



# **Eastern Plains Council of Governments**

## **FINANCIAL POLICY**

**AND**

## **PROCEDURES MANUAL**

### **Mission Statement**

**The fundamental mission of EPOG is to facilitate economic growth, providing services vital to the region's sustainability.**

**Approved December 2021**

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<b>EASTERN PLAINS COUNCIL OF GOVERNMENTS</b>
<b>FINANCIAL POLICY INTRODUCTION</b>

## **Policy**

Eastern Plains Council of Governments is responsible for developing internal policies and procedures which will be used in administering the financial aspect of all programs.

The Federal legislation/regulations, State legislation/regulations, and Generally Accepted Accounting Principles - GAAP will be followed.

The EPCOG Executive Director serves as the Chief Executive Officer of the EPCOG and is responsible for overseeing all aspects of EPCOG operations. He/she is responsible for providing direction and leadership toward the achievement of EPCOG's philosophy, mission strategy, and annual goals and objective.

The Financial Manager/Financial Accountant serves as a technical advisor to the EPCOG Executive Director on matters of financial policy.

This Manual is NOT intended to be a desk manual for employees but is designed to provide general policy and procedures.

<b>EASTERN PLAINS COUNCIL OF GOVERNMENTS</b>
<b>PROCUREMENT POLICY</b>

**Purpose**

To provide guidance for the EPCOG’s Administrative Entity and Financial Agent, and its staff regarding procurement of goods and service. (Also referenced in the Personnel Policy-Section XIV.)

**General Provisions**

EPCOG will procure goods and services through the following methods, as described in NMAC 1.4.1 State Administrative Procurement Code.

**Small Purchases of less than \$20,000** will be purchased from an acceptable vendor at the best obtainable price. This method may only be used for the purchase of tangible personal property, construction, and nonprofessional services.

**Small Purchases between \$20,000 and \$60,000** will require written or oral quotations from a minimum of three vendors. Quotes will be documented in the procurement file. This method may only be used for the purchase of tangible personal property, construction, and nonprofessional services.

**Professional Services up to \$60,000** may be obtained without a formal RFP process in accordance with NMAC 1.4.1 State Administrative Procurement Code.

**Competitive Proposals** using a written Request for Proposals (RFP) or Invitation to Bid (ITB) will be used for all other procurements and shall follow State guidelines and procedures for this process.

**Noncompetitive Proposals using the Sole Source Method** will be used when an RFP gains only one qualified bid or when such a process is authorized in accord with NMAC 1.4.1 State Administrative Procurement Code.

**Property Control and Inventory Procedures** will identify and keep records on all equipment with a useful lifespan of over one year and a purchase cost of more than \$5,000.

All procurement processes will otherwise comply with applicable sections of NMAC 1.4.1 State Administrative Procurement Code.

The contract term ending date for any professional services contract may be extended when deemed to be in the best interest of EPCOG, provided that the contract does not exceed four years, including all extensions and renewals (NMSA 1978 Section 13-1-150).

**Purchasing Procedures in General:** Purchases shall not be artificially divided; so as to constitute a small purchase. Bid and Quote requirements are detailed above should be used following the steps listed below:

1. Identification of potential bidders and adequate documentation when required.
2. Contact of bidders to gain quotes or requests for bids/proposals per State Statutory requirements when necessary.
3. Documentation of quotes or bids/proposals when required from vendor.
4. Selection of the quote from the lowest responsible bidder that can provide the requested item(s) on a timely basis through the above-listed requirements based on the dollar amount of the purchase. The selection decision may include considerations or timeliness and reliability of the provider gained from the bid process or from past experience.
5. The requester will obtain a purchase order (PO) number from the Executive Assistant for electronic completion. PO will be logged and subsequently updated with proper information.
6. Requester will complete PO with all required applicable information (vendor, address, date, contact name/program, reason, quantity, size, items, unit cost, total, program, and signature),
7. The requester will forward completed/signed PO to Accounts Payable for budget and expense account verification. Accounts Payable will sign/date PO upon completion or return to the requester for adjustments.
8. Accounts Payable will forward PO to the Executive Director for approval.
9. Once approved, a copy will be given to the requester for action. A copy of PO and the receipt will be given to Accounts Payable to suspense for invoice receipt and payment.
10. Credit cards, used for purchases, will be requested from the finance office. The credit card log will be filled out with date checked out and returned.

