



CITY OF CLARKSVILLE INTERNAL AUDIT REPORT

Gas and Water Department

Accounts Payable Audit

July 1, 2008 – June 30, 2010

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Attachments:

A. Recommendations for vendor file management.

B. List of terminated employees to be purged from vendor file.

**C. City of Clarksville Finance and Revenue Standard Operations
 Manual excerpt III Accounting Division – Accounts Payable.**

February 8, 2011

**The Honorable Mayor Kim McMillan
Audit Committee Members
Pat Hickey, General Manager of Gas and Water Department
Ben Griffin, Commissioner of Finance and Revenue
1 Public Square
Clarksville, Tennessee 37040**

Internal Auditor's Report

I have audited the Gas and Water Department's accounts payable process for the period July 1, 2008 to June 30, 2010. The audit was conducted as a part of Internal Audit's annual audit plan. The audit focused on reviewing internal controls, determining compliance with applicable laws, policies and procedures and efficiency and effectiveness of the process.

I conducted the audit in accordance with generally accepted government auditing standards (GAGAS) as set forth in Governmental Auditing Standards issued by the Comptroller General of the United States with the exception of the peer review. Those standards require that I plan and perform the audit to afford a reasonable basis for my judgments and conclusions regarding the organization, program, activity or function under audit. I believe that my audit provides a reasonable basis for my conclusions.

In my opinion, the design of the internal control system surrounding the accounts payable process which was audited is adequate except for the weaknesses noted in the findings. These are outlined in the section of the report entitled Findings and Recommendations.

I would like to thank the management and staff of the department for their cooperation during the performance of the audit. Their willing assistance facilitated the audit process.

**Robin Manley
Internal Auditor**

Internal Auditor's Report

Origin of the Audit

This audit was conducted as a part of the annual audit plan and approved by the Audit Committee. The audit was initially begun in fiscal year 2009 but due to other audit commitments completion was delayed until fiscal year 2011.

Audit Objectives

The audit focused on a review and analysis of the accounts payable process used by the Gas and Water Department.

The specific audit objectives were:

1. to determine if the internal control structure surrounding the accounts payable process is adequate and operational.
2. to determine the extent to which the accounts payable process complied with applicable laws, policies and procedures.
3. to determine efficiency and effectiveness of the accounts payable process.

Scope of the Audit

The audit involved gaining an understanding of the daily and month-end accounts payable processes through interviews and inquiries of personnel at Gas and Water's Accounting, Purchasing, Customer Service and Information Technology Departments. The audit also included a review of various operating and financial documents and data for fiscal years 2009 and 2010, and related regulations in City and State Codes.

The audit involved selecting samples of accounts payable transactions by random sample and auditor judgment for fiscal years 2009 and 2010 as shown below.

<i>Fiscal Year Reviewed</i>	<i>Total Tested Transactions</i>	<i>Vendor payments</i>	<i>Credit Card Payments</i>	<i>Customer refunds</i>
2009	35	24	1 *	10
2010	45	34	1 *	10

* Only one sample of credit card payments was tested for each year because a separate audit of the purchasing card program was performed in 2009.

Results of the Audit

Background

Annually, the Gas and Water Department processes accounts payable payments for vendor payments, customer refunds, payments in lieu of taxes, utility costs, employee benefits, purchase of gas for resale and other expenditures. The department also participates in the City wide purchasing card program which is designed to improve payment efficiency for cardholders who make small dollar (less than \$1,000) purchases. Please see statistics below for transaction and fiscal activity.

<i>FY2010 Gas and Water Department Accounts Payable Statistics</i>		
<i>Payments:</i>	<i>Number of Payments:</i>	<i>\$ Valuation (rounded)</i>
<i>Total Payments</i>	<i>9,921</i>	<i>\$93,181,315</i>
<i>Vendor and Other Payments</i>	<i>3,168</i>	<i>\$54,718,415</i>
<i>Refund payments</i>	<i>6,676</i>	<i>\$ 612,539</i>
<i>Inter-governmental Transfers</i>	<i>77</i>	<i>\$37,850,361</i>
<i>Payment Methods:</i>	<i>Number of Payments:</i>	<i>\$ Valuation (rounded)</i>
<i>Total Payments</i>	<i>9,921</i>	<i>\$93,181,315</i>
<i>Wire Transfers</i>	<i>363</i>	<i>\$44,318,460</i>
<i>Checks Issued</i>	<i>9,320</i>	<i>\$38,563,193</i>
<i>Credit Card</i>	<i>13</i>	<i>\$ 846,620</i>
<i>Electronic Fund Transfer</i>	<i>225</i>	<i>\$ 9,453,042</i>
<i>Intergovernmental Transfer Payments:</i>	<i>Number of Payment Transactions:</i>	<i>\$ Valuation (rounded)</i>
<i>Total Transfer Payments</i>	<i>77</i>	<i>\$37,850,361</i>
<i>NGAC (Natural Gas Acquisition Corporation) purchase gas for resale</i>	<i>12</i>	<i>\$28,861,370</i>
<i>City General – employee health benefits</i>	<i>14</i>	<i>\$2,005,260</i>
<i>City General - payment in lieu of taxes</i>	<i>26</i>	<i>\$ 3,859,870</i>
<i>City General – employee pharmacy benefits</i>	<i>12</i>	<i>\$ 481,101</i>
<i>CDE – electricity for operations</i>	<i>13</i>	<i>\$ 2,642,760</i>

The Good News

The auditor believes that overall the accounts payable process works well for the Gas and Water Department. Also, to improve the Accounting Department's policies and procedures the Chief Financial Officer has initiated a self-review assessment of internal control. There are, however, some areas that need improvement as noted below.

Findings and Recommendations

The following is a summary of the findings resulting from tests, analyses, and conversations with various Gas and Water Department personnel, and knowledge gathered from various applicable laws and regulations:

1. Weaknesses Regarding Accounting's Written Policies and Procedures

Criteria: The ICCMTM (Internal Control and Compliance Manual for Tennessee Municipalities Title 2 Control Environment Section 2) states that ...at a minimum municipal officials should develop a policies and procedures manual that incorporates all the policies and procedures required in this manual plus any additional policies and procedures that are specific to the municipality.

Best business practices include developing and maintaining current written operating policies and procedures.

Condition: No comprehensive set of policies and procedures exists and accounts payable policies and procedures are not current.

Cause: No review policy is in place to update written operating policies and procedures.

Effect: Outdated written policies and procedures can cause confusion and inconsistencies especially with new or assisting employees.

Recommendation: The auditor recommends:

- a) establishing a process review policy.
 - b) updating the current accounts payable policies and procedures.
- See attachment C for an example.

Management's Comments:

Agree Disagree

Corrective Action Plan: Although we do have A/P policies in place that have been recently updated, it is also true that we do not have a formal document outlining the review process. We will develop a document outlining our process.

The second part of this recommendation refers to updating work instructions. Currently, the employee in this position has been there many years and part of our departmental philosophy is to having back-up positions for every critical task, which obviously includes A/P. We will update the work instructions but, we also believe the compensation control of having back-ups for critical tasks, greatly mitigates any risk.

Completion Date: _____

Responsible Manager: Dawn Thomack

2. **Weaknesses Regarding Vendor File Maintenance**

Criteria: Good vendor file maintenance practices include the following:

- Establish written procedures for every aspect of vendor file maintenance
- Restrict access to process owners
- Establish proper segregation of duties for file maintenance
- Establish responsibility for changing vendor information
- Establish and enforce a policy for data entry formats (see attachment A)
- Eliminate all duplicate vendors
- Purge all terminated employees
- Purge or inactivate vendors that have had no activity for 24 months
- Audit changes to master vendor file

Condition: Although access is restricted to process owners, data entry formats lack some uniformity and there are terminated employees' records still in the file (see attachments A and B).

Cause: Vendor file maintenance has not been done as the department does not have policies or procedures.

Effect: If vendor file maintenance is not performed it is possible to make duplicate payments, and misuse of vendor file data could occur.

Recommendation: The auditor recommends establishing vendor file policies and procedures to address each issue identified in the Criteria above.

Management's Comments:

Agree X Disagree _____

Corrective Action Plan: We will implement this recommendation.

Completion Date: _____

Responsible Manager: Dawn Thomack

3. **Weakness in Local Computer Files Not Being Backed Up and Stored Off-Site**

Criteria: An IT General Controls audit recommended that all City departments identify, back up and store all local computer data files at an off-site location.

Condition: Accounts payable personnel utilize and store some data required for monthly allocations on local hard drives which are not backed up on City servers.

Cause: The department may be unaware of the need to store files on City servers that provide regularly scheduled file backups.

Effect: Reconstructing lost or corrupted data files can result in extra work for employees who already have a full workload. It can also result in errors as data is reconstructed.

Recommendation: The auditor recommends keeping all files on City IT servers which are regularly backed up.

CFO Management Comments:

Agree Disagree

Corrective Action Plan: Since this was previously identified in an IT general controls audit, I believe the responsibility should be with IT. It seems redundant to reissue the recommendation under an A/P audit. In addition, the file in question is uncomplicated and could be recreated in minimal time. None the less, I agree with the overall direction and recommend that IT establish a personal drive on the server for every user. This should be the default directory for each user on the system. That way the process would be automated and much more efficient and effective because you would not be relying on each individual to remember to perform their back-up.

Completion Date: _____

Responsible Manager: IT Department

IT Management Comments:

Information Technology will map a file server into a domain and move all “my documents” folders to a storage server. A “department” type share to interchange documents between people will be created. And, as recommended in the IT General Controls audit a back-up server will be included in the fiscal year 2012 budget cycle.

Completion Date: _____

Responsible Manager: Pam Cloud

Other Opportunities for Improvement:

The following recommendations don't relate to findings but are suggestions for improving City business.

1. A reduction in data storage space and improved document retrieval efficiency may be achieved by scanning and attaching support documents to their invoices in the finance system. Device information may be obtained from the City General Finance and Revenue Department.

Management's Comments:

Agree _____ Disagree X _____

In our particular operation, the number of times we need to research supporting data is very minimal. I don't believe a recommendation should be based on anecdotal evidence but should rather be based on documented cost savings.

Completion Date: _____

Responsible Manager: Fred Klein

If you have any questions regarding the information in this audit please contact the department at 931-648-6151.

Respectfully submitted,
Robin Manley
Internal Auditor

Optimizing the Vendor Master File

Attachment A

Data Management: An Executive Briefing

Information Management Magazine, March 2005

George Marinos

George Marinos wishes to thank Michael Kody for his contributions to this month's column. Kody is a director in PricewaterhouseCoopers' Technology and Data Services Practice, focusing primarily on developing data optimization solutions for private and public sector clients.

The vendor master file? Without question, it is an integral part of the procurement and accounts payable control environments. A well maintained vendor master file helps prevent failure of system controls, process inefficiencies and inaccurate management reporting. Failure of system controls can result in duplicate and erroneous payments, missed earned discounts, uncashed checks, unapplied credits, tax reporting errors and fraud.

How do you avoid these consequences? Here are eleven critical practices you can't afford to overlook.

1. **Define Ownership:** Make sure the data owner for the vendor master file is clearly identified. This should be someone with the procurement and payables business process knowledge necessary to assume responsibility for a) determining vendor master data requirements and standards; b) coordinating data quality activities for those that use, enter, update or maintain the file; and c) implementing and monitoring vendor master file optimization procedures.
2. **Engage Access Controls:** Engage access controls, such as user IDs and passwords, to ensure that only authorized individuals have the ability to make changes, deletions or additions to the vendor master file. Multiple failures to log on should invalidate the user ID and be logged on an exception report. Management should investigate all unauthorized attempts to access the vendor master file.
3. **Establish Clear Vendor Setup Procedures:** These should include formal procedures for prequalifying vendors (i.e., documenting and retaining research in accordance with corporate policies); for the requestor's completion of a standard Vendor Master Record Change Request Form; for operational management's approval of all change requests; and for standard procedures ensuring that vendor master file changes comply with data quality standards and naming conventions.
4. **Enforce New Vendor Approval Practices:** Policies should be established to review quality control procedures, delivery history, distribution requirements, terms of trade, conflict of interest, discounts, promotional support, transactional accuracy, use of technology, and production scheduling flexibility prior to approving new vendors. Additionally, finance should make a determination (i.e., using Z-Scores) on whether the vendor's financial strength warrants a relationship.
5. **Determine When Multiple Vendor Records Will Be Allowed:** Ideally, each vendor would appear in the vendor master file only once. However, in practice, multiple records for the same vendor may be required. Separate records for the same vendor should be used when there are differences in remit-to addresses, discount terms or transactional tax treatments. When

negotiating vendor agreements, purchasing should take into consideration the impact on accounts payable processing and request consistent terms and remit-to addresses.

