention Policy

On a yearly basis, the Controllers Office will request of the State permission to dispose of documents no longer needed per State statutes (schedule M3, form RC-075). This should be done to coincide with the completion of the audit of the current fiscal year. The form is to be signed by the Mayor and the Controller. When the form is returned by the State the original copy is sent to the Town Clerk for permanent retention. Duplicate copies are kept by the Controller and the employees responsible for disposing records.

The schedule is as follows:

BANK STATEMENTS

3 YEARS + CURRENT YEAR



CITY OF STAMFORD ACCOUNTING POLICY AND PROCEDURES MANUAL

BILLS, PAID	3 YEARS + CURRENT YEAR
CHECK, REGISTERS	3 YEARS + CURRENT YEAR
CHECKS, CANCELLED	3 YEARS + CURRENT YEAR
CHECKS, PENSION, CANCELLED	3 YEARS + CURRENT YEAR
DEPOSIT SLIPS	3 YEARS + CURRENT YEAR
PAYROLL CHECK REGISTERS	6 YEARS + CURRENT YEAR
PAYROLL CHECKS	6 YEARS + CURRENT YEAR
PAYROLL JOURNALS	6 YEARS + CURRENT YEAR
PAYROLL LEDGERS	6 YEARS + CURRENT YEAR

See the attached State of Connecticut Municipal Records Retention Schedule for more detailed information.



8. Grant Accounting

A. Process Overview

City accounting policies and procedures related to grant accounting are designed to ensure that all program managers are accountable for their programs; all transactions are documented timely and appropriately; transactions are properly authorized and approved; and are recorded in the City's general ledger in an accurate and timely manner. Note: These policies and procedures do not apply to the Board of Education.

B. City Charter/Code of Ordinances References

<u>Reference</u>	<u>Subject</u>
None noted.	

C. Significant Policies

- ◆ Department heads are responsible for designating a Program manager for each grant administered by their department.
- ◆ The Grants Officer is responsible for ensuring that each Program manager prepares a budget for each grant, and that the Office of Policy and Management records each budget on the HTE system.
- ◆ Each Program manager is responsible for monitoring the program budget and approving all expenditures charged to the program.
- ◆ The Grants Account Analyst is responsible for reconciling all grant budgets and expenditures to the HTE system.
- ◆ The Controller's Office is responsible for custody and reconciliation of all grant-related bank accounts.
- ◆ All State and federal forms are filed with the Mayor's or Superintendent's signature.

D. Attachments – See Appendix A

1. Sample Personnel Time Record



8 Grant Accounting

8.1 General

- 8.1.1 Board of Representatives and Board of Finance approval is required prior to the City's acceptance of new grant funds (operating funds and capital projects funds). The Controller's Office is responsible for designating new grant project numbers using a standardized coding format. Planning Board approval is also required prior to acceptance of any grant funds for capital projects.
- 8.1.2 Department heads are responsible for designating a program manager from their department for each grant program administered by the department.
- 8.1.3 Program managers are responsible for developing a program budget for submission to the Grants Officer for each program. The Grants Account Analyst is responsible for assisting program managers as necessary.
- 8.1.4 The Grants Officer is responsible for ensuring that budgets are prepared for each grant program, and that these budgets have been recorded (by the Office of Policy and Management) on the HTE system once approved through the additional appropriation process by municipal boards.
- 8.1.5 Program managers are responsible for monitoring program budgets, and approving all payroll and vendor/contractor expenses charges to their programs.
- 8.1.6 Each program manager is responsible for ensuring that payroll charges to their grant programs are current. In anticipation of depletion of budgeted grant funds, program managers must complete the appropriate Personnel Action Form to cease payroll charges to such programs.
- 8.1.7 The Grants Account Analyst is responsible for ensuring that general ledger accounts are established (by the Controller's Office) on the HTE system so that grants can be tracked by year, by program, and in accordance with all grantor requirements (by subrecipient, etc.). General ledger accounts should correspond to program budget line items when possible.
- 8.1.8 The Grants Account Analyst is responsible for preparing and submitting all additional appropriation forms, budget transfer requests, and budget revision forms related to all grants (except BOE).
- 8.1.9 The Grants Account Analyst is responsible for reconciling all grant budgets and expenditures (as reported to Grantors) to the HTE system.
- 8.1.10 The Grants Account Analyst is responsible for confirming that all funds requested from grantor by drawdown have been received. This is accomplished by analysis of the system revenues compared to the grant contract, grant budget, Grants Administration revenue records, and Reich & Tang accounts.
- 8.1.11 The Controller's Office is responsible for providing Reich & Tang deposit information to the Grants Office. The Grants Office is responsible for directing the Controller's Office to transfer funds from the Reich & Tang accounts to City bank accounts.
- 8.1.12 The Grants Account Analyst is responsible for applying indirect cost allocations to grant programs for employee benefits and other costs deemed reimbursable.



CITY OF STAMFORD ACCOUNTING POLICY AND PROCEDURES MANUAL

8.1.13 The Grants Account Analyst is responsible for maintaining a record of any program income earned from all grants and reconciling the general ledger balances to grantor reports.

8.1.14 The Controllers Office is responsible for custody and reconciliation of all grant-related bank accounts.

8.2 Grant Reporting

8.2.1 The Grants Account Analyst is responsible for preparing periodic financial statements, reports and analyses of grant funds for the City and its grantors, including:

- Grant status reports for the Board of Finance and the Board of Representatives;
- Semiannual tax abatement program reports;
- Workers' compensation reports for WIC grants;
- Other financial and statistical information related to grants as required.

8.2.2 The Grants Account Analyst is responsible for maintaining a database of tax abatements, and obtaining the relevant information from the City Tax Collector to ensure compliance with program requirements.

8.2.3 The Grants Account Analyst is responsible for preparing a schedule of Federal and State Assistance detailing funds expended each fiscal year by grant award. This schedule should provide sufficient detail to serve as the basis for the City's State and Federal Single Audits.

8.3 Grant Subrecipients

8.3.1 Several grants received by the City are disbursed to subrecipients that are responsible for administering the related programs.

8.3.2 For each subaward of grant funds to a subrecipient, a designated representative of the subrecipient, the Mayor, and the program manager are responsible for executing a subaward agreement with each subrecipient. All subaward agreements must include a line item budget.

8.3.3 Program managers are responsible for submitting a requisition in the HTE system to establish a purchase order which corresponds to the line item budget from each subaward agreement to encumber funds to pay the subrecipient upon compliance with the subaward agreement.

8.3.4 Program managers are responsible for approving all subrecipient invoices and forwarding them to Accounts Payable for payment.

8.3.5 As checks to subrecipients are processed, the Grants Account Analyst, or the Community Development Director in the case of HUD funding, are responsible for requesting drawdown of funds from the grantor, and confirming the receipt of those funds by the City.

8.4 Loan Accounting

8.4.1 The City loans grant funds under the following programs:

- Community Development Block Grant
- HOME Investment Partnership Program



CITY OF STAMFORD ACCOUNTING POLICY AND PROCEDURES MANUAL

- Brownfields Clean-up Revolving Loan Fund
 - Lead Based Paint Hazard Control Program
 - Stamford Capital Budget – Housing Development Program
 - Other federal and State programs
- 8.4.2 As required by the funding source, a separate revolving loan fund must be maintained for all loan repayments, which may be used by the City as provided by the respective program. In some cases, a separate bank account may be required by the grantor.
- 8.4.3 Each loan must be evidenced by a promissory note signed by the borrower and a loan agreement that is signed by the borrower, the Community Development Director, and the Mayor.
- 8.4.4 The Community Development Director is responsible for notifying the Grants Account Analyst of each loan closing, as well as any adjustments to loan balances attributable to repayments, discharges, or satisfaction of terms of forbearance loans.
- 8.4.5 The Grants Account Analyst is responsible for submitting all loan repayment checks to the Controller's Office, with notation of the relevant program fund. The Controller's Office is responsible for depositing the funds and recording the repayment on the HTE general ledger.
- 8.4.6 The Community Development Director is responsible for maintaining a subsidiary ledger of all loan balances.
- 8.4.7 Each quarter, the Community Development Director is responsible for updating the subsidiary loan ledger to reflect all current activity including new loans, repayments, loan discharges, and accrued interest.
- 8.4.8 Within ten business days of the end of each quarter, the Controller's Office is responsible for preparing a journal entry to record all loan activity for the quarter.
- 8.4.9 Each quarter, the Controller's Office is responsible for preparing a reconciliation of the loan ledgers to the related general ledger balances.
- 8.4.10 The Director of Grant Administration is responsible for reviewing and approving the reconciliation of the loan ledger to the general ledger.

8.5 State and Federal Grant Receipts

- 8.5.1 Grant checks from the State of Connecticut are typically received by the Controller's Office or the Board of Education. The Controller is responsible for designating an employee from the Controller's Office to receive all State and Federal grant checks. Upon receipt of grant checks by any City department, or the Board of Education, checks should be forwarded to the Controller's designee.
- 8.5.2 The Controller's Office should maintain a calendar of State grant payments and should monitor mail receipts in the Finance Department and the Board of Education accordingly (see Appendix C).
- 8.5.3 The Grants Account Analyst is responsible for reviewing quarterly revenue reports prepared by the Controller's Office to determine whether all revenues have been appropriately received and accounted for.



CITY OF STAMFORD ACCOUNTING POLICY AND PROCEDURES MANUAL

- 8.5.4 Upon receipt of State and Federal grant checks, the Controller's Office is responsible for identifying any Board of Education checks and forwarding a photocopy of these checks to the Board of Education for general ledger coding. Any other State or Federal grant checks must be forwarded to the Grants Account Analyst for appropriate general ledger coding. The Grants Account Analyst is responsible for returning all coded checks to the Controller's Office.
- 8.5.5 All checks are required to be coded and deposited within one business day of receipt. Checks are prepared in the same manner as other cash receipts processed by the Controller's Office.
- 8.5.6 All State and federal grant receipts should be posted to the HTE financial system in accordance with the Controller's cash receipts procedures. If the proper general ledger account cannot be determined within one business day, the receipt should be posted to an appropriate suspense account on the HTE system until such time as it can be properly reclassified.

8.6 School Construction Grants

8.6.1 Responsibilities

- 8.6.1.1 A Project Manager must be designated for each school construction project.
- 8.6.1.2 The BOE Project Accountant and Office of Operations (when applicable) are responsible for the financial administration of the project, including approval of purchase orders, change orders, vendor invoices, and recording these activities in the HTE system.

8.6.2 Budgeting and Budgetary Accounting

- 8.6.2.1 No funds may be committed to a project until an authorizing resolution is passed by the Board of Representatives (BOR) and the Board of Education (BOE) of the City.
- 8.6.2.2 A budget must be prepared for each project on the HTE system.
- 8.6.2.3 The Grants Accountant is responsible for preparing an application online for grant commitment (ED049) from the State Department of Education (SDE). This form must be accompanied by the BOR resolution, the BOE resolution Cost Estimate, Local Share Authorization, Ed Specs and Appointment of School Building Committee.
- 8.6.2.4 The ED049 must be approved online by the Superintendent and submitted to the SDE by the Grants Accountant.
- 8.6.2.5 The City will issue bonding equal to its share of the estimated project cost as determined by SDE.

8.6.3 Invoice Processing and SDE Reimbursement

- 8.6.3.1 Invoices for goods and services related to school construction projects are processed by the Accounts Payable unit of the Controller's Office.
- 8.6.3.2 All claims for payment during the project must be submitted on an approved AIA progress payment form, and must be approved by the Architect, the Project Manager and the City Engineer prior to payment. Final payments must also be approved by the Director of Operations and the Purchasing Agent.



CITY OF STAMFORD ACCOUNTING POLICY AND PROCEDURES MANUAL

8.6.3.3 Grants Administration is responsible for submitting online Form ED046 for reimbursement of construction costs from the SDE. An ED046 is prepared on a bi-monthly basis for ongoing progress payment construction projects.

8.6.3.4 Form ED046 is required to be signed online by the BOE Superintendent prior to submission to SDE.

8.6.3.5 Upon completion of a project, the BOE is responsible for adopting a resolution accepting the project as complete. Grants Administration is responsible for submitting all necessary documentation to the SDE in order to close the project. Each project must be closed within one year of the date of the BOE's resolution of acceptance.

8.6.4 Records Retention

8.6.4.1 Grants Administration is responsible for providing the Controller's Office with a list of school construction project and City capital project numbers in order for the Controller's Office to forward to Grants Administration copies of all paid invoices related to School Construction Projects.

8.6.4.2 The Purchasing Department is responsible for maintaining a file of all RFP, Bid Specifications, Bid Summaries, Bid Award and Construction Contracts for all School Construction Projects.

8.6.4.3 The BOE and Office of Operations are responsible for providing Grants Administration with all Bid Packages, Bid Summaries, Bid Award, Paid Invoices for all furnishings and equipment related to School Construction Projects.

8.6.4.4 The Office of Operations is responsible for providing Grants Administration with Ineligible and Limited Eligible Cost Worksheets and all change orders on school construction projects for submittal to the SDE for approval.

8.6.4.5 The Grants Administration is responsible for compiling: bid specifications, bid summaries, construction contracts, invoices, Ineligible and Limited Eligible Costs Worksheets, and any other documents as necessary for audit purposes.



9. Capital Asset Accounting

A. Process Overview

Property accounting policies and procedures were prepared to formalize the procedures to be followed and the records to be maintained pertaining to the acquisition, custody, protection, and ultimate disposition of capitalized assets. These procedures apply to both the City and the Board of Education. For purposes of these procedures, the Board of Education shall be referred to as a department.

The importance and need for these procedures can best be illustrated by reference to the City's annual financial statements on which capitalized assets is one of the most significant assets. Keeping asset information current is also important for insurance purposes. There is a responsibility for all City and Board of Education personnel to account for this investment, and to at all times maintain adequate controls over assets.

B. City Charter/Code of Ordinances References

<u>Reference</u>	<u>Subject</u>
None noted.	

C. Significant Policies

- ◆ The Controller's Office is responsible for monitoring and tracking all City property for accounting purposes.
- ◆ Each department is responsible for safeguarding property in the custody of the department.
- ◆ The Controller's Office is responsible for determining whether a new piece of property should be capitalized or recognized as an expenditure, and for booking the asset to the general ledger.
- ◆ Capital assets are defined as assets with an initial, individual cost of more than \$5,000 and an estimated useful life in excess of 2 years.
- ◆ The City shall periodically inventory its tangible capital assets (on a test basis) so that all such assets are accounted for.

D. Attachments – See Appendix A

None



9 Capital Asset Accounting

9.1 Introduction and Overview

9.1.1 Exceptions to Policies and Procedures

Generally, most property transactions will readily fit into established policies and procedures as outlined. Exceptions will arise occasionally, which will necessitate special decisions according to circumstances. Decisions about such exceptions will be made by the Controller's Office.

9.2 Responsibilities

9.2.1 The Controller's Office has overall responsibility for monitoring and tracking property assets. Specifically, the Controller's Office is responsible for:

- The development, implementation and all revisions to the procedures outlined in this manual.
- Recording all changes to assets on the general ledger.
- Preparing a listing of recorded property and distributing it to selected individual departments for verification purposes.
- Contracting with an independent firm and coordinating a periodic physical inventory of our property.

9.2.2 Departments are responsible for:

- Being familiar with the City's property accounting policies and procedures.
- Providing adequate narrative detail on requisitions/purchase orders so the Controller's Office can make decisions about capitalizing versus expensing (see Section 9.2) and property unit versus property group (see Section 9.3). The careful selection of commodity codes will facilitate this process.
- Maintaining records related to vehicles in Police, Fire, City Fleet and non-capitalized computer inventory.
- Promptly reporting completed capital projects to permit timely closing and reporting of the property asset.
- Reporting to the Purchasing Agent(s) all transfers or retirements of equipment and any equipment determined to be of no further use to the department in accordance with the City Purchasing Ordinance (attached).
- Reviewing the listing of property inventory prepared and distributed by the Controller's Office on a timely basis. Explaining and pursuing the resolution of all discrepancies identified in the property inventory.
- Cooperating with the firm performing the annual physical inventory.
- Safeguarding all property in the custody of the department.

9.2.3 Purchasing Agents are responsible for notifying the Controller's Office (summarized on a monthly basis) of all transfers or retirements of equipment and any equipment determined to be of no further use to the department in accordance with the City Purchasing Ordinance.



CITY OF STAMFORD ACCOUNTING POLICY AND PROCEDURES MANUAL

9.3 The System in General

- 9.3.1 The control of property begins with the authorization of expenditure. The City purchasing ordinance outlines proper procurement procedures.
- 9.3.2 The responsibility for the preparation and maintenance of the property record on the financial system is a shared responsibility and requires the cooperation of the department that has physical custody of the property, the Purchasing Agent and the Controller's Office.
- 9.3.3 Prior to and in conjunction with the establishment of a property record on the financial system, the Controller's Office will make the following basic policy decisions:
- (a) Whether the item should be capitalized or expensed (see Section 9.4 for detail)
 - (b) Consolidation of individual items constituting a property unit. (See Section 9.5 for detail)

The Controller's Office will contact the department making the purchase if additional information is needed to make these decisions.

- 9.3.4 The information in a property record has many uses. It is recommended that departments familiarize themselves with property information available on the financial system. This information can be of assistance not only in accounting and budgeting, but also in engineering, purchasing, maintenance, and in the placement of insurance.
- 9.3.5 The property being controlled has certain established physical characteristics that serve as a basis for identification and control. It is the physical characteristic of the property at any point in time that it is reflected on the financial records at original cost. It is changes to these physical characteristics either through additions, partial or complete retirements, transfers, planned retirements, obsolescence, or some other factor that causes a change to be made to the financial records. These changes are reflected as separate assets in the HTE Fixed Asset System.
- 9.3.6 The property record is intended to accurately reflect City property in accordance with established policies and to permit the compilation and summarization of the property facts for management use as required.

9.4 Capital and Expense Policy

9.4.1 General

Normally, all expenditures for new buildings and extensions, newly acquired equipment or substantial improvements that are not currently consumed are capitalized. In conformity with generally accepted accounting principles, guidelines of Government Accounting, Auditing and Financial Reporting (GAAFR) and the Government Finance Officers' Association (GFOA), the City requires that for an asset to be capitalized:

- It must be tangible in nature
- It must have an estimated useful life in excess of two years
- It must have an initial individual cost of at least \$5,000
- Purchased and constructed assets are recorded at actual historical cost or estimated historical cost.



CITY OF STAMFORD ACCOUNTING POLICY AND PROCEDURES MANUAL

- Donated capital assets are recorded at estimated fair value at the date of donation.

9.4.2 Capitalization vs. Repairs/Replacements

Expenditures for repairs should be distinguished from expenditures for improvements, additions, renovations and replacements.

9.4.2.1 Expenditures should be recorded as repairs (and expensed) if they do not materially add to the value of the property and do not materially prolong the life of the property. Examples are:

- Replacing loose or damaged shingles
- Replacing broken glass
- Painting and decorating an office
- Resurfacing a parking lot
- Making temporary repairs to last less than two years
- Making minor repairs to fully depreciated assets

9.4.2.2 Expenditures that increase the value of property, prolong its life or adapt it to a new or different use are capital expenditures. If the life of the property has been significantly extended, the remaining original cost should be depreciated over the new life.

- Replacing floors
- Replacing a roof
- Reconditioning machinery, thereby extending its life
- Replacing a truck or auto engine
- Overhauling a truck or auto that was substantially worn out
- Installing a new heating system

9.4.2.3 Other expenditures that may be capitalized include:

- Land improvements that depreciate over time, for example, parking lots, playgrounds, athletic fields
- Structural changes or alterations to City owned buildings which become part of the building and increase its life or value

9.5 Definition of Property Units

9.5.1 Property Units

A property unit is defined as one or more items of property functioning and generally identified as a single operating unit. Auxiliary equipment necessary to the functioning of a unit, although possible of separate control, may be considered to be part of a unit when the life and utility of such items are mainly dependent on that of the main unit. Any attachments to a main piece of machinery should be included in the cost of the item but clearly identified within the description.

Individually controlled property units generally will include:



CITY OF STAMFORD ACCOUNTING POLICY AND PROCEDURES MANUAL

- Each land site or parcel
- Each building structure including framing, walls, roof, floors, partitioned rooms and interior finish. Building foundations are also considered part of the structure.
- Transportation equipment – each piece

Each unit that exceeds the capitalization amount of \$5,000 should be identified and capitalized separately.

9.6 Accounts and Inclusions

9.6.1 Account Definition

Capital assets shall be classified into the following accounts:

A. Land

The land capitalized fixed asset account should include all land and land rights purchased or otherwise acquired by the City. The cost of land should include all legal and title fees, surveying fees, appraisal and negotiation fees, site preparation costs, and the cost of razing unwanted structures. Donated land should be recorded at fair market value at the time of donation. If land is acquired with a building as a single parcel, the value of the land should be determined at the time of the purchase and carried in the land asset account. Where the historical cost of land is not available, historical cost values have been determined through estimated values and construction cost indices to determine estimated historical cost.

B. Buildings

This classification shall reflect the total costs of buildings and, in general, will include such items as:

- Excavating and grading costs to prepare building foundation.
- Construction costs to erect building structure, including architect fees.
- Alteration costs as discussed below.

The capitalized cost of new construction should include all expenditures incurred in connection with and directly related to the construction of buildings. If the construction work is done by the City, the costs should include all material charged to the job, labor and maintenance overhead. (Entire cost of project)

The capitalized cost of purchased buildings should include all costs incurred in connection with the acquisition, including fees, commissions, and other costs to place the building in operation. If the purchase price includes other capital items such as land, or machinery, the cost should be allocated between the various asset classifications, as appropriate.

Expenditures for alterations or additions to an existing structure should be capitalized if they are greater than \$5,000, increase the value of the property or extend the useful life of the structure. Generally, all costs of major alterations in connection with the conversion of a facility to a new use, and increases the usefulness of the facility, should be capitalized.



CITY OF STAMFORD ACCOUNTING POLICY AND PROCEDURES MANUAL

Alterations that are minor in nature should be charged to expense. Painting and other expenditures, such as repairs, and partial replacement of floors, roofs, etc., necessary to keep the building in a usable condition should not be capitalized.

The cost of a building should include all building service items such as elevators, plumbing, sewerage systems, HVAC systems, electric lighting systems, and fire protection systems, and audio systems.

C. Equipment

This classification will include items such as vehicles, computer equipment, furniture, etc.

D. Improvements

This classification will include improvements made to land including parks, golf course, etc.

E. Infrastructure

This classification will include assets for infrastructure related to sewers, water, roads, sidewalks, and bridges, etc.

F. Construction in Progress

This classification can include buildings, improvements and infrastructure.

9.7 Creation of Property Records in HTE Fixed Assets Module

- 9.7.1 Assets (purchases) meeting the established dollar threshold are held in a pending asset file on the HTE system.
- 9.7.2 On a weekly basis, the Controller's Office is responsible for reviewing all purchases in the pending asset file in the HTE system. Purchases not required to be recorded are deleted from the pending asset file.
- 9.7.3 The pending asset is moved from the pending asset file into an active property record on the HTE Fixed Asset Module.
- 9.7.4 On a weekly basis, journal entries are created from the pending asset file as well as any other changes made to an asset (e.g., deletions, transfers).
- 9.7.5 On a monthly basis, the Controllers Office runs the monthly processing that posts depreciation expense and accumulated depreciation.
- 9.7.6 On a quarterly basis, the Controller's Office shall review all assets identified as Construction in Progress (CIP). In General CIP assets that are more than 90% complete (as compared to budget) shall be converted to an asset and be depreciated. The Controller's Office shall use the Capital Projects database as a source to determine when assets are to be moved out of construction in progress.
- 9.7.7 On an annual basis, the Controller's Office shall submit a listing of assets to the managers of the enterprise funds (Water Pollution and Control and EG Brennan Golf Course) and ask them to verify the assets listed on the financial records. Also, Fire, Police and City Fleet management will be asked to verify their records against HTE.



CITY OF STAMFORD ACCOUNTING POLICY AND PROCEDURES MANUAL

9.8 Depreciation and Useful Lives

9.8.1 Capital assets of the City are depreciated using the straight line method over the following estimated useful lives:

• Buildings	45	years
• Buildings (Mason or Wood)	40	years
• Equipment		
♦ Appliances	10	years
♦ Communications	10	years
♦ Autos & Heavy Trucks	10	years
♦ Heavy Construction Equipment	15	years
♦ Light Trucks & Vans	6	years
♦ Light Construction Equipment	5	years
♦ Fire Apparatus	5	years
♦ Computers	5	years
♦ Furniture & Fixtures	5	years
♦ Small Machinery	5	years
♦ Miscellaneous	5	years
♦ Office & Multi Media	3	years
• Infrastructure		
♦ Sewer Lines	99	years
♦ Bridges	50	years
♦ Storm Drains	50	years
♦ Manholes	50	years
♦ Sanitary Sewers	50	years
♦ Hydrants	25	years
♦ Roads	25	years
♦ Sidewalks	25	years
♦ Miscellaneous	25	years
♦ Traffic Signals	15	years
• Improvements	20	years

Adjustments may be made to these estimated useful lives appropriate to its own particular circumstances. The Controller's Office may consider the potential effect of quality, application and environment when assigning useful lives.



10. Payroll Accounting

A. Process Overview

City payroll policies and procedures are designed to ensure that payroll-related transactions and activities are properly authorized and approved; payroll processing is complete and accurate; and payroll transactions are documented, and recorded on the City's general ledger in an accurate and timely manner.

B. City Charter/Code of Ordinances References

<u>Reference</u>	<u>Subject</u>
City Charter C5-50-2	Finance Functions
City Charter C5-10-3	Salaries

C. Significant Policies

- ◆ Payments for wages and salaries should be made to employees only at the authorized rate of pay and only through the payroll system.
- ◆ Payments for wages and salaries should be made based on time records of work performed and must be approved by supervisors or managers.
- ◆ Payroll records must be retained by departments in compliance with State Record Retention Laws which require payroll records to be retained for at least three audited years. However, payroll records cannot be destroyed until the Controller notifies departments that approval has been granted from the State of Connecticut.
- ◆ Managers are responsible for reviewing payroll registers each pay period and reporting all discrepancies immediately. Periodically, departments will be asked to certify that payroll registers are correct.
- ◆ Employees, editors and approvers are required to follow the Kronos policies related to the recording, editing and approving of time and attendance information. Employees not on Kronos are required to follow applicable time and attendance policies.
- ◆ Payroll deductions should be correctly recorded and paid to the appropriate third parties on a timely basis. Also, related payroll reports to third parties should be submitted on a timely basis.



**CITY OF STAMFORD
ACCOUNTING POLICY AND
PROCEDURES MANUAL**

D. Attachments – See Appendix A

1. Kronos Policy (Clock-In/Clock-Out Policy)
2. Citywide Overtime Policy
3. Motor Vehicle Use Policy



10 Payroll Accounting

10.1 Employee Payroll Information, Status, and Changes

- 10.1.1 The HR/Personnel Department maintains employee files in which employee rate of pay history is documented and withholding authorizations are maintained. Most changes to payroll data (which are processed by the payroll department) are initiated by the HR/Personnel department (e.g., hiring of new employees, authorization for payroll increases)
- 10.1.2 All changes to payroll data including new hires, terminations, pay rate changes and voluntary and mandated payroll deductions must be authorized in writing.
- 10.1.3 **PAF / EDF** - The City uses a Personnel Action Form (PAF) and the BOE uses an Employee Data Form (EDF) to communicate authorized changes in employee information to the Payroll Department. Changes to payroll data (via a PAF or EDF) must be authorized by the appropriate officials outside of the payroll department.
- 10.1.4 **New Hires** – The hiring department completes a PAF, forwards it to HR who will then obtain all the required approvals and then enter the information into PeopleSoft. The week before the new hire begins; the information is sent to the Payroll Department through the PeopleSoft interface and then imported into payroll SourceLink. If the employee is paid on a current pay period basis, the Payroll Department will make the necessary entries. Paid on a current pay period basis means employees are paid their base pay the same week they work.
- 10.1.5 **Separations** – The individual departments must notify HR/Personnel and Payroll Departments of a separation as soon as possible. A delay in notifying HR/Personnel and Payroll Departments could result in a salary overpayment. To avoid an overpayment, the initial notification of a separation should be made either by phone or email to HR/Personnel. The notification must include the employee's name, the date of separation, and the reason for the separation. The initial notification must be followed up with a completed PAF/EDF sent with the proper departmental approvals. The PAF/EDF must include any vacation and sick payouts due to the employee. Refer to the employee's contract for details. The HR/Personnel Department reviews the PAF/EDF, obtains all the required approvals, and then sends the PAF/EDF to the Payroll Department to officially terminate the employee from the payroll system. Terminations are not processed through the PeopleSoft interface. Exit interviews will be performed by the HR Department for payment of accrued leave, post employment benefits and return of City property.
- 10.1.6 **Contract Changes** – There are two types of contract changes. One is processed when a new fiscal year begins if a contract is settled and the other occurs when a contract is ratified by the union and City during the course of a fiscal year. Changes are made at the beginning of each fiscal year to ensure employee pay and deductions are in compliance with the terms of those contracts. Changes may impact pay rates, as well as deductions for pensions, medical, and group life insurance. These changes are initiated by HR/Personnel, made in PeopleSoft, and imported into the payroll system through SourceLink. If union dues deductions change with the union contract, these are made in the payroll department. If a contract is settled during the course of a fiscal year, the payroll department calculates any retroactive payments as a result of the changes, which are verified by HR before payments are made.
- 10.1.7 **Step Increases** – Step increases that are negotiated to change at the beginning of a fiscal year require no action by the department. HR/Personnel will update the employee's record and process the change through the PeopleSoft interface. Step increases that are negotiated to occur



CITY OF STAMFORD ACCOUNTING POLICY AND PROCEDURES MANUAL

on the employee's anniversary date require the department to complete a PAF/EDF to affect the step increase. Refer to the employees' contract for the date of step increase.

- 10.1.8 **Demographic Changes** – Demographic changes, including name, address and marital status are interfaced to payroll from PeopleSoft. In order to make changes to PeopleSoft, the department must complete a PAF/EDF form with the appropriate changes and submit it to HR/Personnel for entry.
- 10.1.9 **Non-Contractual Deductions** – Generally, non-contractual deductions are deductions that do not change with the rate of pay. These types of deductions include union dues, credit union, transit checks, garnishments, etc. These deductions are entered directly into the payroll system by the payroll department, based on authorization forms submitted by the appropriate managers/employees. Each organization submits their own format authorizing the deductions in writing.
- 10.1.10 **Tax changes** – Tax changes are made to the payroll system by the Payroll Department. The changes are made when the Payroll Department receives the completed tax forms (Federal W-4 Form and CT-W4 Form) from an employee. The forms are available in the Payroll Department or on the City of Stamford website. The City will monitor compliance with IRS regulations relating to W-4's.
- 10.1.11 **Direct Deposit** – Employees are strongly encouraged to utilize direct deposit. In order to do so, they must complete a direct deposit form, attach a voided check and return both the form and the voided check to the payroll department. The forms are available in the Payroll Department or on the City of Stamford website.
- 10.1.12 **Internal Control** – HR and OPM will periodically compare sample payroll data to the personnel files to ensure that all changes have been made accurately and timely and that only authorized changes have been made. Additionally, the external auditors test a sampling of changes at the end of each fiscal year as part of their audit procedures.

10.2 Basic Payroll Processing

- 10.2.1 **Overview** – Basic payroll processing is the periodic payments made to employees for services provided in compliance with the employee's contract and labor laws. Some employees are paid as "forecasted" employees. These employees are teachers, school administrators, and for base pay, members of the police union. This means these employees will be paid even if no entries are made to the payroll system. All other employees' entries must be made to the payroll system to generate a paycheck. Employees who are paid current receive a paycheck for the first week they work, on the Friday of the first week worked. Employees who are paid on a week behind basis receive a paycheck for the first week they worked on the following Thursday.
- 10.2.2 **Payroll Sources** – The payroll department receives five sources of payroll data to process the periodic payroll: timecards, worksheets, Kronos, computerized data file and vouchers.
- Time cards are used in departments that do not use Kronos or flat files. Time cards are filled out and signed by the employee each week and submitted to their supervisor. The supervisor verifies the hours worked, contract compliance, and budget information and signs the timecard. Supervisors are required to maintain the original timecards in compliance with the record retention requirements.
 - Summary worksheets are used for the Day Care Center employees who are paid via the City payroll system. The time cards (signed by the employee and supervisor) are



CITY OF STAMFORD ACCOUNTING POLICY AND PROCEDURES MANUAL

summarized on to the worksheets and approved by the supervisor or their designee. The worksheets are submitted to the Payroll Department where they are reviewed for completeness and proper authorizations and entered into the payroll system.