The purchase will not be completed until all actions above are taken. **FAILURE TO FOLLOW THESE PROCEDURES WILL RESULT IN DISCIPLINARY ACTION AND YOU MAY BE PERSONALLY RESPONSIBLE FOR PAYMENT OF THE INVOICE.**

Special occurrences will be handled on a case by case basis. If a purchase must be made immediately, verbal or written approval must be obtained prior to purchase. A subsequent PO must be completed after the fact stating such.

### **Procurement Ethics**

It is the policy of EPCOG to comply with the provisions applicable Federal law and regulations, including applicable procurement provisions of the NMAC 1.4.1 State Administrative Procurement Code.

EPCOG policy is to conduct procurement in a professional manner and without conflict of interest or appearance of inappropriate business relationships.

## **General Principles:**

1. To ensure that all solicitations include a clear and accurate description of the technical requirements for the material, product or service to be procured;
2. To avoid overly restrictive specifications;
3. To observe strict truthfulness in all transactions;
4. To keep competition open and fair;
5. To identify all requirements which offerors must fulfill and all other factors to be used in evaluating bids or proposals;
6. To require or request samples only when necessary for testing or examining a product for which there is a bid; Free samples should never be obtained and retained for the personal use of EPCOG employees or Board members;
7. Under no circumstances should an EPCOG employee or Board member solicit or accept any gratuities, favors or anything of monetary value from contractors, potential contractors, or parties to sub-agreements: All gifts shall be returned to the donors; In some instances, this may be impossible and these gifts shall be transferred to the Executive Director for proper disposal; Awards and memorial plaques with nominal intrinsic value for distinguished services rendered are acceptable.
8. Under no circumstances is it permissible to allow a potential, present or past bidder/offeror to pay for the meals of EPCOG employees or Board members who are involved directly or indirectly in the procurement process (Having lunch during the bidding process with bidders/offerors can result in the unfavorable perception of wrongdoing).

<b>EASTERN PLAINS COUNCIL OF GOVERNMENTS</b>
<b>PETTY CASH POLICY</b>

### **Purpose**

The purpose of this policy is to establish procedures for petty cash funds and the custody of those funds.

### **General Provisions**

Petty cash funds are established for reimbursement of small out-of-pocket expenses incurred in the course of conducting EPCOG business. Petty cash funds promote efficiency and economy by eliminating the preparation of checks for small amounts.

1. The Executive Director or Executive Assistant will be custodians of the petty cash.
2. Petty cash funds must be kept in a locked safe, desk, cabinet or another secured area.
3. Petty cash funds may not be used for personal use, loans or the payment of services, rentals, prizes or awards.
4. Petty cash may be used for small purchases of twenty dollars (\$20) or less. In the event a purchase exceeds the \$20 limit, approval of the Executive Director must be obtained prior to the purchase. A receipt (except for the purchase of bottled water for the water dispenser) must be obtained to support the disbursements and attached to petty cash log.
5. Petty cash log will be turned in to Financial Accountant at the end of each month.

### **As the custodian disburses the petty cash funds, the following procedures must be followed**

1. Expenditures must have original receipts. Copies of receipts are not allowed.
2. Receipts must have complete documentation.

- a. *Vendor Name*
- b. *Date*
- c. *Item Purchased*

### **Replenishing the Petty Cash Fund**

The petty cash fund is to be replenished as needed.

<b>EASTERN PLAINS COUNCIL OF GOVERNMENTS</b>
<b>CREDIT CARD POLICY</b>

Purchase cards are provided for travel expenses and will be issued by the Executive Director or Executive Assistant following travel approval from Finance and Executive Director.

Upon returning from a trip, purchase card must be returned. An Itemized Schedule of Travel Expenses/Charges form, with all receipts attached, must be turned in to the Executive Assistant for reconciling with credit card bill and A/P.