6. **Manage One-Time Vendor Accounts Separately:** Policies should be established to ensure that vendor master records are not created for limited-use vendors. Establish minimum transaction counts (i.e., five annual transactions) and spend thresholds (i.e., \$5,000 annually). Vendors not meeting these thresholds should be processed as one-time vendors. Consider maintaining a miscellaneous vendor activity file to facilitate 1099 reporting. Look to strategic sourcing and the use of p-cards to reduce the need for one-time vendors. To lower the risk of duplicate payments, consider not allowing manual or electronic data interchange transactions with vendors on p-card programs.
7. **Apply Consistent Naming Conventions:** The basics? Start by excluding abbreviations or punctuation, eliminating honorifics (i.e., "Mr", "Mrs", "Dr", etc.), storing information in all upper case and using ISO standards for country codes. For more ideas, see the sidebar.
8. **Enforce Data Validation:** Vendor records should not be created without complete population of critical data elements, such as Federal Identification Numbers. Consider 1) sending Vendor Master Record Request Forms to the vendor for confirmation prior to establishing new records, or 2) obtaining confirmation of vendor data via a telephone request. Reconfirm this data on a periodic basis. One more thing: be sure to record the vendor's fax number used to return confirmation documents.
9. **Maintain Your Systems and Policies on a Regular Basis:** Due to changes resulting from mergers, acquisitions, name changes, etc., vendor master records should be evaluated regularly. On an annual basis, review for inactive accounts, duplicate and incomplete records, file format errors and accuracy issues. Accuracy can be confirmed via a vendor confirmation process and is best conducted with the support of procurement. Information from D&B or marketing data service providers can be used to validate vendor name and address data. Postal code information can be used to ensure consistency with city/state and ZIP codes. Additionally, comparing vendor master data to employee files may help you detect fraudulent activity.
10. **Remove Old/Unused Vendors from the System:** You may have to work harder at this than you think. Why? Many systems only allow users to "end-date" master data to disable a particular record - even though this process does not delete the record itself. And the purge feature? Most of the time, it targets only transactional data - not master data. So maybe you're thinking, "Fine, we'll remove vendors through table-level maintenance...", right? Good idea. But read the next paragraph first.
11. **Make Sure You're Retaining the Right Records:** There's a good chance that your business and industry is subject to legal, tax or regulatory requirements that may require you to retain transactional records for seven years or longer. Still interested in doing table-level maintenance on the vendor master to remove old/unused vendors? Consider archiving transactional history.

Remember: your vendor master file isn't just a key source of corporate information. It's also a core business asset that directly impacts the effectiveness of your transactional controls. At the very least, make sure you're engaging the eleven practices outlined here.

Audit Purpose: To determine if records for employees who no longer worked in the Gas and Water department were still being maintained in the vendor file.

Previous Employees (FY's 7/2005 to 6/2010) In the Gas and Water Vendor File		
Last name	First name	Termination date
Adcock	Jean	9/6/2005
Beatty	John	7/3/2009
Blake	Rodney	2/29/2008
Bryant	Matthew	2/13/2006
Burnett	Keith	4/3/2008
Chandler	Robert	8/23/2005
Chesney	Patrick	10/13/2007
Chester	Danny	5/31/2010
Cutshall	Misty	3/26/2010
Deffendoll	Ronal	3/31/2006
Devers	Michael	7/29/2005
Dheel	Bill	12/15/2005
Elliott	Michael	9/4/2007
Fields	Brad	9/30/2005
Freeman	Steve	9/30/2007
Glisson	Justin	7/27/2007
Haynes	Kevin	4/30/2008
Herndon	Micah	10/26/2007
Jones	Darrell	11/23/2007
Johnson	Michael	7/11/2005
Lachowicz	Sallie	6/18/2010
Lind	Edward	3/27/2006
Mann	Alfred	6/30/2008
Means	Scott	10/27/2009
Miles	Terry	12/31/2007
Mosier	Melanie	12/31/2009
Mullins	Michael	10/4/2005
Neely	Edwin	3/15/2010
Noakowski	Andrew	6/30/2008
Owens	Amanda	9/21/2007
Pritts	Brad	1/19/2010
Pulsinelli	Michael	10/21/2005
Roseberry	Devina	8/25/2005
Skipper	Jessie	3/31/2010
Trice	Keith	7/23/2007
Trotter	Vanessa	12/31/2007
Vallely	Joseph	7/31/2007
Wallace	Rickey	7/31/2007
Whitehead	Carrie	7/6/2007
Date created 11-5-2010 Internal Audit Robin Manley	Data Source: City General Human Resources Department	

CITY OF CLARKSVILLE

DEPARTMENT OF FINANCE AND REVENUE

STANDARD OPERATIONS MANUAL



SUBJECT: Department of Finance and Revenue Internal Standing Operating Procedures (SOP) Manual.

Purpose. To establish and maintain effective internal operating procedures for business and property tax receipt, accounting and reporting, and disbursements of payroll, accounts payable, and purchasing to efficiently support the Clarksville community and other departments with solid revenue budgeting and management.

Scope. The procedures and requirements outlined in this SOP are mandatory and apply to all personnel within the department.

- a. Tennessee State Department
- b. City Charter of Clarksville

MISSION. The mission of the Department of Finance and Revenue is to support and facilitate municipal operations by the use of an effective and efficient expenditure and revenue management accounting and reporting system.

RESCINDED. All other procedures manual shall be rescinded upon the origination of this manual.

OPERATIONS HOURS. The Department of Finance and Revenue normal hours of operations are the following:

Monday – Friday	8:00am – 4:30pm
Saturday & Sunday	Closed

RESPONSIBILITIES. The scope of personnel responsibilities are listed below:

Commissioner of Finance and Revenue.

- Direct the financial affairs of the city and performs related work as required by charter or ordinance under the law.
- Develops and manages innovative strategies to increase revenues.
- Formulates goals to maximize and control financial investments and capital projects expenditures.
- Conduct strategic planning and forecasting for revenues.
- Participates in financial meetings and affairs pertaining to funding, allocations, bids, and grants.
- Maintain fiscal accounts, records, and reports as required.

Deputy Commissioner.

- Assist the Commissioner of Finance and Revenue in the development and review of accounting policies.
- Assist in the preparation of the annual financial reports and annual capital and operating budget.
- Prepare or direct the preparation of interim financial reports.
- Make investment decisions according to the investment policies of the state and the current economic situation.
- Supervise the accounting in the identified core areas as it relates to the accounting at the both the fund level and the entity wide level.

Internal Auditor.

- Performs general and investigative audits to determine, identify, and recommend action to eliminate fraud, waste, and abuse.

- Plans, organizes and coordinates all internal audit activities for the city, its agencies, funds, and departments.
- Performs related special studies as required.
- Prepares auditing activity reports.
- Assists Commissioner of Finance and Revenue in the enforcement of business tax, wholesale beer tax reporting and collections.
- Review drafts of external CPA's financial audit and recommends responses and solutions.
- Attend meetings as required, present related briefings, and evaluated compliance with all local, state and federal laws, rules, regulations, policies, and procedures applicable to the accounting system, system of internal controls, and grant compliance.
- Assist departments in establishing performance measures as required.

Administrative Assistant.

- Performs routine clerical and administrative work.
- Handles incoming calls and provide information as required.
- Distributes mail and process all outgoing mail.
- Maintain and tracks all travel vouchers for all employees.
- Ensure all bills specific to the city are paid.
- Validate overpayments for refunds to the customer for business taxes.
- Schedule all finance meetings and appointments for department head and maintain minutes log.
- Composes, types, and edits a variety of correspondences, reports, memorandums, and other material requiring judgment as to content, accuracy and completeness.

Revenue Officer – Business Tax.

- Administer the gross receipt business tax, issue miscellaneous license or permits, and verify all applicable credits and deductions pertaining to business tax.
- Process business license applications for new businesses IAW State and local regulations.
- Notify business that are delinquent or have failed to obtain the required business license.
- Maintain record system to meet state auditor requirements.
- Collect and process tax payments and issue license accordingly and prepare refund vouchers.
- Prepare and mail second and final notices on delinquent accounts or telephone to inform customers of impending legal actions.
- Collect, process, and record flea market monthly tax payments.

Revenue Officer – Property Tax.

- Administer Ad Valorem and Real Property tax collections.
- Compile list and addresses of all mortgage companies, and notify each by letter requesting names of all property owners they service.
- Process mortgage company tax request list as received, and furnish State with tax information.
- Validate all tax payments that are mailed in.
- Collect all current and delinquent taxes.
- Make yearly delinquent listing of all parcels on property.
- Keep current mortgage codes, and figure monthly penalties on properties.
- Process pick-ups and adjustments from Tax Assessors office.

Revenue Clerk.

- Performs various clerical and accounting functions under general supervision.
- Process applications and maintains files of city residents eligible for tax relief.
- Assist in collection and accounting for business and property taxes.
- Process payment packets for accounts receivable.
- Reconciles inventory report from all departments on high dollar assets.

Chief Accountant.

- Supervise and trains accounting and clerical personnel in the accounting, accounts payable, and payroll functions of the City General and Special Revenue funds.
- Operates with the guidelines as prescribed by the Commissioner of Finance and recommends appropriate personnel actions.
- Plans and directs overall operations of the City General and Special Revenue funds accounting functions.
- Advise other departments on accounting and financial controls and procedures.
- Designs and implements an internal audit process for the City General and Special Revenue Funds.
- Directs and supervises the preparation of accounting reports and supporting financial documents as required by the Mayor.

Assistant to Chief Accountant.

- Reconcile daily cash receipts and daily deposits.
- Prepare accounts receivable billings, miscellaneous agencies charges, enterprise fund charges, department miscellaneous billings, city property damage, property tax relief, special assessments, and grant reimbursements.
- Reconcile travel claims and advances.
- Transfer monies in bank accounts as needed.
- Prepare journal entries as needed.
- Interpret Federal, State, and Local laws, Charter, and Codes as required
- Prepare monthly council reports and print expenditure reports and assist personnel in General Fund Department and Parking Authority as required.
- Prepare financial statements, reconciliations, and schedules as required by auditors.
- Track revenues of drug fines, reconcile drug monies, and maintain drug confiscation pending funds.

Senior Accountant.

- Reconciles cash accounts, property tax, and payroll liability accounts monthly.
- Enter cash receipts and journal entries in computer.
- Verifies capital projects for availability.
- Maintains retainage accounts and quotes out investments.
- Backup payroll, property tax, and business tax and cash receipts.
- Prepare balance sheets, financial reports, and maintain bookkeeping records on disbursements, expenses, and tax payments.

Accounting Technician – I.

- Performs and supervises clerical and accounting tasks related to accounts payable.
- Process and reconciles invoices, checking computations, and charging of proper accounts.

- Enters all accounts payable information into the computer and check system for accuracy.
- Assist in preparation of budget material.
- Maintain control of A/P and General Ledger updated through computer system.
- Signs checks and mail to appropriate agency, departments, and employees.
- Maintains detailed records on City Retirees.
- Assist in bid preparations.
- Maintain A/P vendor file listing and inventory for City General

Accounting Technician – II.

- Maintain accounts payable vendor files and enter data into computer or ledgers.
- Maintain 1099 vendor file.
- Process claims and vouchers for payment; match invoices with purchase orders; check all claims for accuracy; verifies account codes for proper assignment for budget expenditures; send claims vouchers to department for approval; resolves issues within area of authority and responsibility.
- Prepares purchase orders for departments.
- Verifies travel expenditures and authorize payment.
- Authenticates and distributes checks.
- Maintains inventory of city owned property “Fixed Assets”.
- Performs related duties as assigned.

Payroll Officer.

- Process payroll for all City employees – new and current 15th and EOM.
- Calculates and pays payroll tax liabilities within one business day.
- Wires out credit union and deferred comp funds.
- Reconciles and requisitions payment of insurance bills, and retirement.
- Prepares 941s, 945s, SUTAs, W-2s, and 1099Rs.
- Maintains an extensive employee files whereby processing increases and deductions and route to appropriate agencies.
- Verify and initiate reimbursement for unemployment compensation.
- Prepare documentation for employee direct deposit.

Purchasing Agent.

- Manages a central purchasing activity for the City.
- Oversee purchasing procedures for supplies, services, and equipment to assure local, state, and federal purchasing requirements are met.
- Assist in the development of specifications in order to meet department/City needs.
- Prepare bids and proposals for competitive solicitation through advertising, bid requests or request for proposals.
- Analyze bids and proposals and make recommendations to obtain necessary approvals.
- Issue purchase orders or award contracts for procurement of goods and services.
- Maintain records of all purchase transactions.
- Monitor purchases in order to assure cost effectiveness of City funds.
- Coordinate the disposal of all surplus property.

Purchasing Clerk.

- Prepares bids, mailing, correspondence and any other reports related to bids.
- Maintain records for all bids, proposals, bidders lists and payment of bills.