- Kronos is the City of Stamford's automated time and attendance system. Time punches and edits in Kronos create a file that is formatted to interface to Ceridian payroll.
- Until such a time that Kronos is implemented in the respective departments, on a monthly basis, the Police Department transmits a data file that contains premium pay for the sworn officers. On a weekly basis, the Fire Department and Police Extra Duty send a data file to the Payroll Department. The Fire Department and Extra Duty also send a hard copy of what is on the data file. The electronic version and hard copy are verified for completeness and accuracy. The electronic file is imported into Ceridian, processed and paychecks are generated.
- Vouchers are used for Home Tutors, Bus Aides, and Adult Education. Vouchers are also used for extra service pay such as BOE Police/Fire, Intramural, Breakfast Aides, and Extra Service. Vouchers are filled out and signed by the employee and approved by their supervisor/department head. The supervisor/department head sends the completed voucher to the BOE Personnel Department with the proper rate and budget code. The BOE enters the information directly into the payroll system. Source documents are retained in accordance with record retention requirements. More detailed information on vouchers is contained in Exhibit 5.

10.3 Kronos

- 10.3.1 The City of Stamford and Board of Education have adopted three Kronos policies related to time and attendance. There is a policy for employees, editors and approvers and they are included as exhibits 2, 3 and 4.
- 10.3.2 The time and attendance information is reconciled before and after it is imported into the payroll system. First, a report from Kronos is generated that provides the total hours in each payroll company. Second, all transactions occurring in Kronos within the pay period are segregated and an electronic file is created. This file is then imported into the payroll system. Third, once the import is complete, a summary report is run from the payroll system and compared with the original report run from Kronos. All differences are reconciled and documented for future reference and review.
- 10.3.3 The Office of Policy and Management performs random electronic audit processes to review the weekly time recorded on Kronos to determine if edits were in compliance with adopted policies. These random audits will also verify that "approvers" have not delegated responsibility to subordinates by providing their password to the Kronos system.
- 10.3.4 Any group of City of Stamford or Board of Education employees that do not use Kronos to track time and attendance should be transitioned to Kronos at the earliest possible time, once any practical, technical, or contractual obstacles are resolved.

10.4 Distribution of Paychecks – General

- 10.4.1 Payroll checks should be distributed to employees by individuals who do not approve time records, are not responsible for hiring/firing, and do not control the preparation of the payroll.
- 10.4.2 All department representatives picking up batched checks for distribution will be required to sign a form identifying the department, the representative's name, date and time of pick-up. A specific description of paycheck distribution by department is included as Exhibit 1.



CITY OF STAMFORD ACCOUNTING POLICY AND PROCEDURES MANUAL

- 10.4.3 Periodically, a sampling of endorsements on paychecks will be compared with employee signatures on file.
- 10.4.4 Unclaimed payroll checks should not be mailed to employees. They should be returned to the accounting department. Subsequent payment will require the presentation of appropriate evidence of employment by the employee.
- 10.4.5 Paychecks and direct deposit stubs will be distributed to City employees on Friday. Paychecks and direct deposit stubs will be distributed for Board of Education employees on Thursday, or per the union contract.

10.5 Special Distributions

There are several types of special distributions. A special distribution may be processed if a manual check is authorized. Special distributions are also payments that are required by contract, and do not occur every period or may be a part of a settlement between the City/BOE and an employee.

- 10.5.1 **Manual Checks** – Manual payroll checks are issued for four reasons. First, an error may have occurred in the payroll entry or transmission process. Second, the department may have made an error and did not properly credit an employee for time worked. Third, manual checks will be issued in the case of stale dated or damaged checks. Lastly, a manual check will be issued if a payroll check is lost by the employee. The controller is required to approve the issuance of all manual checks.
- 10.5.2 **Error in Payroll Entry or Transmission** – In the case of an error in the payroll entry or transmission process, a manual check will be issued within 24 hours of detection of the error by payroll or notification by the department and/or employee.
- 10.5.3 **Error in the Department** – In the case of errors or omissions made by a department, a written request (signed by a City director or an assistant superintendent) for a manual check must be addressed and submitted to the controller. The written request must include a sufficiently detailed explanation of how the error or omission occurred. The controller is required to approve the issuance of the manual check and the check will be issued within 24 hours. In addition, the affected employee must come to the payroll department to pick up the check and sign for it. Exceptions will be considered on a case-by-case basis.
- 10.5.4 **Stale Dated Checks or Damaged Checks** – An employee may present the payroll department with a stale dated check (a check more than 90 days beyond the check date) or a damaged check (if it is easily recognizable). If the original check is presented to the payroll department, a manual check will be issued to the employee within 24 hours (except when paid through accounts payable which takes 48 hours to process) upon approval by the controller.
- 10.5.5 **Lost Checks** – An employee may request a replacement pay check if they have lost their original. Upon the employee's request for a replacement check, the City's bank will be notified and a "stop payment" will be placed on the original check. Once a confirmation of a "stop payment" is received by the controller's office, usually 3 – 5 business days, a replacement check will be issued to the employee upon approval by the controller. In addition, the affected employee must come to the payroll department to pick up the check and sign a statement that should they find the original check that they will return it to us.
- 10.5.6 **Allowances for Car, Tools, Gas and Uniforms** are paid in compliance with union contracts.



CITY OF STAMFORD ACCOUNTING POLICY AND PROCEDURES MANUAL

10.5.7 **Other Payments** including Longevity and Education (not included in base) are paid in accordance with union contracts.

10.5.8 **Settlement Payments** are paid with authorized documentation from the Legal or HR/Personnel Department(s).

10.5.9 Vacation Advances

10.5.9.1 For departments with employees not using Kronos to record time - Permanent employees (not on direct deposit) wishing to receive an advanced check for a vacation period must send a request (signed by the department manager) to the payroll manager two weeks prior to the vacation period. No manual checks will be issued for vacation advances.

10.5.9.2 For departments with employees using Kronos – Permanent employees wishing to receive an advanced check for a vacation period must request the advance check in the Kronos Time and Attendance System for payment two weeks before the vacation period so the editor/approver has ample time to make the entry.

10.6 Accounting – The payroll system generates a tape that is interfaced with the HTE. accounting system. The tape indicates account number (department) charged, and the summary amount charged to each account for the pay period. If an account number on the tape is not an account number on the HTE system, it creates an error that is resolved by one of the accountants. Managers can review each week's payroll entries on HTE. Payroll charges will be posted to each department within two weeks of the end of each pay period.

10.7 Payroll Verification and Reconciliation Procedures

10.7.1 Payroll Compared to Control Totals – After the payroll is processed, the grand total page for each payroll company's payroll register will be verified against the Ceridian general ledger reports by the payroll supervisor or designee. Based upon that review and reconciliation, a payroll summary report is prepared (signed by the payroll supervisor) and provided to an accounting employee (for verification and then signs the document. A wire transfer form is then prepared and signed by a third employee in the accounting department. The controller approves and signs the wire transfer form.

10.7.2 The Office of Policy and Management is sent an electronic version of the detailed payroll general ledger on a weekly basis. They randomly review the summary and detailed postings and identify variances.

10.7.3 The Payroll Department will periodically run reports that will identify if duplicate direct deposit accounts or social security numbers are being used.

10.7.4 City employees who are inactive (have had no transactions) in payroll or Kronos for more than 12 weeks will automatically be purged from the systems in January and July of each year. Inactive BOE employees will be purged after 6 months of inactivity. The Payroll Department will provide a list to the HR/Personnel Departments who will process the terminations.

10.7.5 The Benefits Departments in the City and BOE will reconcile payments of payroll deductions of insurance, pensions, etc. to third parties. Detailed reports are sent to each benefit department after the payrolls are generated. Discrepancies are identified and researched.



CITY OF STAMFORD ACCOUNTING POLICY AND PROCEDURES MANUAL

- 10.7.6 The City and BOE will advise the Law Department when a payroll overpayment has been made and no repayment agreement can be reached within 10 days. The law department will pursue all appropriate avenues of collection.
- 10.7.7 Department managers will be aware of and approve all overtime and compensatory time before it is worked except in emergency situations or under extraordinary circumstances.
- 10.7.8 Payroll Registers – After each payroll run, a check register is produced and sent to each department. Each manager must review the check register. It is vital that the check register be reviewed, as this report is generated directly from the payroll processor (Ceridian) and cannot be changed by anyone who processes the payroll. The registers contain the names, addresses, pay rates and other demographic information for each employee in the department. If any changes are needed, the department should contact HR or Payroll Department depending on the change needed.
- 10.7.9 Payroll record retention – Payroll records must be kept by the department for at least three audited fiscal years. However, since the City of Stamford is a local government, we must receive permission from the State to discard/destroy records. The Controller will formally contact the State annually regarding the records we wish to discard. Once written approval is received, the Controller will notify departments as to which records can be destroyed.
- 10.7.10 The Payroll Department will perform payroll payouts to verify the identity and existence of each employee receiving a paycheck. Payroll payouts will be performed at no less than one school and one City department each quarter. Exhibit 6 contains the payroll payout procedures for the City and Board of Education.
- 10.7.11 All sensitive payroll information (payroll registers, pay checks, Kronos reports, etc.) should be secured and safeguarded at all times. Electronic and hardcopy records should be accessible only to authorized managers/employees.
- 10.7.12 There will be an annual review of all “outside contractors” to ensure compliance with IRS regulations.
- 10.7.13 The payroll bank account will be reconciled weekly by an accounting employee who has no responsibilities for the preparation of the payroll or the physical distribution of paychecks.



CITY OF STAMFORD ACCOUNTING POLICY AND PROCEDURES MANUAL

Appendix A – Attachments

1 Cash Receipts

	Page
1. Report of Collections	67
2. Policy and Procedure Relating to “Unapplied Tax Payments”	68
3. Tax Collector’s Report	71

2 Treasury Operations

1. Investment Policy	72
2. Mead School Pilot Billing Schedule	78
3. Italian Center Billing and Collection Procedure	80
4. Resolution No. 2684 – Returned Check Fee	86
5. Board of Education Policy on School Activity Funds	88
6. Non-Core Bank Account Listing	93
7. Alarms Administration Policies and Procedures	94

3 Purchasing

1. Procedures Concerning City Surplus Property	97
2. Exemption Certificate	99
3. City Purchasing Ordinance	100

4 Accounts Payable

1. Direct Disbursement Form	114
2. Travel Policy	115
3. Request to Add Vendor to the HTE System.	119
4. Orders Placed Before P.O. Issue Form	120
5. July 1, 2003 Memo providing additional guidance on encumbrances and purchase orders.	121
6. City Procurement Card Policies	123
7. Board of Education Purchasing Card Policies	138
8. City of Stamford Financial Policy No. 9-2 – Agreements Between Organizations Receiving City Funds	155

5 Capital Projects

1. Capital Projects Administration Memo (Dated November 16, 2007)	157
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6 Cash Disbursements

None



CITY OF STAMFORD ACCOUNTING POLICY AND PROCEDURES MANUAL

7 Reconciliation and Closing Procedures

1. Monthly Reconciliation and Closing Procedures Checklist (Including Treasury and Non-Treasury Account Reconciliation Checklists and Pooled Cash Reconciliation)	170
2. Request for Correction of Expenditure or Revenue Postings	174
3. Sample Letter – Departmental Year-End Closing Procedures	175
4. Controlled Disbursement Account – Bank Reconciliation Procedure (2/22/08)	178
5. Transactions/Journal Entry Types and Review and Approval Policy (4/3/08)	180
6. Schedule of Monthly Closings	185
7. Internal Control Questionnaire	186
8. Connecticut Public Records Retention Schedule	190

8 Grant Accounting

1. Sample Personnel Time Record	196
---------------------------------	-----

9 Capital Asset Accounting

None

10 Payroll Accounting

1. Kronos Policy (Clock-In/Clock-Out Policy)	198
2. Citywide Overtime Policy	200
3. Motor Vehicle Use Policy	201



CITY OF STAMFORD ACCOUNTING POLICY AND PROCEDURES MANUAL

Appendix B

Cash Receipts – Deposit Preparation

City Departments, Boards and other Operating Units responsible for preparing receipts for deposit by completing a report of collections and a deposit slip, and depositing all funds in the appropriate bank account directly (See Section 1.1)

- Town Clerk's Office
- Police Department
- Golf Course
- Traffic and Parking
- Sanitation
- Parks and Recreation*
- Building*
- Health* See attached page
- Smith House
- Social Services*
- Parking Garages (Springdale, Glenbrook, Bell Street, Bedford Street)
- Ice Rink
- Animal Shelter
- Board of Education insurance*
- Board of Education interscholastic*
- Community Development Program*
- Drug Assets (Federal and State)
- Traffic and Parking (meter revenues)
- Land Use*
- Cashiering and Permitting
- Risk Management*

* These departments have the option of utilizing the Finance Department to transport their prepared deposits to the bank.

City Departments and other Operating Units responsible for preparing receipts for deposit by forwarding all receipts to the Controller's Office for processing and deposit (See Section 1.2)

- | | |
|----------------------------|-----------------------------|
| • Registrar of Voters | • Employee Benefits |
| • Board of Representatives | • City Grants |
| • Board of Finance | • Board of Education Grants |
| • Mayor's Office | • Finance Department |
| • Law Department | • Engineering |
| • Purchasing | • Alarms Administration |
| • Assessor's Office | • Fire Department |
| • Personnel Department | |



**CITY OF STAMFORD
ACCOUNTING POLICY AND
PROCEDURES MANUAL**

Appendix C

Grant Accounting – State Formula Grant Calendar

<u>Formula Grant</u>	<u>Payment Date(s)</u>
State-Owned Real Property PILOT	September 30
College and Hospital PILOT	September 30
Pequot/Mohegan Fund Grant	December 31, March 31, June 30
Town Aid Road Fund Grant	50% in July or August, remainder in January
Local Capital Improvement Program	Upon certification of project
Public School Transportation	March or April
Non-Public School Transportation	March or April
Adult Education	66% paid August 31, remainder paid May 31
Education Cost Sharing	25% by October 31, 25% by January 31, remainder by April 30
Exempt Machinery, Equipment and Commercial Vehicles	December 31

CITY OF STAMFORD, CONN.
REPORT OF COLLECTIONS

DATE _____ 19 ____

NO. _____

RECEIVED		CASH	CHECK	AMOUNT
FROM	FOR			

SUBMITTED BY

DEPARTMENT

SIGNATURE

RECEIVED BY DEPARTMENT OF FINANCE

SIGNATURE

DATE _____ 19 ____

TITLE

DO NOT WRITE IN THIS SPACE

CREDIT TO ACCOUNT NO.

REVENUE

ACCOUNTS RECEIVABLE

Office of Assessment and Taxation

Policy and Procedure Unapplied Tax Payments

Overview

The office of Assessment and Taxation processes approximately 190,000 tax payments each year for Real Estate, Personal Property, and Motor Vehicle taxes. About 80% of the payments are received via electronic transmission (escrow servicers for payment of real estate taxes) or via automated lock box for all three property types (real estate, personal property and motor vehicle). The balance of payments processed are referred to as over-the-counter payments (payments received by our office either through the mail or by walk-in taxpayers). Of the three payment presentment methods (electronic transmission, lockbox and over-the-counter), the majority of payments processed are via electronic transmission (escrow).

Definition of Unapplied Payments

Unapplied payments are defined as *payments received by one of the three presentment methods that are greater than the amount of tax, interest, penalty or fees currently due on a tax account*. The majority of unapplied payments are escrow related.

How an Unapplied Payment Condition Occurs

The creation of an unapplied payment is usually the result of one of the following conditions:

- *Duplicate Payments*

By taxpayer and escrow company

By escrow company and closing attorney and/or property owner as a result of property transfer

By multiple escrow companies (tax servicing sold from one company to another- both make payments)

Escrow payment applied in error (wrong account number)

Multiple payments by taxpayer

Intentional overpayment by tax payer for tax benefit purpose

- *Assessment Correction*

Assessors Certificate of Error or Certificate of Correction

Correction (legal additions and deletions) to the assessed value of property (real estate, personal property or motor vehicle) after the taxes are paid.

Procedure for Review and Processing of Unapplied Payments

Excluding Assessment Correction transactions, which originate with the Assessor and are passed directly to the Tax Collector, the current process of identifying unapplied payments created by one of the duplicate payment conditions is generally initiated by the taxpayer and/or agent for the taxpayer.

Direct communication by the taxpayer and/or agent for the taxpayer is the primary discovery method for correcting an unapplied payment condition. In most cases this process begins in a relatively short period of time after the original transaction has taken place. In addition to discovery by direct communication, a monthly internal review is conducted. The review consists of running a system generated (HTE Tax) report.

The *Unapplied Payment Report* review (which is part of the monthly *Report of Collections*) consists of looking at large dollar amount unapplies and determining current status. Current status for review purposes is defined as those tax accounts that have had an action taken (either an assessment adjustment processed or an application for refund received) and are waiting final processing. The report can be run for specific roll codes and specific time frames and includes the tax identification number, taxpayer name, unapplied amount and the list year that the unapplied payment pertains to. What the report does not indicate is the "status" of the unapplied, as mentioned above. That requires a review of tax account history as well as a review of refund applications received.

The resolution of unapplied credits that have had no prior action taken is enhanced by the delinquent billing process. Delinquent bills are prepared and sent approximately 45 days after the end of each billing cycle. Taxpayers and/or agents receiving a delinquent bill on an account believed to have been paid previously will generally contact us.

Requirements for Refunds

Process and Procedure

Action to be taken regarding unapplied payments is either one of the following:

- Direct refund to property owner or person/entity responsible for payment

- Transfer to other tax account (at the request of property owner/entity responsible for payment)

Note: When an unapplied payment or credit is created in HTE Tax, the credit will sit indefinitely on the account until the payment is transferred or refunded.

All requests for disposition of an unapplied payment require that an application be filed with the Tax Collector (CSG 12-129). The application, along with supporting documentation (copies of canceled checks and/or validated receipts or letters received from third parties) and a recital of the facts, is reviewed to support the claim. Application must be made not later than (1) three years from the date such tax was due or (2) such extended deadline as the city may, by ordinance, establish.

Transaction Processing

When the claim has been supported by the facts contained in the application for refund, the adjustment transaction is processed. Processing the adjustment effectively removes the unapplied credit from the tax account and (if a refund rather than a transfer is to occur) creates a pending voucher (since Tax does not create refund checks). All documentation when received is forwarded to the Finance Department. All refund checks are issued by Finance.

Summary and Recommendations

Contrary to the popular understanding of how unapplied payments are created, they are not, in 90% percent of the cases, the result of taxpayers paying the same tax twice. The bulk of the activity is escrow related, and the majority of those errors are payments misapplied to the wrong account because the information provided by the escrow agent is inaccurate. Since escrow payments are received via electronic transmission there is no way of determining at the time the tape is received and processed whether or not a payment or payments has been misapplied.

Unlike lockbox payment processing where the bill (which includes a scan line indicating the taxpayer ID number, taxpayer name and amount due) and the check must be an identical match or the transaction is rejected and returned to the city for disposition and processing, or over-the-counter payments, which are reviewed before processing by a cashier, escrow payment transmissions when received, undergo no such “quality control” per se. The transmissions are downloaded and balanced prior to uploading to the H.T.E. system and subsequent upload to the financial system (Infysis) . It is also important to note that throughout the course of the year we are in constant communication with all escrow companies. The communication is not only to resolve overpayment and misapplied payment issues, but also to add and delete “bank codes” (each escrow servicer is identified by a unique code) as servicing responsibility transfers from one servicer to another or directly to the taxpayer.

The objective is to resolve, to the extent that we can, “current year” unapplieds first. The reason for this is that the principals directly involved in the transaction (taxpayer, escrow agent, attorney etc.) are available, have more than likely contacted us and are familiar with the transaction, and can provide necessary supporting documentation. The older the “unapplied condition” the more difficult it becomes to resolve.

Since there is a statutory time limit in which a tax collector in the State of Connecticut can accept and approve an application for refund, the discovery and review process has been modified to include a *first response* or direct communication by the tax office to the taxpayer and/or agent. This will primarily consist of delinquent tax bill mailings.

Unapplied (Overpayment) Transactions – Timing for Processing To General Fund Revenue

On an annual basis and as mandated by state statute and local ordinance, the City of Stamford, applies overpayments to General Fund Revenue.

Any overpayment condition greater than six years old will be reviewed and an adjustment to a specific tax account will be processed. The transaction process is to delete the overpayment. A journal entry is created for all overpayment deletions. The Tax Office will notify the Finance Department who will then book the revenue entry.

CITY OF STAMFORD - OFFICE OF ASSESSMENT AND COLLECTIONS
REPORT OF COLLECTIONS
FOR PERIOD OF JULY 1, 2007 TO MAY 31, 2008
ALL PROPERTY

GRAND LIST YEAR	TAXES COLLECTIBLE 7/1/2007	LEGAL ADDITIONS	LEGAL DELETIONS	ADJUSTED TAX LEVY	PREPAYMENTS	TAX	INTEREST	COLLECTIONS LIEN FEES	TOTAL	TAXES COLLECTIBLE 5/31/2008
1992	\$156,211.14	\$0.00	\$1,389.43	\$154,821.71	\$0.00	\$2,459.98	\$6,322.61	\$24.00	\$8,806.59	\$152,361.73
1993	\$144,115.00	\$0.00	\$849.56	\$143,265.44	\$0.00	\$3,295.73	\$5,300.35	\$24.00	\$8,620.08	\$139,969.71
1994	\$189,509.59	\$0.00	\$1,277.03	\$188,232.56	\$0.00	\$2,263.65	\$5,021.94	\$24.00	\$7,309.59	\$185,968.91
1995	\$195,279.52	\$0.00	\$1,255.97	\$194,023.55	\$0.00	\$1,788.40	\$3,251.19	\$24.00	\$5,063.59	\$192,235.15
1996	\$184,008.71	\$0.00	\$1,273.43	\$182,735.28	\$0.00	\$2,242.90	\$4,196.63	\$24.00	\$6,463.53	\$180,492.38
1997	\$153,335.21	\$156.77	\$3,518.18	\$149,973.80	\$0.00	\$1,613.66	\$2,803.60	\$24.00	\$4,441.26	\$148,360.14
1998	\$127,635.87	\$0.00	\$1,171.95	\$126,463.92	\$0.00	\$2,865.13	\$5,340.84	\$24.00	\$8,229.97	\$123,598.79
1999	\$110,361.03	\$0.00	\$1,389.88	\$108,971.15	\$0.00	\$2,360.24	\$2,875.41	\$24.00	\$5,259.65	\$106,610.91
2000	\$164,089.51	\$36.85	\$3,171.57	\$160,954.79	\$0.00	\$3,064.69	\$7,533.37	\$24.00	\$10,622.06	\$157,890.10
2001	\$176,905.18	\$842.52	\$52,459.21	\$125,288.49	\$0.00	(\$15,894.90)	(\$21,688.67)	\$120.00	(\$37,463.57)	\$141,183.39
2002	\$542,218.80	\$473.30	\$58,824.01	\$483,868.09	\$0.00	\$43,954.21	\$48,840.54	\$168.00	\$92,962.75	\$439,913.88
2003	\$1,792,033.29	\$488,311.62	\$162,349.81	\$2,117,995.10	\$0.00	\$563,858.32	\$48,040.89	\$767.99	\$612,667.20	\$1,554,136.78
2004	\$2,384,161.10	\$463,008.04	\$168,114.50	\$2,679,054.64	\$0.00	\$695,639.70	\$117,007.28	\$2,198.20	\$814,845.18	\$1,983,414.94
2005	\$5,763,838.28	\$619,331.58	\$332,413.04	\$6,050,756.82	\$0.00	\$3,231,815.37	\$555,566.05	\$12,637.50	\$3,800,018.92	\$2,818,941.45
TOTAL - PRIOR LIST YEARS	\$12,083,702.23	\$1,572,160.68	\$789,457.57	\$12,866,405.34	\$0.00	\$4,541,327.08	\$790,412.03	\$16,107.69	\$5,347,846.80	\$8,325,078.26
2006	\$352,744,684.91	\$6,021,840.66	\$2,490,392.15	\$356,276,133.42	\$0.00	349,446,500.29	\$1,016,551.61	\$0.00	\$350,463,051.90	\$6,829,633.13
TOTAL TAX COLLECTIONS (current & prior years)	\$364,828,387.14	\$7,594,001.34	\$3,279,849.72	\$369,142,538.76	\$0.00	\$353,987,827.37	\$1,806,963.64	\$16,107.69	\$355,810,898.70	\$15,154,711.39
UNCOLLECTIBLE (4)						649,428.30	\$459,209.58	\$0.00	\$1,108,637.88	
TOTAL TAX COLLECTIONS					\$0.00	\$354,637,255.67	\$2,266,173.22	\$16,107.69	\$356,919,536.58	
DOWNTOWN SPEC SERV DIST									1,166,980.12	
SPECIAL ASSESSMENTS & CONNECTIONS						\$11,349.71			\$1,710,853.41	
TOTAL COLLECTIONS									\$359,797,370.11	

(Net Activity)

Adopted by the Board of Finance: September 2008

CITY OF STAMFORD, CONNECTICUT INVESTMENT POLICY

1.0 Policy Statement

It is the policy of the City of Stamford (the City) that the administration and investment of City funds shall be handled with a degree of professionalism that is worthy of the highest public trust. Investments shall be made in a manner which will provide the maximum safety for principal invested. Policy limits and diversification of the portfolio are established to protect liquidity for daily and other reasonably anticipated cash flow needs. Achieving a higher rate of return is secondary to the requirements for safety and liquidity. All investments will be made in full compliance with local ordinances, state statutes and any applicable IRS requirements.

2.0 Scope

This Investment Policy (the Policy) applies to the investment and management of all the funds under direct authority of the City of Stamford. The Policy will apply to all funds accounted for in the City's Annual Financial Report, with the exception of the City's four Pension funds.

Except for cash in certain restricted and special funds, the City will consolidate all funds. Investment income will be allocated or charged back to the various funds based on their actual balances and in accordance with generally accepted accounting principles. Interest will be calculated on a monthly basis, and credited back to all participating funds.

3.0 Prudence

3.1 The standard of prudence to be used by investment officials shall be the "prudent person" standard and shall be applied in the context of managing an overall portfolio. The Director of Administration, Controller and all those delegated investment authority under this Policy, when acting in accordance with the written procedures and this Policy and exercising due diligence shall be relieved of personal responsibility for an individual security's credit risk or market price changes, provided deviations from expectations are reported in a timely fashion and the liquidity and the sale of securities are carried out in accordance with the terms of this Policy. The "prudent person" standard states that "Investments shall be made with the judgment 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.

4.0 Objectives

The objective of the City of Stamford investment and cash management program is to ensure the safety, liquidity and yield on the funds entrusted to it. These objectives, set by the Policy, will ensure that all funds are immediately and continuously invested at the most reasonable market rates obtainable at the time of investment. The City of Stamford will seek to attain market rates of return on its investments, consistent with constraints imposed by its primary objectives (as listed below), cash flow considerations and state laws that restrict the investment of public funds.

The primary objectives, in priority order, of the City of Stamford's investment actions shall be:

4.1 Safety: Safety of principal is the foremost objective of the investment program. Investments shall be undertaken in a manner that seeks to ensure the preservation of capital and protection of principal in the overall portfolio. This will be achieved by mitigating credit and interest rate risk.

- a. Credit Risk: The City will minimize credit risk, the risk of loss due to the failure of the security issuer or backer, by:
 - Limiting investments to the safest types of securities (highest quality, creditworthy).
 - Pre-qualifying the financial institutions, broker/dealers, intermediaries, and advisers with which the City will do business.
 - Diversifying the investment portfolio by maturity and issuer so that potential losses on individual securities will be minimized.
- b. Interest Rate Risk: The City will minimize the risk that the market value of securities in the portfolio will fall due to changes in general interest rates, by:
 - Structuring the investment portfolio so that securities mature to meet cash requirements for ongoing operations, thereby avoiding the need to sell securities on the open market prior to maturity.
 - Investing operating funds primarily in shorter-term securities, money market mutual funds, or similar investment pools.

4.2 Liquidity: The investment portfolio shall remain sufficiently liquid to meet all operating requirements that may be reasonably anticipated. This is assured through sufficient distribution of funds in highly liquid investments. The portfolio will be structured so that securities mature concurrent with cash needs to meet anticipated demands (static liquidity). Furthermore, since all possible cash demands cannot be anticipated, the portfolio should consist largely of securities with active secondary or resale markets (dynamic liquidity) or investments which offer same day liquidity for short term funds.

4.3 Yield: The investment portfolio shall be designed with the objective of attaining a market rate of return throughout budgetary and economic cycles, taking into account the investment risk constraints and liquidity needs. Return on investment is of secondary importance compared to the safety and liquidity objectives described above. The investments authorized by this Policy are limited to relatively low risk securities in anticipation of earning a fair return relative to the risk being assumed.

5.0 Delegation of Authorities

The investment authority for the City of Stamford is established by the Connecticut General Statutes. Responsibility for the investment program has been assigned to the Director of Administration by the Charter of the City of Stamford, Connecticut. The Director of Administration may engage the services of a professional cash manager to advise the City on investments in accordance with this Policy. The Director of Administration may delegate the daily investment management decisions and activities to the Controller.

The Controller will establish written procedures for the operation of the investment program, consistent with this Policy. Procedures will include safekeeping, investment transaction reports, trade documentation, master repurchase agreements and shall include specific delegation of authority to persons responsible for investment transactions. No person may engage in an investment transaction except as provided under the terms of this Policy and the procedures established by the Controller. The Controller shall be responsible for all transactions undertaken and shall establish a system of internal controls to regulate the activities of subordinate officials. Investment officials shall be bonded to protect the public against possible embezzlement and malfeasance.

All participants in the investment process shall seek to act responsibly as custodians of the public trust. It is the policy of the City to provide investment training through attendance at courses and seminars offered by professional organizations and associations in order to insure quality, capability and currency in investment decisions.

6.0 Ethics and Conflict of Interest

Employees who have investment authority for the City of Stamford (specifically, the Director of Administration and Controller) shall refrain from personal business activity that could impair, or create the appearance of an impairment of, their ability to make impartial investment decisions. They shall disclose, as part of the annual audit disclosure process, any material financial interests in financial institutions that conduct business with the City, and they shall further disclose any material personal financial/investment positions that could be related to the performance of the City's portfolio. Employees shall comply with all applicable laws, regulations, professional codes of responsibilities and City policies. Employees and investment officials shall also refrain from undertaking personal investment transactions with the same individual with whom the business is conducted on behalf of the City.

7.0 Authorized and Suitable Investments

All investments shall be made in accordance with Connecticut General Statutes Sections 7-400-402. Only the following types of securities and transactions shall be eligible for use by the City:

1. U.S. Treasury bills, notes and bonds with a final maturity not exceeding three years from the date of purchase.
2. Federal Agency debentures and mortgage-backed securities with a final maturity not exceeding three years from the date of purchase issued by the Government National Mortgage Association (GNMA).

3. Federal Instrumentality debentures, discount notes, callable and step-up securities, with a final maturity not exceeding three years from the date of purchase, issued by the following only: Federal Home Loan Banks (FHLB), Federal National Mortgage Association (FNMA), Federal Farm Credit Banks (FFCB), and Federal Home Loan Mortgage Corporation (FHLMC).
4. Time Certificates of Deposit with a maturity not exceeding three years issued by a qualified public depository as defined in section 36a-330 of the General Statutes of Connecticut that are fully insured or collateralized.
5. Money Market Mutual Funds registered under the Investment Company Act of 1940 that (1) are "no-load" (meaning no commission or fee shall be charged on purchases or sales of shares); (2) maintain a constant daily net asset value per share of \$1.00; (3) limit assets of the fund to the securities described in 1, 2 and 3 above and repurchase agreements collateralized by such securities; and (4) have a maximum stated maturity and weighted average maturity in accordance with Federal Securities Regulation 2a-7. .
6. Investment Pools that (1) are "no-load" (meaning no commission or fee shall be charged on purchases or sales of shares); (2) maintain a constant daily net asset value per share of \$1.00; (3) limit assets of the fund to the securities described in 1, 2 and 3 above and repurchase agreements collateralized by such securities; and (4) have a custodian that is a bank as defined in Section 36a-2 of the General Statutes of Connecticut, or an out-of-state bank, as defined in said section, having one or more branches in Connecticut.
7. State Short-Term Investment Fund (STIF).

It is the intent of the City that the foregoing list of authorized investments be strictly interpreted. Any deviation from this list must be preapproved by the Investment Oversight Committee.