- All preparations for the city auction.
- Monitor departmental purchases.
- Prepare the purchasing budget each year.
- Determine any cuts for budget amendments.
- Prepare requisitions and other secretarial duties as needed.
- Maintain an filing system for correspondence and suppliers catalogs.

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PAYROLL DIVISION	IV	

I. REVENUE COLLECTIONS DIVISION. This section within the Finance & Revenue Department is responsible for ensuring proper receipting of property tax, business tax, and miscellaneous cash receipts into the department as required by the local and state government regulations and policies from the general public, city departments, and other agencies. All cash received is tracked both manually and inputted systematically using the Data Quest budgeting operating system. For strict accountability of daily transactions and funds received the Revenue Officers and the Revenue Clerk are responsible for reconciling their registers with the system generated balance sheet at the end of each business day. The following steps outline the various skills, procedures, and accountability measures used to perform the prescribed tasks with the Revenue Collections Division.

1. Revenue Clerk. Basically accounts for all tax relief accounts (credit voucher), fixed assets inventory, accounts receivable payments, and property tax payments. Additionally, the Revenue Clerk periodically assists with business tax applications/payments and process miscellaneous receipt payments.

Tax Relief Application. Applicants who wish to apply for tax relief must meet the following requirements: age 65 or older, or disabled, with gross income not exceeding \$11,500 per year. Disabled combat veterans qualify regardless of income. The applicant(s) must fill out the "State Property Tax Relief Application" and give the Revenue Clerk valid proof of the following documents: warranty deed (must be signed by courthouse clerk), social security card, Medicare card, social security benefit payments. All documents will have an extra duplicated copy whereby one copy goes to the State of Tennessee and the other copy is for the Finance & Revenue Department records. Applicants will provide yearly proof of annual income to the Revenue Tax Clerk either on-site or by telephone to validate their status as qualified recipients for tax relief credit. Likewise, the State of Tennessee requires a mandatory recertification of all tax-relief recipients once every four years or when recipients have a change of ownership (new marriage, death, estate change, etc.). Normally, there is no receipt given to customers for tax relief payments received; however, if a customer request a receipt the Tax Clerk can generate one without charge. The original receipt is filed with the tax relief documentation.

Fixed Assets Inventory. The fixed asset ^{equipment} inventory is an accountability ^{for} annex on physical assets valued over \$500.00 belonging to the City of Clarksville. The Revenue Clerk is tasked with validating all acquired assets against cancelled checks. The process entails all departments validating their assets annotating all additions/deletions on the additions sheet. This is needed to aid the validation process looking for check number, requisition number, and asset(s) purchased by the department. Each asset purchased must be given an "asset number". The asset number is assigned using the department last two numbers, type of equipment code, and four numbers assigned by the computer ledger of numbers available for that particular department. Example below:

Incorrect - should be against invoices for gross price. This would result in picking up at net.

<u>Dept</u>	<u>Type</u>	<u>Last four #</u>
4 09	MV	0001

The following codes are assigned to each department within the City of Clarksville:

- MV:** Motor Vehicle
- HE:** Heavy Equipment
- OE:** Other Equipment
- TL:** Tools

should be marked off or reduced. Why keep missing equipment on invoices?

• Any asset that is categorized as a loss must stay on the department's file. The department(s) that are missing assets must give the Revenue Clerk an explanation of how the asset(s) were lost. If there are no findings of why the assets were loss then the Revenue Clerk will annotate the lost into the system.

Normal **deletion** of assets will be maintained in the system as accounted for assets. Departments must give reason why the asset(s) were deleted (i.e. sold, broken). All deletion are annotated on the addition/deletion sheet. The value is amended and the cause of the deletion is stated on the system. Remember certain items do not apply as fixed assets (i.e. gloves, copies, t-shirts, office supplies). The Revenue Clerk will maintain an asset catalog file for each year. Once the asset(s) is identified as on hand and accounted for the Revenue Clerk will write the asset number on the cancelled check in red ink and update the information in the system. Once all updated entries are made into the database then the Revenue Clerk will create a new catalog file and given to each department. Once the departments have made the appropriate changes then the Revenue Clerk will update the database; however, if no changes are made and the departments accept the updated catalog file then the process is closed until the next required fixed assets inventory.

Transferred assets must stay on file for the losing department and on the gaining department records. Assets will not be dropped off the losing department records. However, the losing department will show an inactive code on the asset(s) as it pertains to the department transferring the asset(s) to another department.

Accounts Receivable. The Revenue Clerk is responsible for processing payments from accounts receivable. These are debts owed to the City of Clarksville from local businesses renting from the city. Also, these payments are for cemetery usage, street signs, and other services rendered to the public by the city. The Revenue Clerk is point of contact for receiving these payments and updating the database on these accounts.

Long-Term Disability Policy. The Revenue Clerk reviews the number of full-time employees who are qualified to receive the long-term disability policy as given from the Payroll Officer. This is compiled on the standard personnel register when the books are balanced. Once the books are balanced the bill for long-term disability is given to the Revenue Clerk who puts the total amount to be paid on the blue colored voucher and given to the Administrative Assistant who validates the information. Once the information is validated the voucher is given to the accounting division to cut the check for the payment.

2. Revenue Officer – Business Tax. Basically accounts for all business licenses that is based upon a gross receipt tax. Those who wish to start a business within the City limits must apply for a business license to legally open specified public service. The Revenue Officer will identify all business that taxable within the city. Upon the start of a business all recipients must file for a license with the business tax division. New applications must be taken on-site at the Finance and Revenue office. Applicants must properly, completely, and legibly fill out the “Application of Business License”. This application is located at the Business Tax counter. Once the application is filled out the Revenue Officer reviews the business’ classification in conjunction to State Class Codes IAW the State of Tennessee Business Tax Act, 1996, section 67-4-708. There are four classifications of businesses and the use of the Business Tax Act Guide will specify the proper business code.

New Business License. Upon identifying the business classification the Revenue Officer will input the information into the computer. The Finance & Revenue Department uses a budgeting program call Data Quest that properly tracks all businesses’ tax information. Applicants must pay initial start-up fee upon completing the business applications before data is entered into the database. Afterwards the owner will be issued a business license receipt (top copy – customer; second copy – keep for file), which is generated by the database, and a cash receipt from the stand-alone receipt printer. Once the data is inputted into the system an the customer has received his receipt the Revenue Officer must explain the license cycle, tax rate, and expiration reporting.

Business Tax Renewals. For business tax renewals the Revenue Officer will rollover tax period through the computer to initiate printing of reports. The Revenue Officer must compile all renewals and prepare to mail out to businesses. Customers may pay business tax renewals by mail or on-site. Currently, all taxes must be paid by cash or check. For all renewals received the Revenue Officer will check the business tax report that is completed by the business against the computer to ensure the proper tax due is correct. If the business sends in an underpayment (**above \$5**) the Revenue Clerk will send a bill for the amount due. On the other hand, if the business sends in an overpayment (**above \$5**) the Revenue Clerk will process a voucher indicating the overpayment by the business, which will invoke the process of getting the customer back the refund. This voucher is completed and given to the Department of Finance and Revenue Administrative Assistant who validates the credit and forwards the documentation to the accounting division for release of refund to the business.

Delinquent Accounts. Businesses that fail to meet the prescribed tax period payment due dates will receive a letter stating that their account is delinquent. The Revenue Officer will generate a delinquent license listing and send the notices to the customer. The Revenue Officer can get a good picture of businesses operating that are not registered with the City of Clarksville by using the microfiche records for businesses that have an registered identification number from the State. Once research is completed the Revenue Officer will make every attempt to notify the businesses that are delinquent by mail or phone calls. Normally, businesses that are registered with the State that are delinquent may find themselves in danger of being audited by the State. Once this is put into motion the Department of Finance and Revenue have no jurisdiction on obtaining any funds for the business' delinquent amount due for that year or prior years taxes. This process may expand over a three-year period in which the Revenue Officer must exhaust all measures to receive delinquent taxes before the State initiates the steps to perform an audit on the business(es).

Miscellaneous Receipt(s). Miscellaneous receipts is various revenues received or issued for rent, insurance, utilities, and other supplies which are incurred by the City of Clarksville. Police seizures, peddler permits, fireworks, going out of business announcements, special permits, and liquor by the drink are captured as miscellaneous receipts. The Revenue Officer will account for the cash received and make appropriate annotations within the computer for revenue received as miscellaneous. The following identifies the processes involved in accounting for miscellaneous receipts:

Peddlers: customer must fill out the application for "Peddlers Permit" in accordance with official code of the City of Clarksville, title 5, sect. 2; and pay the \$2 fee for the license. Applicant must submit a photo and give a "thumb" fingerprint with the application. Ensure tax liability is met and type all pertinent data on the "City Privilege License": top copy (white) goes to customer; pink and yellow copies are filed with the application form in the miscellaneous receipt file; the blue is attached with the general ledger and forwarded to accounting.

Fireworks Retailers: customer must fill out an application for "Retailers Fireworks Permit" in accordance with official code of the City of Clarksville, sect. 10-217, ordinance 46-1991-92; and pay the \$250.00 fee per permit for license. Ensure a list is generated for the Fire Department Inspector. The customer will receive an "City Privilege License" receipt as stated in the above instructions for peddlers.

Liquor by the Drink: only businesses that have a valid permit from the State Alcoholic Beverage Commission can apply for license permit to operate in the city. Once a business has the proper permit from the Commission it must present the documentation to the Business Tax Revenue Officer. The Revenue Officer will charge the business in accordance to State Code 57-4-301, section 2-304 – Privilege tax for consumption on the premises.

The business will pay the amount as deemed by the State; likewise, the same amount will be paid to the City of Clarksville at the business tax section. Once the fee is paid the Revenue Officer will receipt the payment under miscellaneous receipts and give the customer the top copy of the "City Privilege License" and retain the additional copies for filing (as outlined under peddlers permit).

Going out of business: businesses that are liquidating their assets under a normal out of business sale must have a "going out of business permit". This permit is \$25 per permit for an active period of 30 calendar days. The business is allowed four permits not to exceed 120 days of out of business sales. The bankruptcy court order for a business to liquidate its asset supercedes the City of Clarksville's max limit of 120 days for operating with a going out of business permit. Businesses must fill out the application for "Going out of Business Sale" and the Revenue Officer will ensure the form is completely filled out and issue a "City Privilege License" to the business. The business will receive the top copy of the city privilege license and a copy of the "going out of business sale" application. The Revenue Officer will input this into the database as a miscellaneous receipt and file the receipts with the application and monitor the business for closure

The following permits are not captured as miscellaneous receipts. The special permit is not required as a tax cash receipt. However, the flea market and transient vendor permits are captured as business tax receipts and inputted into the database as a credit to the city.

Special Permits. Businesses listed as non-profit, charitable, door-to-door sales, or any such soliciting must apply for a special permit as prescribed in the City of Clarksville Charter, section 5-401, 5-406, and 10-211. This permit is valid for 30 days and a copy is forwarded to the police department for their files. There is no fee for this permit.

Flea Market Vendor Tax. The owner of a flea markets, craft shows, antique shows, gun shows, and auto shows must acquire a Business License and shall collect and submit to local tax officials (business tax division) the sum of \$1 fee, per day, per booth, from each exhibitor at the promotion location(s) for the city (business tax division); and \$1 for the county which is paid at the county clerk office. The Revenue Officer will receipt this as a business tax license receipt. This permit is valid for a period of 30 days; however, if this business is a continuing business the fees collected shall be due and payable monthly, on the first day of each month, and shall be transmitted to the Business Tax Revenue Officer on or before the tenth (10th) day of each month following the month in which said tax is collected. The Revenue will issue the business a Business License and Gross Receipts Tax Report as a receipt for flea market vendor tax payment.

Transient Vendor's License. Businesses/person that brings into **temporary premises** and exhibits stocks of merchandise to the public for the purpose of selling or offering to sell the merchandise to the public. "Temporary premises" means any public or quasi-public place (i.e. hotels, vacant lot, motor vehicle, tent,) which is not occupied by the business for more than six (6) consecutive months. Such persons must acquire a transient vendor's license. The fee of \$55.00 must be paid upon filling out the "Transient Vendor's License" application located at the Business Tax Revenue Officer counter. This license is only valid of fourteen (14) calendar days. This license is inputted into the database as a business tax receipt as prescribed by the State.