8.0 Safekeeping and Custody

The Director of Administration shall approve one or more financial institutions to provide safekeeping and custodial services for the City of Stamford. A Safekeeping Agreement shall be executed with each custodian institution prior to utilizing safekeeping services. All investment securities and collateral will be held in third-party safekeeping by the approved custodian on behalf of the City.

9.0. Diversification

Invested funds shall be diversified to minimize risk or loss resulting from over-concentration of assets in a specific maturity or specific issuer. The asset allocation in the portfolio should, however, be flexible depending upon the outlook for the economy, the securities market, and the City's anticipated cash flow needs.

10.0. Maximum Maturities

To the extent possible, the City of Stamford will try to match its investments with anticipated cash flow requirements. The City of Stamford will not invest in instruments maturing more than three years from the date of purchase, and no more than 30% of the City's total portfolio shall be invested in instruments maturing more than two years from the date of purchase.

11.0. Internal Controls

The Controller shall incorporate additional internal controls into the current cash management process and document them in writing. The internal control procedures will be reviewed and approved by the City's independent auditors. The controls shall be designed to prevent losses of public funds arising from fraud, employee error, misrepresentation by third parties, or imprudent actions by employees and officers of the City. The external auditors will annually review compliance with policies and procedures.

12.0. Selection of Broker/Dealers

The Director of Administration shall maintain a list of authorized broker/dealers and financial institutions which are approved for investment purposes, and it shall be the policy of the City to purchase securities only from those authorized institutions and firms. To be eligible, a firm must meet at least one of the following criteria:

1. Be recognized as a Primary Dealer by the Federal Reserve Bank of New York, or
2. Report voluntarily to the Federal Reserve Bank of New York, or
3. Qualify under Securities and Exchange (SEC) Rule 13c3-1 (Uniform Net Capital Rule).

Broker/dealers will be selected by the Director of Administration on the basis of their expertise in public cash management and their ability to provide service to the City's account. Each broker/dealer shall be required to submit and annually update a Broker/Dealer Information form which includes the firm's most recent financial statements. Broker/dealers shall also attest in writing that they have received a copy of this Investment Policy.

13.0. Competitive Transactions

Each investment transaction shall be competitively transacted with broker/dealers who have been authorized by the City. At least three broker/dealers shall be contacted for each transaction and their bid and offering prices shall be recorded. If the City is offered a security for which there is no other readily available competitive offering, quotations for comparable or alternative securities will be documented.

14.0 Investment Oversight Committee

An Investment Oversight Committee will be created to ensure sound investment practices. The committee will be comprised of two elected officials (one from the Board of Finance and one from the Board of representatives), the Director of Administration and the Controller. The Investment Oversight Committee will meet as needed. The Investment Advisory Committee will be provided with reports outlining performance, cash balances and budgetary projections no less than twice a year. The role of the committee is not to make actual investment decisions, but rather to act as an overseer of the investment program.

15.0 Performance Standards

The investment portfolio will be designed to obtain a market average rate of return during budgetary and economic cycles, taking into account the City of Stamford's investment risk constraints and cash flow needs.

15.1 Market Yield (Performance Benchmarks): The standard benchmark for determining whether market yields are being achieved for short to intermediate-term investment portfolios will be the yields of Treasury Securities with a maturity that matches the weighted average of the portfolio and the market yields of the State Treasurer's Investment Fund (STIF).

16.0. Reporting

If an external professional cash manager is utilized, they shall prepare monthly investment reports that summarize recent market conditions, economic developments and anticipated investment conditions. The report shall summarize the investment strategies employed in the most recent period, and describe the portfolio in terms of investment securities, maturities, risk characteristics and other features. It should also include a comparison of the performance standards outlined in section 15.1. The report shall explain the period's total investment return.

17.0. Investment Policy Adoption

The City's Investment Policy shall be adopted by resolution of the City of Stamford Board of Finance. The policy shall be reviewed annually and any modifications made thereto must be approved by the Board of Finance.

MEAD SCHOOL INVOICING

4/1/2000	15,000.00
7/1/2000	15,000.00
10/1/2000	15,000.00
1/1/2001	15,000.00
4/1/2001	15,000.00
7/1/2001	15,000.00
10/1/2001	15,000.00
1/1/2002	15,000.00
4/1/2002	15,375.00
7/1/2002	15,375.00
10/1/2002	15,375.00
1/1/2003	15,375.00
4/1/2003	15,759.38
7/1/2003	15,759.38
10/1/2003	15,759.38
1/1/2004	15,759.38
4/1/2004	16,153.36
7/1/2004	16,153.36
10/1/2004	16,153.36
1/1/2005	16,153.36
4/1/2005	16,557.19
7/1/2005	16,557.19
10/1/2005	16,557.19
1/1/2006	16,557.19
4/1/2006	16,971.12
7/1/2006	16,971.12
10/1/2006	16,971.12
1/1/2007	16,971.12
4/1/2007	17,395.40
7/1/2007	17,395.40
10/1/2007	17,395.40
1/1/2008	17,395.40
4/1/2008	17,830.29
7/1/2008	17,830.29
10/1/2008	17,830.29
1/1/2009	17,830.29
4/1/2009	18,276.04
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1/1/2010	18,276.04
4/1/2010	18,732.94
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10/1/2010	18,732.94
1/1/2011	18,732.94
4/1/2011	19,201.27
7/1/2011	19,201.27
10/1/2011	19,201.27
1/1/2012	19,201.27
4/1/2012	19,681.30

JUN 26 2007
SEP 21 2007

MAR 24 2008 3/24/08



City of Stamford

City Controller - Lisa Reynolds
888 Washington Blvd., Stamford, CT 06904
(203) 977-4186 fax (203) 977-5683

Invoice No. 40107

INVOICE

Customer

Name Mead School for Human Development, Inc.
Address 1095 Riverbank Road
City Stamford State CT ZIP 06903
Phone

Date 3/21/2007
Order No.
Rep
FOB

Qty	Description	Unit Price	TOTAL
	Quarterly Payment in lieu of taxes due April 1, 2007	\$17,395.40	\$17,395.40

Payment Details

- ☐ Cash
☒ Check
☐ Credit Card

Name
CC #
Expires

SubTotal	\$17,395.40
Shipping & Handling	\$0.00
Taxes	
TOTAL	\$17,395.40

Office Use Only
G/L A/C 01301023441050

Please make check payable to: City of Stamford. To avoid interest at 1.5% per month, payment must be received within 30 days of invoice date.

Thank you for your prompt payment

Office of Assessment and Taxation

Italian Center
Payment in Lieu of Taxes
Overview and Procedure

I. Overview

1. Per Stipulation for Judgment between the City of Stamford and the Italian Center of Stamford, Inc. it has been determined that the Italian Center will make payments in lieu of taxes for a portion of the non-residential property owned by it and located on Newfield Avenue, Stamford, Connecticut.

2. The parcels for which the Italian Center shall not pay taxes, but shall make payments in lieu of taxes as required by the Stipulation for Judgment are identified as follows:

a. Newfield Avenue, List Number 001-0801

b. 1620 Newfield Avenue, List Number 002-6839

c. Newfield Avenue, List Number 002-6840

3. The Italian Center shall make annual payments ~~in the initial amount of Fifty Three Thousand (\$53,000.00) dollars~~ to the City, payable in equal semi-annual installments. The initial payment (the first two semi-annual payments), in the amount of Fifty Three Thousand (\$53,000.00) dollars shall be related to the period covered by the 2002 Grand List.

4. Commencing with the third semi-annual payment (the payment due July 1, 2004 and ~~relativeng~~ to the period covered by the 2003 Grand List) the annual payments shall increase or decrease from year to year ~~as follows: By to the lesser of an~~ the amount calculated by

(a) multiplying the ~~sum of Fifty Three Thousand (\$53,000.00) Dollars~~ payment for the previous year by the figure of 1.025 or

(b) the figure determined by multiplying the total assessed value of all non-exempt real property in the taxing district (CS district) at the time of said change by the mill rate in effect at the time of said change, and dividing same by an amount calculated by multiplying the total assessed value of all non-exempt real property in the district (CS) during the immediately-prior tax year by the mill rate in effect for the same immediately-prior tax year.

5. This calculation will be done annually, on a cumulative basis, each year using the preceding year's total payment as the basis for the current calculation. To illustrate, the calculation for the annual payment that was due July 1, 2004 (third semi-annual payment) is as follows:

(a) $\$53,000.00 \times 1.025 = \$54,325$

(b) total amount of non-exempt property in CS district (2003 Grand List) = $\$2,259,141,482 \times .02726$ (mill rate in effect) = $\$61,584,197$

total amount of non-exempt property in CS district (2002 Grand List) = $\$2,241,964,152 \times .02756$ (mill rate in effect) = $\$61,788,532$

$\$61,584,197 / \$61,788,532 = 0.997$

$\$53,000 \times 0.997 = \$52,841$

The lesser of the two amounts is \$52,841.

For the payment that is due July 1, 2005, the “(a)” calculation will use the figure actually applicable to the previous year, i.e. \$52,841, instead of \$53,000

II. Procedure

1. On an annual basis, after the mill rate is set by the Board of Finance and prior to the installment due date, the City Director of Assessment and Taxation will calculate the annual payment in lieu of taxes amount to be made by the Italian Center, Inc. by the method described in paragraph four (4) of Section I (Overview) and forward calculation to the City Controller.
2. The Controller will review the calculations and verify the annual payment in lieu of taxes amount.
3. The Controller will prepare an invoice in the amount of one half of the annual payment in lieu of taxes amount (semi-annual payment). Invoices are to be prepared and mailed in advance of the installment due dates, (which will be July 1 and January 1) and forward to the Italian Center, Inc. – Newfield Avenue - Stamford, Ct. 06905.
4. The Italian Center will remit payments, payable to the City of Stamford, at the following address: City of Stamford – PO Box 10152 – Stamford, CT. 06904 – ATTN: Controllers Office
5. The Controller will credit payments received to the Payments in Lieu of Taxes Account, Account Number 01301023441050.
6. Any semi-annual payment that is more than thirty (30) days late shall accrue interest at the same rate and in the same manner as delinquent property taxes as provided for in Sec. 12-146 of the Connecticut General Statutes which states that the delinquent portion of the principal amount of any semi-annual payment shall be subject to interest at the rate of 1.5% per month (18% per annum) from the time when it became due and payable until the same is paid.
7. The Controller will notify the Director of Assessment and Taxation of payments not made in a timely manner. The payments shall create a first lien upon the Property in the total amount of payment as they become due and payable, plus interest, lien fees and costs of collection including reasonable attorney’s fees. Said lien may be perfected and foreclosed by the City as and in the same manner as the foreclosure of municipal property taxes. The Director of Assessment and Taxation will notify the City Office of Legal Affairs if and when a foreclosure action may be necessary.



City of Stamford

City Controller - Lisa Reynolds
888 Washington Blvd., Stamford, CT 06904
(203) 977-4186 fax (203) 977-5683

Invoice No. 10107

INVOICE

Customer

Name Italian Center of Stamford
Address 1620 Newfield Avenue
City Stamford State CT ZIP 06903
Phone

Date 12/18/2006
Order No.
Rep
FOB

Qty	Description	Unit Price	TOTAL
	Semi-Annual payment in lieu of taxes January 1, 2007	\$28,274.90	\$28,274.90

Payment Details

Make check payable to:

City of Stamford

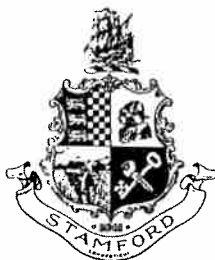
ATTN: Controller's Office, Lisa Reynolds
P.O. Box 10152
Stamford, CT 06904

SubTotal	\$28,274.90
Shipping & Handling	\$0.00
Taxes	
TOTAL	\$28,274.90

Office Use Only
G/L A/C 01301023441050

Payment Must Be Received Or Postmarked On Or Before Monday, August 1, 2005 To Avoid Interest Charges. Interest Will Accrue On Past Due Payments, From The Due Date, At The Rate Of 1.5% Per Full Or Partial Month (Including The Month In Which The Payment Is Due).

Thank you for your prompt payment!



CITY OF STAMFORD
OFFICE OF ADMINISTRATION
888 WASHINGTON BOULEVARD
P.O. BOX 10152
STAMFORD, CT 06904-2152

December 18, 2006

Paul Hickey, Executive Director
The Italian Center of Stamford, Inc.
1620 Newfield Avenue
Stamford, CT. 06903

Dear Mr. Hickey:

Enclosed please find an invoice in the amount of \$28,274.90 for the semi-annual payment in lieu of taxes due January 1, 2007. Payment must be received by February 1, 2007 to avoid additional charges for interest. **Please send payment directly to my attention in the envelope provide.**

The payment in lieu of taxes amount is based on the calculation as provided for in the Stipulation / Agreement for Judgment entered into by the Italian Center, Inc. and the City of Stamford.

If you have any questions related to the payment amount please contact William Forker, Director of Assessment and Taxation, at 977-4021. Thank you.

Sincerely,

A handwritten signature in black ink, appearing to read "Lisa M. Reynolds", written over a horizontal line.

Lisa M. Reynolds
Controller, City of Stamford

7 2005 7/1/2006 28,274.90

8 2005 1/1/2007 28,274.90

(2005 CS) \$2,308,994,020 X .02856 = \$65,944,869

(2004 CS) \$2,282,250,442 X .02790 = \$63,674,787

\$65,944,869 / \$63,674,787 = 1.036

\$54,584.75 X 1.036 = \$56,549.80

1st Half Installment (Due July 1, 2006) = \$28,274.90

2nd Half Installment (Due January 1, 2007) = \$28,274.90

9 2006 7/1/2007 30,876.19

10 2006 1/1/2008 30,876.19

(2006 CS) \$2,781,813,077 X .02588 = \$71,993,322

(2005 CS) \$2,308,994,020 X .02856 = \$65,944,869

\$71,993,322 / \$65,944,869 = 1.092

\$56,549.80 X 1.092 = \$61,752.38

1st Half Installment (Due July 1, 2007) = \$30,876.19

2nd Half Installment (Due January 1, 2008) = \$30,876.19

DEC 17 2007

Reviewed By: *Jul*

Approved By: *Jul*

Date: 12/17/07

Italian Center Payment In Lieu of Taxes

List Number	Tax ID Number	Semi-Annual Payment #	Grand List Year	Due Date	Amount Due	Amount Paid	Credit Due	Payment Amount Due Calculations
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Payment of \$53,000 due in semi-annual installments of \$26,500 per Stipulation for Judgement.

0026839	34171	1	2002	7/1/2003	26,500.00	38,576.59	12,076.59	
		2	2002	1/1/2004	26,500.00	38,576.58	12,076.58	

		3	2003	7/1/2004	26,420.50	38,385.61	11,965.11	
		4	2003	1/1/2005	26,420.50	38,156.66	11,736.16	

(2003 CS) $\$2,259,141,482 \times .02726 = \$61,584,197$
(2002 CS) $\$2,241,964,152 \times .02756 = \$61,788,532$
 $\$61,584,197 / \$61,788,532 = 0.997$
 $\$53,000 \times 0.997 = \$52,841$ (\$26,420.50 installment amt.)

105,841.00 153,695.44 -47,854.44

(2004 CS) $\$2,282,250,442 \times .02790 = \$63,674,787$
(2003 CS) $\$2,259,141,482 \times .02726 = \$61,584,197$
 $\$63,674,787 / \$61,584,197 = 1.033$
 $\$52,841 \times 1.033 = \$54,584.75$
1st Half Installment (Due July 1, 2005) = \$27,292.38
2nd Half Installment (Due Jan. 1, 2006) = \$27,292.37

5	2004	7/1/2005	27,292.38	
6	2004	1/1/2006	27,292.37	

Italian Center Payment In Lieu of Taxes

Semi-Annual Payment #	Grand List Year	Due Date	Amount Due	Amount Paid	Credit Due	Payment Amount Due Calculations
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PRESIDENT
DAVID R. MARTIN
CLERK OF THE BOARD
ANNIE M. SUMMERVILLE



MAJORITY LEADER
JOHN J. BOCCUZZI
MINORITY LEADER
RALPH F. LOGLISCI
ADMINISTRATIVE ASSISTANT
Valerie A. Pankosky 977-5032

**26th Board of Representatives
CITY OF STAMFORD**

Tel: (203) 977-4024/Fax: (203) 977-5503/E-Mail: bdreps@ci.stamford.ct.us
Government Center, 888 Washington Blvd. P.O. Box 10152, Stamford, CT 06904

**RESOLUTION NO. 2684
AUTHORIZING THE CITY OF STAMFORD,
OFFICE OF ADMINISTRATION TO
ADOPT A NEW ADMINISTRATIVE FEE SCHEDULE**

WHEREAS, pursuant to Section C5-50-1 of the City of Stamford Charter, the Office of Administration shall be responsible for the administration, supervision and performance of all municipal functions related to, but not necessarily limited to, finance, tax assessment and collection, economic development and information technology; and

WHEREAS, the cost of providing various administrative services to the public in conjunction with functions under the supervision of the Office of Administration has significantly increased; and

WHEREAS, it has been determined that it is in the best interests of the City of Stamford to increase the fees for said administrative services to cover the higher costs; and

NOW, THEREFORE, BE IT RESOLVED, that the Board of Representatives of the City of Stamford, pursuant to Section C2-10-2(6) of the City of Stamford Charter does hereby approve the following fee schedule.

Pursuant to Section C2-10-2(6) of the City of Stamford Charter, the following fee schedule is adopted:

Aerial Maps – Assessor	\$15.00
Return Check Fee	\$50.00

This resolution will take effect upon enactment.

This resolution was approved on the Consent Agenda at the regular monthly meeting of the 26th Board of Representatives held on Monday, March 4, 2002.

Valerie A. Pankosky, Recording Secretary
and Administrative Assistant

c: Mayor Dannel P. Malloy
Tim Curtin, Director of Operations
Benjamin Barnes, Dir. of Public Safety, Health & Welfare
Andrew McDonald, Esq., Director of Legal Affairs
Thomas S. Hamilton, Dir. of Admin.
Donna Loglisci, City and Town Clerk

School Activity Funds

School Activity Funds may be established to handle school funds and the funds of school organizations that the Board determines to be in the best interests of the school district. Although the control of these funds shall remain in the name of the respective schools and organizations, the Superintendent's office must adopt regulations and/or procedures to control the collection of funds and the expenditures from these accounts in a fiduciary manner.

All activity within these funds should be directed towards promoting the general welfare, education and morale of the student body and financing the normal legitimate extra-curricular activities of various student organizations, each activity fund should have a clear statement of purpose on file. This statement of purpose should address both the raising and spending of funds. Insofar as possible, funds should be used to benefit those students who contributed to the accumulation of the funds.

The management of activity funds shall be in accordance with sound business practices. Each building Principal, as trustee for activity funds, shall be directly responsible for the operation of the funds/account in accordance with established procedures. The building Principal shall be responsible for the adequate maintenance of records and timely issuance of reports for the same.

The following general guidelines are to be implemented via specific administrative procedures:

1. All bank accounts managed by the district are to be listed with the District's Finance Department.
2. Only transactions dealing with student related activities or for those activities expressly permitted by the Board through the Superintendent or his/her designee may flow through these accounts.
- 3a. All accounts require at least two (2) signatures for expenditures or withdrawals. At least one of the signatures must be the Building Principal and the second signature may be another building administrator or the Director of Finance
- b. Notification shall be sent to banks to accept only checks that have two signatures from a list of eligible signers.
4. These accounts must be included as part of the annual municipal audit.
5. An annual report for all accounts must be submitted to the City's Finance Department.
6. All money collected shall be placed **in a locked and secure location** for safe keeping prior to making a bank deposit.
7. To reduce the cost of licensing and maintenance, the student activity accounts must use a standard financial management program for all transactions. Currently, the Software recommendation is QuickBooks. The student activity software should have shared-ownership between all participating schools. It is recommended that the software be installed on a network so that files are backed up routinely.
8. No debit cards or visa check cards can be drawn on student activity accounts

Legal Reference: Connecticut General Statutes 10-237 Student Activity Funds

School Activity Funds/Accounts**Account Classifications**

1. Activity Specific (Adult Ed., Building Use, Driver Education, Medical Expense, Vending Commissions, Summer School, etc.)
2. Scholarship & Awards
3. Student Organizations
4. School Enterprises
5. General

Establishing an Account

All bank accounts must be listed with the District's Finance Department. Before any new account is opened or established an "Application for Establishing a New Activity Account" must be submitted to the District's Finance Department.

Revenue/Receipts

Revenue or income may be generated from a number of sources including athletics, class activities, club activities, collections from students and/or parents, concessions, donations, dues, fees, fund raising, etc. The proper recording of all revenue is an essential part of accounting for activity funds. Receipt control procedures shall include but not be limited to the following:

- a. Funds should be turned in to the school Principal or his/her designee within 24 hours of receipt.
- b. Pre-numbered receipt forms, written promptly upon receipt of the funds, should be used to account for all funds. Each receipt should bear the name of the specific account (Student Council, Class of 2004, Mrs. Smith's Boston field trip, etc.) for which it is intended. The source of funds being presented for deposit should also be identified (dance ticket sales, class dues, field trip, gate receipts, etc.). Some type of a "proof of cash" should accompany all deposits. (140 tickets @ \$3.00 = \$420.00 or 220 candy bars @ \$0.75 = \$165.00). This is especially relevant for ticket sales and fund raising activities.
- c. Receipts should be posted to a "Receipts Ledger" as soon as feasible, but no later than one time per month.
- d. All checks to be deposited in an activity account are to be endorsed immediately upon receipt with a restricted endorsement (For Deposit Only Acct #XXXX.)

Business/Non-Instructional Operations**School Activity Funds/Accounts****Revenue/Receipts (continued)**

- e. All money collected shall be placed **in a locked and secure location** for safe keeping prior to making the bank deposit.
- f. Bank deposits are to be made on a regular basis. (Daily if needed depending upon the volume of activity.) In no case should funds be left in a building over weekends or holidays.

Disbursements

All disbursements or expenditures should be made via pre-numbered checks, which shall serve as the basis for making an entry recording the disbursement. All disbursements or withdrawals shall be recorded regularly into the financial management system. In most instances a check register will serve this purpose: All accounts shall require at least two (2) signatures for expenditures or withdrawals. This pertains to savings as well as checking accounts.

In no instance may activity funds be used for any purpose that represents an accommodation, loan or credit to any person.

- b. Invoices or documentation bearing signatures of the purchaser or receiver certifying receipt of goods or services must support disbursements.
- c. Accuracy of prices, extensions and totals should be checked prior to payment.
- d. Payments should not be made based upon statements or copies of invoices but rather original invoices.
- e. If a reimbursement is being made for a direct purchase, an invoice or cash register receipt should accompany it. If such an item is not available, a signed statement acceptable to the treasurer must be provided.
- f. Under no circumstance is a district employee to be paid salaries or wages directly from an activity account for any type of service.

School Activity Funds/Accounts**Other**

The following procedures are also essential for proper accounting of activity funds:

- a. Appropriate subsidiary ledgers/accounts are to be maintained for any general type account/fund so as to insure that funds are being expended by the activity and/or students who have raised the funds.
- b. Bank statements are to be reconciled on a monthly basis. The end of each month will serve as the cut-off date for reconciling the bank statement and the related activity account(s).
- c. A Monthly financial report should be submitted to the Controller's office. The following reports are to be included:
 1. Bank Reconciliation
 2. A statement of fund balances showing opening balance, receipts for the month, disbursements for the month, and closing balance.
- d. On purchases with dollar amounts greater than \$600 (one time or anticipated annual total) where the vendor is not incorporated, a tax identification number must be kept at the school in the form of a completed W-9 form. An annual report should be submitted to the Controller's office before January 20th detailing all vendors who received payments in excess of \$600 in aggregate for the previous calendar year including their social security or tax identification number so a 1099 form can be issued.
- e. The appropriate advisor/officer of each organization for which an account is maintained should receive a report at least twice each fiscal year, or anytime that they need such reports for financial decision-making purposes.
- f. The Director of Finance shall have the responsibility and authority to implement all policies, procedures and rules pertaining to the supervision and administration of all activity accounts within the district.
- g. All accounts are subject to municipal audit. In addition, the Finance Department will implement such internal checks and procedures as deemed necessary to insure compliance with applicable procedures and policies.

PTO's

The Stamford Public Schools recommends that all PTO's follow the same set of guidelines, policy and procedures as outlined in this manual. A copy of this manual shall be distributed to each PTO within the school system.

SCHOOL ACTIVITY FUNDS

The Superintendent or his/her designee may establish school activity funds to handle any of the following: 1) the finances of that part of the cost for the school lunch program that is not provided by local appropriations; 2) the finances of that part of the cost of the driver education program that is not provided by local appropriations; 3) such funds of schools and school organizations as the Superintendent or his/her designee may determine to be in the best interest of the school district (which funds may include amount received as gifts or donations).

The Superintendent or his/her designee shall designate a person to serve as treasurer of any school activity fund. Such treasurer shall be bonded and shall keep separate accounts for each school activity fund. The treasurer may expend monies from the school activity funds only to the extent such expenses are in furtherance of the stated purposes of the school activity fund, and subject to any restrictions imposed by the Superintendent or his/her designee at the time the school activity fund is established or subsequently. The control of school funds and funds of any school organizations shall remain in the name of the respective schools and organizations.

The accounts of any school activity fund shall be considered municipal accounts and shall be audited by the town auditor in the same manner as all other municipal accounts.

Legal Reference: Conn. Gen. Stat. §10-237.

Policy adopted: _____

STAMFORD PUBLIC SCHOOLS
Stamford, Connecticut

Check Stock In-House

Bank

JP Morgan Chase

Hartford National Bank

CT National Bank

Bank of America

Bank Of America

Bank Of America

Bank Of America

Webster Bank

Webster Bank

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Updated : 6/1/08

Account Name

Controlled Disbursement Account

BOE Federal and State Funded Projects

BOE Cafeteria Program

Payroll Account

Stamford Public Schools Rita Miller Cooper

Tenement Housing Fund

Transportation Capital Fund

WPCA Lockbox Account

BOE Fed and State Projects

Drug Asset Forfeiture State

Drug Asset Forfeiture Fed

HIP

Lead Base

CDP

Old Town Hall Redevelopment Agency

OPEB Trust Fund

Child Care Learning Center

Glenbrook Community Center

Technology Wiring of Schools

Mill River Park

School Construction Grant

Cove & Cummings Improvements

CTE Building Improvements

Daycare Capital Improvements

Day Care Roof Repairs

Dental Bonding Projects

General Improvements

Hope Street Interceptor

Infrastructure Grant

Palace Theater Renovations

Public Library Construction

Summer Street Realignment

Tally Ho Water Main

Nitrogen Removal

Soundview Avenue Bridge

Forest Prospect Bedford Street

Old Town Hall

Updated: May 2008

ALARMS ADMINISTRATION

Summary of Ordinance 658

The City of Stamford invoices and collects fines for “False Police and Fire Alarms”. Effective October 17, 2002, the fee for a false alarm is \$90.00. Prior to that date, the cost for an alarm was \$50.00. Also effective October 17, 2002, false alarm bills 60 days past due are assessed a 25% late fee. Previously, no late penalties were charged.

In addition, effective February 1, 2003, all alarm systems, both commercial and residential are required to be registered with the City of Stamford. The registration process can be done online or via a paper form which is entered by alarms administration. Registrations are automatically renewed every 3 (three) years. It is now the responsibility of the customer to notify Alarms Administration of any and all changes to their system (name change, different alarm system, moved, etc). Per ordinance the fee for the first false alarm in the calendar year is waived if the system is registered. If the system is not registered the customer is charged a \$90.00 fee for failure to do so for each alarm occurrence.

Invoicing/Billing Process

- False police alarms imported semi-monthly from E-911 into Access database by an Account Clerk 2 in the Controller’s Office. Fire false alarms entered manually.
- File “cleaned” to assure accurate billing and compliance with ordinance. This “cleaning” consists of excluding exempt properties (city buildings), missing addresses, etc.
- On a monthly basis and no later than 15 business days following the end of the prior month, invoices are produced for all accounts that have an outstanding balance based on current outstanding file

in the alarms database. All customer activity is included on the invoice that is produced. Invoices are printed on preprinted forms that include excerpts of the ordinance for customer information.

- A sample (approximately 10%) of the printed invoices is reviewed for accuracy by the Senior Management Analyst or the Controller. The review consists of reviewing the billing rates, proper assessment of late fees, complete addresses, etc.
- Following this review, invoices are mailed to customers.
- Undeliverable invoiced returned to the Controller's Office are researched for more accurate information and re-mailed whenever possible.

Appeals Process

- Customers have the right to appeal any false alarm or registration issue, however, it must be done so in writing
- The written appeal is sent to the Alarms Administrator for review. The Alarms Administrator makes the initial ruling on the appeal. The appeal is granted, denied or deferred. Once the decision is made, the customer's account is updated accordingly, and the customer is sent a copy of the decision.
- The customer also has a right to have the denied appeal reviewed by the Alarm Appeals Board. This request must also be done in writing. Their decision is final.

Payment Process

- Payments are only accepted by check, cash and credit cards are not taken.
- An Account Clerk 1 in the Controller's Office, receives payments. On a daily basis, she /he enters the payment information into the Access database. The Access database

updates the outstanding file automatically as payments are applied. An Account Clerk 2 researches and resolves all payments received that are questionable.

- The Account Clerk 1 checks the daily collection reports generated by the database. The checks with are endorsed with a stamp designated for that function.
- The Account Clerk 1 submits the collection reports (with a duplicate copy) and the checks for deposit to an Account Clerk 2 .
- An Account Clerk 2 verifies the accuracy of the collection report and signs both copies, returning one to an Account Clerk 2 for filing.
- An Account Clerk 2 makes the daily deposits. The report of collection total is entered into H.T.E. through INFYSIS and posted directly to the False Alarm general fund revenue account. There is only one revenue account for this function. The information is then filed in the City's report of collections folder.
- NSF checks are handled in accordance with the City's Accounting Manual.
- Executive Summary reports are provided to the Director of Administration, Director of Public Safety, Health and Welfare and the Alarms Administrator on a monthly basis. They are also provided to the elected boards at their request.
- Customers whose accounts are past due 120 days and over are sent a collection letter by the office of alarm administration. An Excel spreadsheet is kept to track the collection activity. Uncollectible accounts are written off.

**ORDINANCE NUMBER 912 SUPPLEMENTAL
CONCERNING CITY SURPLUS
PERSONAL PROPERTY AND EQUIPMENT**

NOW THEREFORE BE IT ORDAINED BY THE CITY OF STAMFORD THAT:

1. Listing of Surplus Property

Each city office, department, board, commission, authority, the Board of Education or other agency shall furnish to the Purchasing Agent, on such forms and at such time as the Purchasing Agent may prescribe, a statement of surplus or unusable supplies, material or equipment in its custody or control. To the extent that it is possible, using due diligence and inquiry, said statement shall include the date such items were purchased, the purchase price, and the use to which they were put from the date of purchase to the present. Copies of said statements shall be provided by the Purchasing Agent to the Board of Representatives.

2. Disposal by Public Auction

If the Purchasing Agent believes that the surplus or unusable supplies, materials or equipment cannot be used or made available for use by the City, the Purchasing Agent may dispose of such supplies, materials or equipment from time to time at public auction or upon sealed bids.

3. Exemptions

(a) The provisions of this ordinance shall not require a public auction for the disposal of surplus or unusable supplies, materials or equipment which has a current value of one thousand dollars (\$1,000.00) or less. The Purchasing Agent may, at his or her own discretion, dispose of such property, either singularly, or in lots, by the sealed bid process.

(b) In the event that the Purchasing Agent determines that surplus or unusable supplies, materials or equipment have no market value, then he or she shall make a list of said property and forward said list to the Mayor. Upon written approval of the Mayor, the Purchasing Agent may throw out or otherwise dispose of said surplus or unusable supplies, materials or equipment.

4. Donation of Surplus Property

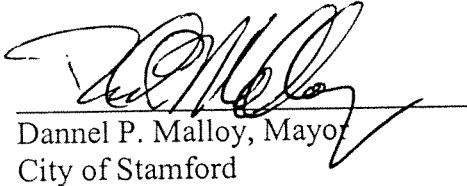
Upon written approval of the Mayor, the Purchasing Agent may donate city surplus or unusable, supplies, materials or equipment to not-for-profit agencies and/or causes, or other governmental or quasi-governmental agencies.

5. Records to be Maintained

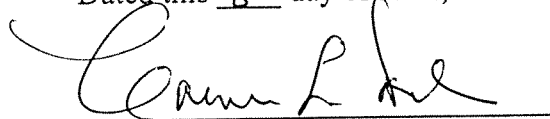
The Purchasing Agent shall maintain records of all transactions made pursuant to this ordinance. Said records shall include, but not be limited to: lists of equipment that has been sold, including the name of the purchaser and the purchase price; lists of equipment that has been disposed of; and lists of equipment that has been donated, including the name and address of the donee, the date of the transaction and the approximate value of the equipment on the date that it was donated.

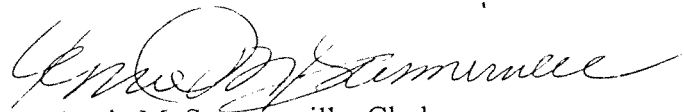
Carmen L. Domonkos, President, and Annie M. Summerville, Clerk, do hereby certify that the foregoing ordinance was approved by Voice Vote by the 25th Board of Representatives at their regular monthly meeting held on Wednesday, November 3, 1999.

APPROVED:


Dannel P. Malloy, Mayor
City of Stamford

Dated this 8th day of Nov., 1999


Carmen L. Domonkos, President


Annie M. Summerville, Clerk

EFFECTIVE DATE: Nov. 25th, 1999

Dated this 15th day of Nov., 1999

cc: Mayor Dannel P. Malloy
Patricia Broom, Director of Operations
John C. Byrne, Director of Public Safety, Health & Welfare
Andrew McDonald, Esq., Director of Legal Affairs
Thomas M. Hamilton, Director of Administration
Lois PontBriant, Town & City Clerk

MAYOR
DANNEL P. MALLOY



OFFICE OF
PURCHASING AGENT
(203) 977-4106
(203) 977-5253 FAX

CITY OF STAMFORD
PURCHASING DEPARTMENT
888 WASHINGTON BOULEVARD
P.O. BOX 10152
STAMFORD, CT 06904-2152

**GOVERNMENTAL AGENCY
EXEMPTION CERTIFICATE**

I HEREBY CERTIFY that this Agency is exempt, pursuant to Sec. 12-412(1) of the Connecticut General Statutes, that the tangible personal property described herein, which shall be purchased from:

Will be used exclusively by the City of Stamford, a municipal corporation in the State of Connecticut for the purposes for which it is organized, and will not be resold. If a sale of meals is involved, I certify that the City of Stamford neither has been, nor will be, reimbursed in any manner by donations, sales of tickets, or otherwise, by the consumers of the meals for the price of such meals.

DESCRIPTION OF PROPERTY OR SERVICES:

PURCHASER: CITY OF STAMFORD, CONNECTICUT

By: PURCHASING DEPARTMENT (ADDRESS AS ABOVE)

Dated: _____

TAX ID 06-600-1897

A handwritten signature in black ink, appearing to read "P. Privitera", written over a horizontal line.

**PETER PRIVITERA
PURCHASING AGENT**

ORDINANCE NUMBER 865
ARTICLE II
Purchasing
[Adopted 4-1-1991 as Ord. No. 669,¹ amended in
its entirety 10-7-1991 by Ord. No. 6831

§ 23-14. Regulations established. [Amended 12-2-1996 by Ord. No. 805]

Pursuant to C.G.S. §7-148v, as amended, and Sec. C5-50-2(j) of the Charter of the City of Stamford, regulations governing the purchasing of supplies, materials, equipment and services are hereby established.

§ 23-15. Definitions.

For the purpose of this Article, the following definitions shall apply:

BIDDER OR SERVICE PROVIDER LIST - A list, maintained by the purchasing agent, of all suppliers, vendors, contractors or service providers who have requested, in writing, that they receive notice of bids or requests for proposals sought by the city.

COMPETITIVE BIDDING - The procedure for obtaining goods or services in which sealed bids are submitted in response to specifications provided by the city. This method does not include negotiation with bidders after the receipt and opening of bids.

COMPETITIVE PROPOSAL - A procedure for obtaining special or professional services in which proposals are solicited by a request for proposals (RFP), and specific terms and prices may be negotiated by the city after receipt of the proposals.

CRITICAL EMERGENCY PURCHASES - Those purchases of goods or services which, if not purchased or ordered immediately, can result in injury or damage to human life or property. This shall include all goods or services needed on an emergency basis to comply with federal, state or local public health, safety or housing codes and emergency repair of city-owned property, buildings, infrastructure, equipment and vehicles.

DEPARTMENT - Any entity of the city, including but not limited to any Office, agency, board, commission, department or part thereof.

DEPARTMENT HEAD – Any Director of an Office, Bureau Chief or such other employee with purchasing authority commensurate with the purchase to be made.

DESIGN/BUILD SERVICES – A combination of professional and general services as defined under this chapter, to be performed by one contractor under the Competitive Proposal Process with the approval of the Boards of Finance and Representatives.

GENERAL SERVICES - All services which result in a measurable end product which can be defined by bid specifications and all services used in the process of building, altering, improving or demolishing any city property, structure or building or any public infrastructure, but excluding architectural, engineering and other design services. Examples include, but are not limited to, electrical work, road resurfacing, sewer repair, building demolition, equipment maintenance and haul-away or disposal of waste products.

LOWEST RESPONSIBLE QUALIFIED (OR PRE-QUALIFIED) BIDDER - The bidder whose bid is the lowest of those bidders possessing the skill, ability and experience necessary for faithful performance of the work based on objective criteria considering past performance and financial responsibility. Bidders may be excluded, provided that they have been disqualified pursuant to §23-18.12 of this Code. Bidders may also be pre-qualified utilizing the Request for Qualifications Process described in § 23-18.1 B 1 of this Code or otherwise using recognized industry standards,

¹ Editor's Note: This ordinance also repealed former Art. II, Purchasing, adopted as 6-50 through &54 of the 1972 Code.

provided that such pre-qualification criteria have been certified in writing to the purchasing agent as commercially relevant by the department head and/or the Director responsible for the purchase.

REQUESTS FOR QUALIFICATION/QUALITY BASED SELECTION – A procedure for selecting pre-qualified proposers for the provision of special or professional services, or for the final selection of such proposers under §23.18.1 A. and B. of this chapter, respectively, where the selection criteria may be primarily influenced by the qualifications or experience of the proposer in similar or related projects.

SPECIAL OR PROFESSIONAL SERVICES - The furnishing of judgment, expertise, design, advice or effort by persons other than city employees, not involving the delivery of a specific end product defined by bid specifications. This shall include consulting, professional, legal, financial, personal and technical services. Examples include, but are not limited to, architects, auditors, attorneys, physicians, real estate appraisers, actuaries, engineers, computer programmers, professional construction managers, and systems designers. Special services shall also include repair services for city-owned property, equipment and vehicles where the nature of the repair cannot be defined in advance by bid specifications and the professional expertise of the service provider is more important than the lowest cost.

SUMMARY BID PROCESS – A competitive bid process which may be utilized among original responsible qualified bidders for a specific project or purchase when all bids exceed the budget appropriation for such project or purchase after deduction of all reasonably anticipated contingencies or the budget for such project or purchase, as is authorized under §23-17. H of this chapter.

SUPPLIES, MATERIAL AND EQUIPMENT (Collectively referred to as goods) - Any and all articles, whether purchased or leased, furnished to or used by any city department. Examples include, but are not limited to, fuel oil, desks, typewriters, paper, sand and high technology equipment such as computers, commercial software, telecommunications equipment and photocopying equipment.

23-16. Purchase of supplies, materials and equipment and general services.

A. Purchases requiring formal competitive bid process. All purchases of goods and general services, as defined above which are listed on a requisition to an individual vendor, and which are anticipated to exceed the limit set annually by the Board of Finance shall be made by sealed competitive bid as described in § 23-17 of this article. Purchase requisitions shall not be split to avoid this requirement. In accordance with C.G.S. §7-148v, as amended, said limit set by the Board of Finance shall not exceed \$7,500 or such other maximum amount as set by said statute. **[Amended 12-2-1996 by Ord. No. 805]**

B. Purchases requiring informal competitive quotation process. Purchases of goods or general services which are in excess of three thousand dollars (\$3,000.) but are less than the limit set by the Board of Finance, shall be based upon price quotations. Purchase requisitions shall not be split to avoid this requirement. Upon compliance with this section, a purchase order shall be issued.

(1) Price quotations, either oral or written, shall be solicited from at least three (3) vendors or service providers or obtained from current catalogues or price sheets. The refusal to quote from an otherwise valid supplier shall qualify as a quotation. The process shall be documented in writing by the purchaser. If a single reasonable source exists for the purchase, this shall be documented in writing.

(2) A purchase of goods or general services shall be counted as one (1) purchase for like items. Unlike items, grouped together on one (1) purchase requisition, shall require price quotations only for those items on the purchase requisition that are in excess of three (\$3,000.) thousand dollars. The determination of like and unlike items shall be based on the commodity codes assigned such items under the then current City financial system.

(3) The soliciting of price quotations may be waived for any critical emergency, as defined above, or for any of the reasons for waiving a bid process in § 23-18.3B. Said waivers shall require the approval of the department head or designee, who shall certify in writing to the purchasing agent the need for a waiver, and the approval of the purchasing agent or designee. No further approval shall be required. Said waivers shall be included in the purchasing agent's quarterly report.

§ 23-17. Competitive bidding process.

For each purchase of goods or services made by competitive bid, the following shall apply.

A. All requirements, terms and conditions sought by the city, including quality, delivery terms and vendor or contractor qualifications shall be contained in the bid specifications. For purchases requiring a contract, a draft contract shall be made a part of the bid specifications whenever possible.

B. The purchasing agent shall publish a notice inviting sealed competitive bids at least once in a daily newspaper in the City of Stamford. The notice shall be published not less than ten (10) working days before the final date for submitting bids. Said notice shall contain a general description of the goods desired, the place where the bid specifications may be obtained and the day, hour and place the bids will be opened.

C. The purchasing agent shall, in addition to the notice required, solicit sealed bids from all qualified potential suppliers who have requested that their names be placed on the bidder list by sending them copies of the newspaper notice or any other form of publicly available notice that will acquaint them with the proposed purchase at least ten (10) working days before the final date for submitting bids. Mailings made by the purchasing agent to qualified potential suppliers shall be solely for the convenience of suppliers. The failure of the purchasing agent to provide any supplier with notice of any bid shall not invalidate the bid process nor shall it prejudice the City in any manner.

D. The purchasing agent may revise the bidder lists by dropping vendors and service providers who have not responded to three (3) consecutive bid notices sent to them and have not given written notice of interest in remaining on the list.

E. All bids shall be submitted sealed to the purchasing agent and shall be accompanied by security in the form of certified check or bond in the amount stated in the public notice. The bids shall be opened in public at the time and place stated in the notice.

F. For each purchase made by competitive bidding, a record of all bids submitted, giving the names of the bidders and amounts of the bids and indicating the successful bidder, together with the originals of all sealed bids and any other pertinent documents, shall be preserved by the purchasing agent for not less than three (3) years in a file which shall be open to public inspection.

G. The contract for which the sealed bids are submitted shall be awarded to the lowest responsible qualified or pre-qualified bidder who meets the requirements, terms and conditions contained in the bid specifications.²

H. In the event all bids submitted by responsible qualified bidders exceed the budget appropriation for such purchase after deduction of all reasonably anticipated contingencies, or the budget for such purchase, at the request of the department head the purchasing agent shall provide a summary bid process open only to such responsible qualified bidders that originally submitted a bid. Such summary bid process may include a post-bid conference, and shall permit resubmission of such original bids or the submission of new bids in not less than three (3) days from the mailing of notice to the original bidders, and may provide for the deletion or modification of one or more alternates or specifications provided in the original bid package as determined by the department head.

² Editor's Note: Former Subsection H. which provided for appeals by bidders. and which immediately followed &b on, was repealed 12-2-1996 by Ord. No. 805.

23-17.1. Awarding of contracts which contain alternates. [Added 5-1-1995 by Ord. No. 7591

- A. All bid specifications for a project for which alternates are to be included shall have the alternates listed in their order of priority.
- B. Prior to awarding a contract for which the bid specifications list alternates to be included, the purchasing agent shall be informed which alternates are to be included in the contract.

§ 23-18. Special or professional services and Design/Build Services.

A. Services requiring formal competitive proposal process. Purchases of special or professional services, as defined above which are anticipated to exceed twenty-five thousand dollars (\$25,000.), or Design/Build Services shall be made by a competitive proposal process as described in § 23-18.1 of this Article. The award of any contract for Design/Build Services shall require the approval of the Boards of Finance and Representatives. Notwithstanding the requirements of this section, , said purchases may be made by competitive bid if the selection of a provider can reasonably be based upon the lowest possible price as determined by the department head.

B. Purchases requiring informal competitive proposal process. Purchases of special or professional services which do not exceed twenty-five thousand dollars (\$25,000.) but are in excess of ten thousand dollars (\$10,000.) shall be based upon a reasonable and documented attempt to solicit proposals.

(1) Proposals shall be solicited from at least three (3) qualified or pre-qualified service providers. The refusal to submit a proposal from an otherwise valid provider shall qualify as a proposal. The process shall be documented in writing by the purchaser. If a single reasonable source exists for the service, this shall be documented in writing.

(2) The soliciting of proposals may be waived for any critical emergency, as defined above, or for any of the reasons for waiving a proposal process in § 23-18.3B. Said waivers shall require the approval of the department head or designee, who shall certify in writing to the purchasing agent the need for a waiver, and the approval of the purchasing agent or designee. No further approval shall be required. Said waivers shall be included in the purchasing agent's quarterly report.

§ 23-18.1. Competitive proposal process: Requests for Proposals and Quality Based Selection.

A. Requests for Proposals.

Except as authorized pursuant to §23.18.1 B, for each purchase of special or professional services in excess of twenty-five thousand dollars (\$25,000.) made by competitive proposal, the following shall apply:

1. Preparation of the request for proposals.

(a) Requests for proposals shall be prepared by the department head requesting the service. The purchasing agent shall assist in the preparation if needed. For purchases which require an additional appropriation, the request for proposals shall clearly state that the awarding of a contract is contingent upon the appropriation of funds.

(b) For requests for proposals for services anticipated to exceed \$100,000, a selection committee shall be formed which shall review the proposals. The committee shall include the purchasing agent and representation from all departments directly involved in the project. Additional members may be appointed by the Mayor. One (1) department head shall be designated as the lead department by the Mayor.

(c) All requirements, terms and conditions, including provider qualifications, desired by the city in the proposal shall be contained in the request for proposals. Whenever possible, a draft contract shall be made a part of the request for proposals.

2. Solicitation of proposals.

(a) Unless preceded by a Request for Qualifications process as provided in §23-18.1 B 1. of this Code, the purchasing agent shall publish notice of the request for proposals at least once in a daily newspaper in the City of Stamford at least ten (10) working days prior to the deadline to submit proposals. Whenever the service requested is so specialized that few appropriate providers can reasonably be expected to respond to said notice, it shall also be published in other newspapers or periodicals appropriate to the nature of the service requested.

(b) The notice shall include a general description of the services sought, the location where requests for proposals may be obtained and the deadline for the acceptance of proposals.

(c) In addition to the notice required, proposals shall be solicited from persons or firms thought to be qualified potential providers of the requested service and from qualified potential service providers who have requested that their names be placed on a service provider list. Solicitation shall be made by sending copies of the newspaper notice or any other form of publicly available notice that will acquaint providers with the proposed purchase of services at least ten (10) working days prior to the deadline to submit proposals. All mailings made by the purchasing agent to qualified potential proposers shall be solely for the convenience of proposers. The failure of the purchasing agent to provide any proposer with notice of any request for proposal shall not invalidate the proposal process nor shall it prejudice the City in any manner.

(d) The proposal process may be waived for any critical emergency, as defined above, or for any of the reasons contained in § 23-18.3B. Said request for a waiver shall be carried out in accordance with § 23-18.3B of this Article.

3. Awarding of contract.

(a) Procedures and criteria for reviewing and evaluating proposals shall be defined by the department head or selection committee in advance of the deadline to submit proposals. For projects anticipated to exceed one hundred thousand dollars (\$100,000.), the committee shall, if possible, interview the most qualified proposers.

(b) No proposal shall be reviewed by the city until after the deadline for proposals.

(c) The contract shall be awarded to the proposer whose proposal is deemed by the department head or selection committee to best provide the services desired, taking into account the requirements, terms and conditions contained in the request for proposals and the criteria for evaluating proposals.

(d) For each purchase of services by competitive proposal, a record of all proposals submitted, giving the names of the proposers and indicating the successful proposer, together with the originals of all proposals and any other documents pertaining to the selection process, shall be preserved by the purchasing agent for not less than seven (7) years in a file which shall be open to public inspection. The basis for selection of the successful proposal shall be clearly stated.

B. Solicitation of Proposals Using Quality Based Selection.

1. Quality Based Selection as Pre-Qualification.

- a. A Request for Qualifications process may be utilized in the pre-qualification of proposers in the purchase of special or professional services, or bidders in a competitive bidding process, where it is determined by the department head that such services are unique or that the nature of the project requires selection criteria primarily influenced by

the past experience of a proposer in similar or related projects. Such determination shall be made in writing and approved by the Director with oversight responsibility for such department head. Copies of the written determination and Director's approval shall be immediately forwarded to the Boards of Finance and Representatives.

- b. The notification and publication requirements in §23-18.1 B of this Code shall be deemed to have been satisfied where such procedures have been utilized in a preliminary process of Requests for Qualifications. Where a Request for Qualification has been so utilized, the Request for Proposals may be exclusively directed to the proposers deemed qualified by the selection committee.
- c. Requests for Qualification shall be prepared by the department head most closely involved in the project. A selection committee shall be formed which shall evaluate the responses. The committee shall include the purchasing agent and representation from all departments directly involved in the project. Additional members may be appointed by the Mayor. One (1) department head shall be designated as the lead department by the Mayor.
- d. The selection committee shall review all qualifications submitted and shall interview not less than three proposers (or such lesser number as shall have submitted qualifications), and shall determine which of the proposers are qualified under such qualification criteria as shall have been certified in writing to the purchasing agent as commercially relevant by the department head and/or the Director responsible for the purchase. The selection committee shall furnish a list of such pre-qualified proposers to the purchasing agent. Thereafter, a Request for Proposals process shall be utilized pursuant to §23.18.1 A of this chapter. In the case of a purchase of supplies, materials, equipment or general services a Competitive Bid Process pursuant to §23-17 shall be utilized, except that bids may be solicited exclusively from the list of pre-qualified bidders.

2. Quality Based Selection as a Final Selection Process.

- a. A Request for Qualifications process may be utilized in the purchase of special or professional services in lieu of the Request for Proposals process, where it is determined by the department head that such services are unique or that the nature of the project requires selection criteria primarily influenced by the past experience of a proposer in similar or related projects, and that the best interests of the City will be served by the use of such process. Such determination shall be made in writing and approved by the Director with oversight responsibility for such department head. Copies of the written determination and Director's approval shall be immediately forwarded to the Boards of Finance and Representatives.
- b. Requests for Qualification shall be prepared by the department head most closely involved in the project. A selection committee shall be formed which shall review and evaluate the responses. The committee shall include the purchasing agent and representation from all departments directly involved in the project. Additional members may be appointed by the Mayor. One (1) department head shall be designated as the lead department by the Mayor.
- c. The purchasing agent shall publish notice of the Request for Qualifications at least once in a daily newspaper in the City of Stamford at least ten (10) working days prior to the deadline to submit proposals. Whenever the service requested is so specialized that few appropriate providers can reasonably be expected to respond to said notice, the publication may be waived or limited to newspapers or periodicals appropriate to the nature of the service requested. The notice shall include a general description of the services sought, the location where requests for qualifications may be obtained and the deadline for the acceptance of proposals. Mailings made by the purchasing agent to potential proposers shall be solely for the convenience of proposers. The failure of the purchasing agent to provide any proposer with notice of any request for qualification shall not invalidate the proposal process nor shall it prejudice the City in any manner.
- d. In addition to the notice required, proposals may be solicited from persons or firms thought to be qualified potential providers of the requested service and from qualified potential service providers who have requested that their names be placed on a service provider list. Solicitation may be made by sending copies of the newspaper notice or any

other form of publicly available notice that will acquaint providers with the proposed purchase of services at least ten (10) working days prior to the deadline to submit proposals.

- e. The selection committee shall review all qualifications submitted and shall interview not less than three proposers (or such lesser number as shall have submitted qualifications), and shall determine which of the proposers are qualified under such qualification criteria as shall have been certified in writing to the purchasing agent as commercially relevant by the department head and/or the Director responsible for the purchase. The selection committee shall rank the proposers based upon such qualification criteria in order of preference and shall provide a list thereof to the purchasing agent.
- f. The department head shall then negotiate a contract with the highest qualified firm with the assistance of the Office of Legal Affairs, at a compensation determined by the department head to be fair and reasonable to the City, considering the estimated value, the scope, the complexity and the professional nature of the services to be rendered. Should the department head be unable to negotiate a satisfactory contract with such firm, negotiations shall be formally terminated. The department head shall then undertake negotiations with the second most qualified firm. Failing an agreement with the second most qualified firm, the department head shall formally terminate negotiations with that firm, and shall proceed to the next most qualified firm(s) in the order of rank and in the same fashion, until a contract is negotiated at a fair and reasonable compensation to the City.
- g. For each purchase of services by quality based selection, a record of all qualifications and proposals submitted, the names of all proposers and the selection committee's list and rank of the qualified vendors, together with the originals of all proposals and any other documents pertaining to the selection process, shall be preserved by the purchasing agent for not less than seven (7) years in a file which shall be open to public inspection.

§ 23-18.2. Office of Operations to be responsible.

The Office of Operations shall have the primary responsibility for all bid specifications and for all requests for proposals for technical services, including architectural and engineering services, for construction, alteration or demolition of city buildings or infrastructure, even if the building or structure being designed or constructed will be operated or used by another city department when finished.

§ 23-18.3. Waivers of competitive bid process or competitive proposal process.

A. Critical emergency purchases.

(1) Critical emergency purchases, as defined above, may be made by waiving the competitive bid or proposal process. Emergency procurement shall be limited to those supplies, services or construction items necessary to meet the emergency. Said purchases shall be authorized by the appropriate department head or designee with the written consent of the Mayor or the Director of Administration if the Mayor is unavailable.

(2) Written certification of the emergency and the reason for the selection of the particular supplier, signed by the department head or designee, shall be submitted to the purchasing agent, the Director of Administration and the Mayor within five (5) working days of the authorization of the waiver and shall be made a part of the purchase file.

(3) Notification of all such emergency purchases shall be made to the Board of Finance and Board of Representatives within two (2) weeks of authorization.

B. Other purchases made by a waiver of bid or proposal process.

(1) Purchases of goods and services, other than critical emergency purchases, may be made by waiving the bid or proposal process for the following reasons:

(a) Only one (1) reasonable or qualified source can be identified. This shall include situations where only one (1) vendor or provider is manufacturer authorized or certified or where parts are available only through a single distributorship.

(b) A special source, including but not limited to a sale, purchasing plan, government discount or trade-in allowance, will provide a lower cost than that which would result from a bid process.

(c) Time is a critical factor.

(d) A bid or proposal process would result in substantially higher costs to the city or inefficient use of personnel or cause disruption to city operations.

(e) Prices of goods or services are federal or state regulated.

(2) Such purchases shall require the written certification of the reason for the waiver, signed by the department head, and the written approval of the purchasing agent, the Director of Administration and the Mayor. Purchases over fifty thousand dollars (\$50,000.) shall require the approval of the Board of Finance.

(3) Sole source bid and proposal waivers shall clearly document that only one (1) reasonable or qualified source exists. Bid waivers for other reasons shall include price quotations sought from three (3) vendors, if available. All waiver documentation shall be made a part of the purchase or contract file.

(4) A written record of all waivers of the competitive bid or proposal process shall be kept by the purchasing agent and be included in the quarterly report. This record shall include the reasons why a bid waiver was used.

§ 23-18.4. Contracts.

A. Contract required. A written contract between the city and a contractor or service provider is required for any service which exceeds twenty-five thousand dollars (\$25,000.). Said contract shall be reviewed and approved as to form by the Office of Legal Affairs, approved by the Risk Manager if insurance is required and signed by the Mayor in accordance with the procedure established by the Office of Legal Affairs. Purchases of services for less than twenty five thousand dollars (\$25,000.) shall be made by purchase order on a form approved by the Office of Legal Affairs..

B. Contract approval. All contracts for services which exceed One Hundred Thousand Dollars \$100,000, obtained through the competitive proposal (Request for Proposals or Request for Qualifications) process or by bid waiver, shall require the approval of the Board of Finance and Board of Representatives in that order. If the Board of Finance does not act upon said contract within 30 days of receipt of the contract, or the Board of Representatives within 60 days or the second regular Board of Representatives meeting following said Board's Steering Committee meeting for which said contract was submitted, whichever occurs later, the contract shall be considered to be approved by that respective Board. Approval shall be by a majority of each board present and voting. If modifications are made to the contract after approval by the Board of Finance, said modifications need not be approved by the Board of Finance, provided that the Board of Representatives approves the revised contract by a majority vote of the entire Board. **[Amended 4-2-1996 by Ord. No. 771]**

C. Contracts which exceed the contracted price. No extra work shall be authorized or paid for in connection with any service contract unless the following have been complied with:

(1) Contracts for public improvements, including special or professional services associated with such contracts such as architectural, engineering and construction management, shall follow the procedure in Charter Sec. C5-50-2(d). **[Amended 12-2-1996 by Ord. No. 805]**

(2) Contracts for other services which required the approval of any board and which exceed the contract price by 15% or more shall require the approval of the Director of Administration, the Mayor, and the Board of Finance before the additional cost shall be paid. Said contracts shall specifically refer to this section of the Code of Ordinances, and the city shall not be liable for payment of any additional costs unless this provision shall have been fully complied with.

D. Contract extensions. [Amended 10-5-1992 by Ord. No. 698; 5-1-1995 by Ord. No. 754]

(1) No contract for goods or services which would require a formal bid or proposal process may be extended beyond the contracted time period unless the department head certifies the necessity of such extension and the purchasing agent approves and submits such request to the Mayor. For contracts for special services obtained by the request for proposals process, the department head shall certify the necessity of such extension directly to the Mayor. Extension of a contract for services which originally exceeds One Hundred Thousand Dollars \$100,000 , or will exceed said sum after such extension, obtained by the request for proposals process shall require the approval of the Mayor and of the Board of Finance and Board of Representatives, in that order. The same procedure as that for contract approval, mandated by § 23-18.4B, above, shall apply to the approval of an extension of a contract. Extension of all other contracts shall require approval by the Mayor and the Director of Administration.

(2) Contracts may be extended without formal bid or proposal for the following reasons:

(a) The contractor is the sole qualified or reasonable provider of such goods or services. This shall include exclusive service/maintenance contracts for existing equipment or vehicles.

(b) New competitive bids or requests for proposals would result in an increase in the cost of goods or services or significant disruption of city operations. Employee health and life insurance shall be included in this category. For contracts obtained by bid, an increase in price shall be documented by price quotations, if possible, in addition to a written quotation submitted by the present contractor.

(c) City services cannot be discontinued and a new contractor has not been acquired to replace the current contractor. There shall be a six-month limit on the contract extension.

(d) The option for an extension is included in the original contract.

(3) The extension of all special or professional contracts awarded under the competitive proposal process shall be reported by the appropriate department head to the purchasing agent, who shall include said information, together with the extension or renewal of all bid contracts, in the quarterly report.

E. Subsequent purchases from a contractor. The city shall not purchase from a consultant or service provider engaged by the city any subsequent goods or services of any kind which are not provided for in the contract unless said goods or services are purchased in compliance with this Article or the contract is extended in accordance with this section.

§ 23-18.4.1. Set-off of property taxes owed to city. [Added 7-7-1997 by Ord. No. 826]

A. Pursuant to Section 12-146b of the Connecticut General Statutes, as amended, the city shall have the right to set-off or withhold any payment, or portion thereof, due to any business enterprise pursuant to any contract or purchase order for the purchase of any supplies, material, equipment and services if any taxes levied by the city against any property, both real and personal, owned by such business enterprise are delinquent and have been so delinquent for a period of not less than one year, provided, however, that no such amount withheld shall exceed the amount of tax, plus penalty, lien fees and interest, outstanding at the time of withholding.

- B. A statement that the city shall have said right of set-off or withholding shall be included in all documents used for the purchase of goods and services, including but not limited to bid documents, requests for proposals, purchase orders and contracts. Pursuant to Sec. C5-20-3 of the Stamford Charter, the Corporation Counsel shall prepare or cause to be prepared all such documents. Any contractor or vendor signing a contract or executing a purchase order with the City of Stamford shall thereby authorize the city to execute such set-off.

23-18.4.2. Procedure. [Added 7-7-1997 by Ord. No.826]

A. Within one month after the due date for the payment of real and personal property taxes, the Tax Collector shall notify the City Controller and the Office of Legal Affairs of all property taxes delinquent for a period of one year or more. The City Controller, with the approval of the Corporation Counsel, shall have the authority to withhold any payment owed to any business enterprise as provided in § 23-18.4.1 above.

B. Any contractor or vendor shall have the opportunity to dispute the delinquency and/or to negotiate a reasonable and acceptable payment arrangement. Pursuant to Sec. CS-20-3 of the Stamford Charter, the Corporation Counsel shall have the authority to make any such payment arrangement. The City Controller, at the direction of the Corporation Counsel, shall have the authority to withhold payment, pending resolution of such appeal.

C. A procedure to accomplish the set-off or withholding of payments, as provided above, shall be developed by the Office of Legal Affairs, Director of Administration, City Controller and Tax Collector and shall be supplied to the Board of Representatives.

§ 23-18.5. State and federal bids. Cooperative Associations of Municipalities. [Amended 5-1-1995 by Ord. No. 759]

A. Contracts obtained by competitive bid by the State of Connecticut or by the Connecticut Hospital Association or its affiliates or by the federal GSA or through a cooperative association of municipalities, may be utilized when it is determined, in writing, by the purchasing agent to be in the best interests of the City, provided that proper bidding and awarding procedures have been used and the bid specifications are as stringent as city requirements.

B. Said certification shall be made part of the contract file, and all such purchases shall be included in the quarterly report.

§ 23-18.6. Centralized purchasing.

A. Purchased goods or services common to many departments, where the total annual purchases of such goods or services are in excess of \$25,000, shall be bulk purchased by the purchasing agent for all departments. Such goods or services shall include but not be limited to alarm services, personal computers, long-distance telephone services, office and general supplies and copying goods and services.

B. Specific departments or specific goods or services may be excluded from centralized purchasing, provided that:

(1) A written determination, with documentation, is made by the purchasing agent and signed by the Director of Administration that no significant savings in cost can be achieved through centralized purchasing, or

(2) A written determination is made by the appropriate department and signed by the Director of Administration that the unique requirements of that department require it to purchase specific goods or services separately from centralized purchasing.

C. The purchasing agent, at his discretion, may purchase common items under one contract, or may obtain a master, or umbrella, contract from which departments may obtain goods or services

directly from the provider, subject to department budget limitations. In selecting a master contract, the total cost of all goods or services at the expected quantity or amounts to be purchased shall be used in determining the total cost of the proposal or bid.

D. The purchasing agent shall solicit departmental requirements in the purchasing of centralized goods and services and, as appropriate, shall utilize committees drawn from the appropriate departments to set specifications.

E. The proportionate cost of any centrally purchased goods or services utilized by an individual department shall be charged to that department.

F. This provision shall take effect July 1, 1992.

§ 23-18.7. Exemptions.

Public utilities are not subject to the provisions of this Article.

§ 23-18.8. Reports.

A.. The purchasing agent shall prepare written quarterly reports to be submitted to the Director of Administration, the Mayor, the Board of Finance and the Board of Representatives. Said reports shall contain the following information:

- (1) Contracts awarded by the competitive bidding process.
- (2) Contracts awarded by the competitive proposal process.
- (3) Waivers of the competitive bidding or proposal process.
- (4) Contracts which have been extended.
- (5) Contracts obtained through state bids.
- (6) Waivers of informal bid and proposal process.

B. A list of all contracts awarded by the City of Stamford for the purchase of goods and services shall be filed annually by the purchasing agent with the Town and City Clerk. Said list shall include the name, address and minority and/or female status of the vendor or contractor, the department making the purchase, the type of goods or services purchased and the total price paid by the city.

§ 23-18.9. Audit.

The purchasing process shall be audited every three (3) years by the City Internal Auditor. Notwithstanding this requirement, an audit may be performed at any time by an auditor hired by the Board of Finance.

§ 23-18.10. Violations and penalties.

Any deliberate and willful attempt to violate or circumvent the purchasing process established by this Article shall be a violation of the Code of Ethics of the City of Stamford. This section shall take effect on January 1, 1992.