3. Revenue Officer Property Tax. (Advalorem Billing). The Revenue Officer for property tax basically accounts for the personal property taxes owed by the citizens of Clarksville to the local and state departments. The Revenue Officer ensure all property owners receive their billing records and the prescribed entities are notified of payment due or delinquent: mortgage companies, banks, attorneys, real estate offices, and assessors office. The Revenue Officer must ensure that following procedures are completed before; during, and after the property taxes are sent to the citizens of Clarksville:

1. Receive the tax rate assessment form from the State in August, which gives the tax rate for the city as given or determined by the mayor/city council.
2. Validate the tax rate assessment form and send back to the State for processing and distributing the billing to all city residents and mortgage companies for payment. Ensure extra reports are requested: exempt report, personal property, and green-belt listings.
3. Generate voucher to accounts payable to reimburse the State for generating property tax billing reports.
4. The Revenue Officer will submit the second and third billing notice as a reminder to the public that taxes are becoming delinquent. These notices will be printed out on the same form that is generated from the Finance & Revenue Department Property Tax Revenue Officer. The life of the tax bill is the following:

a. 1 st month	October – property tax bill sent out
b. 4 th month	Ad Valorem tax mailed
c. 7 th month	Reminder notices mailed
d. 9 th month	Taxes go delinquent, close out of fiscal year
e. 10 th month	Personal Property taxes turned over for Distress Warrants
f. 17 th month	Final notices issued to owner
g. 18 th month	Delinquent listing published in newspaper
h. 19 th month	Taxes turned over to court for collection

Monthly Breakdown for life of tax bill:

a. Sept – May	Mortgage Companies and Citizens pay taxes
b. 31 May	Taxes go delinquent for previous year (i.e. FY2000)
c. 1 June	1.5% delinquent fee is added to tax rate
d. 1 July	Distressed Warrants are processed
e. 1 January FY2000)	Final notice sent for previous year delinquent tax (i.e.
f. Feb/Mar	Delinquent list published in the newspaper
g. April	Turn over to Attorney for legal actions

Revenue Division Filing of Records. After the Revenue Officer accounts for all payments and documentation for business taxes he/she must file tax receipts, permits, and licenses copy in the metal filing cabinets, and card files located underneath and behind the business officer and revenue clerk desks. The legal size business license/tax reports are filed into the lateral file cabinets by class.

3. Administrative Assistant (Executive Secretary). The Administrative Assistant responsibilities encompasses a wide spectrum of ensuring routine, complex secretarial and administrative functions are in keeping with official records, policies and procedures of the department in accordance with city and state laws. The following outlines the daily activities and functions of the Administrative Assistant in Finance and Revenue:

Bill payments. The bills paid by the department of finance and revenue must be put on a blue voucher and send information to accounts payable. These billings include: insurance, garnishments, utilities, phone bills, and overpayments made from the public on property and business taxes. This voucher is located on the administrator desk and the revenue officer desk. At times there will be an increase flow of customer transactions for business and property tax payments. The Administrator Assistant will take oversight to ensure customers' needs are met swiftly and efficiently. This includes processing necessary payments for business and property taxes, and answering departmental questions as required by the general public.

Travel Settlements. When employees take job related trips the department head should ensure that the proper steps are followed to ensure closure on all necessary documentation needed for account tracking. All documentation will go through the Administrative Assistant who will validate information before passing to the accounting division. **The rates for lodging, travel, and meals per city/state are outlined by the City of Clarksville Travel Policy, dated February 1, 1998. Please note that some rates have changed and must be research to find current travel costs.** The Administrative Assistant will validate the following:

- Travel claim form must be signed by department supervisor and administrative assist
- Employees will take a tax exempt form certificate with them on the business trip to receive any discounts on lodging and other expenses if available
- Employees are responsible for keeping up with time of departure and daily hour tracking while on business trip until they return to Clarksville
- Employees must have all receipts to ensure packet balances out before it goes to accounts payable. Meals are paid on a per diem rate.
- Validate hours, meals, and lodging rate in conjunction to receipts given by employee(s); if the employee is owed money the packet is forwarded to accounts payable for refund; if the employee owes the department he/she will pay the charge at the revenue officer's desk. Non-business trip
- After documentation is validated as complete then the packet will be forwarded to Accounts Payable. If employees fail to send in a completed travel packet then the paperwork is placed on hold and the proper department notified in an attempt to correct the problem. If the problem is minor the Administrator may correct and pass to Accounts Payable; however, if the packet has too many errors then the packet is returned to the employer. The worst-case scenario is employee may not receive reimbursement or incur an extended delay on receiving a refund. The bottom line is the employee is totally responsible for tracking travel, collecting receipts, capture taxes that were paid which could have been exemptions, and close out the packet with their department or Administrative Assistant at Finance & Revenue Department

Time Cards. There will be a bi-weekly reconciliation of time cards for Finance & Revenue employees. This process is designed to capture hours which must be adjusted to match leaves, sick leaves, or absences taken by employees. The employees will then fill out a leave slip which has two copies which is distributed as such: copy (1) "yellow" goes into the Administrator's file; copy (2) "yellow" goes to Human Resources who is tasked with posting the changes into the computer which will update the information on the employees check. Once the validation is complete the Administrator will file the time cards.

Meetings. Scheduled finance meeting (monthly) that are normally located in the Mayor's Conference Room will be forecasted for the entire year. These dates can be arranged with the Mayor's secretary. The following procedures must be taken notifying all department supervisors of the upcoming meeting:

- email or call all department supervisors for information to add to the agenda before going to the council meeting
- email or call all council members to remind them of the finance and administration meeting
- if information is pertinent to vendors they may attend the meeting
- transcribe all note, minutes and place a copy in the binder and on diskette

Office Supplies. The Administrative Assistant has the responsibility of restocking office supplies for the Finance & Revenue Office. This will include shopping for quantity and quality for the best price for the department. There is an inventory sheet located in the office supplies storage room. Take inventory and make purchases on as required basis. Some employees will specify if they need a particular item(s). Most supplies can be on ordered on-line as well as using other local vendors.

The Administrative Assistant will make sure all data is comprised and put together for the budget book. This information is accessible by the Chief Accountant. Likewise, there are times when the Commissioner is unavailable for phone calls. During this time it is important to take messages and inform the Commissioner of who called, and if possible what was the purpose for the call. Normal business correspondence will be typed to other departments and businesses as required. Once a purchase is made the receipts and purchase orders must be compiled and validated using the steps outlined under "Billing" using the blue voucher to list expenses and then forwarding the packet to Accounts Payable.

II. PURCHASING DIVISION. This division is comprised of negotiating proposals and seal bids made to the City of Clarksville from vendors who are willing to provide services for equipment purchases and construction development or maintenance projects. The Purchasing Officer is the solely responsible for ensuring each proposal and seal bids are giving the City the best deal as well as the best service and equipment in accordance with City Code of Clarksville Tennessee, section 6-102. The Purchasing Officer will make sure paperwork submitted by each department is correctly filled out and that proposals from vendors will meet the specifications of the project as prescribed by the City prior to signing and submitting the information to accounts payable. The Purchasing Clerk serves as the liaison that compiles the proper documentation from each department that lists the equipment or services to be supplied by the potential vendor(s). The Purchasing Clerk reviews and ensures the data is prepared for the Purchasing Officer and Commissioner of Finance & Revenue signatures.

1. Purchasing Clerk. The role of the Purchasing Clerk is outlined in the following as it pertains to preparing a bid or proposal. The Purchasing Clerk serves as the point of contact in ensuring all documentation received from each department is correctly filed in accordance with State and City Code prior to sending it to the Purchasing Officer. Also, many of the assigned tasks of the Purchasing Officer is outlined the below operating scope of the Purchasing Clerk.

Preparing a Bid or Proposal. The Purchasing Clerk (P.C.) will receive the bid and proposal requests with the specifications from the various departments. Write on the request the date that you received the request. All bid or proposal requests first go to the Purchasing Officer (P.O.) for review. The Purchasing Officer will assign it a bid opening date and time and return it to the P.C.

The Purchasing Clerk will then need to assign a bid or proposal number. To do that, get the blue book located on top of the file cabinet beside the typewriter. Open it to the next available page and determine from the previous page what the next bid number will be. If it is a proposal, put the letter "P" after the number. Fill in all the other information, such as what the item is, the opening date and time and the vendors. Put the name of the department that the bid is for on the upper left-hand side. NOTE: if this is a rebid, use the same number of the previous bid and put "RB" after the number (this is done on a rare occasion). Be sure to write the bid or proposal number on the bid request under where the Purchasing Officer wrote the bid opening date and time. Every bid or proposal will need to have the "Civil Rights" sheet attached. This in Microsoft Word. The file is called Civil Rights. Be sure to print a copy for each bid or proposal that is sent out (a copy is attached).

For Bids Only: Once the Purchasing Clerk has assigned it a number, get the disk that reads, "Blank Forms on Microsoft" and put it into the floppy drive (all disks are in front of you). Pull up Microsoft Word on the computer. Go to file and click on open. Then go to "A" drive and click on the document titled "bid form". Fill in the following information:

1. Bid number (the number you assigned in the blue book)
2. Date (the date you prepare the bid)
3. All bids must be returned by (the date and time that Steve gives you)
4. Requested by (the department requesting the bid)
5. Vendor (give name and full address of vendor, one vendor per sheet)
6. F.O.B. (the department requesting the bid, or City Garage if a vehicle or heavy machinery)
7. Item quantity and description
8. Who to call if there are any questions (the department head of the requesting department and their phone number, or the department head's designee)

Then print out the form. Now you can change the address for the next vendor. Print one sheet for each vendor. It's not needed to save the information, so next time the form is pulled up; it will be a blank form again.

After the P.C has prepared the bid sheet for each vendor, type the mailing labels and return labels for each vendor. The mailing labels are on top of the middle file cabinet beside the typewriter. Type one label for each vendor that the bid is being mailed to. The return labels are on the same table as the typewriter. They are the solid white labels. Type the full address for each vendor on it's own label.

Now it's time to prepare the mailing envelopes. The envelopes are in the wall cabinet all the way to the left side on the bottom shelf. The white envelopes are the mailing envelopes, the red envelopes are the return envelopes for bids and the blue envelopes are the return envelopes for proposals. If there are four vendors, there must be four white envelopes and four red envelopes. Stamp the return address on the top left-hand corner of the white envelopes and in the middle of the red envelopes. On the bottom left hand corner of the red envelopes, fill in the bid number and the date and time of the bid opening.

Once the Purchasing Clerk has prepared all of these documents, give the specifications and vendor bid sheets that was prepared for each vendor to Purchasing Officer for signature. After the P.C has received the Purchasing Officer's signature, make a copy of each vendor bid sheet for our files. Then make the appropriate number of copies of the specifications to send to each vendor. Attach one vendor bid sheet (original) to one set of specifications for each vendor. Put the mailing label in the middle of the white envelope and the return label on the left-hand corner of the red envelope.

Fold the red envelope in half and put the vendor bid sheet and specifications inside the folded envelope and put it into the white envelope. Make sure that the three addresses match (mailing label, return label and vendor bid sheet).

Then go into the supply room and put the appropriate postage on the envelopes. There will be a postage total sheet for each department to sign every time they use postage. Just write in the date, then put Purchasing and the number of envelopes at whatever price. Mail these outside of the Finance Office in the mail bin.

For Proposals Only: When assigning proposals numbers, be sure to put a “P” after the number. Get the first floppy disk (orange) on the left and put it into the floppy drive. Pull up Microsoft Word and pull up the document that says “Proposal”. Change the date and the subject line to read what the proposal is. In the first paragraph, change the information to read what the proposal is and which department requested the proposal. Change the date and time in both places to reflect the date and time given to the Purchasing Clerk by the Purchasing Officer. In the last paragraph, change the contact name to the name of the department head or designee requesting the proposal and their phone number.

Print one copy on company letterhead. Be sure to also print out a copy of the “Civil Rights” letter. Then prepare the mailing labels and return labels just like the bid. Also, prepare the envelopes like a bid except use the blue envelopes for a proposal. Once everything is prepared give the proposal letter and the specifications to the Purchasing Officer for signature. After receiving the Purchasing Officer’s signature, make copies of the proposal letter and specifications for each vendor.

Mail the proposal just the same way as a bid. The vendors get a copy of the proposal letter.

Then need to make a file, list the bid or proposal on the bid board in the Purchasing Officer’s office and write down the opening date in the calendar. See the instructions on how to make a bid file.

NOTE: For any vehicle or heavy equipment bids or proposals there are certain forms that need to be sent along with the specifications. These forms can be found in the middle file cabinet against the wall (copies of these forms and what they are for are attached).

Preparing a Bid File. Once the Purchasing Clerk has prepared the bid or proposal and mailed it out, it is time to make a file. Use only legal size file folders. They are located in the wall cabinet, second door from the left. On the top of the tab write the bid or proposal number and the date and time it is to be opened. **For Example:** Bid #780; April 4, 2000 at 2:30 p.m. On the second line write the department whom the bid or proposal is for and what the item is. **For Example:** Fire Dept. – Fire Training Simulator. Then put our copy of each vendor bid sheet or the proposal letter along with the specifications in the file.

The Purchasing Clerk will then need to write the opening date on the small calendar on the P.C’s desk. It is located on the return. Post the opening date on the computer, which is located in the mailbox screen. Just click on the calendar icon and go to the date that the bid is opening and type the bid number beside the time that it opens.

Next, write the bid or proposal on the bid board that is in the Purchasing Officer’s office. The pens and eraser are located in a letter size file box on top of the bookshelf to the left and behind the Purchasing Officer’s desk. On the bid board write the following:

1. Bid or proposal opening date
2. Department
3. Item description

4. Bid or proposal opening time
5. Bid or proposal number

Do this for Gas and Water bids and proposals as well. Gas and Water will prepare and mail their own bids and then give you a copy. The Purchasing Clerk will only make a file, post it in the calendars and post it to the bid board.

After preparing the files, posted the information to the calendars and the bid board, and file them in the file cabinet in the Purchasing Officer's Office. It is the lateral file beside the copier. The Gas and Water bids and proposals are in the third drawer down and all others (City general) are in the second drawer down. File the files in numerical order in the front of the drawer in the pending file. The most recent number should be facing the front.

What to do for a Bid or Proposal Opening. The first thing to do is to look at the calendar either on the computer or the one laying on the Purchasing Clerk's desk to find out if there are any bids or proposals to be opened that day. The City general bids will be three numbers long and the Gas and Water bids will be four numbers long. If there are any bids or proposals to be opened, go into the Purchasing Officer's office where the lateral file is and pull the files that correspond to the numbers being opened that day. Gas and Water bids are in the third drawer down. City general bids are in the second drawer down. Give the Purchasing Officer the Gas and Water bid files (make sure he/she sees them); keep the City general files at my desk until they are

The Purchasing Clerk will not have to go with the Purchasing Officer to Gas and Water to open their bids. However, the Purchasing Clerk needs to be available when the City general bids open. Most of the time we have our bid openings at 2:30 p.m. But sometimes they may be anywhere from 1:00 p.m. to 3:00 p.m.

Whenever someone either mails a bid or comes into the office with their bid, take it and put it into the proper file. The bid or proposal number will be on the bottom left hand corner of the envelope (if they used the envelope that you sent them). Look for that file in the pending section of the City general drawer in the Purchasing Officer's office. The file is at the Purchasing Clerk's desk, just put it in there. There are some bids or proposals that will need certain information on the outside of the envelope. If the bid or proposal is for some type of work that involves a construction company, that company must put their company name, contractors license number, expiration date and license classification on the outside of the envelope. If known that the bid they are handing is in need of that information on it and it doesn't, let them know before they leave the office. If not sure, ask the Purchasing Officer for help. If this type information is required, we almost always write this in the bid specifications.

On a rare occasion, someone bring in a bid envelope that goes to Gas and Water. Their bid envelopes are small business envelopes that are pale blue. It will have their return address on it, and tell the vendor that it needs to go to Gas and Water. If the vendor has already left, ask the Purchasing Officer to take the bid with him when he goes for the opening.

When it's time to open the bids or proposals, you will need the blue book, which is located on top of the file cabinet beside the typewriter. Look for the bid or proposal number that is being opened and write the results down beside each vendor. If a vendor doesn't send a response, just draw a line where there is normally written the dollar amount. If a vendor sends back a "No Bid", just write no bid where it would say the dollar amount.

After all the bids and proposals are opened, make a copy of each one to give to the requesting department. Be sure to keep the originals for our files. Also, type up a "Bid Summary/Recommendation Form" (a copy is attached) for each bid and proposal to give to the department along with the copy of the bids. The "Bid Summary/Recommendation Form" can be found in the center file cabinet against the wall. It's in the top drawer towards the front. Type in the bid number and the next line, which is what the bid was for.

Send the form and copies of the bids to the department for their review. If the bid or proposal is for a vehicle or heavy machinery, also send a copy of the bids only (not the recommendation form) to the Fleet Manager (Monroe Gildersleeve) at the City Garage. Write him a small note asking that he review the bids for the requesting department. The Fleet Manager and the Purchasing Officer must look over these type bids. If the requesting department is not at the bid opening, please put the copies in their box, which is on the wall in front of the Purchasing Clerk's desk. Do the same for the Fleet Manager.

Once the department looks over the bids and makes a determination as to who to award the bid to they will fill in the rest of the information on the recommendation form, sign it, and then they will return it to you for the Purchasing Officer's and the Commissioner of Finance signatures. When you get this form back from the department, pull the file and paper clip the form to the front of the file and lay it in the Purchasing Officer's basket for signature. The Purchasing Officer will then either give it back to you for you to get the Commissioner's signature, or the Purchasing Officer will get the Commissioner's signature.

Once the form is completely filled out and all the signatures have been received, make a copy of the form and send the copy to the requesting department. If it is Parks and Recreation, please send it to the attention of the Asst. Director of Parks & Recreation (i.e. Margaret Jones). Any other department just put the copy in the box.

Please see how to close out bid and proposal files for the next step to this process.

Closing out a Bid or Proposal File. At this point make sure the "Bid Summary/Recommendation Form" is completely filled out and signed. Also, have a copy of that form sent back to the requesting department. The next thing to do is to pull the file that relates to the form. Again, the files are in the Purchasing Officer's office in the lateral file cabinet (only do this for the City general files not Gas and Water). Get a signed recommendation form for Gas and Water bids, but do not make a copy. Send the original back to the Accounting Dept. at Gas and Water. File our copy in the bid file and then put the bid file in the month that relates to when the bid opened.

The next step is to get the blue book that's on the file cabinet beside the typewriter. Open the book to the bid or proposal number that needs closing out. Look at the recommendation form to see who was awarded the bid; use the yellow highlighter to highlight the vendor's name and the amount that was awarded. If the amount is different that what you had originally written down in the book, write down the awarded amount somewhere beside the original amount and highlight the awarded amount. Do not white out the original amount that was written in the book. Do this for every bid or proposal that you have to be closed out.

Next, add the file(s) or our Bid Index. To do that, get the disk that reads "Bid Index"; it is in front of the Purchasing Clerk's desk. Put the disk in the floppy drive. Pull up Lotus on the computer and click once on "Browse More Workbooks", and then click twice on "Work". Find the file that says "Indx9900" (this is for files that were opened before July 1, 2000. If a bid or proposal was opened on or after July 1, 2000, find the file that says "Indx0001"). The bid and proposal numbers are in numerical order. There will be some sole source, emergency purchases and professional services mixed in the bid numbers. Leave these where they are. Find the first bid number that needs to be input and then find where it needs to go in the spreadsheet. Keep these in numerical order.

Then type in the following information:

1. The date the bid or proposal opened (can be found on the tab of the file)
2. The bid or proposal number (also found on the tab of the file)
3. The department requesting the bid or proposal (also found on the tab of the file)
4. The description (also found on the tab of the file)
5. Who the bid or proposal was awarded to (found on the recommendation form)
6. Dollar amount (also found on the recommendation form)

Do this for every file that needs to be closed out. Print three copies, one for my file, one for the Purchasing Officer's file and one for Accounts Payable. Don't give Accounts Payable their copy at this time they will need more information. Be sure to save the document to both the hard drive and the disk (A drive).

File a copy in the top drawer of the center file cabinet up against the wall. The file is in the very back of the file cabinet. Be careful, sometimes the file drawer will want to come completely out. Throw away the old copy and replace it with the new copy. The Purchasing Officer's copy will need to have two holes punched in the top. The two-hole punch is on the table beside the typewriter. The Purchasing Officer's copy needs to be filed in his office. If you are sitting at his desk pull the bottom drawer on the right hand side and look in the front of the drawer. That is where the Purchasing Officer keeps both of his bid indexes. Pull the one that relates to the City general. The Purchasing Officer puts the files in reverse order in order to see the latest bid or proposal not the first. Throw away the old copy and replace it with the new copy. It may be best to wait when he is not at his desk to do this, so as to not get in his way. Again, hang onto Pat's copy for now.

The next step is to make a copy of every recommendation form for Accounts Payable. If out of the recommendation form, get a copy of a contract. Accounts Payable will need a copy of that contract as well. There should be something to give Accounts Payable for every bid or proposal file that have/are closing out. If neither is present (which is extremely rare), ask Accounts Payable what they need for their files.

Once copies are made of the recommendation form or the contract, attached them to the Accounts Payable copy of the bid index and put it into their basket that is on the outside corner of the desk in their office. Next, make a complete copy of the bid or proposal file. Things to copy would be, the bid summary/recommendation form, the vendor bid sheet or proposal letter, specifications, any addendums and the vendors bids or proposals. Do not copy any notes that were made by the Purchasing Officer, just the actual bid documents. The order should be, the recommendation form on top, vendor bid sheets or proposal letter, then the specifications, then any addendums and last the vendors bids or proposals.

Then paper clip the originals of each bid together to keep it separate. The copies go into Purchasing's file. Then place those files in the month that relates to when the bid or proposal opened. File it in the Purchasing Officer's office in the lateral file cabinet, behind the pending file. Do this for every bid or proposal that are closing out that day.

Next, make yet another file for the originals to go in. Use the white labels that are on the same table as the typewriter. On the top line, type the bid or proposal number, then space over to the right hand side and type the three-digit number that corresponds to the department that requested the bid (the numbers and departments are attached). For Transit and the Planning Commission, they will not have a number, just type in the department name instead. If unsure what department it is, ask Accounts Payable, they can help. On the second line, type in what the bid was for. This time use letter size file folders. They can be found in the wall cabinet, second door from the right. Put the label on the file and file all original papers in the file. Do this for every bid or proposal that are closing out that day.

The last step is to file these new files in the file cabinet in the Accounts Payable office. It is the first file cabinet on the right located in the top Look for the department name and file in numerical order with the most recent number on top.

DEPARTMENT NUMBERS

409	- Human Resources
411	- Mayor's Office
419	- Cemetery
421	- Police Dept.
423	- Fire Dept.
424	- Building & Codes
425	- Finance & Revenue
426	- City Garage
428	- Building Maintenance
429	- Purchasing
431	- Street Dept.
444	- Parks & Recreation
447	- Mason Rudolph Golf Course
448	- Swan Lake Golf Course

Preparing for a Finance & Administration Committee Meeting. All documents for the Finance & Administration Committee meetings are to be given to the Administrative Assistant (i.e. Susan) no later than 8:00 a.m. the day of the meeting. The Administrative Assistant's desk is behind the counter on the left-hand side when you walk in the front door of the office. The meeting dates are listed on the small calendar on my desk. The meetings are toward the end of the month. You will need to help the Purchasing Officer get all the information in order to prepare the agenda. If everything is not to the Administrative Assistant by 8:00 a.m., the Mayor or the City Manager will have to approve anything that needs to be added to the agenda.

Something that you will need to do is to prepare is the bid summary. This information is from the blue book that is on top of the file cabinet beside the typewriter. The Purchasing Clerk can do this a day or two before the meeting, just be sure that if any other bids or proposals are approved after the clerk has typed it, add it to the bid summary before the meeting.

Get the blue book and look for vendors that have been highlighted, next look to see if there is a check mark in the upper right hand corner of the page. If there is, you do not need to add that particular item to the bid summary, just go to the next page. Find the first page that the vendor has been highlighted that doesn't have a check mark on the page. This is the first bid or proposal that will need to be put onto the bid summary (a copy of a bid summary is attached).

At the top of the bid summary, should be "Bid Summary" and under that should be the date of the meeting. Then space down three spaces and type, "Name of Purchasing Agent", Purchasing Agent and the name of the "Commissioner", Commissioner of Finance approved the following bids and proposals:" then space down twice.

Next, type the first bid or proposal that came in the blue book that the vendor was highlighted and did not have a check mark in the upper right hand corner. The first line will need to be underlined. Type the bid or proposal number followed by two spaces, and then type the department, than a dash and the bid item.

Underneath that type the bid results. Always start with the vendor who was awarded the bid or proposal. Type their name and the amount, followed by all other bidders for that particular bid. The other bidders should be in order by dollar amount starting with the least amount to the greatest amount. Put an * beside the vendor who the bid or proposal was awarded to. If it is not the lowest bid, you will need to explain why. Put a double ** beside the lowest bid that was not awarded the bid, then below that particular section type the ** and explain why the bid was not awarded to that vendor. Usually it is because they did not meet specs, but sometimes there is another reason. If the reason is not stated, ask the Purchasing Officer. When that particular bid or proposal is completed put a check mark in the upper right hand corner, to avoid duplicating it the next month.

Now, the Purchasing Clerk can go on to the next bid or proposal. Type every bid or proposal that the vendor has been highlighted and that there is no check mark in the corner.

Once all the bids and proposals have been typed in, draw a solid line underneath all the bids and under that type a single * followed by the words "Department Recommendation". All the bids and proposals that the Purchasing Clerk put the single * beside (the first vendor in each bid), will then be identified as the one recommended by the department.

If there is any emergency purchases or sole source purchases since the last bid summary, they will need to be added to the bottom. Please look at the instructions on emergency purchases and sole source purchases.