§ 23-18.11. Purchases involving federal or state grant funds. [Added 9-7-1993 by Ord. No. 7151]

Notwithstanding the provisions of this chapter, in any situation wherein federal or state grant funds are utilized to support a City purchase of goods or services, and either a majority of the funding is provided by the federal or state government, or as a condition of such grant the City is

required to follow the grantor's procurement regulations, such grantor's procurement regulations may be followed in lieu of compliance with this chapter.

§23-18.12 Disqualification of Contractors From Bidding On City Contracts [New]

A. Purpose/Definitions

- 1) In order to help ensure that the City does business with qualified contractors, there shall be a system of disqualification of contractors created pursuant to C.G.S. §7-148w., as amended.
- 2) As used in this ordinance, the term "contractor" means any person, firm or corporation which has contracted or seeks to contract with the city of Stamford, or to participate in such a contract, in connection with any public works of the city, including professional consultants.
- 3) As used in this ordinance, the term "hearing officer", shall mean a person, appointed by the Mayor, to hear and decide allegations that any contractor should be disqualified pursuant to this ordinance, except that no hearing officer shall be appointed who has personally carried out the function of an investigator in any contested issue before that hearing officer.
- 4) Any contractor may be disqualified for a period not to exceed two years from bidding on, applying for, or participating as a subcontractor under, contracts with the city for one or more causes set forth under §23.18-12 C of this ordinance.

B. Hearing/Procedure:

- 1) The hearing shall be conducted in accordance with C.G.S. §§4-176e through 4-181a, as amended. The hearing officer shall issue a written decision within ninety days of the last date of such hearing and state in the decision the reasons for the action taken and, if the contractor is being disqualified, the period of such disqualification. The existence of a cause for disqualification shall not be the sole factor to be considered in determining whether the contractor shall be disqualified. In determining whether to disqualify a contractor, the hearing officer shall consider the seriousness of the contractor's acts or omissions and any mitigating factors. The hearing officer shall send the decision to the contractor by certified mail, return receipt requested.

C. Disqualification/Reinstatement/Exception:

1) Causes for disqualification from bidding on, applying for or participating in, contracts shall include the following:

- (a) Conviction or entry of a plea of guilty or nolo contendere for or admission to commission of a criminal offense as an incident to obtaining or attempting to obtain a public or private contract or subcontract, or in the performance of such contract or subcontract;
- (b) Conviction or entry of a plea of guilty or nolo contendere or admission to the violation of any state or federal law for embezzlement, theft, forgery, bribery, falsification or destruction of records, receiving stolen property or any other offense indicating a lack of business integrity or business honesty which affects responsibility as a municipal contractor;
- (c) Conviction or entry of a plea of guilty or nolo contendere or admission to a violation of any state or federal antitrust, collusion or conspiracy law arising out of the submission of bids or proposals on a public or private contract or subcontract;
- (d) A willful failure to perform in accordance with the terms of one or more public contracts, agreements or transactions;

(e) A history of failure to perform or of unsatisfactory performance of one or more public contracts, agreements or transactions; or

(f) A willful violation of a statutory or regulatory provision or requirement applicable to a public contract, agreement or transaction.

2). For purposes of a disqualification proceeding under this ordinance, conduct may be imputed as follows:

(a) The fraudulent, criminal or other seriously improper conduct of any officer, director, shareholder, partner, employee or other individual associated with a contractor may be imputed to the contractor when the conduct occurred in connection with the individual's performance of duties for or on behalf of the contractor and the contractor knew of or had reason to know of such conduct. The term "other seriously improper conduct" does not include advice from an attorney, accountant or other paid consultant if it was reasonable for the contractor to rely on such advice.

(b) The fraudulent, criminal or other seriously improper conduct of a contractor may be imputed to any officer, director, shareholder, partner, employee or other individual associated with the contractor who participated in, knew of or had reason to know of the contractor's conduct.

(c) The fraudulent, criminal or other seriously improper conduct of one contractor participating in a joint venture or similar arrangement may be imputed to other participating contractors if the conduct occurred for or on behalf of the joint venture or similar arrangement and these contractors knew of or had reason to know of such conduct.

3) The City may reduce the period or extent of disqualification, upon the contractor's request, supported by documentation, for the following reasons:

(a) Newly discovered material evidence;

(b) Reversal of the conviction upon which the disqualification was based;

(c) Bona fide change in ownership or management;

(d) Elimination of other causes for which the disqualification was imposed; or

(e) Other reasons the City deems appropriate.

4) The City may grant an exception permitting a disqualified contractor to participate in a particular contract or subcontract upon a written determination by department head and purchasing agent that there is good cause, in the interest of the public, for such action.

This ordinance shall take effect upon enactment.

Carmen L. Domonkos, President, and Annie M. Summerville, Clerk, do hereby certify that the foregoing ordinance was approved on the Consent Agenda by the 25th Board of Representatives at their regular monthly meeting held on Monday, February 1, 1999.

APPROVED:

Dated this ____ day of Feb., 1999

Carmen L. Domonkos, President

Dannel P. Malloy, Mayor
City of Stamford

Annie M. Summerville, Clerk

EFFECTIVE DATE: February ___, 1999

Dated this ___ day of February, 1999

cc: Mayor Dannel P. Malloy
Patricia Broom, Director of Operations
John C. Byrne, Director of Public Safety, Health & Welfare
Thomas M. Cassone, Esq., Director of Legal Affairs
Thomas M. Hamilton, Director of Administration
Lois PontBriant, Town & City Clerk

CITY OF STAMFORD
DIRECT DISBURSEMENT

APPROPRIATION CODE NO.

DATE _____

VENDOR NAME

VENDOR

ADDRESS

STREET

(CITY, STATE, ZIP CODE)

PLEASE ATTACH REQUIRED DOCUMENTATION OR OTHER PERTINENT INFORMATION NECESSARY TO EXPEDITE PAYMENT

[illegible]

MAYOR
DANNEL P. MALLOY



ANDREW J. McDONALD
DIRECTOR OF LEGAL AFFAIRS
ASSISTANT CORPORATION COUNSEL
BARRY J. BOODMAN
JAMES V. MINOR
KENNETH B. POVODATOR
RICHARD A. ROBINSON
BURT ROSENBERG

CITY OF STAMFORD
OFFICE OF LEGAL AFFAIRS
888 WASHINGTON BOULEVARD
P.O. BOX 10152
STAMFORD, CT 06904-2152
(203) 977-4081 • FAX (203) 977-5560

City of Stamford Travel Policy

I. Purpose and Scope of Policy

This Policy is adopted pursuant to Ordinance No. 663, which requires that "No City Officer or employee shall spend or encumber any City funds for business travel, entertainment, or related expenses except as provided in written policy issued by the Mayor and approved by the Boards of Finance and Representatives."

II. Pre-Approval of Employee Travel

Pre-approval of employee travel is required in the following circumstances:

- Any travel which includes an overnight stay; or
- Any travel which involves air transportation; or
- Any travel in excess of 200 miles from the City of Stamford (400 miles round trip).

Employee travel satisfying the above criteria must be requested by the Officer or employee on the attached *Conference or Out of Town Trip Request Form*, approved by the applicable Department Head and Director, and approved by the Mayor. All out of town travel which does not meet the above criteria (i.e. - travel less than 200 miles from Stamford and not involving an overnight stay) shall be subject to the approval requirements promulgated by the individual Department or Director. Pre-approval of travel meeting the above requirements is required by all officers and employees, except the Mayor. Pre-approval shall not be required in the event of bona fide emergency.

III. Required Documentation

1. Conference or Out of Town Trip Request Form. As noted above, this form must be completed for employee travel which satisfies the criteria noted above. In those instances when pre-approval is required, this form must accompany the reimbursement request submitted to the Controller's Office.
2. Report of Travel Expenditures Form. This form must be completed and approved by the applicable department head whenever an employee requests reimbursement for business travel-related expenses. Requests for routine mileage reimbursement not related to a conference or business trip should be requested on the City's separate *Mileage Reimbursement Request Form*. Supporting documentation, consisting of receipts, paid invoices, hotel bills, etc. should be

attached to the *Report of Travel Expenditures* form to substantiate the reimbursement request. This form, and the supporting documentation, should be forwarded to the Controller's Office with the City's standard Voucher Payable form in a single reimbursement request for the entire cost of the trip. All reimbursement requests must be submitted within 30 days after returning from the trip

3. *Original Receipts.* Except for meals, where the City has established per diem allowances, standard City practice dictates that original receipts accompany all reimbursement requests. If other than original receipts are submitted, a written statement attesting to the accuracy of the submission must accompany the reimbursement request and be approved by the appropriate Department Head and Director. The Controller's Office will return any reimbursement requests unpaid to the originating department that are not in compliance with this policy.

IV. Limits on Expenses

1. Meal expenses will be reimbursed based on the Federal Meal & Incidental Expense per diem rates for New York City as adjusted annually by the General Services Administration. As of January 1, 1999, the per diem meal allowance is \$46.00 per day. Receipts are *not* required to document the foregoing per diem reimbursements. Meal expenses for trips which are not overnight are not reimbursable without the approval of the appropriate Department Head and Director. An employee on a one-day business trip is eligible for one meal if his or her work schedule for the convenience of the City extends beyond eleven hours (unless otherwise dictated by labor contract). Sub-limits for individual meals are as follows: Breakfast - \$9.00, Lunch - \$12.00, Dinner - \$25.00. Advance agreement with the department head (or Director in the case of a department head) is required.

2. Personal car mileage is reimbursed at rates provided by union contract. In the absence of union contract, reimbursement will be at rates permitted by the IRS. Reimbursement for car expenses will be made only to the driver. Mileage will be reimbursed only by the shortest route. When using a personal automobile for a day trip which originates from home, the mileage reported for reimbursement should be from home or from the Government Center, whichever is less. If a mode of transportation other than a City supplied vehicle or the employee's personal automobile is used, the mode and cost of transportation must be approved in writing by the appropriate department head.

3. Rental Car Policy. If the official business of the City requires a rental car, arrangements must be approved in advance by the applicable department head or Director at the most economical rate available. The City of Stamford is self-insured for damage to rental cars used on City business. Additional insurance coverage offered by the rental car company should be declined, and is not reimbursable. In the event of an accident, the employee should notify the rental company representative and the City Risk Manager immediately.

4. Hotel expenses for meetings in New York City are reimbursable only with advance approval of the Mayor. Without such pre-approval, conference or meeting expense reimbursements will be limited to public transportation expenses (round trip train and subway/cab fares).

5. Air travel will be considered only for trips over 200 miles (one way) from Stamford, and will be reimbursed at coach/economy rates. Flight arrangements should be made as far in advance of the travel date as possible to take advantage of "super saver" discounts.

6. Combined business and personal travel. If an employee combines business and personal travel, expenses should be paid directly by the employee, not charged to the City, for all those expenses or portion of expenses which are personal. The City will only reimburse that portion of a trip and those expenses which are directly related to City business. In those cases where an employee decides to have a family member accompany him or her on a business trip, the employee must pay all additional expenses (e.g., incremental hotel charges, meals, travel, etc.) No adjustment is permitted to cover the expenses of accompanying family members (e.g. exchanging a regular round-trip fare for two excursion fares).

7. Non-Reimbursable Expenses. The City will only pay for or reimburse expenses which are directly related to the business purpose of the travel. Personal expenses will not be reimbursed. Examples of

non-reimbursable expenses include:

- Personal (non-job related) telephone calls
- Dry cleaning
- Personal expenses (toiletries, clothing, etc.) and personal trip insurance.
- Personal legal charges and traffic violations.
- Personal property loss, theft, or damage, except upon the written approval of the Office of Legal Affairs.
- Alcoholic beverages
- Airline club fees
- Personal side trips and entertainment (movies, etc.)
- Recreational, health, and gym facility fees.
- Loss or theft of cash, travel tickets, credit cards, except upon the written approval of the Office of Legal Affairs.

V. Compliance Auditing

1. Department Managers signing the *Report of Travel Expenditures Form* are responsible for ensuring that all travel claims originating from their departments are in compliance with the City's Travel Policy. Department Managers should review all submissions for completeness, mathematical accuracy, compliance with expense limitations, and overall compliance with the Policy.

2. The Controller's Office is responsible for compliance verification with the City's Travel Policy. Travel claims which are submitted to the Controller's Office for payment processing will be processed only if they contain the following documentation:

- ***Conference or Out of Town Trip Request Form*** completed and signed by Mayor, when pre-approval of travel is required.
- ***Report of Travel Expenditures Form*** completed, signed by employee, and approved by Department Head or Director.
- ***Original Receipts Attached*** to substantiate all expenses, except for per diem meal expenses, or signed and approved affidavit attesting to the accuracy of the submission is provided in lieu of original receipts.
- ***Standard City Payment Voucher Form*** completed and signed.

All travel claims which are incomplete will be returned by the Controller's Office to the employee's respective department head.

3. The Office of Policy and Management will periodically select a random sample of travel expense reimbursements to review for compliance with the approved policy. A report of findings from this review will be forwarded to the Board of Finance Audit Committee to report on the status of compliance.

REQUEST TO ADD VENDOR TO HTE SYSTEM

The following form must be used to add a vendor to the vendor list or **IT WILL NOT BE PROCESSED**. You must fill out the form **COMPLETELY** with Vendors name, both Mail to address and Remit to address, Phone, Fax, Federal Tax ID Number or Social Security Number. Also, forms must have name of person requesting vendor, department and your phone number.

Upon completion it can be faxed to Sandy Granelli, Controllers Office, 977-5683 or sent interoffice to:

Controllers Office, 10th floor.

Vendor # _____

Date _____

Vendor Name _____

Vendor Mailing Address _____

(City)

(State)

(Zip)

Vendor Remit to Address _____
(If Different)

(City)

(State)

(Zip)

Vendor Phone # _____ Vendor Fax # _____

Federal Tax ID # _____ Vendor SS # _____

Requested By _____ School/Dept _____
(Name) (Ext. #)

SCHOOLS/DEPT: Goods Only _____ Services Only _____

W9 Sent _____ Received W9 _____ Created By _____

1099 Yes _____ No _____

Date: _____

To: _____

Dept: _____

From: Accounts Payable Department

Re: Accounting Policy - Order Placed Before the Issuance of a Valid Purchase Order

I am returning Invoice # _____ relating to Purchase Order # _____.

The PO was issued after you either placed the order or received the goods or services.

The City's adopted Accounting Policies (Section 4 – Accounts Payable) states:

- ***No orders are to be placed with vendors without a valid, approved PO***

Please provide me with a brief statement in the space provided below explaining why the policy was not adhered to. Return this completed form (with a signature) and the attached invoice and we will proceed with payment processing. Thank you.

Reason: _____

Department Signature: _____

Date: July 1, 2003

To: All Directors and Department Heads

From: Lisa Reynolds, Controller
Peter Privitera, OPM Director

The following guidance is being provided to clarify the city's adopted accounting policies and strengthen internal controls.

- **Encumbrance Rollovers:** Encumbrance rollovers cover only specific goods or services ordered on or before June 30th, but are not received and, therefore, not paid for until on or after July 1st. Once the goods or services are received, the payment will be made and the balance remaining, if any, on the purchase order will be cancelled. In addition, your revised budget will be reduced by the amount of the cancelled purchase order. Also, remember that after July 1st, no order can be placed against a prior year purchase order.

Example: Department "A" was issued a \$500 purchase order in April to purchase office supplies. A \$400 order is placed June 1st but the supplies are not received until July 1st. The purchase order is "rolled over" in order to pay for the office supplies. The office supplies are paid for in July leaving a \$100 balance in the prior year purchase order. The department now attempts to purchase additional office supplies and charge them to that purchase order. They are prohibited from doing this because they are attempting to purchase office supplies in the new-year with funds from the prior year. The purchase order is cancelled, their revised budget is reduced by the amount of the cancelled purchase order and the department is required to pay for office supplies ordered after June 30th with new fiscal year funds.

- **Duration of Encumbrance Rollovers:** All encumbrance rollovers (purchase orders) must be fully liquidated by the end of the first quarter (September 30th) of the new fiscal year unless special circumstances exist. All rollover encumbrances (purchase orders) not liquidated by September 30 will be cancelled, and the revised budget will be reduced by the amount of the cancelled encumbrance.

- **Encumbrances for future services:** No encumbrance will be made in one fiscal year to pay for goods or services in a subsequent fiscal year.

Example: Department "A" submits a requisition in May for a copy machine rental contract that runs from July 1st through June 30th of the following fiscal year. The requisition requests that FY 03-04 funds be used to pay for a contract that runs through FY 04-05. The requisition will not be approved. If the term of the agreement run from May 1st 04 to April 30th 05, a purchase order would be approved to cover only the months of May and June in FY 03-04. The remaining months would require a FY 04-05 purchase order.

- **Recurring Purchase Orders:** We will be requiring that all periodic recurring expenditures be encumbered as a draw-down for the full year amount. Remember, you can always add or reduce draw-down amounts as the year progresses. This process change will save us all time and effort in issuing and re-issuing requisitions/purchase orders month after month.

Example: You are leasing a copy machine and need to make monthly payments, you will be required to enter one requisition/purchase order for the 12 months of estimated expenditures. You will not be allowed to enter 12 separate requisitions/purchase orders. Another example would be office supplies. You should enter one draw-down requisition for what you expect to spend for the full year. You should not submit separate requisitions before each individual order.

- **Orders Placed Before the Issuance of Purchase Orders:** The accounting and purchasing policies clearly state that no orders with vendors may be placed before a valid purchase order is issued. This includes requisitions stating "confirming orders" or "to pay invoices". We will continue to require that written explanations signed by a Director accompany all requisitions for goods/services not in compliance with the above policy. You should explain what state of emergency existed that would necessitate non-compliance to the existing purchasing and accounting policies. Poor planning does not constitute an emergency.

Thank you in advance for your cooperation.

cc: Tom Hamilton, Director of Administration

City of Stamford Procurement Card Program

Reminders

1. You will be required to activate your credit card before using it. The number is listed on the front of the card. Your pin number to activate the card will be the last four digits of your social security number.
2. City of Stamford's tax exempt ID number is listed on every card. Please remind each vendor we are tax exempt and provide them with the tax ID number.
3. Purchasing Cards (PCards) are not meant to replace purchase orders. They should be used for one time vendors, emergency purchases, or last minute requests. If you use the same vendor frequently you should continue to initiate draw downs for orders.
4. Your daily transaction limit and monthly credit limit were set by your manager. Effective the day you received your card your designated limits were set at:

Single Transaction Dollar Limit \$_____ Monthly Limit \$_____

Please note: These amts are subject to change and can also be changed by exception if needed. Contact your PCard Administrator.
5. Request and retain a receipt for every purchase.
6. A Transaction Log should be maintained monthly. The total on the Transaction Log should match the credit card statement at the end of the month. Note: The credit card closing date is the 26th of the month. You should also have a receipt to match every purchase on the credit card statement.
7. Before the **5th of every month**, the Transaction log (first), the credit card statement (second), and the original receipts (last) should be attached together and forwarded to your manager for signature. Your manager will sign the transaction log. Afterwards, everything should be sent over to your designated account coder. The account coder must receive everything by the **5th of the month**.

City of Stamford

PURCHASING POLICY AND PROCEDURES MANUAL

Procurement Card Program



1. Purpose: Purchasing cards are being issued to selected managers and their designees as a means of *providing an efficient and convenient method of purchasing and paying for small-dollar or emergency purchases of goods and services*. This program grants the authority for these commitments to those staff members who have been authorized to utilize a purchasing card. With this granting of authority, a cardholder will also assume complete accountability for the proper use of the card, as detailed in this policy and procedure manual.

2. Policy: Purchasing cards may only be used for the purchase of those supplies and services that are directly related to the support and execution of the responsibilities of the using department. Improper use of a purchasing card will result in a revocation of card privileges and possible disciplinary action.

The following transactions are *specifically identified as those that should not* be made with a JPMorgan Chase purchasing card and should be obtained through traditional means:

- Cash advances or other any financial transaction
- Gifts
- Items for Personal Use
- Alcoholic Beverages
- Items Available from Internal Departments
- High risk industry items such as fur shops, jewelry stores, casinos, etc.

Exceptions to this list may be only made by the Program Administrator.

3. Program Administration: The Program Administrator, as designated per the Director of Administration, will provide for the issue of JPMorgan Chase purchasing cards to managers and appropriate designees based on the demonstration of need.

4. Procedure:

I. Individual Responsibilities

- A. The Department Manager, working with the designated Program Administrator, establishes purchasing card eligibility and authorizes those eligible within each department to be issued cards. The number of purchasing cards issued will be kept to a minimum. The manager then notifies the employees selected for the program and explains the program. Card applications are then completed for employees who indicate that they fully understand and accept card responsibilities by signing an Employee Card Agreement (Exhibit C). Managers then sign and review completed application forms (Exhibit A) and send them to the Procurement Card Administrator. Upon the leave or termination of an employee from the City of Stamford, Managers are responsible for securing the purchasing card and turning it in to the Program Administrator immediately.

- B. When cardholders receive their purchasing cards, they must sign them immediately and also sign and return an acknowledgment letter (Exhibit D) to the Program Administrator confirming card receipt.
- C. In the event a card is lost, stolen or misplaced, the cardholder is responsible for immediately notifying JPMorgan Chase at any hour of any day, and as early as possible on the next business day, the Program Administrator.
- D. The JPMorgan Chase contact telephone number is available on the back of cardholder's credit cards.
- D. Individual cardholders are charged with using their cards properly and entering each purchasing card transaction in their transaction logs (Exhibit E) on a monthly basis. Also each month, Managers are responsible for monitoring proper card usage and approving transaction logs to ensure they are accurate and complete.
- E. The Program Administrator is responsible for maintaining a file of individuals authorized to make purchasing card transactions. The Administrator is also the focal point for overall program administration and problem resolution.
- F. At the end of each billing cycle, Accounts Payable reviews and approves the consolidated monthly JPMorgan Chase Purchasing Card statement for all City cardholders for payment.

II. Application Procedure

- A. To request a purchasing card for an employee, a manager submits an application (Exhibit A). The application must include a department number and an account number that can be used to allocate purchases made by the cardholder.
- B. The applicant, applicant's Manager, and the Director must sign and date the form.
- C. The Program Administrator then approves and processes the purchasing card requests. The administrator keeps the applications on file permanently.
- E. Each purchasing card is issued to the CITY OF STAMFORD and the individual employee named on the card. No one else can use this card-even in an emergency situation.
- E. When cardholders receive their cards, they must sign and return an acknowledgment letter (Exhibit B) and, if they have not previously signed one, a CITY OF STAMFORD Purchasing Card Program Agreement (Exhibit C). The acknowledgment letter confirms receipt of the card, while the agreement is the employee's signed pledge to follow the purchasing card policies and procedures and accept responsibility for any personal misuse of the card. The letter(s) are filed and stored by the Program Administrator.

III. Using the Purchasing Card

- A. The purchasing card program is designed to let end-users of goods and services buy necessary small-dollar items directly from vendors, thus reducing the need for reimbursements, improving vendor relations, increasing efficiency, decreasing cycle time and reducing the number of checks and invoices processed.
- B. CITY OF STAMFORD's general criteria for using a purchasing card are:
- Eligible orders (including freight) must total the single transaction limit amount designated to the individual cardholders on initial cardholder application (See Exhibit A).
 - Goods or services that total more than this amount *may not be broken into smaller purchases* (parceling) to meet the transaction dollar limit. Contact the Program Administrator for approval by exception.
 - No cardholder may spend a cumulative total of more than the monthly limit amount designated unless approved by Administrator.
 - Each cardholder must maintain a monthly transaction log listing all goods and services acquired using the purchasing card.
- C. While most merchants will accept the purchasing card, some merchandise and merchants may be excluded from the purchasing card program. If the card is presented to an excluded merchant, the transaction will be declined.

If a cardholder believes a vendor who declines a transaction should fall within an approved category, he/she should contact the JPMorgan Chase customer service number on the card to determine if the transaction was declined because of merchant exclusion or for another reason. A transaction may have been declined because the cardholder exceeded a daily or monthly limit on the number of transaction or total value of transactions.

When a cardholder is declined at a point-of-sale terminal, JPMorgan Chase customer service will not authorize the transaction but will identify the reason for the decline. If a merchant has been improperly excluded, the cardholder can contact the card administrator to change the blocking procedure that is in place. If a dollar limit has been exceeded, the cardholder should contact his or her manager to determine if the card limit can be increased.

- D. No CITY OF STAMFORD employee shall attempt to purchase an item using a purchasing card issued to another person. Delegation of authority is not permitted in regard to card transactions.
- F. Each purchasing card will be linked to a unique account number. All purchases made with the card are automatically charged to the corresponding account number, unless an exception is noted when a cardholder forwards their monthly transaction log (Exhibit E) to their Account Coder.
- G. After making a purchase, the cardholder enters the required details on a transaction log (Exhibit E). If an accounting adjustment is required to charge a purchase to another cost center or project, the item receipt should be marked with the transaction log number. If the receipt does not include a complete description of the purchase, the cardholder should handwrite a description on the receipt

or request an accompanying invoice from the supplier. To provide complete information on the adjustment item, the cardholder may use an additional sheet and attach it to the transaction log.

- H. Purchasing card transaction receipts are to be kept with the transaction log. For telephone orders, the cardholder should request a receipt from the vendor.
- I. If any item purchased with the purchasing card is returned, the merchant must credit the card account. The cardholder should then note the credit on the transaction log and include the credit receipt with the others. A note of the credit should be written in the log's "description" column.
- K. The Administrator is responsible for all card maintenance, and must be notified of any updates or changes that are needed, such as a cardholder's change of name or address, or a change in transaction authorization limits. Managers request these changes by completing the appropriate sections of the same application form used to obtain new cards.

IV. Monthly Reconciliation

- A. JPMorgan Chase will forward a monthly activity statement to each individual cardholder and also sends a consolidated statement to the Program Administrator. The consolidated statement is forwarded to Accounts Payable for payment.
- B. Each employee who has a purchasing card is responsible for verifying the accuracy of charges by performing the following reconciliation steps: First, the cardholder verifies that all items included on the monthly activity statement are correct. Second, the cardholder immediately notifies JPMorgan Chase Commercial Card Customer Service of any unauthorized charges. Timeliness in uncovering unauthorized use is critical.
- D. The cardholder encloses the reconciled monthly activity statement with his/her receipts/invoices along with the transaction log before sending it to the approving manager for review and approval.
- E. The approving manager is responsible for reviewing, signing and forwarding the transaction log to the Designated Coder. By his/her signature, the manager indicates that all charges for the cardholder have been reviewed and approved as expenditures made in compliance with CITY OF STAMFORD's policies and procedures.

V. Billing and Remittance Procedures

CITY OF STAMFORD's purchasing card payment system is an individual bill/central payment system.

Each cardholder receives a monthly activity statement for information and reconciliation purposes only.

A summary of all charges with supporting detail is sent to Accounts Payable, which pays JPMorgan Chase on behalf of all cardholders. The Account Coder posts the individual totals to the proper accounts based on the department or cost center code linked to each card number.

Reconciling the transactions shown on the monthly activity statement supplied by JPMorgan Chase with the cardholder's transaction log and individual charge slips is the primary responsibility of the cardholder.

This crosscheck is essential to verify accuracy. If all the charges are correct, the cardholder forwards the transaction log and monthly statement to the approving manager, who in turn signs the log and forwards it to the Account Coder.

Vendors should not charge your account unless goods have been delivered or services rendered.

If an error is discovered on the monthly activity statement, the cardholder should immediately notify JPMorgan Chase at the 800 number indicated on the back of their card.

5 Auditing:

Routine CITY OF STAMFORD audits ensure that funds are being spent properly and that adequate transaction information is being kept by the CITY OF STAMFORD to document how, where and for what purposes purchasing cards have been used.

Our audit procedures include:

- Comparing cardholder-supplied information on transaction logs to JPMorgan Chase records
- Asking cardholders to explain any discrepancies between cardholder and JPMorgan Chase data
- Reviewing cardholder receipts and logs records to confirm that the goods and services acquired represent approved purchasing card expenditures obtained following proper procedures
- Verification of actual goods purchased

6 Records:

A monthly transaction log is included as Exhibit E.

The log will be provided for the cardholder to record purchases matching store receipts and invoices. Any purchases that do not indicate an account number is posted as an operating expense to the account number linked to the cardholder in the purchasing card database.

At the end of each month, the transaction log is compared and reconciled to the monthly activity statement. This JPMorgan Chase monthly statement is then placed with receipts and the transaction log and sent to the manager for review and approval, and forwarded to the Account Coder.

7 Budget Allocations:

The billing date for the purchasing card is the 26th of each month. Therefore, any purchases made from the first day of the prior month through the last day of the current month are posted to the ledger in the current month.

General ledger entries related to purchasing card use are posted monthly. Therefore, all transactions must be approved and coded in HTE by the 15th of each month. Cardholders will have approximately 10 days from the time their statement arrives to log their transactions, have them approved, and coded in HTE.

If a transfer or adjustment of operating expense (i.e. journal entry) is required, the Controller's Office will make the adjustment in the month the transaction log is received.

8 Summary:

Participating suppliers are paid within 24 to 48 hours of each business transaction depending on their relationship with their processing bank .

CITY OF STAMFORD asks its employee cardholders to exercise good judgment and act responsibly when using their JPMorgan Chase Purchasing Cards.

These cards are issued in the names of individual employees and all activity is assumed to have been incurred by employees named on the cards even though the Medical Center will be responsible for actual payment.

We require employees to maintain accurate transaction logs and always to retain card purchase receipts.

If you have any questions about the purchasing card program or need additional information, please contact the CITY OF STAMFORD Program Administrator.

Attached Forms: Exhibits A thru F

CHECK TYPE OF REQUEST BELOW	FOLLOW PAIRED INSTRUCTIONS
<input type="checkbox"/> New Account	Complete all sections of form.
<input type="checkbox"/> Close Account	Fill in first and last name.
<input type="checkbox"/> Change in Cardholder Spending Limit	Fill in first and last name. Explain change request in appropriate section of form.
<input type="checkbox"/> Change in Cardholder Transaction Limit	Fill in first and last name. Explain change request in appropriate section of form.
<input type="checkbox"/> Change in Cardholder Spending Limitations/Restrictions	Fill in first and last name. Explain change request in appropriate section of form.

INFORMATION

First Name Last Name Social Security Number (last 4 digits only)

Dept Name Dept Number (4 digit) Default Acct# (11 digits) (can be changed by exception)

Mailing Address (to mail credit card statements) Dept/Floor

City State Zip Code Expanded Zip Code

Business Telephone Birth Date (MM/DD/YY)

Single Transaction Dollar Limit (max allowable \$2,999) Monthly Limit (should not exceed budget)

\$ Director's Initials \$ Director's Initials

Indicate Primary Purpose of Card

MANAGERS: Please specify any restrictions on cardholder spending. (Note: All cards are restricted from use for travel purposes.)

Employee Signature Date Manager Signature Date

Director Signature Date

Return Form to the Program Administrator

Form Revised 07/11/08

Please Note: Purchasing cards are to be used for small-dollar or emergency purchases of goods and services

- Q** Who can use the CITY OF STAMFORD JPMorgan Chase MasterCard ® Purchasing Card?
- A** Managers can request cards for any employees who routinely make small-dollar purchases of goods or services for the CITY OF STAMFORD.
- Q** What types of purchases can I make with my purchasing card?
- A** You may purchase low-cost, necessary expense items on the card. The card should not be used to purchase capitalized assets such as computer hardware and software, furniture or fixtures.
- Q** Should I use my card for travel and entertainment expenses?
- A** No. You normally should not use the card for travel and entertainment expenses. These should be charged to a personal credit card and reimbursed via the Travel & Entertainment procedure, which is designed to help provide the specific business purpose documentation required for such expenses.
- Q** Where can I use the JPMorgan Chase MasterCard ® Purchasing Card?
- A** You may use the card in making purchases from suppliers and merchants who accept MasterCard ® for payment and are engaged in business categories approved for purchasing card use.
- Q** Can I use my card for purchases made over the phone?
- A** Yes. You should request a receipt with the order.
- Q** Can I use my card immediately upon receipt?
- A** No. You must activate your card by calling JPMorgan Chase. The number is available on the back of your card.
- Q** Are there any limits on the use of the purchasing card?
- A** Yes. The single transaction and monthly limits will be determined by the managers.
- Q** What happens if a vendor indicates that authorization to accept my purchasing card has been declined?
- A** A vendor could decline your purchasing card for several reasons, including the following: (1) You may have exceeded your daily or monthly limits on dollar value or number of transactions. (2) You may have tried to charge an item that costs more than the maximum for any single item. (3) You may have attempted to use your purchasing card with a supplier or vendor who is prohibited from accepting the card because his business falls within a "blocked" merchant or MCC code. You can call your Program Administrator to find out why any transaction has been rejected. If you feel it would be beneficial to use your purchasing card with a vendor that is currently excluded from the program, you may want to discuss the matter with your manager. Your manager also is the person to contact if you feel transaction limits should be altered to meet your normal monthly purchasing requirements.
- Q** Who pays my monthly bill?
- A** Neither employees nor their departments make any monthly card payments directly. Accounts Payable pays a monthly consolidated bill for all CITY OF STAMFORD units. These costs are later allocated to the appropriate departments or cost centers by debiting the appropriate expense

accounts. Employees are responsible for keeping charge tickets or slips for all purchasing card transactions and maintaining a monthly log.