Print out a copy of the bid summary, and then make a copy to give to the Purchasing Officer for review. Keep the original. Be sure to save the document on the floppy disk labeled "Bid Summaries" (A drive). Save it as "bs" followed by the date. The disk for the bid summaries is located on the Purchasing Clerk desk. Call the Accounting Dept. ext. 144 at Gas and Water and if needed have them fax a copy of their bid summary. Call Gas and Water the day before the Finance meeting. When the P.C gets the bid summaries, make a copy and give to the Purchasing Officer for review. Keep the original.

Sometime the day before the meeting, the Purchasing Officer will give the Purchasing Clerk the agenda for Purchasing. The Purchasing Clerk needs to type it up. The Purchasing Clerk will use the first floppy disk (orange) on the desk. Pull up Microsoft Word and get the file that says, "Purchasing Agenda". Erase what is necessary and keep what is necessary. Don't keep a copy of every agenda in the computer, just the latest one. Usually the first item on the agenda is the bid summaries, then the Purchasing Officer will give the Purchasing Clerk all the other information that needs to be on the agenda. Be sure to save the agenda to the hard drive and to the disk (A drive). The Purchasing Officer may have some backup paperwork that should be put with the agenda; if so, make a copy of it.

Once the Purchasing Clerk has typed the agenda and bid summary, and have a copy of Gas and Water's bid summary and any backup paperwork, the Purchasing Clerk will need to ask Purchasing Officer for anything else for the meeting. If no, then the Purchasing Clerk will need to make a complete copy of all the documents. The first document should be the agenda, followed by the City general bid summary, then the Gas and Water bid summary, then any backup paperwork. Make sure the backup paperwork is in the same order at it appears on the agenda. Give the complete copy to the Administrative Assistant no later than 8:00 a.m. the day of the meeting.

Be sure to check with the Administrative Assistant to see if he/she needs the Purchasing Clerk to make any more copies of the Purchasing agenda or if she will be doing that herself. Try to help the Administrative Assistant out on this as needed. The originals that are used to make the copies from stay with Purchasing. However, be sure to also make a complete copy for the Purchasing Officer.

The day after the meeting, check with the Purchasing Officer to see if the bid summaries are ok to send to the Mayor's Office. If so, make a copy of both the City general and Gas and Water bid summaries and hand deliver next door to the Mayor's Office. Also, check to see if there will be any approval letters for Gas and Water.

Emergency Purchases and Sole Source. These type requests will come to Purchasing in a memo form from the departments. When this occurs put the requests into the Purchasing Officer's basket for approval. After the request is approved make a copy of the entire request for Purchasing's files. Send the original back to the requesting department.

Next list the emergency purchase or the sole source request on the bid index. See instructions on closing out a bid or proposal file; the section on the bid index. The only difference in posting an emergency purchase or sole source request and a bid or proposal is that instead of typing in the bid or proposal number in the column, you will either type emergency or sole source in that same column.

Next, file the request in the lateral file cabinet in Steve's office. There are files just behind the pending file in both the City general drawer and the Gas and Water drawer. File the request in the front.

Be sure to the request on the next bid summary. Look at the previous bid summary to find out what was listed, and if anything new came in, and list that on the next bid summary.

The emergency and sole source requests that comes from Gas and Water must be approved by the Purchasing Officer. After approval, make a copy for Purchasing and send the original back to Accounting Dept. at Gas and Water. Then file the copy in the appropriate file in the Purchasing Officer's office. It is not required to list the Gas and Water emergency purchases or sole source requests on a bid summary; they will do that themselves. However, post it to their bid index. It is advantageous to wait until after the Finance and Administration Committee meeting. After the meeting it is feasible to use the Gas and Water bid summary to type in the information to their bid index as it is shown on their bid summary.

Gas and Water's bid index is located on the same disk as ours. Pull up Lotus on the computer and look for the file that says "g&w9900" (if the bid opening was before July 1, 2000. If the bid was opened on or after July 1, 2000, find the file that says g&w0001). Go to the bottom of the file and start with the next available line. Type everything as it appears on their bid summary. The only thing necessary to do is to research is when each bid was opened for the date column. The small calendar on the Purchasing Officer's desk lists all the bids and when they opened. Write the bid opening date next to the bid number of their bid summary (this is, of course, after you have made a copy and given it to the Mayor's Office).

Type in the information just like the bid index. Make two copies, one for Purchasing's file and one for the Purchasing Officer's file. The bid indexes for Gas and Water are located in the same place as the City general's bid indexes. Be sure to throw away the old copy.

Sam's Charge Card & Office Max Charge Card. If a department wants to check out either the Sam's card or the Office Max card, go to the middle file cabinet against the wall and look toward the back of the top drawer. The card will be in a pocket in the front of the file. There will be a sign-out sheet for the person to sign. They will need to give the department name, date and their name before giving them the card they requested.

The Office Max card has two different cards that need to be given to the person. One is the actual charge card and the other is an tax-exempt card. Be sure to give both to the person checking out the card.

If the card isn't back in a couple of days, call the department and ask them to return the card as soon as possible just in case someone else needs that particular card.

Be sure to return the card and sign-out sheet to the appropriate file.

NOTE: Every department has their own Office Depot card. If anyone asks for an Office Depot card, let him or her know that their department already has a card for them to use. Be sure to let them know that Office Depot will charge the retail price along with tax when they purchase at the store. They will need to wait for an invoice to come in the mail. The invoice will have the City pricing, as well as, the tax taken off of the bill. They need to use that invoice to prepare their requisition.

Flag Distribution. Purchasing Office keeps certain flags that are distributed to the departments when they are in need. The flags in stock are:

1. 4 x 6 USA Flags
2. 3 x 5 City of Clarksville Flags
3. 3 x 5 Tennessee Flags

When someone needs any of these flag sizes, pull them out of the boxes that are located on the file cabinet behind the Purchasing Officer's desk. After locating all the flags that were requested, pull the "Flag Distribution" file that is in the middle file cabinet against the wall behind the Purchasing Officer's desk. Write in the following information on the signature sheet:

1. Date
2. Department
3. Write in how many of each flag that department received
4. Have the person picking up the flag(s) sign for them

Type a memo to the Accounting Division in Finance & Revenue Dept. asking them to bill the department for the flags they received (a copy of a letter is attached). Accounting may ask that Purchasing list the price per flag, as well as, the total if the department purchased more than one of a particular flag. After typing the memo, sign it and make a copy for filing. Give the original to Accounting. Be sure to save the letter both on the hard drive and the floppy (first orange disk on left).

Sometimes an agency that is not a City department will want to buy flags from Purchasing. If this is the case, get the full address of the agency, as well as, the person's name that requested the flags. This information will need to be on the memo that is submitted to Accounting.

Occasionally, a department may want a USA, City of Clarksville or Tennessee flag that is a different size than what is available within Purchasing. If that is the case, ask them if the sizes that are available in stock would be sufficient. If not, order the sizes that they are requesting. If an agency other than a City department requests a size that we do not have, just let them know what we do have. Do not order any special sizes for the agencies. Order special sizes for City departments only. If the agency insists that they need a size other than what we have, they will need to order it themselves. Give them the number to do so. See the instructions on ordering flags for Riverwalk, the number will be listed.

All USA, City of Clarksville and Tennessee flags are billed through the Purchasing office. If Purchasing have to order any of these flags in any size, give the original to the Administrative Assistant for processing. This is also explained in the instructions on ordering flags for Riverwalk. Ordering flags may sometimes be in early July. It will depend on what is still in stock.

Ordering Flags for Riverwalk. Purchasing may be asked to order flags for Riverwalk. The request should come from the Parks and Recreation Department. They need flags of different countries, as well as, USA, City of Clarksville and Tennessee flags.

If Purchasing already have the sizes in the USA, City of Clarksville and Tennessee flags that they need, go ahead and give them what they need. See instructions on flag distribution. For all other flags, you will need to order them from Mr. Lynn Hunter from the Marine Corps League. His phone number is 387-3433. Let Marine Corps League representative know who the Purchasing Clerk is and where from. Let Mr. Hunter know which flags need to be ordered. Ask him to bill the USA, City of Clarksville and Tennessee flags separately. This is something new because those type flags are being billed through the Purchasing office and all others for Riverwalk. Ensure to separate them from this point forward.

When the flags come in, check to be sure there aren't any errors. All of the flags may not come in at the same time, so be sure if any flags are missing that we were not billed for them. Also double check the invoice to be sure no math errors are on it. Call the department to let them know that the flags have come in. Parks and Recreation should be the one ordering the flags, but it could possibly be someone else. Try and find out the person's name when they come in to request flags, that way there is a point of contact to call directly when they come in.

Give the invoices to the Administrative Assistant to process. Let her know which one needs to be billed to Riverwalk.

City Auction. The Purchasing Clerk may receive some phone calls asking when the next City auction will be. Let the public know that it is usually scheduled for September 15th. Some people question why so late in the year. Just tell them that this year, we will have it later in the year, and next year it should be in May or June as usual. The following steps outlines the stages in preparing the City auction each year:

1. Call the Assistant Director at Parks and Recreation Department and schedule a date (usually the second week in June).
2. About three months before the auction date, type a memo to each department informing them of the auction date. Each department is asked to submit a list of items they intend to sell at the auction. The departments are given approximately two months to submit their list to the Purchasing Clerk. Also, ask for volunteers to support the auction activities.
3. Two weeks before each department's list is due, send another memo to remind them that their list is needed. Also, stress the need for volunteers to help work the auction.
4. Once the lists from the departments arrive then type the auction list along with a memo to each department asking them to look over the list and make necessary changes by the Monday before the auction. This is when the departments will begin to pull items from the list for their own use. The department is then responsible for providing the Finance Office with a delete sheet, if the item is listed on inventory. Inform each department when all items need to be brought to the auction site, so they may be pre-numbered before the auction. If volunteers have not come forward begin calling various people from the various departments and ask for volunteers.
5. Call the Police Dept. to line up police officers to begin watching the items the Wednesday before the auction through the end of the auction on Friday afternoon. One officer is used overnight on Wednesday and Thursday. Two officers are needed Thursday during the public inspection and all day Friday during the auction.
6. About two weeks before the auction, another memo is sent to the departments informing them as to when they should have their auction items to the auction site on Wednesday, which is the day of setup.

7. Also, two weeks from the auction, the ad for the Leaf Chronicle is typed and faxed to Julie Daley. Ask her for various prices to run the ad for 3; 4; or 5 days. Run the ad the week of the auction.
8. Two days before the auction the Purchasing Clerk along with two or three volunteers are on site at the auction to pre-number each item.
9. The day before the auction is public inspection. The Purchasing Officer and the volunteers are at the auction site to hand out the auction lists, as well as, answer any questions the public may have.
10. The day of the auction, the Purchasing Clerk along with 7-10 volunteers will work the auction. The Purchasing Clerk usually handles the car titles. Four people will register the public and write receipts. One person will work the cash register. Another person will handle all vehicle keys, as well as, start the vehicles before they are auctioned. Two people will check everyone's receipt for payment before they leave the pavilion with any auction items. Another person will write up the tickets when each item is sold.

Emails. When emails appear for the Purchasing personnel the computer will automatically state that new mail and ask for an response to read it then. Go ahead and click on yes. Look to see if the email is for the Purchasing Officer or the Purchasing Clerk. If it is for the Purchasing Officer, print out two copies. Give one copy to the Purchasing Officer and keep the other copy for files. Keep an extra copy for emergencies. File the other copy in the file that says "Emails" in the top drawer of the middle file cabinet against the wall behind the Purchasing Clerk's desk. If the email is for the Purchasing Clerk, look to see if it is something that needs attention. If not, just leave it in the inbox and review later.

General Correspondence: The Purchasing Clerk may get some memos from various departments, some of which will be general correspondence. If the memo is made to the Purchasing Officer's attention, put the memo in his in-box. If the memo is made out to all departments, make a copy and give the Purchasing Officer the original. Put the copy in the file that says "Correspondence 1999-2000" in the top drawer of the middle file cabinet against the wall. General correspondence could be memos regarding at a specific citywide meeting, information regarding insurance, etc. When in doubt, keep a copy of the memo, give the original to the Purchasing Officer and put the copy in the file behind the Purchasing Clerk's desk.

Turning on the Computer: Push the top button, then push the "on" button on the monitor. When a screen that says push control, alt, delete to log on comes up, do just that. It will then ask for the password. Type in the password and the computer will finish turning on. The email inbox will automatically open. Check and see if someone sent an email after the computer was turned off. If so, pull up the inbox and find the new email. See instructions for emails and general correspondence.

Once new email messages are read and updated minimize the screen by clicking on the – in the upper right hand corner of the screen.

The next thing too do is to check if there are any messages on the answering machine. If so, play the messages and write down any message for the Purchasing Officer in the message book. Then delete the messages. Also, check to see if any faxes came in after hours. If so, and the fax is addressed to the Purchasing Officer, put it in his in-box. If it is addressed to the Purchasing Clerk, but needs attention, go ahead and put it in the Purchasing Officer's in-box as well.