Q How do I reconcile my purchases with my monthly statements?

A Retain and hold onto all receipts after every purchase. You will need to compare your charge slips with your monthly statement. Additionally, you will use a form with a transaction log to record the receipts. You will then forward the transaction log, receipts, and matching monthly statement to your manager on a monthly basis for approval. Your manager will forward the information to your designated account coder.

Q What if there is a mistake on my statement?

A If you believe a mistake has been made, first try to resolve the issue directly with your supplier/vendor. If you are unable to resolve the dispute, clearly mark the item as a disputed transaction on the transaction log and provide a complete explanation of the discrepancy. Additionally, a JPMorgan Chase MasterCard Purchasing Card Dispute Form (Exhibit F) should be submitted to JPMorgan Chase directly.

Q What if I lose my card?

A If your card is lost, stolen or misplaced, immediately notify JPMorgan Chase Commercial Card Customer Service at 800-316-6056. Customer service representatives are available 24 hours a day, 365 days a year. You also should notify your CITY OF STAMFORD card administrator as early as possible on the first business day after you discover the loss.

Q Whom do I call if I need additional assistance?

A Contact your CITY OF STAMFORD designated Purchasing Card Administrator.

I, _____,

agree to the following regarding my participation in the CITY OF STAMFORD Purchasing Card Program:

1. I understand that I am being entrusted with a JPMorgan Chase MasterCard ® Purchasing Card and will be making financial commitments on behalf of CITY OF STAMFORD and will strive to obtain the best value for the CITY OF STAMFORD.
2. I understand that under no circumstance will I use the purchasing card to make personal purchases, either for myself or for others.
3. I will follow the established procedures for using the purchasing card. Failure to do so may result in either revocation of my use privileges or other disciplinary actions, including termination of employment.
4. I have been given a copy of the CITY OF STAMFORD Purchasing Card Program Policy and understand the requirements for using the purchasing card.
5. I agree that should I willfully violate the terms of this Agreement and use the purchasing card for personal use or gain, I will reimburse CITY OF STAMFORD for all incurred charges and any fees related to the collection of those charges.

Employee Name (Please Print) _____

Employee Signature _____

Date _____

(To be completed by Procurement Card Administrator)

Purchasing Card Account Number _____

Card Administrator Signature _____

Date _____

I, _____,
hereby acknowledge receipt of my JPMorgan Chase MasterCard ® Purchasing Card. I have verified the information contained on the card and attest to its accuracy. I agree to use this purchasing card only for actual and necessary business expenses incurred in accordance with the purchasing card agreement that I signed and returned with my card application.

If the card is lost, stolen or misplaced, I will immediately notify JPMorgan Chase by phone. I also will inform the CITY OF STAMFORD card Program Administrator of this loss. I understand that failure to notify JPMorgan Chase of the theft, loss or misplacement of the card could make me personally responsible for any fraudulent use. I also understand that unauthorized use of this card may result in immediate disciplinary action up to and including termination of my employment.

I agree to surrender the card immediately upon my retirement or termination of employment, or upon the request of any authorized representative of the CITY OF STAMFORD. I understand that use of the card after privileges are withdrawn is prohibited.

Employee Name (Please Print) _____

Employee Signature _____

Date _____

(To be completed by Procurement Card Administrator)

Purchasing Card Account Number _____

Card Administrator Signature _____

Date _____

City of Stamford Purchasing Card Monthly Transaction Log

Exhibit E

Cardholder Name: John Smith

Default 11 digit Acct #: 01410156100

Credit Card Statement Date: 06/26/08

Date Submitted: 07/10/08

Item#	Date	Vendor	Amt	Description of Purchase/Credit	Account #
1	06/10/08	Home Depot	\$129.99	Electric Saw	01410156700
2	06/12/08	Dell	\$29.99	Power Cord	01410156100
3	06/24/08	Rent A Center	\$132.00	Rental of Dryer	01410166605
4					
5					
6					
7					
8					
9					
10					

Total (must match credit card statement) \$ 291.98

Manager's Signature: _____

Date: _____

Account Coder: _____

Date: _____

Transaction Log Procedures:

1. The first time you use your purchasing card each month, fill in your name and your default account number.
2. For each purchase you make, complete a line on the log. Fill in all of the fields.
3. On the front of each invoice or receipt clearly write the corresponding line number of the transaction log. Circle this number on the receipt to make it easy to find.

JPMorgan Chase MasterCard ® Purchasing Card Dispute Form

Exhibit F

Name (Please Print) _____ Credit Card Account Number _____

Statement Date	Post Date	Transaction Date	Reference #	Transaction Description	Vendor

Please Check the Appropriate Box (es)

- ☐ I certify that the charge listed above was not made by me or by a person authorized by me to use my card. Nor were the goods or services represented by the above transaction received by myself or by a person authorized by me.
- ☐ I do not recognize the transaction as listed above. Please inform me of supplier name and description of goods purchased.
- ☐ The credit slip was listed as a sale on my statement. Enclosed is a copy of my credit memorandum.
- ☐ The amount of the sales slip was increased from \$_____ to \$_____. Enclosed is my copy of the sales slip prior to alteration.
- ☐ I received a price adjustment (credit slip) on the above transaction and it has not appeared on my statement. Enclosed is a copy of the credit memorandum.
- ☐ Although I did engage in the above transaction, goods and/or services were to be provided on (date) _____, but as of this date are yet to be received. I have contacted the supplier to no avail. I am disputing the entire charge, or a portion, in the amount of \$_____.
- ☐ Although I did participate in the above transaction, it has been canceled. Enclosed is a copy of my cancellation notification to the supplier.
- ☐ Although I did make the above transaction, the goods were received damaged/unsuitable for purpose intended (explain below). I have attempted to return the goods. I am therefore disputing the entire charge, or a portion, in the amount of \$_____.
- ☐ Although I did engage in the above transaction, my enclosed documentation does not conform to the characterization of the item (explain below). I have attempted to return the goods. I am therefore disputing the entire charge, or a portion, in the amount of \$_____.
- ☐ I am disputing the charge because: *(Please explain completely)*

Date

Signature

Phone

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Stamford Public Schools Purchasing Card Program Policies and Procedures

This Policies and Procedures Guide provides the general guidelines for using your Purchasing Card. Please read it carefully. Your signature on the Cardholder Agreement shows that you understand the intent of the Program and agree to follow the established guidelines.

Date Effective: April 2006

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TABLE OF CONTENTS

IMPORTANT TELEPHONE NUMBERS	1
PURPOSE	2
HOW DOES THE PURCHASING CARD WORK?	2
CARDHOLDER RESPONSIBILITIES	3
MANAGEMENT RESPONSIBILITIES	4
RECOMMENDED PURCHASES	5
UNAUTHORIZED PURCHASES	5
APPLYING FOR A CARD	6
MAKING AN IN-PERSON OR TELEPHONE PURCHASE	6
MAKING AN ONLINE PURCHASE	7
REVIEWING AND VERIFYING TRANSACTIONS	8
MONTHLY STATEMENTS	8
INCORRECT OR UNAUTHORIZED CHARGES	8
QUALITY OF SERVICE OR PRODUCT	9
RETURNING AN ITEM PURCHASED WITH A CARD	10
LOST OR STOLEN CARDS	10
DECLINED PURCHASE	10
NEW SUPPLIERS	11
AUDITS	11
RECEIPTS	11
COMPLIANCE WITH POLICIES AND PROCEDURES	11
PURCHASING CARD USER AGREEMENT	15

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IMPORTANT TELEPHONE NUMBERS

**To report a lost or
stolen card (24
hours a day)**

JPM Chase Customer Service
Diana Query, Vice President
1 Patriot Ridge Road
Sandy Hook, CT 06482
203-270-1271
203-364-1179 (fax)

**For questions
about your card
account**

JPM Chase Customer Service
Diana Query, Vice President
1 Patriot Ridge Road
Sandy Hook, CT 06482
203-270-1271
203-364-1179 (fax)

**For questions
about the
Stamford Public
Schools
Purchasing Card
Program**

Don Duffy
Purchasing Department
dduffy@ci.stamford.ct.us
203-977-4241
Fax: 203-977-5966

**For specific
purchasing and/or
supplier
assistance**

Don Duffy
Purchasing Department
dduffy@ci.stamford.ct.us
203-977-4241
Fax: 203-977-5966

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PURPOSE

Welcome to the Stamford Public Schools Purchasing Card Program. The purpose of the Purchasing Card is to establish a more efficient, cost-effective method of purchasing and paying for small transactions (generally less than \$100), such as copying, printing, subscriptions, postage, travel and seminars. The Purchasing Card will not only eliminate the standard purchase requisition process for most small orders, it will also significantly reduce the need for Accounts Payable check requests, and expense reimbursement requests.

HOW DOES THE PURCHASING CARD WORK?

- The Purchasing Card is for business use only.
- The Purchasing Card is a MasterCard credit card issued by JPM Chase Bank that works exactly the same as your personal credit cards.
- Cards are issued in the cardholder's name. All purchases made on the Purchasing Card must be business related and be made by the cardholder.
- Use of a Purchasing Card does not affect your personal credit rating. All Purchasing Card charges are billed to Stamford Public Schools and paid by the City of Stamford Accounts Payable Department.
- You are committing Stamford Public School funds each time you use the Purchasing Card. Do not take this responsibility lightly.
- Purchases are charged to the cardholder's responsibility center and the appropriate expense account which may be an operating budget or a grant account.
- Each card has specific spending limits: in most cases \$500 or less and a monthly limit of \$500. These limits include price, tax, and freight. Each time you use your card, an electronic process verifies that your purchase is within these pre-set limits. If your

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purchase violates these limits, the supplier will not accept your order.

- You will receive a Preferred Supplier List of current Stamford Public School's suppliers who accept the card, sorted by type of product or service. In order for Stamford Public Schools to gain the most benefit from the program, cardholders must use Preferred Suppliers whenever possible. If the Preferred Suppliers cannot provide what you need, you may purchase Stamford Public Schools authorized products and services from any supplier accepting MasterCard.
- There are blocks against using the card with certain types of suppliers that are not appropriate for business purposes. If you try to make a purchase with your purchase card from a blocked supplier, the electronic verification will not authorize your purchase.
- Improper use of the Purchasing Card will result in consequences up to and including disciplinary action.
- You are responsible for the security of your Purchasing Card and the transactions made with it. If you do not follow guidelines when using the Purchasing Card, your card will be revoked and you could receive disciplinary action, including termination.

CARDHOLDER RESPONSIBILITIES

- Read the User Guide.
- Read and sign the Cardholder User Agreement.
- Keep your card in a secure location and keep your account number confidential.
- **Never** loan your card to anyone and exercise caution in sharing your account information.
- Always obtain and keep a receipt for each card purchase.

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- At a minimum of every two weeks, you must verify your purchases online using the SDOL system provided by JPM Chase. **This verification process is MANDATORY and is the Program's principal control.**
- At the end of each 30-day billing cycle, you will receive a monthly statement of all your card purchases for that period. You must attach your receipts to this statement and forward it to your supervisor/department head for review and approval. The department head will approve the transactions and forward to the Program Administrator.
- Immediately call JPM Chase at XXX_XXX_XXXX if your card is lost or stolen and notify the Program Administrator, Don Duffy at 203-977-4241.
- Resolve all incorrect charges and product returns as quickly as possible.
- Always try to obtain the best possible value for the Stamford Public Schools with your Purchasing Card purchases.
- **Use your card as much as possible when conducting small transactions.** Remember the purpose of the card is to eliminate purchase requisitions, purchase orders, A/P check requests and expense reimbursement requests for legitimate business needs.
- You must return your Purchasing Card to the Program Administrator upon any transfer or termination.

MANAGEMENT RESPONSIBILITIES

- Although primary responsibility for adhering to policies and procedures rests with the cardholder, management must ensure the card is issued and used within the Stamford Public Schools policies and the purchasing card program guidelines.

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- Management responsibilities include, but are not limited to, the following:
 - Identify the individuals within their organization who should be issued the purchasing card.
 - Approve all purchasing card account application forms for employees in their organization.
 - Using the SDOL online system provided by JPM Chase, review and approve card transactions for each cardholder in their organization.
 - Handle misuse or negligence of the card as a performance issue, according to HR policy.

RECOMMENDED PURCHASES

- Books & periodicals
- Conference registration, travel, and meals (travel policy)
- Electrical supplies
- Emergency classroom supplies
- Gas for city vehicles
- Postage
- Advertising
- Tolls and parking fees
- Janitorial supplies
- Machine parts (minor)
- Maintenance/Repair
- Printing, copying
- Professional association dues
- Seminars/Classes
- Subscriptions
- AV Supplies

UNAUTHORIZED PURCHASES

- Any product or service priced more than the card limit
- Personal use

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- Cash advances
- Alcoholic beverages
- Cash refunds for returned card purchases
- Chemicals or other hazardous materials
- Technology equipment, furniture or other fixed assets
- Health care (doctors, nurses, prescriptions)
- Social or travel club dues
- Gifts
- Parking tickets

APPLYING FOR A CARD

- Complete the application, obtain your manager's approval, and forward to the Program Administrator.
- The Program Administrator will review your application, forward it to the Issuer, and schedule a training session with you.
- Cards are issued approximately 6-7 day after JPM Chase receives the application.
- As soon as you receive your Purchasing Card, call the 800 number on the card to activate it.
- Cards are automatically renewed every 3 years.

MAKING AN IN-PERSON OR TELEPHONE PURCHASE

- Check the Preferred Supplier List for an appropriate supplier. If you cannot find a supplier in the List for the product or service you need, you may use any supplier who accepts MasterCard and provides Stamford Public Schools with the best value.
- If you're making a purchase in person, give your card to the supplier.
- For telephone purchases, give your card account number and expiration date to the supplier.

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- Get a receipt from the supplier. If you are paying for a conference or seminar, keep a copy of the registration form. For subscriptions, keep a copy of the renewal notice or initial subscription request.
- If you are placing your order by phone, instruct the supplier to:
 - Prepare a shipping label that includes:
 - Your name
 - Stamford Public Schools
 - Address including Mail Code
 - Include a receipt (charge slip, invoice, or cash register receipt) with the package.
- Except in extreme emergencies, avoid overnight shipment.
- Verify what you received is what you ordered.

MAKING AN ONLINE PURCHASE

- Online purchases fall under the same spending controls and policies as do other types of card purchases.
- Select the item you wish to purchase.
- Complete the ship-to information, using your Stamford Public Schools business address.
- The bill-to address is the Stamford Public Schools
Accounts Payable Department
888 Washington Blvd 10th floor
Stamford, CT 06904
- Input your card account number and expiration date.

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- Print out the confirmation form that appears online once your order has been processed. This serves as your receipt.

REVIEWING AND VERIFYING TRANSACTIONS

- On at least a weekly basis, cardholders must review and verify their card transactions using the SDOL online system.
- Check that all charge amounts are accurate and that there are no transactions that you did not make yourself.
- If you find a discrepancy, follow the steps in “Incorrect or Unauthorized Charges”.

MONTHLY STATEMENTS

- You will receive your monthly statement about 5 days after the end of each month (billing cycle close).
- Attach your receipts for the billing cycle to the statement and send them to your department head or supervisor for approval who will then forward the transactions to the Program Administrator within 5 days of receiving your statement.

INCORRECT OR UNAUTHORIZED CHARGES

There are two types of discrepancies that may appear on a cardholder's transaction records: incorrect charges and unauthorized charges.

Incorrect charges

- An incorrect charge is an item purchased by the cardholder but:
 - The amount charged is different from the amount on the cardholder's receipt.
 - It is a duplicate charge of a purchase that has appeared on a prior statement.

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- A credit has not been issued in a timely manner when the item has been returned to the supplier.
- The cardholder should contact the supplier directly to have the error corrected.
- If the incorrect charge cannot be resolved with the supplier, the cardholder should submit the disputed transaction to JPM Chase using the SDOL online system. **Disputed transactions must be submitted to JPM Chase within 60 days of the date of the statement on which the transaction appears.**
- JPM Chase will research the disputed charge and make any necessary adjustments.

Unauthorized charges

- An unauthorized charge is a charge that the cardholder did not make but that appears on the monthly statement.
- **The cardholder should immediately notify the program administrator and JPM Chase (xxxxxxx) of the unauthorized charge.**
- JPM Chase will usually cancel the card account immediately and begin an investigation of possible fraudulent use of the card.
- The program administrator will determine whether a replacement card will be issued to the cardholder.

QUALITY OF SERVICE OR PRODUCT

All vendors have a right to “cure” a problem with a purchase within a reasonable period of time, usually within 2 weeks of when the cardholder notifies the vendor of a problem. Thus, when you receive either an incorrect or defective item, you must allow the vendor a reasonable amount of time to either replace the product, resolve the service issue, or issue you a credit before turning the matter over to the Issuer.

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RETURNING AN ITEM PURCHASED WITH A CARD

- For an in-person purchase, return the item directly to the supplier and obtain a credit receipt.
- If you made the purchase by telephone or on the Internet:
 - Contact the supplier for return instructions.
 - Get a return reference number from the supplier, e.g., Returned Material Authorization (RMA) or credit number.
 - Follow Stamford Public Schools standard shipping procedures to return the item.
- On the statement where the original charge appears, note the date of the return.
- Be sure to check subsequent statements to verify you have received credit for the returned item.

LOST OR STOLEN CARDS

- **Immediately call the JPM Chase at xxxxxxxxxxxxxx as soon as you realize your card has been lost or stolen. Representatives are available 24 hours a day.**
- Report the loss or theft to the Program Administrator immediately at “PA’S NUMBER”.

DECLINED PURCHASE

- If your purchase is declined by the supplier, the supplier can call JPM Chase directly to determine the reason or the cardholder may call them at 800-270-7760.
- If you believe your spending limits should be changed, contact the Program Administrator. The Program Administrator will provide direction on the procedure for obtaining approval for changing limits.

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NEW SUPPLIERS

Cardholders may request that new suppliers be added to the Purchasing Card Program. Complete the Supplier Enrollment Form and send it to the Program Administrator. The Program Administrator will assess the possibility of including the supplier in the program.

AUDITS

Adherence to the Purchasing Cardholder Policies and Procedures is a standard item for Audit Department review in all departmental audits.

RECEIPTS

- If you did not receive a receipt from the supplier or you have lost a receipt, call the supplier and request a replacement.

COMPLIANCE WITH POLICIES AND PROCEDURES

Violating policies and procedures will result in consequences ranging from suspension of your card privileges to termination of employment.

- ***Your card account will be canceled if you receive three (3) warnings from the Program Administrator within a 12-month period.*** Each of the following situations constitutes one warning:
 - Failure to obtain a receipt.
 - Missing the deadline for submitting your reconciled and approved statements to the Program Administrator.
 - Not obtaining management review of each monthly statement.

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- ***Your card account may be canceled immediately in the following situations:***
 - Using the card for personal purchases.
 - Purchasing an item that is on the “Unauthorized Purchases List”.
 - Allowing someone else to use your card.
 - Not reporting a lost or stolen card.
 - Failure to respond to requests for information from the Program Administrators.

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APPENDIX

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NEW SUPPLIER ENROLLMENT FORM

Supplier:

Federal Tax ID Number:

Address:

City, State, ZIP:

Supplier's salesperson for Stamford Public Schools:

Telephone:

Fax:

Type of product(s) sold:

Check the appropriate response:

1. The supplier currently accepts MasterCard. Please add to the Preferred Supplier List.
2. The supplier does not accept MasterCard but would like to receive information about becoming card capable.
3. The supplier does not accept MasterCard and is not interested in becoming card capable, but I would like the supplier to participate in the Purchasing Card program.

Cardholder Name:

Telephone:

Date:

Send completed form to: "PA'S NAME":

Mail Code

Fax:

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Stamford Public Schools PURCHASING CARD USER AGREEMENT

You are being entrusted with a Stamford Public Schools purchasing credit card. The card is provided to you based on your need to purchase materials for Stamford Public Schools. It is not an entitlement nor reflective of title or position. The card may be revoked at any time without your permission. Your signature below indicates that you have read and will comply with the terms of this agreement.

1. I understand that I will be making financial commitments on behalf of Stamford Public Schools and will strive to obtain the best value for Stamford Public Schools.
2. The Purchasing Card may be used for authorized business purchases only, as defined in the Policies and Procedures Guide.
3. I have read and will follow the Purchasing Card Policies and Procedures. Failure to do so could be considered as misappropriation of Stamford Public Schools funds. Failure to comply with this Agreement may result in either revocation of my use privileges or other corrective action.
4. I understand that under no circumstances will I use the Purchasing Card to make personal purchases, either for myself or for others. Using the card for personal charges could be considered misappropriation of Stamford Public Schools funds and could result in corrective action up to and including termination of employment.
5. I agree that should I violate the terms of this Agreement and use the Purchasing Card for personal use or gain that I will reimburse Stamford Public Schools for all incurred charges and any fees related to the collection of those charges.
6. The Purchasing Card is issued in my name. I will not allow any other person to use the card or account number. I am considered responsible for any and all charges against the card.
7. The Purchasing Card is City property. As such, I understand that I may be periodically required to comply with internal control procedures designed to protect Stamford Public Schools assets. This may include being asked to produce the card to validate its existence and account number.
8. If the card is lost or stolen, I will immediately notify the JPM Chase by telephone at 800-270-7760 and the Program Administrator.
9. I agree to review and verify my Purchasing Card transactions on at least a weekly basis. I will immediately report any unauthorized purchases on my account to JPM Chase at xxxxxxxx. I will notify JPM Chase of any incorrect charges on my account within 60 days of the statement date if I am unable to resolve the charge with the supplier.
10. I agree to surrender the Purchasing Card immediately upon termination of employment, whether for retirement, voluntary, or involuntary reasons.

Employee Name

_____ Dollar amount requested

Purchasing Card Account Number

Employee Signature

Manager Name (Print)

Date _____

Manager Signature

December 5, 2006

To: Chief, Glenbrook Fire Department

From: Lisa Reynolds, Controller
City of Stamford

Re: City of Stamford Financial Policy No. 9-2
Agreements Between Organizations Receiving City Funds

The City of Stamford Financial Policy #9-2 Payroll Tax Reporting states the following:

Any non-city entity which receives appropriated funds from the City of Stamford, including grant funds which are being passed through the City, must confirm their agency's compliance with federal and state payroll tax reporting, deposits, and payments for each year they are to receive City funds. The City Controller must receive confirmation of federal and state compliance by July 1 each year. Failure to provide adequate confirmation may withhold any future funding from the City.

Confirmation of federal and state tax compliance can be achieved by submitting a letter signed by the Chief containing the following certifications:

1. Certify that [insert name of organization] has placed all of its employees on the City's payroll or any other payroll service provider. All payroll payments not limited to but including clothing allowance and stipends are paid through one of these payroll providers.
2. Certify that [insert name of organization] any individual working for the organization as an independent contractor, qualifies as an independent contractor under the test set forth in Revenue Ruling 87-41, as promulgated by the Internal Revenue Service in 1987 and receives the proper year end tax form(s).

3. Certify that [insert name of organization] utilizes Ceridian, a payroll service provider, through the City of Stamford, which is responsible for the payment and reporting of all federal and state payroll taxes. My office will obtain on your behalf a certification of compliance with federal and state payroll tax reporting, deposits, and payments for the most recently completed twelve month period.
4. If the [insert name of organization], utilizes any other payroll service provider in addition to Ceridian, the City's provider, you shall provide a letter from this payroll provider indicating that it has made all the necessary reporting and filings for state and federal payroll taxes and paid the taxes reported on such reports for the most recently completed twelve month period.

Please provide me with the above confirmation(s) by December 15, 2006. If no such confirmation has been received, then funds may not be disbursed until confirmation has been received. No funds which have been additionally appropriated during the fiscal year and which are to be paid to an outside agency shall be paid unless agency compliance has been submitted to the City of Stamford in a form as indicated above.

Please fax this confirmation to the Controller's Office at 977-5683. If you have any questions or need additional information please feel free to call me at 977-4186. Thank you in advance for your compliance with this fiscal policy.



CITY OF STAMFORD
OFFICE OF OPERATIONS
888 WASHINGTON BOULEVARD
P.O. BOX 10152
STAMFORD, CT 06904 - 2152

*Capital
Projects
Policies +
Procedures.*

TO: Lou Casolo, Engineering
Mickey Docimo, Operations Administration
Alex Tergis, Public Services
Robin Stein, Land Use
Jeanette Brown, WPCA
Sandy Dennies, Director of Administration
Peter Privitera, Purchasing Agent
Bill Callion, Director of Public Safety
Tom Cassone, Law Director

FROM: Ben Barnes, Director of Operations

DATE: November 16, 2007

RE: **Capital Projects Administration**

In order to improve the City's ability to manage capital resources, and to ensure that work assignments match current departmental priorities, I am implementing the following changes with respect to current and future capital projects:

- General. When assigned a capital project by the Director of Operations, the assigned department will assist the client department in coordination of project scope and required budget, prior to the capital budget process along with project implementation. Implementation includes preparation and review of procurement documents (RFP/RFQ's), hiring of design professional(s), oversight of planning and design, overall project administration including compliance, reporting, payments, bidding, construction oversight and project closeout. The client department remains responsible for coordinating project cost estimates, scoping, and concept designs with the assigned department in order to secure adequate funding requests in the Capital program.
- Regardless of assignment, **all city capital construction projects are the responsibility of the City Engineer.** During the project scoping phase, the client

department must notify the City Engineer who shall determine project priorities, review funding needs and make recommendations to the Director for project assignment in the Office of Operations. It is the responsibility of any department administering any capital construction project to make regular progress reports to the City Engineer, and to notify the Engineering Bureau of any scope changes, significant unforeseen developments, bidding problems or other issues during the course of the project. Although I recognize that the WPCA has administered its projects internally in the past, and may do so in the future, it must adhere to the notification and reporting requirements above.

- Client departments shall remain responsible for developing budget requests and advocating for them during the budget process. Project scoping and budgeting should be reviewed well in advance of the annual budget presentations with any assisting department to ensure that projects are adequately funded. Phasing options may also need to be discussed. Projects shall remain identified by department in HTE and in the budget book. However, alternative assignments for project management may be made as projects progress through conceptual planning into design and construction.
- New Project Assignments. See attached listing. Note that, in general, more projects are being re-assigned to the Engineering Bureau, particularly in the area of storm drainage (see below), paving and sidewalks programs (more details regarding re-assignment of pavement assessment, rating, and maintenance functions will follow in a separate memo), and certain facility renovations as assigned by my office. Other changes include assigning park planning and parks re-design projects to the Land Use Bureau, and moving water quality assessment work to the WPCA, e.g. Holly Pond project. These changes are intended to take advantage of organizational expertise and to relieve some operating departments from construction management responsibilities.
- One area that is most affected by the changes in assignments is storm water management. Previously, both Highways and Engineering had a piece of that general enterprise; more recently the WPCA has become involved through their water quality management of the grant-funded Mill River Storm water study and NPDES permit compliance. I do not believe that this approach has been the most effective, and these changed assignments reflect a new division of labor in our storm water management efforts.
 - The Highway Department will remain responsible to clean and maintain our storm water system (except the pumping stations that will remain with the WPCA). Highways will also be responsible for developing, maintaining, and improving an asset inventory of the drainage system. This system shall not only locate assets but report and track cleaning and maintenance activities and the integrity of the system as either deteriorated (requiring a repair or replacement) or indicate recent upgrades. This should also include new systems that have come on line and be used to

locate and document areas impacted by prior storm events, based on inspections, and citizen services complaints. Highways will be the client department for this system and become responsible for communicating what work needs to be completed by outside contractors through a prioritized work order system linked to the asset management system.

- All capital replacements that require use of outside contractors, from catch basins to major upgrades, shall be the responsibility of the Engineering Bureau. Communication of these replacements shall be coordinated between the Highway Department and Engineering.
- The WPCA shall be responsible for testing and NPDES permit compliance activities, in coordination with the EPB. They will also administer those projects or portions of projects that are intended to identify solutions to water quality issues, such as in the Mill River watershed or Holly Pond.
- Private development projects submitted through Land Use and the Building Department shall continue to be reviewed by the appropriate Land Use department and Engineering Bureau for water quality improvements, watershed management, and sedimentation.

Please recognize that these changes reflect the very high priority that I place on maintenance and improvement of our storm water system, both as an effective flood control system and as a system for improving water quality in our rivers and streams and in Long Island Sound. The four departments involved in this effort will need to develop improved coordination to be successful, and I am committed to working to foster that coordination.

Thank you for your cooperation.

BB/ma

Attachment

cc: Dannel P. Malloy, Mayor

New Assignment	Engineering
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Sum of Balance			
Proj Ref	Proj Desc	Old Assignment	Total
CP2055	STM URBAN TRANSITWAY-PH2-NEW STARTS	Engineering	\$8,640,894
C56084	Jefferson/Dock Street Connection	Engineering	\$8,436,820
CP5212	Stm Urban Transit-Ph II-Bus Related	Engineering	\$7,288,336
CP2053	RAILRD BRDGE&UNDERPASS REHAB SR3855	Engineering	\$7,000,000
C46052	Old Town Hall Renovation	Engineering	\$6,057,928
C48406	Old Town Hall DECD	Engineering	\$3,000,000
CP2220	Major Bridge Repairs	Engineering	\$2,963,612
CP3220	Major Bridge Replacement	Engineering	\$2,497,900
CP2059	STM URBAN TRANSITWAY-PH 2-ITS FUNDS	Engineering	\$1,854,774
CP5100	Block 9 Parking Garage	Engineering	\$1,817,586
CP2232	Waterside Village Streetscape	Engineering	\$1,427,827
C56182	Street Patch Resurface	Public Services	\$1,360,197
C56103	Parking Structures Renovation	Engineering	\$1,012,783
CP2054	RAILRD BRDGE&UNDERPASS REHAB SR3875	Engineering	\$1,000,000
CP0232	Athletic Fields Renovation-City	Facilities	\$994,165
CP2052	RAILRD BRDGE&UNDERPASS REHAB SR1262	Engineering	\$800,000
CP0211	Environmental Compliance	Public Services	\$709,490
CP5222	Myrtle Avenue Reconstruction	Engineering	\$564,489
C56251	Athletic Fields West Beach	Facilities	\$537,524
C16012	Citywide Storm Drains	Engineering	\$531,004
CP7099	School Readiness Exp/Ed Hunt Complx	Engineering	\$497,256
CP2211	Replace Salt Dome	Public Services	\$461,433
C5B633	Franklin ST Improvements	Engineering	\$428,889
CP8214	Highway Facilities Construction	Public Services	\$408,942
CP4211	Downtown City Sidewalks	Public Services	\$357,115
CP5211	Stillwater Rd at Clover Hill Drive	Engineering	\$350,000
CP9253	Jefferson Street Reconstruction	Engineering	\$342,755
C56272	Park Lighting	Facilities	\$327,283
CP5220	Police Headquarters Infrastructure	Public Safety	\$207,700
C56189	Reconditioning of Bridges	Public Services	\$207,050
CP6570	LED Traffic Light Conversion	Engineering	\$200,895
CP6572	Railroad Bridge and Underpass Rehab	Engineering	\$200,000
CP9213	Street Sign Program	Engineering	\$186,142
CP2057	EMERGENCY B/U POWER-TRAFFIC SIGNALS	Engineering	\$175,000
CP9250	North Street Phase I	Engineering	\$166,328
C56239	Buckingham Drive Bridge	Engineering	\$162,690
C56180	Long Ridge Road	Engineering	\$159,101
C56174	Citywide Signals	Engineering	\$155,836
CP6573	Helicopter Landing Zone	Public Safety	\$150,000
CP3221	School Zone Flashers	Engineering	\$149,641
C56802	Kosciuszko Park	Engineering	\$143,325
C56119	Citywide Road Corrections	Engineering	\$142,117
CP2214	Parking Meter Replacement	Engineering	\$141,755
C56123	Citywide Sidewalks	Public Services	\$138,195
CP5226	Cummings Seawall and Walkway	Engineering	\$134,757
CP9210	Guard Rails	Public Services	\$132,198
C56190	Pavement Markings	Public Services	\$122,295
C16026	Hope Street Repairs	Engineering	\$111,385

C56153	Bridge Street Bridge	Engineering	\$111,009
CP9241	Rebuild Transfer Station Floor	Public Services	\$105,218
C56211	Intersection Improvements	Engineering	\$103,372
CP1271	North Street Sewer	Engineering	\$100,000
CP5209	Hope Street Reconstruction	Engineering	\$100,000
CP5205	New Sidewalks	Public Services	\$100,000
C16028	Colonial Road Drainage	Engineering	\$99,092
CP1281	Roadway Feasibility Studies	Engineering	\$85,842
CP6571	Special Pavement Markings	Engineering	\$78,500
CP8219	Traffic Calming	Land Use	\$62,554
C56265	Shore Stabilization	Engineering	\$62,509
CP8225	Atlantic Steet Reconstruction	Engineering	\$50,770
CP5208	Roxbury Road Drains	Engineering	\$50,000
C16030	Carter Drive/Tupper Drive	Engineering	\$48,089
CP8212	Research Drive	Engineering	\$43,468
C56256	Harvard Ave II	Engineering	\$34,198
CP1273	West Main Street Bridge	Engineering	\$30,227
CP1276	Town Clerk Office Renovation	Engineering	\$25,000
CP5204	East Hunting Ridge Rd Reconstructio	Engineering	\$25,000
CP5223	Traffic Calming Master Plan	Engineering	\$24,260
CP9251	Bedford Street Paving	Engineering	\$17,433
CP6566	Interlaken Road Culvert	Engineering	\$16,313
CP2221	Summer Street Realignment	Engineering	\$12,936
CP1274	Selleck Street Reconstruction	Engineering	\$12,300
C16020	Toilsome Brook	Engineering	\$11,929
C56164	Studio Road Bridge	Engineering	\$5,944
C56269	Signal Computerization	Engineering	\$4,589
CP5225	Cove Island Wildlife Sanctuary	Engineering	\$4,456
CP5221	Railroad Bridge Painting	Engineering	\$3,775
CPB216	Energy Performance Contract	Board of Ed.	\$3,392
CP5237	Rink Feasibility Study	Engineering	\$2,642
CP1683	Water Line Connection	Engineering	\$2,533
CP6575	Police Dept Pistol Range Renovation	Engineering	\$1,273
C56068	West Avenue Improvement	Engineering	\$1,146
Grand Total			\$66,295,180

New Assignment	Facilities
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Sum of Balance			
Proj Ref	Proj Desc	Old Assignment	Total
CP6583	Marina Dock Upgrades	Facilities	\$2,294,632
CP0231	Citywide Dredging	Facilities	\$948,171
C72044	RELOCATE FACILITY MGT OFFICES/SHOPS	Facilities	\$400,000
C56196	Government Center Drainage	Facilities	\$363,269
CP6908	Roof Replacement/Repairs	Facilities	\$344,334
CP0235	ADA-Affirmative Action	Facilities	\$280,256
C56259	Game Court2	Facilities	\$260,219
CP9236	Government Center Renovation	Facilities	\$259,807
CP9230	Environmental Hazard Abatement	Facilities	\$208,483
CP8200	Upgrade	Facilities	\$196,982
C56169	Paving Curbing Drainage	Facilities	\$181,813
CP2351	East Side Fire Station	Facilities	\$179,303
C5B623	Paving/Resurfacing	Facilities	\$179,138
CP5219	Replace Records Rm Microfilm Eqpt	Facilities	\$175,000
CP5218	Strategic Fire Study	Facilities	\$140,000
CP9234	Infrastructure Replacement Code	Facilities	\$130,563
CP9232	Facilities Energy Conservation	Facilities	\$129,740
CPB092	Roof Replacements	Facilities	\$129,246
C56203	Buildings & Utilities	Facilities	\$128,120
CP8215	Safety Standards/ADA Compliance	Facilities	\$110,247
CP5215	Cove Island Barn Restoration	Facilities	\$100,000
C76035	Facility Plan	Facilities	\$99,632
C56139	Playground Rehabilitation	Facilities	\$97,032
CP1671	Exterior Repairs	Facilities	\$95,329
C5B627	Asbestos Abatement	Facilities	\$91,791
CP0234	Electrical-Citywide	Facilities	\$79,055
C56079	Fencing Guard Rail	Facilities	\$78,029
C5B613	Burner Replacement	Facilities	\$63,150
CP6901	Assess City Facilities	Facilities	\$50,240
CP5213	Maintenance Facility Building	Facilities	\$50,000
CP0233	Generators	Facilities	\$48,656
CP9237	Roller Hockey Rinks	Facilities	\$37,119
CP2302	Government Center Security	Facilities	\$16,816
CP2213	Leased Facilities Capital Repair	Facilities	\$13,347
CP3372	Blacktop Parking Lots	Facilities	\$5,200
C56250	Handicap Facilities	Facilities	\$4,986
C56280	Underground Tanks	Facilities	\$1,743
Grand Total			\$7,971,448

New Assignment	Land Use
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Sum of Balance			
Proj Ref	Proj Desc	Old Assignment	Total
CP9260	Mill River Corridor Evelopment	Land Use	\$2,446,851
CP2056	STM FERRY TERMINAL-BOAT DISCR.FUNDS	Land Use	\$2,084,754
C46047	Housing Development Funds	Land Use	\$1,995,841
C56116	Rippowam River Dredging	Land Use	\$1,700,296
C06352	Natural & Open Spaces	Land Use	\$1,098,496
C46580	Affordable Housing/Zoning Initiativ	Land Use	\$698,080
CP9235	Multi-Use Trails	Facilities	\$511,628
CP0251	Stamford Ferry Terminal	Engineering	\$240,938
CP5231	Safe Routes to School	Land Use	\$225,000
C56241	Traffic Management Studies	Land Use	\$199,410
CP5217	West Side Parks	Facilities	\$173,562
CP5210	Light Rail Transit	Engineering	\$125,000
CP5203	Affordable Housing Linkage Program	Land Use	\$111,728
C56078	Master Plan	Land Use	\$57,693
CP8218	Master Plan Update	Land Use	\$40,172
CP5230	Mianus River Park Trail	Land Use	\$26,253
CP2107	Waterside Neighborhood Improvements	Land Use	\$10,000
CP6801	Traffic Safety Study	Land Use	\$5,000
Grand Total			\$11,750,701

New Assignment	WPCA
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Sum of Balance			
Proj Ref	Proj Desc	Old Assignment	Total
CP6584	Intervale Area (16-4)	WPCA	\$5,997,659
CP6567	Mill River Stormwater Management	WPCA	\$2,971,381
C72106	WPCA Upgrade - Loan	WPCA	\$1,655,291
CP4241	Sludge Processing System Study	WPCA	\$1,534,537
C72105	WPCA Upgrade - Grant	WPCA	\$999,595
CP2049	WASTE TO ENERGY	WPCA	\$790,616
CP5242	East Cross Road Sewers	WPCA	\$721,191
CP9270	Pumping Station Upgrade	WPCA	\$590,369
CP4242	Sanitary Sewer Rehabilitation	WPCA	\$520,865
CP5224	Cove Island Estuary Habitat	Engineering	\$499,971
CP4240	Sludge Processing 2006 Grant	WPCA	\$246,300
CP4239	Sludge Processing 2005 Grant	WPCA	\$240,600
CP0271	Sweet Briar Road	WPCA	\$191,317
CP5241	Storm Water Pump Stations	WPCA	\$175,088
CP5240	Blachley Road Sanitary Sewer	WPCA	\$152,300
C56081	Nitrogen Removal	WPCA	\$120,980
C56227	Nitrogen-N.E. Utilities	WPCA	\$118,267
CP3240	Pumping Station Upgrade	WPCA	\$101,025
C22046	PERNA LANE AREA SEWERS	WPCA	\$96,000
CP2222	Southfield Avenue Sewers	Engineering	\$80,000
CP3241	Sewers-Section 18-1 Phase 2	WPCA	\$62,291
C56253	Holly Pond Improvement	Engineering	\$43,755
C72104	WPCA Upgrade - Bonds	WPCA	\$37,614
CP2048	LABORATORY ANALYTICAL EQUIPMENT	WPCA	\$36,420
C22045	CARRIAGE DRIVE SEWERS	WPCA	\$29,791
C16011	Sewers-Section 18-1	WPCA	\$23,065
C16018	Sewers-Sec 17.1 High Ridge	WPCA	\$6,100
CP6904	WPCA - Major Repairs	WPCA	\$6,069
C56071	Barrier Valve Repair	WPCA	\$1,949
Grand Total			\$18,050,407

New Assignment	Public Services
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Sum of Balance			
Proj Ref	Proj Desc	Old Assignment	Total
C65200	Citywide Vehicle Replacement/Upgrad	Public Services	\$2,821,250
C65202	Citywide Equip Replacement/Upgrade	Public Services	\$1,397,007
CP5207	Automated Trash Collection Pilot	Public Services	\$512,000
CP2051	SOLID WASTE SPECIALTY EQUIPMENT	Public Services	\$200,000
CP5214	Waste Processing/Handling Improve	Public Services	\$190,200
CP2050	VEHICLE MAINT FACILITY EXPANSION	Public Services	\$177,000
CP5206	Vehicle Maint Facility Upgrade	Public Services	\$139,000
CP9242	Replace Overhead Doors	Public Services	\$109,984
CP4212	Transfer Station/Solid Waste Plan	Public Services	\$94,301
CP9214	Truck Replacement	Public Services	\$77,528
CP8216	Vehicle Maintenance - Equip	Public Services	\$66,641
CP9240	Replace Shredder Blades	Public Services	\$63,595
CP8241	Transfer Station - Fencing	Public Services	\$62,635
CP6565	Solid Waste Building Rehabilitation	Public Services	\$32,795
CP4214	Downtown Litter Baskets	Public Services	\$30,302
CP6564	Solid Waste Scale Upgrade	Public Services	\$28,943
C56095	Ventilation System	Public Services	\$22,311
C56245	Grade Composting Site	Public Services	\$12,316
CP4213	Portable Truck Scales	Public Services	\$4,955
CP1693	Delivery Van Replacement	Public Services	\$3,697
CP5243	Rolling Stock	Public Services	\$2,105
Grand Total			\$6,048,565

New Assignment	Outside Agency
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Sum of Balance			
Proj Ref	Proj Desc	Old Assignment	Total
C56080	Main Library Maintenance	Outside Agency	\$6,783,338
CP4215	Bartlett Aboretum Renovations	Outside Agency	\$1,130,094
CP6582	Smith House General Improvements	Outside Agency	\$409,888
CP6579	TOR VFD Building Improvement TRFD#1	Outside Agency	\$292,739
CP2061	STM HISTORICAL SOCIETY HVAC SYSTEM	Outside Agency	\$285,260
CP5229	Restoration Bendel Mansion Exterior	Outside Agency	\$283,000
CP9238	Yerwood Center Renovation	Outside Agency	\$237,835
C46053	Sterling Farms Barn	Outside Agency	\$232,962
C56201	Building Addition-New Hope	Outside Agency	\$195,923
CP3371	Room Renovation West 1&2	Outside Agency	\$150,000
C56223	Library Capital Maintenance	Outside Agency	\$136,929
CP5216	Lathan Wilder Community Center	Outside Agency	\$89,800
CP0691	Book Security System	Outside Agency	\$72,000
CP5601	Museum Studio Building Renovation	Outside Agency	\$68,391
CP2062	STM MUSEUM & NATURE CTR MASTER PLAN	Outside Agency	\$67,500
CP9340	Vol Fire Station 2 Repairs	Outside Agency	\$58,728
CP6576	Belltown VFD Building Repair	Outside Agency	\$54,488
CP5340	Belltown Heating/Cooling/Roof Repla	Outside Agency	\$53,955
CP7100	Glenbrook Comm Ctr Const City Bonds	Outside Agency	\$53,852
CP1371	Security System Enhancement	Outside Agency	\$40,951
CP5600	Scofield Manor Storm Drain System	Outside Agency	\$34,500
CP6581	Historical Society Office Rehab	Outside Agency	\$30,882
CP4344	Vehicle Exhaust System-TOR	Outside Agency	\$20,153
CP3680	Main Building Renovation	Outside Agency	\$14,735
CP4342	Cascade System-Glenbrook	Outside Agency	\$9,829
CP1345	Paving Appratus Ramp-Long Ridge	Outside Agency	\$6,386
CP6577	Glenbrook VFD Building Repair	Outside Agency	\$4,750
CP4371	Boiler Replacement-SNF	Outside Agency	\$4,197
CP4049	Glenbrook Comm Center Construction	Outside Agency	\$3,240
CP6578	TOR VFD Window and Door Replacement	Outside Agency	\$2,472
CP3370	Room Renovation East 1&2	Outside Agency	\$1,673
Grand Total			\$10,830,449

New Assignment	Public Safety
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Sum of Balance			
Proj Ref	Proj Desc	Old Assignment	Total
C66299	800 MHZ Trunking	Public Safety	\$1,054,119
CP4331	Parking Expansion	Public Safety	\$600,000
CP6574	Public Safety Radio System Upgrade	Public Safety	\$499,541
CP6585	Law Enforcement Technology 2005	Public Safety	\$493,322
C56212	Fire Station Renovations	Public Safety	\$439,865
C46038	Fire Station Drill Facility	Public Safety	\$429,491
CP9351	Fire Hydrant Replacement	Public Safety	\$113,791
CP5227	Firefighter Equipment/Grant Funded	Public Safety	\$43,700
CP8229	Additional Draft Hydrants	Public Safety	\$13,016
Grand Total			\$3,686,844

New Assignment	Board of Ed.
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Sum of Balance			
Proj Ref	Proj Desc	Old Assignment	Total
C3B502	Interdistrict K-8 Magnet School	Board of Ed.	\$1,722,461
CPB403	Westhill HS Expansion/Addition	Board of Ed.	\$1,436,448
CPB690	Northeast School Renovation	Board of Ed.	\$1,324,218
C5B608	Athletic Fields Renovations - BOE	Board of Ed.	\$1,316,982
CPB001	DISTRICT-WIDE CODE COMPLIANCE	Board of Ed.	\$1,072,383
C5B637	Rippowam Code Compl	Board of Ed.	\$1,025,741
C5B609	Curriculum Equipment Replacement	Board of Ed.	\$806,956
CPB401	Academy of Information Technology	Board of Ed.	\$561,303
CPB691	Turn of River Code Work	Board of Ed.	\$485,600
C5B622	SHS Addition & Modernization	Board of Ed.	\$458,421
CPB639	District-wide Electrical Upgrades	Board of Ed.	\$350,000
CP4957	Northeast Sewage Disposal	Board of Ed.	\$298,417
CPB002	DISTRICT-WIDE FACILITIES EQUIPMENT	Board of Ed.	\$150,000
CPB500	District Wide Indoor Air Quality	Board of Ed.	\$128,743
CPB640	Alternatives for Success	Board of Ed.	\$107,242
CPB402	Stamford Academy	Board of Ed.	\$87,146
CPB093	Carpet and Tile Replacement	Board of Ed.	\$67,124
CPB004	PURCHASE OF 44 GEORGE STREET	Board of Ed.	\$50,947
CPB404	Rogers Code/Renovation	Board of Ed.	\$47,956
C5B947	Cloonan Sprinkler Project	Board of Ed.	\$44,119
CPB112	General Improvement Grant-Rippowam	Board of Ed.	\$9,745
CPB301	District Wide Facilities Equipment	Board of Ed.	\$7,367
C5B619	Voc-Agr Bldg Renovations	Board of Ed.	\$4,935
CPB942	Auditorium Renovations-Grant Funded	Board of Ed.	\$2,357
Grand Total			\$11,566,612

New Assignment	Administration
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Sum of Balance			
Proj Ref	Proj Desc	Old Assignment	Total
C65201	Citywide Tech Replacement/Upgrade	Administration	\$3,507,034
CPB803	Technology Infrastructure	Administration	\$343,036
CP2047	PROJECT GIS	Administration	\$335,000
CP1101	Replacement of KVS/CAMA	Administration	\$217,763
C66322	Citywide Geographic Information Sys	Administration	\$189,454
CP2247	Security Cameras/Devices	Administration	\$108,679
CP5228	New Filing System	Administration	\$104,000
CP9101	Fixed Asset Inventory	Administration	\$90,648
CP3401	Document Management System	Administration	\$66,000
C66323	PC Hardware/Software	Administration	\$47,159
CP2102	Upgrade Financial System	Administration	\$36,458
CP9103	Human Resource/Payroll System	Administration	\$29,341
CP3690	Computer System Infrastructure	Administration	\$24,035
C66285	Computer System Replacement	Administration	\$23,826
CP3101	2003 & 2007 Revaluation	Administration	\$20,650
CP1694	Optical Scanning Equipment	Administration	\$20,577
CP0692	Debit Card System	Administration	\$18,779
CP2260	Daugherty Murals	Administration	\$4,748
CP2103	City Website	Administration	\$2,731
CP2060	SOUND AND RECORDING SYSTEMS	Administration	\$1,479
Grand Total			\$5,191,398

Monthly Reconciliation and Closing Procedures Checklist

For the Month of:

Item

Done

Treasury Bank Reconciliations (see attached spreadsheet)

Non-Treasury Bank Account Reconciliations (see attached Spreadsheet)

Bank Account reconciliations to Treasury Fund Balances

Treasury Fund Equity to Fund Pooled Cash

Reconciliation of Open Payables to GL

Reconciliation of Open Payables to Encumbrances

Tax Collector's Reconciliation

WPCA A/R reconciliation

Reconciliation of material liability/accrual accounts

Interest income and expense postings to funds

Debt Service activity posted

Monthly chargebacks posted

Other:

Other:

Other:

Send out e-mail to departments letting them know we have closed

Send out executive summary hard copy reports to Directors and Mayor

Send out hard copy reports to enterprise funds

Send out cash receipts violations to departments

Send out detailed revenue transaction reports to departments (Quarterly)

Treasury Accounts

Month Ending:

Jul-07

Month Ending:		Name		Bank	Account #	Bank Balance 07/31/07	Deposits In Transit	O/S Checks	Other	Book Balance 07/31/07	Reviewed: Treasury Accountant	Reviewed: Controller
Treasury Accounts												
Advantage Interest Checking		Wachovia										
Controlled Disbursement Acct		Wachovia										
JP Morgan Funding Account		JP Morgan										
Credit Cards		Wachovia										
Credit Cards		Wachovia										
Community devel. program		Webster										
Home Investment Partnership		Wachovia										
Lead Based Paint Hazard Conf		Wachovia										
Drug Asset Forfeiture Fund- St		Webster										
Drug Asset Forfeiture Fund- Fed		Webster										
Board of Ed. Fed & St Project		Webster										
Tax Lock Box		People's										
STIF- COS		STIF										
STIF CDP		STIF										
WPCA		Webster										
MBIA		MBIA										
Payroll		Bank of America										
Payroll Tax Account		Bank of America										
Travelers- Regular		Bank of America										
Citibank Medical Benefits BOE		Citibank										
Insurance Programmers		Bank of America										
Travelers-Flex Spending		Bank of America										
Board of Ed. Fed. & State Proj		Bank of America										
Rsrv. Fund Capital Nonrecc Ex		Bank of America										
Transportation Capital Fund Sa		Bank of America										
Dog Fund		Bank of America										
Town Aid Highway Fund (MUN)		Bank of America										
Food Service Program		Bank of America										
Continuing Education Activity		Bank of America										
Tenement Housing Fund (MUN)		Bank of America										
Demolition Fund (MUN/MM)		Bank of America										
Custodians & Mechanics Fund		Bank of America										
Police Pension Fund		Bank of America										

Jul-07

Month:

Month: Jul-07

Non-Treasury Accounts

		Reviewed:						
		Treasury Accountant	Controller					
	Name	Bank	Account #	Bank Balance 07/31/07	Deposits In Transit Checks	O/S	Other	Book Balance 07/31/07
General Fund								
GF	Money Market #2	Bank of America						
GF	Money Market Webster	Webster						
GF	Money Market #2 Citizens	Citizens						
GF	Money Market	Citizens						
GF	Petty Cash	On-Hand						
GF	Money Market	JP Morgan Chase						
GF	Money Market	TD Banknorth						
GF	Debt Service Reserve Acct (Webster	Webster						
Capital Projects								
CP	See Confirm	Reich & Tang						
Special Revenue								
SR	Food Service Program	Bank of America						
SR	Cafeteria Acct	Bank of America						
SR	Continuing Education Fund	Bank of America						
SR	Greater Stamford Transit Dis	Stamford Credit Union						
SR	Greater Stamford Transit Dis	Stamford Credit Union						
SR	Greater Stamford Transit Dis	Stamford Credit Union						
Enterprise Funds								
EP	WPCA Debt Service Reserv	US Bank						
EP	2003 WPCA Series A Debt	US Bank						
EP	WPCA 2003 Series A Specif	US Bank						
EP	WPCA Surplus Fund	US Bank						
EP	WPCA Control System and	US Bank						
Trust Funds								
ET	Firemans Pension Checking	Bank of America						
ET	Pension Clearing	Wachovia						
ET	Classified Emp. Pension Ck	Wachovia						
Agency Funds								
AF	Donald Hartwick Scholarship	Bank of America						
AF	Daniela Romano Scholarship	Bank of America						
AF	Rita Miller Scholarship Fund	Bank of America						
AF	Stamford High Student Activ	Bank of America						
AF	Stamford High Student Activ	STFCU						
AF	Stamford High Student Activ	Patriot						
AF	Westhill High Student Activit	Bank of America						
AF	Westhill High Student Activit	Bank of America						
AF	K.T.Murphy School	Bank of America						
AF	Scofield Magnet Middle Stud	Bank of America						
AF	Academy of Information Tec	Bank of America						

JUNE 2007			POOLED CASH		
FUND	CASH BALANCE	EQUITY	BANK ACCOUNT	CODE	BALANCE
1	(35,830,113.38)	(35,830,113.38)	Control Disbursement	04	619,412.77
6	1,466,966.26	1,466,966.26	Wachovia Cr. Cards	06	192,148.48
10	58,364,468.45	58,364,468.45	Webster CDBG	10	19,805.96
11	300,236.36	300,236.36	Webster HIP	11	832,089.93
12	118,198.89	118,198.89	Webster Lead Based	12	51,920.79
15	180,295.77	180,295.77	Webster DAF State	14	188,133.76
20	(5,714,785.72)	(5,714,785.72)	Webster DAF Fed	15	1,226,807.24
22	2,759,631.04	2,759,631.04	Webster Ed Grants	17	156,134.98
*24	(827,113.95)	(819,767.29)	Peoples Lock Box	25	1,523,759.56
28	323,904.51	323,904.51	City STIF	31	27,074,756.89
29	(435,326.20)	(435,326.20)	CDP STIF	32	195,981.31
32	60,143.86	60,143.86	Webster WPCA	33	791,348.67
**33	(4,944,995.95)	(4,944,996.05)	MBIA City	38	590,257.01
34	70,323.84	70,323.84	BOA Tax	51	1,500,000.00
36	112,448.59	112,448.59	Travelers	54	100,741.65
37	23,779.92	23,779.92	BOA Educ Grants	55	51,950.12
38	(588,038.37)	(588,038.37)	BOA CNR	58	1,208,583.23
39	165,211.87	165,211.87	BOA Trans Cap	59	346,007.28
40	309,176.44	309,176.44	BOA Dog Fund	60	9,799.60
42	(263,465.24)	(263,465.24)	BOA TAR	61	1,012,309.93
43	218,933.74	218,933.74	BOA Food Service	62	252,933.17
44	171,463.22	171,463.22	BOA Continuing ED	65	52,324.42
50	72,705.30	72,705.30	BOA Ten Housing	72	112,320.79
51	227,605.85	227,605.85	BOA Demolition	73	148,383.74
70	8,272.76	8,272.76	BOA Police Pension	76	(11,136.30)
71	3,776,156.00	3,776,156.00			
82	12,634.83	12,634.83			
93	18,100,709.73	18,100,709.73			
	38,239,428.42	38,246,774.98			38,246,774.98
*24	7,346.66				
**33	(0.10)				
	38,246,774.98				

REQUEST FOR CORRECTION OF EXPENDITURE OR REVENUE POSTINGS

Requested By: _____

Date Requested: _____

<u>Account #</u>	<u>Account Description</u>	<u>Amount</u>
------------------	--------------------------------	---------------

From:

To:

Reason for Correction: (include PO#, VP#, CR# as appropriate)

_____	_____
_____	_____
_____	_____
_____	_____
_____	_____

May 7, 2008

To: All Directors and Departments

From: Lisa Reynolds, Controller
Pete Privitera, OPM Director

Re: Year End Closing – FY 2007/2008

We plan to close fiscal year 2008 on July 25th. Below are the FY 2007/2008 guidelines for your use. Also included is initial guidance related to the upcoming fiscal year.

PURCHASES/ENCUMBRANCES

- As you are all aware, all new purchase requisitions are being scrutinized by OPM for necessity and will continue to be for the balance of this fiscal year. Therefore, you should be submitting new requisitions for critical purchases only.
- July 18th is the last day for submission of all direct disbursements relating to FY 2008 expense reimbursements (i.e. travel, mileage, etc.) During the month of July, please clearly indicate on the face of the direct disbursement by writing and highlighting the appropriate fiscal year (FY 07/08 or FY 08/09). Please remember to submit your “petty cash” reimbursements by July 18th so the expenses are reflected in the year in which they occurred.
- If you wish to cancel any current year purchase orders, you should contact Leon DiMartino in the Purchasing Department. All unused prior year encumbrances (from FY 06/07) will be cancelled on June 15. There will be no exceptions.

EXPENDITURES

- Please continue to review your expenditure reports for accuracy. If you manage capital projects, please review the detailed capital project report for accuracy. Please submit all corrections to expenditures no later than July 18th.
- Central Service charges (postage, printing/copying, gasoline) and telephone charge backs for the month of June will not be posted to expenditure accounts until mid July (but they will be reflected as a June expenditure). Also, the final payroll of the fiscal year will not be posted until early July. Therefore, you should ensure there are sufficient funds in your expenditure accounts to cover these June charges/expenditures.

REVENUES

- You will receive your last quarter revenue verification report for FY 07/08 on July 21st. Please review that report and respond to me by August 1.

BUDGETS

- Review your budget balances and determine your needs for the balance of the fiscal year.
- Administrative transfers to cover deficits will be accepted until June 27th.
- An OPM analyst will contact you regarding any Board of Finance transfers of which your department may require. These transfers will be submitted for the July Board of Finance meeting.

FY 2008/2009 (New Year)

- All new requisitions for FY 2008/2009 must be entered after July 1st for the new fiscal year. DO NOT ENTER ANY "FUTURE YEAR" REQUISITIONS IN H.T.E. IN JUNE. If an emergency arises in this area, please submit a completed Direct Disbursement form to Lisa Reynolds, with backup and signatures.

- As a reminder, all periodic recurring expenditures should be encumbered for the full year amount. For, example, if you are leasing a copy machine and need to make monthly payments, you should enter only one requisition/purchase order for the 12 months of estimated expenditures. You will not be allowed to enter 12 separate requisitions/purchase orders. Another example would be for office supplies. You should enter one draw-down requisition for what you expect to spend for the full year. Remember, you can always add or reduce draw-down amounts as the year progresses. This process change will save us all time and effort in issuing and re-issuing requisitions/purchase orders month after month.
- Your FY 08/09 budget will only include the adopted budget, additional appropriations and budget transfers relating to FY 08/09. Continue to submit your prior year invoices for payment to accounts payable for payment. On September 30, 2008 all encumbrances from FY 07/08 will be reviewed. It is our intent to liquidate all unused prior year encumbrances at that time.
- We will continue to require that written explanations accompany all requisitions for goods/service for items ordered before a valid purchase order was issued. You should explain what state of emergency existed that would necessitate non-compliance to the existing purchasing and accounting policies.

Thank you in advance for your cooperation. Please feel free to contact either of us with any questions you may have.

cc: Sandy Dennies, Director of Administration
Hugh Murphy, BOE Director of Finance

Updated: February 22, 2008

Controlled Disbursement Account
Bank Reconciliation Procedure

Daily Review

Activity Verification

1. Download bank activity daily. (Vernessa)
2. Compare activity with H.T.E. groups. (Sandy)
3. Verify that previous day activity was posted at the bank. These include wire transfers, covering checks, adjustments and deposits including cash receipts groups from departments. (Vernessa)
4. Prepare JE in HTE to reflect bank activity (these journal entries include some wire transfers and monthly interest income earned) not automatically reflected in HTE (Sandy). These journal entries are edited (Vernessa) and updated (Lisa) to the H.T.E. system.
5. Any unusual activity identified (by Vernessa) is brought to the attention of management (Karen and Lisa) immediately. Any activity posted to H.T.E. or any in-coming or out-going wires not recognized are brought to the attention of management (Karen or Lisa) immediately.

Cash Availability

1. Generate the bank's daily cash flow projection report for the day based on balances, clearing checks and actual and projected wire activity. (Vernessa)
2. Decisions to fund account are recommended (Karen) and approved (Lisa).

Check Clearing

1. Download daily check listing. (Sandy)
2. Generate a HTE balance report for date clearing as a starting point. (Sandy)
3. Clear checks on HTE based on daily check listing. Make notes of differences on hardcopy check listing. (Sandy) All differences should be rectified immediately.
4. Generate balance report again and verify that daily check listing matches HTE. (Sandy)
5. Daily reports are reviewed and filed. (Karen) This daily check clearing process ensures that the Outstanding Check register is always up to date.

Monthly Bank Reconciliation Procedure

1. Download bank statement activity. (Vernessa)
2. Download HTE treasury fund account activity. (Vernessa)
3. Combine downloads and reconcile each bank entry to the corresponding HTE entry (Vernessa). Un-reconciled transactions are researched for resolution (Vernessa). Items that are unresolved are communicated management for resolution (Karen).
4. A detailed list of “Deposits in Transit” and “In HTE not at Bank” are generated. (Vernessa)
5. All non-cash journal entry activity in HTE is moved to a separate spreadsheet for review (Vernessa). All these non-cash journal entries must net to zero. Items that are unresolved are communicated management for resolution (Karen).
6. The bank outstanding check listing is reconciled with the HTE outstanding check listing on an individual check basis. (Sandy) The reconciled outstanding check listing at month end is reviewed (by Sandy) and provided to Vernessa. Sandy compares with JP Morgan account.
7. The bank reconciliation package is prepared (by Vernessa). The Bank Reconciliation Summary Sheet is signed and dated by Vernessa. The full bank reconciliation package includes the following supporting documentation:
 - Bank Reconciliation Summary Sheet (signed and dated)
 - Downloaded transactions reconciled between HTE and bank statement.
 - HTE journal entries spreadsheet in treasury account.
 - A reconciled outstanding check listing.
 - Detailed list of Deposits in Transit
 - Detailed list of in HTE but not at bank.
 - The hardcopy bank statement.
8. Karen reviews the bank reconciliation package and performs quality review including an updated H.T.E. activity download. Karen signs and dates the Bank Reconciliation Summary Sheet.
9. Lisa and Pete or Joy review the bank reconciliation and supporting documentation and signs and dates the Bank Reconciliation Summary Sheet. The entire package is scanned into a network folder and filed in the central file cabinets for easy retrieval.

Reference:

Chapter 7 Section 1.2.2 of Adopted Accounting Policy: The Controller’s office is responsible for ensuring that all City bank accounts are reconciled to balances recorded on the general ledger on a monthly basis. All accounts are required to be reconciled within 4 weeks of the end of each month.

Transactions/Journal Entry Types and Review & Approval Policy
Review & Approval Procedures for each Journal Entry Transaction Type

Payroll Charges (JE = Journal Entry)

- Electronically generated by Ceridian (payroll) to H.T.E.
- Errors generated due to mismatch of account/grant codes between Ceridian and H.T.E. are corrected by the city and BOE Accounting Supervisor.
- Accountant or Junior Accountant edits and updates the Journal Entry.

Purchase Order Issuance (EN = Encumbrance)

- Requisitions are entered and approved at 2 departmental levels, a finance level and purchasing level for the issuance of a purchase order. Capital and technology purchases require additional review. This process generates an EN group.
- EN groups are edited and updated to the general ledger by an Accountant or Junior Accountant.

Invoice Processing (LQ = Liquidation of Encumbrance, IN = Invoice Payment)

- Payments against for purchase orders (EN) are initiated by ordering departments via the H.T.E. receipts transaction.
- After receiving on H.T.E., original invoices are submitted to A/P for payment.
- A/P review and processes payments, creating LQ and IN payment group.
- Accountant or junior accountant updates IN groups (creating expenses on H.T.E.) and prints checks.
- Accountant or Junior Accountant provides the Controller with a check register which is signed off on.
- Accountant or Junior Accountant send positive pay file to bank.
- A/P goes through a matching process, whereby checks are matched with back-up. A/P clerks march each others work, not their own.
- A/P scans check back-up into H.T.E. System and mails the checks.