Answering the Phone: Try to answer the phone before it rings the second time. If the phone rings twice, usually the Purchasing Officer will think that clerk not available, and will answer it. Sometimes the Purchasing Clerk and the Purchasing Officer will be away from their desks. In that case the answering machine will pick up line one only after four rings. Line two will continue to ring, unless we get another answering machine to handle line two.

When answering the phone, say the following like “Good, Purchasing” or “Good Afternoon, Purchasing”.

When someone calls for Purchasing Officer ask who is calling and from what company. Then put the call on hold and press the “2” button on the upper right hand corner of the phone. There will be two beeps and then speak to the Purchasing Officer and tell him who is on the phone for him. If they do not want to tell who they are, tell Purchasing Officer that they didn’t want to tell who they were. The Purchasing Officer will then decide if he wants to take the call.

Sometimes the Purchasing Officer will want the Purchasing Clerk to take a message. If that’s case, just let the caller know that the Purchasing Officer is unavailable right now and ask if they would like to leave a message. Get their name, the company they are calling from, the phone number and try to get them to tell you what it is in reference to. Be sure to put the date and time on the message. If you call Purchasing Officer’s desk and he is not there, just take a message, unless it is the Mayor or City Manager. Calls from the Mayor and the City Manager are important, and need to be handled as soon as possible.

Don’t put messages on Purchasing Officer’s desk. Wait until he comes in and then hand him the messages. If it is the end of the day and the Purchasing Officer is out of the office tape the messages to the hand receiver on the Purchasing Officer’s phone. If Purchasing Officer is off, just hold the messages until the next day.

Supplies: The regular Purchasing Office envelopes are located on the table beside the typewriter in the stand up slots. The letterhead is in the top drawer on the left of the desk. The computer paper is also in the top drawer. If out of computer paper, there is another package of paper at the copier, which is in front of the Purchasing Officer’s desk. Pens, staples, tape, post-it-notes, paper clips, etc. can be found in the second drawer on the right of the desk. The phone book is in the top drawer on the right of the desk. If out of message slips, another set booklets are on the bottom file tray on the table beside the typewriter. The heavy-duty stapler is also on the table beside the typewriter.

Interoffice Memos. All letters or memos that goes to another department within the City will have the Purchasing Officer’s signature. The Purchasing Clerk needs to first make a copy of the letter or memo for the office files, then send the original to the department. The letter or memo will need to be put into an interoffice envelope. These can be found on top of the file cabinet, against the wall, beside the typewriter. Fill in the information on the front of the envelope, and then put it in the correct slot on the wall in front of the clerk’s office.

Faxing. The fax cover sheets are located in the top drawer of the middle file cabinet against the wall behind the desk. Use these sheets each time to send a fax. When out of fax sheets, use the master to make more copies.

Making Phone Calls. When making a phone call to someone other than a City department, dial a 9 first, then dial the number.

Calling other City Departments. When calling another City department or send them a fax, its not needed to dial the entire 7 digit number. Only dial the last 4 digits, except for Gas and Water. Gas and Water, for the most part, is not on the same type phone system as the rest of the City. A list of phone numbers is available.

Catalogs and New Vendors. If the Purchasing Clerk/Officer get any catalogs or letters from vendors requesting to be put on the vendors list, just put them in the black file tray on the file cabinet behind the desk. I will take care of these when I get back.

Computer Software. All letters and memos are typed in Microsoft Word. All spreadsheets are typed in Lotus. Please use both of these when you type something.

Lunch. The Purchasing Officer and Clerk get an one-hour lunch. Lunch will be coordinated between the two. If the Purchasing Officer prefer to take an early or late lunch, discuss it with Purchasing Officer, and go at the same time each day.

Meter Readings for Copier. The Purchasing Clerk may receive a request via fax for the meter reading on our copier. If so, go to the copier and open up the front panel, look for the counter and write down the number of the fax form. Date and sign the form, then fax it back to Robert J. Young Co. Put the form in our file that says "Meter Readings for Copier 1999-2000", which is in the top drawer of the center file cabinet against the wall.

City Directories. Once all the City Directories come in, make sure that we received the amount that the Purchasing Division ordered. The total number ordered is located in the 2000 City Directories file, which is in the middle file cabinet against the wall, second drawer down (it's on a long yellow sheet of paper). The Purchasing Clerk will then need to separate the books according to how many each department ordered. Most departments ordered just 1 copy, but some departments ordered several copies. The next step is to type one requisition for the total invoice amount (the Administrative Assistant -Susan will do this).

Call each department once the requisitions are typed, and let them know that the City Directories has come in and they will need to send someone to our office to sign for them. The person will need to sign where it says "Requisitioned By: Signed". Give them a copy of the requisition and keep both the original requisition, make the department a copy. Once all of the forms have been signed and each department has picked up their directories, have the Purchasing Officer sign every requisition.

After the Purchasing Clerk have received the signature, make a copy of the invoice only. Attach the invoice to the front of all the requisitions and give it to Accounts Payable Rep. Attach the copy of the invoice to the back of all the copies of the requisitions and give to the Administrative Assistant.

Turning off the Computer. The first thing that you will need to do is click on the mailbox bar at the bottom of the screen then click on the X on the top right hand corner of the window to close it out. Next you will press control, alt and delete at the same time. Click on shut down and power off. Wait for the computer screen to turn black, then turn the monitor off.

Leaving for the Day. Make sure the computer has been shut down, the calculator is turned off and the radio is turned off. Be sure not to turn it off before 4:30 p.m. You will need to exit through the door that's in the room next to you. The front door is locked at 4:30 p.m.

City Council Agendas & Minutes. There are two City Council meetings a month. The Purchasing Officer attends both of the meetings. He will get an agenda or minutes for each meeting he attends. When the Purchasing Officer is finished reviewing the agenda or minutes, the Purchasing Clerk will make a file.

For these files, use the letter size file folders, which are located in the wall cabinet, second door from the left. At the top of the tab, write in "City Council Meeting – and the type of meeting it was". For example; there are executive sessions and regular sessions. The agenda will state what kind of meeting it was. Underneath that, the Purchasing Clerk will need to write in the date of the meeting. This is also found on the agenda.

The Purchasing Clerk will then file the folder in the file box in the Purchase Officer's office that is labeled "City Council Meetings 2000."

2. **Purchasing Officer.** In view of the stated responsibilities of the Purchasing Clerk the Purchasing Officer is solely responsible for ensuring that each bid and proposal meet required specifications of the City's needs. Likewise, the Purchasing Officer reviews the monetary obligations to ensure all purchases are competitively bided upon and awarded to the lowest and best bidder. The funding amounts listed below are the set parameters in which department must operate within in accordance with the City of Clarksville Code, Sect. 6-102; and State Regulations:

Purchases of \$25,000.00 or more. These purchases whether singly or aggregated must have City Council approval. All construction projects must have an engineer and architect signed drawings as prescribed by state law. The project manager is assigned to the project to assist in the design, contracting, and oversight during the construction or renovation phase of the project.

Purchases of \$5000.00 or more. These purchases whether singly or aggregated must be formally bid or sealed proposals solicited prior to the purchase. The Purchasing Officer must approve them after complete review of submitted documentation and specifications. If the State of TN raises the bid limits to a greater amount, the bid limits will be adjusted to reflect the changes in the state law.

Purchases for \$1,000 to \$4,999.99. These requires solicitation of two or more competitive bids or written quotes prior to purchase. The purchases may be approved at the department level if all supporting documentation is provided to the Purchasing Officer.

This may be by letter or fax stating:

- (1) The company's name, address, phone number;
- (2) The person's name giving the quote and the authorized signature;
- (3) The price, including delivery; and
- (4) The complete description of the product or service provided.

Purchases for less than \$1000.00. These seek competitive bids, proposals, or quotations for all purchases. Departments may make these purchases, however, all documentation must be forwarded to the Purchasing Officer upon closure of bids and proposal.

In conjunction to the stated responsibilities the Purchasing Officer must oversee the following transactions and decision as governed by State law and City Charter:

Record Retention. All formal competitive bids or proposals of \$5000.00 or more received shall be recorded and maintained for a minimum of seven (7) years after the fiscal year in the which the purchased occurred. Copies of all bids, proposals, and quotes over \$1,000.00 shall be maintained.

Funding. All purchases, leases, and lease purchases shall be made from appropriate funds or approved by the City Council.

Local Preference. Any competitive bid that meets all of the following criteria may be awarded

by the finance and administration committee to either the lowest or best bid or the local bidder:

- (1) Whose principal place of business is Montgomery County, TN;
- (2) That has a business license issued by the City of Clarksville;
- (3) Whose bid is within five (5) percent of the lowest and best bid;
- (4) The bid within the appropriations approved by the City Council.

Exempt from Competitive Procurement Process. The following purchases, leases, and lease purchases shall be exempt and shall be approved by the Purchasing Officer or his/her designee and the commissioner of finance and revenue and/or his/her designee, unless otherwise stated:

- (1) **Sole source:** of supply or propriety products as determined after a thorough search by the department or program head.
- (2) **Emergency purchases:** with subsequent approval of Purchasing Officer or the Commissioner of finance and revenue or the chief financial officers of the propriety funds. Shall be reported in writing to the finance and administration committee at regularly scheduled meeting. If the financial resources of the city or public welfare of the city's citizens is jeopardized by the continued existence of the emergency and the continued delay in obtaining the appropriate approval, the program supervisor or department head involved in the emergency may complete the emergency purchase prior to reporting the purchase to and obtaining the approval of the approval authorities. A written report must be filed with the Purchasing Officer within three work days after the emergency detailing the emergency and explaining why the normal competitive purchasing procedures could not be followed. Any employee, supervisor, department head, or official abusing the emergency procedures of this section shall be subject to disciplinary action to include termination.
- (3) **Purchases from government instrumentalities:** which are created by two (2) or more cooperating governments.
- (4) **Purchases from nonprofit corporations:** purpose of which is to provide goods or services specifically to municipalities.
- (5) **Purchases of real property:** except as provided for in subsection (d), listed below; all recommendations to purchase property must first come before the finance and administration committee with a written justification for the property's acquisition. The finance and administration committee may authorize an appraisal from a state certified appraiser. No appraisals greater than one year old will be considered. If the finance and administration committee decides there is a need to purchase real property, the following procedures will be followed:
 - (a) The appraisal price, closing costs, and any additional cost deemed necessary to avoid the necessity of condemnation proceedings will be reported to the city council, which may authorize an offer in an amount not to exceed the reported amount if it is determined that there is a need to purchase the property.
 - (b) A written offer will then be submitted to the owner.

- (c) If a price is not accepted the city council may authorize to begin condemnation procedures.
 - (d) The acquisition of utility easements or rights-of-way shall be accomplished in accordance with policies and procedures adopted by a department and approved by the appropriate council committee. If negotiations are unsuccessful, the provisions of subsections a. through c. shall apply.
 - (e) The requirements of this subsection may be suspended, and the city council may authorize the purchase of real property in excess of the amount reported pursuant to Paragraph (a) above, upon the finding of public necessity, and two-thirds (2/3) affirmative vote of the city council to take such action.
- (6) **Purchases from governmental agencies:** purchases, leases, and lease-purchases, from any federal , state, or local governmental unit or agency, or new or secondhand articles of equipment or other materials, supplies, and commodities.
 - (7) **Purchases from other governmental units:** as authorized by the Municipal Purchasing Law of 1983 and as subsequently amended.
 - (8) **Tennessee State Industries:** purchases shall be exempt.
 - (9) **Professional Services:** contracts shall be approved by the finance and administration committee. General professional services shall include architects, engineers, accountants, attorneys, financial advisors, and other professional persons or group licensed by the State of TN and are registered with a state oversight board, and who maintain high ethical standards under a recognized code of ethics. Requests are encouraged; however, price shall not be the determining factor. Experience and professional expertise shall be the determining factors in awarding the contract.
 - (10) **Liens:** payoffs of liens/purchase of confiscated vehicles when the market value exceeds the payoff of the lien or purchase price of the confiscated vehicles. A written estimate of the vehicle's value, which shall include the mileage and description of the vehicles condition and possibly one estimate from an auto dealership not involved in the transaction. The chief of police will obtain this information from the garage fleet manager and give to the Purchasing Officer.
 - (11) **Repairs:** repair services or parts of equipment when two (2) or more written proposals or estimates are provided. Repairs that exceed the lowest proposal or estimate due to unanticipated repairs the proposal or estimate shall be approved on an emergency purchase basis.
 - (12) **Fuels:** the purchases of fuels, fuel products, or perishable commodities.
 - (13) **Resale items:** the purchase of items by the golf course and parks department to recover all or a portion of the items' cost.
 - (14) **Used equipment:** purchase where no competition exists.
 - (15) **Change orders:** to existing contracts within established budgetary limits.