Payment Processing through Direct Disbursements (JE)

- Departments submit a payment request with invoices and supporting back-up and 2 required departmental signatures. Only items which meet the accounting policy guidelines (Section 4.6 Direct Disbursements) are processed with this type of group.
- A/P reviews, enters and processes the payments, creating an IN payment group.
- Accountant or Junior Accountant updates IN groups (creating expenses on H.T.E.) and prints checks.
- Junior Accountant provides the Controller with a check register which is signed off on.
- Junior Accountant send positive pay file to bank.
- A/P goes through a matching process, whereby checks are matched with back-up. A/P clerks march each others work, not their own.
- A/P scans check back-up into H.T.E. System and mails the checks.

Source Charges – Chargebacks for Centralized Billing Types (JE)

- These journal entries are initiated monthly by the departments when centralized billing of payments has occurred (copying/printing, telephone, interest income/expense, etc). The posting of the pension fund activity (from statements) also falls under this category.
- The requesting departments submit a spreadsheet with the charges for each department for that month.
- An account clerk enters the source charge journal entry into H.T.E.
- Applicable departments review the source charges prior to posting to the general ledger.
- An Accountant or Junior Accountant review, edit and approve the JE.

Set Amount Chargebacks that recur Monthly – (JE)

- These journal entries are transmitted via budget document by OPM or BOE to initiate a monthly chargeback that is 1/12 of the annual budgeted amount.
- An account clerk or BOE Accounting Supervisor enters the monthly charge back journal entry into H.T.E. and creates it for the 12 months of the fiscal year.
- An Accountant or Junior Accountant review, edit and approve the 12 monthly journal entries.

Annual Chargebacks – (JE)

- These journal entries are generated via budget document and include items such as chargebacks between funds, central cost allocations and designations/appropriations of fund balance, etc.
- An account clerk enters and edits the journal entry into H.T.E. based on the backup received from the Accountants or Controller.
- An Accountant or Junior Accountant reviews the journal entries.
- The Controller approves (updates) the journal entry in H.T.E.

Correcting or Adjusting Journal Entries that are Less than \$25,000 (JE)
Initiated by City Depts.

- These journal entries are initiated as needed by the departments for a variety of reasons and may affect revenues or expenses and may affect more than one fund.
- The requesting departments submit a memorandum and other back-up supporting the need for a correcting/adjustment journal entry that is less than \$25,000.
- An account clerk enters and edits the correcting/adjustment journal entry into H.T.E.
- An Accountant or Junior Accountant reviews and approves the JE in H.T.E.

Correcting/Adjusting Journal Entries that are Less than \$25,000 (JE)
Initiated by BOE (within the same fund)

- These journal entries are initiated as needed by the Board of Education for a variety of reasons and may affect expenses within the same fund.
- A BOE accounting supervisor enters and edits the correcting/adjustment journal entry into H.T.E.
- A BOE Management Analyst reviews and approves the JE in H.T.E.

Correcting/Adjusting Journal Entries that are More than \$25,000 (JE)
Initiated by City Departments and the Board of Education

- These journal entries are initiated as needed by city departments and the BOE for a variety of reasons and may affect revenues or expenses and may affect more than one fund.
- The requesting departments submit a memorandum and other back-up supporting the need for a correcting/adjustment journal entry that is more than \$25,000.
- An account clerk or BOE accounting supervisor enters and edits the correcting/adjustment journal entry into H.T.E.
- An Accountant or Junior Accountant reviews the journal entry.
- The Controller approves (updates) the journal entry in H.T.E.

All Correcting/Adjusting Journal Entries (JE)- Initiated by City Finance Dept.

- These journal entries are initiated as needed by the City Finance department for a variety of reasons and may affect revenues or expenses and may affect multiple funds.
- An accountant enters and edits the journal entry and attaches supporting back-up.
- The Controller approves (updates) the journal entry in H.T.E.

Cash Receipts (CR) - Department Generated through Cash Receipts Module

- These journal entries are created from the department using the cash receipts module for payments collected by departments (tax, building department, town clerk, etc).
- An account clerk edits the CR when the required back-up is received (copy of deposit slip, group report) and verified.
- An Accountant or Junior Accountant reviews and updates the CR group.

Cash Receipts (CR) - Finance generated

- The CR groups are used to reflect payments received by departments not using the cash receipts module.
- These journal entries are created by the Account Clerks in the Finance department when collection reports are received.
- An account clerk enters and edits the CR when the required back-up is received (collection report, copy of deposit slip, other group report) and verified.
- An Accountant or Junior Accountant reviews and updates the CR group.

WPCA Utility Billing and Collection (JE)

- These journal entries are created by the tax department for the WPCA using the Utility Billing and Collection Module in H.T.E.
- An account clerk edits the group when the required back-up is received (copy of deposit slip, lockbox activity printout) and verified.
- An Accountant or Junior Accountant reviews and updates the group.

Wire Transfers for Electronic Payments (WT)

- Electronic payments (via wire transfers) are executed through our on-line banking software.
- Requests for electronic payments are initiated by departments via a memorandum or invoice (self insurance payments, benefit payments, monthly allotments to outside agencies, etc.)
- Once the electronic wire has been executed through our on-line banking software (which requires system/transaction approval levels), a corresponding wire transfer journal entry must be entered into H.T.E. to reflect the activity that occurred. The journal entry is entered and edited by an account clerk
- An Accountant or Junior Accountant updates the wire transfer journal entry in H.T.E.

Wire Transfers for Bank Transfers (WT)

- Wire transfers are executed through our on-line banking software.
- Wire transfers between banks occur when funding the payroll accounts and investing idle funds between accounts or recording debt service payments.
- Wire transfers between banks are initiated by spreadsheet (approved by Payroll Supervisor) for funding of payroll accounts. The Money Market and Bank Transfer Form (approved by Accountant and Controller) is used to move funds between accounts for investment or other funding purposes.
- Once the electronic wire has been executed through our on-line banking software, a corresponding wire transfer journal entry must be entered into H.T.E. to reflect the activity that occurred. The entry is entered and edited by an account clerk and reviewed by an Accountant or Junior Accountant.
- The Controller updates the wire transfer for bank transfers journal entry.

Accruals/Monthly and Year-End Entries (Non-Standard Journal Entries)

- These may be period closing, correcting or adjusting journal entries related to month-end or year-end activities and are generated from various sources.
- The transaction is entered and edited by an account clerk based on backup received from the Accountants, Junior Accountants or the Controller.
- An Accountant reviews the journal entries.
- The Controller approves (updates) the journal entry in H.T.E.

Schedule of Monthly Closings

	<u>Scheduled Date</u>	<u>Actual Date</u>
Jul-07	22-Aug	
Aug-07	21-Sep	
Sep-07	19-Oct	
Oct-07	26-Nov	
Nov-07	21-Dec	
Dec-07	22-Jan	
Jan-08	22-Feb	
Feb-08	21-Mar	
Mar-08	22-Apr	
Apr-08	22-May	
May-08	20-Jun	
Jun-08	TBD	

CITY OF STAMFORD
INTERNAL CONTROL QUESTIONNAIRE

Department Name: _____

Personal Responding to Questionnaire: _____

Phone Number: _____

Date Completed: _____

YES NO N/A

CASH RECEIPTS

1. Are checks collected endorsed immediately with Department identification? If no, please explain:

2. Do you issue receipts for all payments received? If no, please explain:

3. Does a supervisor perform daily reconciliation of cash receipts to recorded transactions? If no, please explain:

4. Do you deposit cash and checks which total more than \$500 within one business day of receipt? If no, please explain:

5. Do you deposit cash and checks that total less than \$500 within 7 calendar days? If no, please explain:

6. Do you properly secure any cash or checks held overnight? If no, please explain:

7. If you are unable to deposit a check directly into a revenue account in accordance with the policy, are you aware that you should bring the check to the Controller's Office so it may be deposited into an uncoded cash receipts account where it can earn interest and where it can later be coded to a revenue account? If no, please explain:

YES NO N/A

8. Do you properly secure any cash or checks held overnight?
If no, please explain:

9. If you make your own deposits, do you provide the Controller's Office with a validated deposit slip, Report of Collections and all other relevant documentation within 3 business days of the deposit? If no, please explain:

10. Do you review on-line (HTE) general ledger postings on a regular basis to ensure that all receipts are accurate and coded to the proper account? If no, please explain:

YES NO N/A

PURCHASING

1. Do you obtain three price quotations when you purchase goods or general services between \$3,000 and \$7,500? If no, please explain:

2. Do you solicit bids for purchases of goods and general services that exceed \$7,500 or do you request a bud waiver as required?
If no, please explain:

3. Do you obtain three price quotations when you purchase special or professional services between \$10,000 and \$25,000? If no, please explain:

4. Do you solicit bids for purchases of special or professional services that exceed \$25,000 or do you request a bid waiver as required? If no, please explain:

5. Are you in compliance with all other rules and regulations as required by the City's Purchasing Ordinance? If no, please explain:

YES NO N/A

ACCOUNTS PAYABLE

1. When goods you order are delivered, do you document those items received and accepted and any discrepancies on the packing slip, and does that person sign his/her name and date of inspection? If no, please explain:
2. When goods you order are delivered, do you have someone different from the person who placed the order (the requisitioner) reconcile the shipped items? If no, please explain:
3. Do you reconcile your invoices to purchase orders before sending them to the Controller's Office for payment? If no, please explain:
4. Do you place orders with vendors only after you have a valid, approved purchase order?
5. Do you only accept and use goods or services that appear on a properly authorized purchase order (when required)? If no, please explain?
6. Do you comply with the rules and regulations outlined in the City of Stamford Travel Policy? If no, please explain:
7. Do you review your monthly expenditure and encumbrance reports and report discrepancies to the Controller's Office? If no, please explain:
8. Do you periodically review your open purchase orders and cancel invalid or unnecessary ones? If no, please explain:

YES NO N/A

PAYROLL AND TIME & ATTENDANCE

1. If your department uses Kronos, are there different people who edit and approve time? If no, please explain:

1. Do you receive the check register for your department each pay period? If no, please explain:

2. Do you review the information on the check registers for your department each pay period? If no, please explain:

3. Do you distribute paychecks to employees promptly? If no, please explain:

4. Do you secure paychecks held for employees on leave in a locked cabinet? If no, please explain:

5. Are you aware of and do you “pre-approve” all overtime and compensatory time worked by your employee? If no, please explain:

6. Do you follow the adopted Kronos policies (for employees, editors and approvers)? If no, please explain:

7. Do you securely retain your source payroll records for at least three years per record retention requirements? If no, please explain:

**Municipal Records Retention Schedule M3
FISCAL RECORDS**

PART 1: GENERAL FINANCIAL

Item Number	Record Series Title	Minimum Retention Required	Disposition
M3-010	Adding machine tapes	no requirement	destroy
	Audit reports:		
M3-020	a. Duplicates	no requirement	destroy
M3-025	b. Record copy	permanent	maintain in municipality
M3-030	c. Working papers	3 years after filing of audit report	destroy ¹
M3-040	Balance sheets	no requirement	destroy
(M3-280)	Bank books	6 years after cancellation	destroy ¹
M3-050	Bank statements	3 years or until audited, whichever comes later	destroy ¹
	Bid documents, including RFP's:		
M3-060	a. Construction (accepted and not accepted)	6 years after completion of project or 6 years after filing if not built	destroy ¹
M3-065	b. Service or Supply (accepted and not accepted)	3 years or until audited, whichever comes later	destroy ¹
M3-075	Billing for Services	3 years or until audited, whichever comes later	destroy ¹
M3-085	Bills, paid	3 years or until audited, whichever comes later	destroy ¹

Schedule M3 - Fiscal Records, p.2

Item Number	Record Series Title	Minimum Retention Required	Disposition
PART 1: GENERAL FINANCIAL cont.			
M3-095	Bond and municipal coupons, paid and canceled (for certificate of destruction refer to M1-120)	until maturity	destroy ¹ (See <i>CGS</i> Sec. 7-377a for procedure)
M3-105	Budget:		
M3-110	a. Adopted	permanent	maintain in municipality
	b. Preparation documents, including estimates, requests, workbooks, worksheets, recommended budget, etc.	2 years	destroy ¹
M3-115	c. Reports	2 years	destroy ¹
M3-125	Capital improvement records: Progress and financial reports on capital projects	3 years or until audited, whichever comes later	These records should be evaluated for historical/archival value on a case by case basis, depending upon the project documented.
M3-135	Cash books	3 years or until audited, whichever comes later	destroy ¹
M3-145	Cash (register) receipts	until audited	destroy ¹
M3-155	Checks, canceled, including but not limited to welfare, vendor, payroll, pension, etc.	3 years or until audited, whichever comes later	destroy ¹
M3-165	Check registers (all)	3 years or until audited, whichever comes later	destroy ¹
M3-175	Check stubs	3 years or until audited, whichever comes later	destroy ¹

Schedule M3 - Fiscal Records, p.3

Item Number	Record Series Title	Minimum Retention Required	Disposition
PART 1: GENERAL FINANCIAL cont.			
M3-185	Deposit slips including fees submitted to Treasurer	3 years or until audited, whichever comes later	destroy ¹
M3-195	Financial statements: including pension fund, municipal investments, and custodian reports	6 years or until audited, whichever comes later	destroy ¹
(M1-145)	Grant fiscal records (for grant program records, see M1)	6 years after renewal, termination, or final report or audited, whichever is later	destroy ¹
Insurance records:			
M3-205	a. Certificate of Insurance, expired	3 years or until audited, whichever comes later	destroy ¹
M3-210	b. Claim files, including health	6 years or until audited, whichever comes later	destroy ¹
M3-215	c. Group insurance: monthly statements of premiums due, bills, correspondence and related documents	3 years or until audited, whichever comes later	destroy ¹
(M1-155)	d. Policies, expired	3 years or until audited, whichever comes later	destroy ¹
Inventory records:			
M3-230	a. Annual records	3 years or until audited, whichever comes later	destroy ¹
M3-235	b. Permanent equipment records	update annually	
M3-245	Invoices	3 years or until audited, whichever comes later	destroy ¹
M3-255	Journals (for payroll journals, refer to M3-410)	3 years or until audited, whichever comes later	destroy ¹

Schedule M3 - Fiscal Records, p.4

Item Number	Record Series Title	Minimum Retention Required	Disposition
PART 1: GENERAL FINANCIAL cont.			
	Ledgers:		
M3-265	a. General summary of receipts and disbursements from all funds and accounts	15 years	destroy ^{1,2}
M3-270	b. Subsidiary, including appropriations and Disbursements	3 years or until audited, whichever comes later	destroy ¹
M3-280	Passbooks, closed bank accounts	6 years after cancellation	destroy ¹
M3-290	Purchase orders	3 years or until audited, whichever comes later	destroy ¹
M3-295	Receipt books	3 years or until audited, whichever comes later	destroy ¹
M3-300	Requisitions	3 years or until audited, whichever comes later	destroy ¹
M3-310	Sales and Use Tax Returns, CT (OS-114)	3 years or until audited, whichever comes later	destroy ¹
M3-315	Special fund records	3 years or until audited, whichever comes later	destroy ¹
M3-320	Travel authorization request	3 years or until audited, whichever comes later	destroy ¹
M3-330	Vouchers	3 years or until audited, whichever comes later	destroy ¹

Schedule M3 - Fiscal Records, p.5

Item Number	Record Series Title	Minimum Retention Required	Disposition
PART 2: PAYROLL RECORDS			
M3-340	Attachments (garnishments)	3 years after release	destroy ¹
M3-350	Federal Tax Return Documents , including Federal Determination of Error in wage reports and Employers Quarterly Federal Tax Returns (Form 941)	6 years after notice	destroy ¹
M3-360	Employee Deduction Records , including Credit Union, United Way, Deferred Compensation, etc.	3 years or until audited, whichever comes later	destroy ¹
(M2-130)	History Card, employee	duration of employment plus 30 years	destroy ¹
M3-370	Longevity payments	3 years or until audited, whichever comes later	destroy ¹
M3-380	Multiple Worksite Report for Employees-Quarterly Earnings (US-5R)	3 years or until audited, whichever comes later	destroy ¹
M3-390	Overtime pay , record of	3 years or until audited, whichever comes later	destroy ¹
Payroll:			
M3-400	a. Changes	6 years or until audited, whichever comes later	destroy ¹
M3-405	b. Checks	6 years or until audited, whichever comes later	destroy ¹
M3-410	c. Journals (for other journals, refer to M3-255)	6 years or until audited, whichever comes later	destroy ¹
M3-415	d. Ledgers	6 years or until audited, whichever comes later	destroy ¹
M3-420	e. Registers	6 years or until audited, whichever comes later	destroy ¹
M3-425	f. Worksheets	no requirement	destroy ¹

Schedule M3 - Fiscal Records, p.6

Item Number	Record Series Title	Minimum Retention Required	Disposition
PART 2: PAYROLL RECORDS cont.			
M3-435	Time records, employee³ (weekly, bi-weekly time sheets, cards)	3 years or until audited, whichever comes later	destroy ¹
M3-440 (M2-130)	a. Leave balances c. Summary (Employee history card)	continuously updated duration of employment plus 30 years	destroy ¹ destroy ¹
M3-455	Tuition reimbursement	3 years or until audited, whichever comes later	destroy ¹
M3-465	Withholding exemption certificate	6 years after superseded certificate is filed, or employment is terminated	destroy ¹
M3-475	Withholding tax records , includes W-2's and W-3's and 1099's	6 years	destroy ¹

¹Municipalities may destroy records only after receiving the signed approval form (RC-075, rev. 2/2005) from the Public Records Administrator. Retention periods established on this schedule are *minimum retention requirements*. Records may be retained for longer periods of time.

² Some general ledgers from 1901 to 1945 may have historical informational value and should be evaluated on a case by case basis. Retention of samples and/or of ledgers covering many years in this time period may be an appropriate strategy. Ledgers before 1900 should be considered archival records and be retained by the office of origin or another repository approved by the Office of the Public Records Administrator.

³ Since student, seasonal, and casual workers may claim time toward longevity payments should they become permanent employees, municipalities must keep some record of their service. If the time cards are the only records substantiating service, they serve as employee history cards and must be maintained for duration of employment plus 30 years.



This is to certify that between _____ and _____, 200____
_____ spent 100% of his/her time on the
_____ program.

Employee signature

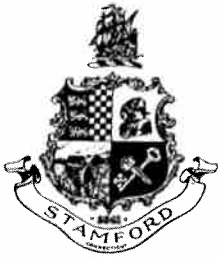
Date

Supervisor signature

Date

To check for debarred and suspended contractors:

EXCLUDED PARTIES LISTS SYSTEM: WWW.EPLS.GOV



CITY OF STAMFORD
SAMPLE PERSONNEL TIME RECORD

WEEK ENDING _____

ACTIVITY	MON	TUES	WED	THURS	FRI	TOTAL HOURS
FEDERAL GRANT –HOME VISITS	2.5	3	4	2	3	14.5
FEDERAL GRANT - ADMIN	1		1	2		4
OTHER – CITY OF STAMFORD	3.5	4	2	3	4	16.5
TOTAL HOURS	7	7	7	7	7	35

I certify that the above distribution of effort represents a reasonable estimate of all work performed by me during the indicated period.

SIGNATURE OF EMPLOYEE _____

City of Stamford/Stamford Board of Education
Clock-In/Clock-Out Policy

The City of Stamford and Stamford Board of Education have implemented a time collection and attendance system (KRONOS) for both hourly and salaried employees. As a result, the process by which employees record hours and attendance will now be electronic. This policy sets forth the rules employees will be required to follow. Employees are reminded that they are responsible for their time. Furthermore, employees are expected to comply with the provisions of their respective collective bargaining agreement pertaining to hours of work (or other specific written agreement authorized by their union and the City/Board).

1. **HOURLY EMPLOYEES** - All hourly employees are expected to clock in just prior to the beginning of their regular shift. The method for clocking in and out will vary by location (i.e. hand scanner, swipe card, time card, etc.). Employees may not clock in earlier than seven (7) minutes before the beginning of their shift, unless authorized by their supervisor. All employees are expected to clock-in and be at their work site ready to begin work at the beginning of their shift.

Under applicable wage and hour laws, employees will not be docked for clocking in up to seven (7) minutes after the beginning of their shift. Hourly employees who are tardy during this seven (7) minute period will receive pay, but may be subject to discipline. Employees who clock-in after this seven (7) minute period will be docked pay in fifteen (15) minute intervals, and may be subject to discipline.

All hourly employees must clock out at the end of their shift. Employees are not permitted to clock out more than seven (7) minutes past the end of their shift without the prior approval of their supervisor. Overtime must be authorized by the employees immediate supervisor in advance.

Employees are reminded excessively clocking in up to seven (7) minutes after their regular work day begins and/or clocking out up to seven (7) minutes before the end of their regular shift will result in disciplinary action. While the employee will be compensated for this time under applicable wage and hour laws, they are not in compliance with their contractually scheduled work hours.

Hourly employees who take time off during the work day, above and beyond their contractual breaks, to attend to personal or other non-City/Board business, must clock out when they leave and clock in when they return. Arrangements to be compensated for this time can be made by utilizing sick, vacation and/or personal leave time, as is appropriate. Use of all accrued leave time should be consistent with the departmental policy.

No more than five (5) times per calendar year, hourly employees who are tardy up to thirty (30) minutes, due to circumstances beyond their control, may be permitted, with their supervisor's approval, to work beyond the end of their regularly scheduled work day to make up such time. The ability to make up this time must be in the same work day. Hourly employees in positions that have shift replacements (for example, E-911 and WPCA) are not permitted to work beyond the end of their regular shift. Under no circumstances are employees permitted to skip or work through contractual breaks and/or lunch in order to make up tardiness.

Employees will not be required to clock in and out for contractual lunch and breaks, but are reminded to comply with the requirements for taking breaks, as well as the time limits set forth in their respective collective bargaining agreement.

2. **SALARIED EMPLOYEES** - All salaried employees working for the City, and substitute teachers employed by the Board, may only clock in once upon arrival to work. Salaried employees and substitute teachers are directed not to clock out at the end of the workday.
3. An employee having problems clocking in and/or out should contact their immediate supervisor so the problem may be corrected.
4. Employees are not to clock in or clock out any other employee under any circumstances.
5. Employees, who are issued cards for clocking in and out, are expected to bring the card to work each day. Employees who lose their card or have a damaged card should report this immediately to their immediate supervisor so arrangements can be made to replace the card.
6. Employees are expected to follow the current departmental and contractual requirements in effect for the use and reporting of excused absences (sick, vacation and personal leave).
7. Individuals who violate any of the rules set forth in this policy may be subject to disciplinary action, consistent with the provisions of their collective bargaining agreement.

City of Stamford
Citywide Overtime Policy

The City of Stamford believes in providing the highest level of public service possible to its citizens in the most economical and efficient manner. It remains a paramount function of City government to ensure the on-going health, safety and well-being of its citizens. It is recognized that at times, due to operational, staffing and emergency or critical needs, certain work cannot be completed during the normal business hours. In such situations, managers must exercise independent discretion in the use of overtime, and in doing so, balance these business and safety needs within fiscal constraints.

Purpose: To provide efficient and consistent policy, standards and procedures for determining the need, use, distribution and management of overtime, for managers and employees working for the City of Stamford.

Procedures & Guidelines:

- a. Managers are responsible for approving all overtime assignments for employees within their department/bureau/division. No manager or employee is authorized to approve his/her own overtime, except in cases of emergency. In such cases, the manager will contact his/her immediate supervisor, as soon as possible, to explain the reason for such overtime.
- b. It is recognized that supervisors must exercise independent discretion in determining the need for overtime assignments. However, as a standard, overtime work should only be ordered in situations that:
 1. require immediate response or attention and cannot wait until the following workday;
 2. are contractually mandated;
 3. involve a matter of public safety and/or health; or
 4. involve projects that are time critical.
- c. Overtime is not to be considered a “reward” offered to employees to supplement their regular salary.
- d. The assignment of overtime must be in compliance with the union contracts in effect. For a copy of contractual overtime provisions, please contact your Human Resources liaison.

Monitoring: Managers are responsible for regularly monitoring overtime within their department/bureau/division, to ensure compliance with this policy and union contracts. Any unusual or excessive use of overtime must be properly documented. Any irregularity in overtime documentation should be reported to the appropriate Director.

It shall be the responsibility of each City employee to comply with these regulations. Inappropriate use or approval of overtime shall be reported to the appropriate Director. Employees found to be in violation of this policy will be subject to discipline, as deemed appropriate by the Human Resources Division and respective Director.

City of Stamford
Motor Vehicle Use Policy

1) Purpose:

The purpose of this policy is to establish standard requirements and procedures in accordance with applicable provisions of the Internal Revenue Code, for City of Stamford employees who are assigned a city-owned or leased vehicle in the course of providing City services and conducting city business. This policy is intended to ensure the safety and well-being of City employees; to facilitate the efficient and effective use of City resources; to minimize the City's exposure to liability; to monitor the use of city-owned vehicles; and to comply with Internal Revenue Service regulations relating to City vehicle usage.

2) Policy:

General

- City vehicle usage shall comply with the requirements of Stamford Code Section 9-3 as it may be amended from time to time.

Assignment of City Vehicles

- Upon the effective date of this policy, the assignment of City vehicles to City employees shall require the approval of the employee's supervisor, Bureau Chief, Director and the Mayor. Upon vacancy, any positions currently on the list will automatically be removed unless authorized by the requisite Bureau Chief, Director and the Mayor. The City reserves the right to review the continuing need for any vehicle assignment. The Director or Chief will ensure that vehicles purchased for employee use are the least expensive vehicles required for the work assignment.
- All employees assigned a City vehicle will be required to sign a statement indicating that they have read and will comply with the rules and provisions of this policy. Employees who do not comply with any of the provisions of this policy shall be subject to disciplinary action up to and including termination.
- All of the following criteria must be met for the assignment of City vehicles with commuting privileges in accordance with this policy: employees with responsibility for on-going and recurring time critical emergency responses requiring both direct transportation to the site of the emergency and specialized equipment in the city vehicle. In addition, employees' jobs must require that they spend a significant amount of their work day in the field. Authorized positions are limited to:

Police Officers in undercover investigative work	Director of Operations
Deputy Fire Chiefs	Director of Public Safety
Fire Mechanic Supervisor	Police Chief
Director of Emergency Communications	Fire Chief
Public Services Bureau Chief	Deputy Police Chiefs
Highway Division Supervisor	Assistant Fire Chiefs
Fleet Manager	Fire Marshals
City Engineer	Fire Training Officer
Parks Supervisor	Director of Emergency Management
Operations Supervisors - Facilities/Highways	Facilities Manager
Operations Foremen - Facilities/Highways	Solid Waste Supervisor
Citizens Service Supervisor	Chief Building Official
Assistant Solid Waste Supervisor	Assistant Facilities Manager
Dir. of Maintenance - Smith House	Vehicle Maintenance Supervisor
Traffic Engineer	Director - Environmental Inspections
Police Captains	Greens Superintendent
Police Sergeants - Internal Affairs	Mechanic Supervisor - Fire Dept.
Assistant City Engineer	Police Lieutenants

- Employees who are authorized by individual contract may be assigned City vehicles in accordance with this policy.
- City vehicle usage will not be negotiated as part of any employee's compensation package without prior approval from the Law Department and the Board of Representatives provided that such contracts require Board of Representatives approval.

Use of City Vehicles

- Aside from providing City services and conducting City business, City vehicles may be used for commuting and de minimis personal errands during workdays only while traveling between work and home, pursuant to Internal Revenue Service (IRS) regulations. These regulations may be amended by the IRS from time to time.

- Employees will be required to maintain daily reports of their vehicle usage. These reports will segregate commuting mileage from business-related mileage. The reports will be maintained by each individual department and made available upon request.

- The use of City vehicles for overnight and out-of-town travel shall be governed by the rules outlined in the City's Travel Policy.

- For employees who fall within the provisions of the Internal Revenue Code, the City will comply with the Internal Revenue Service's regulations regarding the reporting of income. Since the only authorized non-business use is commuting and de minimis personal errands, the City will use the Commuting Valuation Method to report income. This method will use

\$3.00 per day for each day of commuting as the amount of untaxed income reported to the IRS. This amount may be amended by the IRS from time to time. The employee is responsible for complying with all IRS regulations and any other regulatory requirements regarding employer provided vehicles. The Mayor is subject to alternate provisions of the IRS code that relate to "control employees."

- All operators of City vehicles shall possess a valid driver's license. Employees are responsible for notifying the City if their license is suspended. Employees must forward a copy of their driver's license to their supervisor and the Human Resources Department on an annual basis. In the event of a license suspension, vehicle use privileges will be suspended and may be terminated. Employees are required to notify their supervisors of any violations or summonses received while in possession of, or while operating a City vehicle. Failure to do so may result, in the City's discretion, in the loss of vehicle use privileges.
- Only City employees are authorized to operate City vehicles.
- All drivers and City business travelers must wear seat belts and obey traffic laws. Employees are strictly prohibited from operating a City vehicle while under the influence of alcohol or illegal drugs, and are likewise prohibited from using prescription or over the counter medication which may impair their ability to safely operate a motor vehicle.
- In the case of an accident, the employee driving the vehicle shall immediately notify his/her supervisor and the nearest Police Department to report the accident and complete a full accident report. Copies of the completed accident report shall be forwarded to the employee's supervisor, the City's Risk Manager, the Law Department, and the City's Vehicle Maintenance Supervisor.
- Employees must comply with any preventive maintenance programs which may be required by the City. Vehicles shall be kept free of litter and debris. The physical appearance of the vehicle must create a good impression. Vehicles must be affixed with the City logo in accordance with Stamford Code Section 9-3 . Any tampering or removal of the logo will result in disciplinary action.

Effective Date

- This policy will be considered effective upon approval by resolution of the Board of Representatives.

3. Responsibility:

- It shall be the responsibility of each City employee assigned a City vehicle to comply with these regulations. Failure to comply with all provisions of this policy shall result in disciplinary action as well as suspension or termination of vehicle privileges.

Effective - 2/7/00

STATEMENT
CITY OF STAMFORD
CITYWIDE VEHICLE USE POLICY

I _____, have read the City of Stamford, Motor Vehicle
(Print Name)

Use Policy, the rules and regulations contained within and agree that I will abide by those rules.

(Signature)

(Department)

(Date)

Attach a copy of your drivers license to this form. Send the original to the Office of Policy and Management and a copy to the Human Resources Department.



City Of Stamford
Employee Mileage Log
Use of City Vehicle

Employee:

Name _____
Department _____
Position _____

Vehicle
Plate No. _____

Month of _____

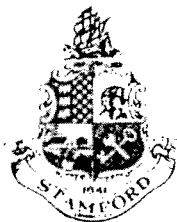
Day of Month	Odometer Reading				Mileage Totals			Comments
	Start of Day	Work Arrival	End of Work Day	Home Arrival	Work Total	Commutation Total	Grand Total	
1								
2								
3								
4								
5								
6								
7								
8								
9								
10								
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25								
26								
27								
28								
29								
30								
31								
Totals								

Employee
Signature _____

Supervisor
Approval _____

Date: _____


MAYOR
DANNEL P. MALLOY



CITY OF STAMFORD
OFFICE OF THE MAYOR

STAMFORD GOVERNMENT CENTER
888 WASHINGTON BOULEVARD
P.O. BOX 10152
STAMFORD, CT 06904-2152

Tel: (203) 977-4150
Fax: (203) 977-5845
Email: dmalloy@ci.stamford.ct.us

To: Department Directors and Managers
From: Dannel P. Malloy, Mayor 
Subject: Motor Vehicle Use Policy
Date: September 12, 2008

While the Motor Vehicle Use Policy requires that each individual department maintain daily report logs, I am directing that on a monthly basis, each department who has vehicles assigned to employees which include commuter privileges, shall review the logs and certify their accuracy and compliance, and forward copies of the logs to Human Resources (HR). HR will be responsible to:

1. Ensure all employees who have commuter privileges have signed a compliance statement relative to the provisions of the policy.
2. Ensure all employees who have commuter privileges have current motor vehicle license.
3. Ensure the criteria for assignment of commuter vehicles is met when assigning vehicles.
4. Provide any training necessary to both employees assigned vehicles and supervisors who sign off on the commuter logs as to properly filling out the logs.
5. Maintain a file which will include copies of all monthly commuter logs.
6. Prepare and forward an annual report, as required, to both the Board of Finance and Board of Representatives.

Individual departments will be responsible for the accuracy of the data entered into the reports, proper sign off by supervisors and overall maintaining timely collection of the reports. Therefore, please be advised that if any employee is discovered to be in violation of the Motor Vehicle Use Policy, their vehicle usage privilege will be considered for suspension or termination.

Cc: Board of Finance