THE CITY OF CLARKSVILLE DEPARTMENT OF FINANCE & REVENUE SOP 1-01

Waiver of bidding requirements. All bidding and purchasing requirements for any purchase may be dispensed with by two-thirds (2/3) affirmative vote of the Clarksville City Council.

Disposal of surplus property. With approval of the finance and administration committee, and the mayor, the commissioner of finance and revenue or his/her designee shall be authorized to dispose of and/or transfer title to surplus property; for the proper conduct of the city's business in a manner, which has been determined to be in the best interest of the City of Clarksville.

Violations of purchasing policies. Any employee, supervisor, department head, or appointed official that willfully violates or causes another person to willfully violate the provisions of these bidding and purchasing policies are subject to disciplinary action.

Authority of purchasing agent. Is authorized to adopt, implement, and enforce all purchasing policies, regulations, and procedures necessary to implement the provisions of this section.

Authority of propriety fund chief financial officers. These officers of the proprietary funds shall have the authority to act for the commissioner of finance and revenue in all matters relating to purchasing by the proprietary funds under their control.

III. ACCOUNTING DIVISION. This division is responsible for clerical and accounting tasks as it pertains to the City budget involving the following: accounts payable, accounts receivable, inventory control, reconciling financial claims, pay advances, property taxes, preparation of general fund budget and other systematic managerial accounting procedures in accordance with Federal, State, and Local Laws, Charter, and Codes.

1. Accounts Payable. This section of the accounting division is responsible for auditing and validating all invoices receive from the different departments before processing into the General Ledger and writing checks for payment to vendors. Currently, the accounts payable division is under the process of upgrading its operations using the Data Quest computer program. This system will allow access to individual departments to create purchase orders within the database whereby giving the accounts payable section the ability to pull required information from system. This will allow faster processing of expenditures and eliminates duplication of work. The Accounting Technician(s) within the accounts payable section performs the following daily tasks using manual and automated processes to validate all incoming invoices, purchase order, supporting documents, and computer printouts:

- (1) As the invoices are received the Accounting Technician(s) will check them for date, reference number, vendor, account number with stated line-item number for accounting records
- (2) The documents must be checked for proper mathematical computations: this includes finding receipts that indicated taxes paid or discounts not credited to the department. The Accounting Technician(s) will make adjustments to invoices and deduct these charges from the vendors' billing statement and a copy of the tax exemption certificate will go out with the payment invoice
- (3) There are several accounts within City and the Accounting Technician(s) will ensure each department is charged appropriately. Any charges made to the wrong account will be annotated and adjusted to the proper account
- (4) The Accounting Technician(s) will also check for authorized signatures on all invoices and purchase orders/requisitions. There is a copy of each department supervisor available at Human Resources. Each department supervisor is aware of the amount that they can sign for before the request must be sent to the Purchasing Officer or the Commissioner of Finance & Revenue

- (5) All seal bid invoices and capital projects will have the Purchasing Officer signature: purchases more than \$1000 but less than \$4,999 must have three competitive quotations; purchases over \$5000 must be competitively bid
- (6) It is very important that all purchases meet purchasing requirements and the Accounting Technician(s) will check due dates on all billing invoices from vendors
- (7) Ensure vendor numbers match the vendors' stated address; ensure to mail a copy of the invoice with the check (i.e. phone bill, utilities). Some vendors will send multiple copies of the same invoice therefore keep what is needed and send the extras back with the payment
- (8) Some vendors will send handwritten vendor receipts and the Accounting Technician(s) must check for errors on the invoice (i.e. charges, name, taxes, discounts)
- (9) The Accounting Technician(s) will run a calculator tape to ensure invoices balance out as given by the departments, and ensure the amount stated on the documents is correct before passing the packet forward for payment. The calculator tape will be attached to the packet
- (10) All vendors must have an W-9 "Miscellaneous Income" on file in order for the Accounts Payable personnel to capture any service provided that exceeded \$600. A 1099 must be generated for these payments. All medical vendors will get a 1099
- (11) All invoices pending payment will go into the file cabinet awaiting the Accounting Technician(s) to invoke payment to the prescribed vendor(s). This is normally held due to the bill due dates on the invoices
- (12) If vendors are not in the system the Accounting Technician will create an account for the vendor in the Data Quest database
- (13) If the Accounting Technician(s) identify more than three (3) errors within the packet he/she has the right to return the packet back to the department for corrections.
- (14) Once all packets are completely proofed by the Accounting Technician then the documentation will be passed forward to another accounting officer to process the checks for payment to the vendors; checks are processed for payments and signed by another accounting officer within the Finance & Revenue Dept. The yellow copy of the checks are attached with the invoices/purchase orders and filed in alphabetical order in the cabinets located within accounts payable. The original check is mailed out by the Account Payable section to the appropriate vendor(s)
- (15) The Accounting Technician will run an end-of-month review on all invoices received by various vendors who send a copy of payments received by the City indicating what is still owed to vendors from the City. The Accounting Tech will research these invoices and see why payment was not received and will take the necessary actions to notify the department and vendor of the specified problem

The Accounts Payable section has the responsibility of reviewing capital projects after the project is approved. Every project over \$5000.00 must have the Project Officer signature. These projects will go through the same review and editing measures as listed above. Once everything is validated the documentation on capital projects will be filed in the cabinets listed under "Projects" located in the Accounts Payable section.

As a special note the following steps outline other areas that must have the Accounting Technician oversight prior to closing out the transactions:

- (1) Type Exemption Certificates which are needed for invoices indicating taxes paid by the city in order to recoup the amount paid by the city to the vendor

- (2) Invoices for the Finance & Revenue Dept. must go through the Administrative Asst. for the purchase orders to be created by the Administrative Asst. before Accounts Payable prepares the validation documents for payment
- (3) All utility bills for the City of Clarksville (except for Gas & Water, and Electricity Dept) and main phone bills (Bell South) comes to the Accounts Payable section for payment. The Accounting Technician will check the bill for the departmental number code and he/she will take the necessary actions to change to charge the appropriate department. Once this is performed the folder is passed to the Administrative Assistant for preparation of the invoices including : (Bell South Essex, Long Distance Quest)
- (4) Set up new vendors, to include assigning a vendor number into the computer system, obtain 1099 information, and supplying vendor with Sales Tax Exemption Certificates
- (5) Process all travel requisitions and check completed travel documentation
- (6) Maintain fixed asset catalog and work with the Revenue Clerk to properly identify and account for property assigned to the City
- (7) All Accounts payable checks are written every Tuesday and Friday, with the exception of holidays. If a holiday is on a check run day, the check will be written the day prior to that holiday. In order for the Finance Dept. to process accounts payable checks in a timely manner, each department must submit invoices and appropriate paperwork three full days prior to the due date of the invoice. Late payment can result in lost discounts and late charges.
- (8) All invoices not inputted into the computer system at the department level will be inputted by the Accounts Payable personnel
- (9) There are times when checks will have to be voided out and this will be due to the system printing out the wrong amounts on the checks; wrong vendor name on the check; or an scheduled training event for an employee was canceled. Once the check is voided the transaction must be adjusted by preparing an invoice packet and updated into the system by the Accounting Technician. The voided check and the completed packet will be forwarded to the Senior Accountant
- (10) Other phone bills normally go to the departments whereby they prepare the invoices/purchase orders and send to the Accounts Payable section. The phone bills are coded by Accounts Payable and each department is charged a rate based upon the total number of lines within the city, divided into the dollar amount of the bill. Depending on how many lines in a department will determine their overall charge. Each department will receive a Bell-South Essex monthly expenditure report indicating the amount of the bill, what month the bill is for, and the phone numbers charged by the company
- (11) The following departments are billed separately for phone charges and building maintenance charges:
 - (a) Planning Commission
 - (b) Gas & Water
 - (c) Parking Authority
 - (d) Transit
 - (e) Historical Society
- (11) The Accounts Payable section will keep files on purchases made by email for any vendor (i.e. Office Depot)

2. Accounts Receivable. This section of the accounting division is responsible for monitoring cash flow and transfer of funds. As prescribed by the Chief Accountant this section will conduct research and prepare reports on special projects that hold strategic financial interest for the City. As funds move from the Revenue Division to the General Fund the Accounts Receivable section which is under the guidance of the Assistant to the Chief Accountant (ACA) will validate the amount received along with the deposit(s) made at the bank. Additional duties performed by Accounts Receivable are outlined below with daily responsibilities and procedures:

- (1) Reconcile daily cash receipts and daily deposits as funds and documents are received from the Revenue Division. These funds are the totals received from property and business taxes, and miscellaneous receipts. The Assistant will prepare a daily log listing all funds received and run a calculated total to ensure amount received balances out with the General Ledger before funds are deposited into the General Fund Account
- (2) Prepare accounts receivable billings, which are billings not apart of the General Fund account that must be reimbursed back to the General Fund account. This entails services provided to agencies using City services and departments which have had services performed within their areas of operations but the funding came from the General Fund. Therefore, the agencies or department(s) must reimburse the amount of the billing back to the General Fund Account. This may include the following:
 - (a) Miscellaneous Agencies charges: this include United Way, Senior Citizen Center, Community Action, Smith Trahern Mansion, Historical Society, the Airport Authority and other Non-Profit Organizations that have been identified to use City Services due to cost effective savings . The A/R Officer keeps a listing on such agencies and prepares the invoices for billing to such agencies
 - (b) Enterprise Funds Charges: separate from the General Fund Account and the services provided using the General Fund Account whereby these entities of the Enterprise Fund must reimburse the General Fund Account:
 - Gas & Water
 - Transit
 - Parking
 - (c) Department miscellaneous billings: which are services provided such as curbing, street cuts, building maintenance, flag sales to the general public, and putting in new street signs
 - (d) City Property damage whereby the general public has infringed upon City property due to accident, vandalism, or simple negligence and they must reimburse the City for the repairs
 - (e) Property Tax Relief: the Accounts Receivable Officer will run a printout showing credits of all residents who receive tax relief and validate the amount credited to their property tax. The A/R Officer will then run a worksheet that states all viable information on the residents on how much the property tax was; how much was the tax relief; and a cover sheet is attached with these documents requesting the State of TN to credit back to the City. Also, a copy of the tax relief application on each resident must accompany the packet
 - (f) Special Assessment: which are improvements made to personal property by the City. This interest is recouping the amount from the owners on the services provided to their property. This is normally a Mayor and City Council renewal project and the decision was made with or without the owners' consent. Regardless of the outcome of the project the owners are still responsible for paying the City for such services

- (g) Grant Reimbursements: a three (3) part concept which is under the holdings of HUD who provide the City funds for certain services as it pertains to the Clarksville Housing Authority: Police – which salaries and benefits are provided by HUD to the City to hire additional police for security and over watch of designated neighborhoods: Late Night “Midnight Recreation Program” under the Parks & Recreation Division whereby the Housing Authority pays the City for employees who work additional hours to provide alternative program for inner city youth: Summer Programs which is apart of Parks & Recreation that entails activities such as summer gym, extended gym, aquatic programs, and supplies for summer programs. The billing period is only twice: the end of June and the end of the summer. Also, there are various grants which are given to each department by the State or Federal government in an attempt to aid different programs provided by the City
- (h) The A/R Officer will reconcile travel claims and travel advances to ensure all paperwork is consistent to the regulations. This include verifying dates, payments on airfare, taxi, and all expense receipts. Once reconciliation of paperwork is completed the A/R Officer will post all entries and charge the expense account from the receivable account
- (i) Prepare Journal Entries which are received on invoices (blue) which need adjustments to receipts amounts, fixing an account due to wrong charges, and capturing other errors to the journal packets
- (j) Transfer monies in bank accounts as some bills are paid from the wrong account and the funds must be transferred between accounts to correct the amount billed. This is normally a telephonic transaction and the A/R Officer has access to perform such duties
- (k) Interpret Federal, State, and Local laws, charter, and codes
- (l) Supervise and assist Accounts Payable and other Finance personnel
- (m) Prepare monthly Council reports which generated from the system giving a listing of financial reports that are briefed by the Commissioner of Finance & Revenue to the City Council
- (n) Print departments Expenditure Report and assist personnel in General Fund Department and Parking Authority which shows expenditures whereby serving as a safety net to ensure each department is working within their prescribed budget
- (o) Prepare Financial Statements, Reconciliations and Schedules as required by the auditors. This include compiling and preparing Special Reports or studies as necessary by the Commissioner
- (p) Track Revenues of Drug Fines whereby a percentage of all monies collected by the County Courts from drug offenders is given to the City. The A/R Officer tracks these funds and records the amount to an Excel spreadsheet. The dollar amount is put in the General Fund but only a small percent is left in the general account whereas the majority of the funds are used for police drug prevention programs
- (q) Reconcile “Drug Buy” monies: these funds are used by agents of the Police Dept to buy drugs from sellers and the A/R Officer must validate the paperwork indicating all purchases made by the agent. The A/R Officer will send the paperwork to Accounts Payable to complete the packets to reimburse the police department