**Purchase Card Usage:**

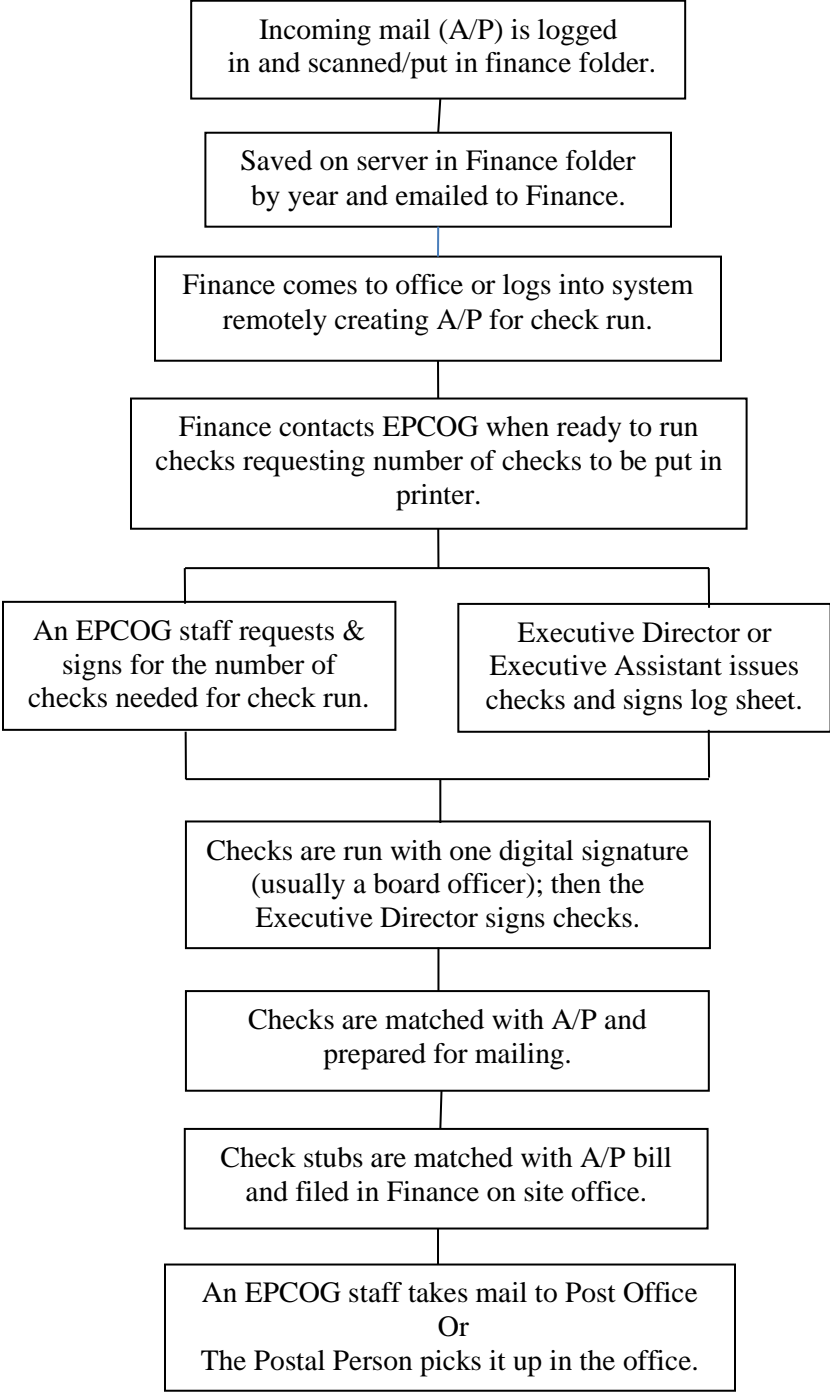
- May be used for lodging, per the current State of New Mexico Per Diem Rates. Lodging should be obtained at a reasonable cost appropriate for the trip.
- May be used for meals per the current State of New Mexico Per Diem Rates. Meals should be obtained at a reasonable cost.
- May be used for airfare and other transportation costs.
- Miscellaneous items such as internet charges at the motel where you are staying, parking, cab fare, and shuttle service, etc.
- Emergency vehicle repairs/maintenance with the Executive Director's approval and following the purchase order procedure.

**Unallowable Purchases:**

- Purchase cards may not be used for cash advances, alcohol, personal items, snacks, and entertainment expenses.

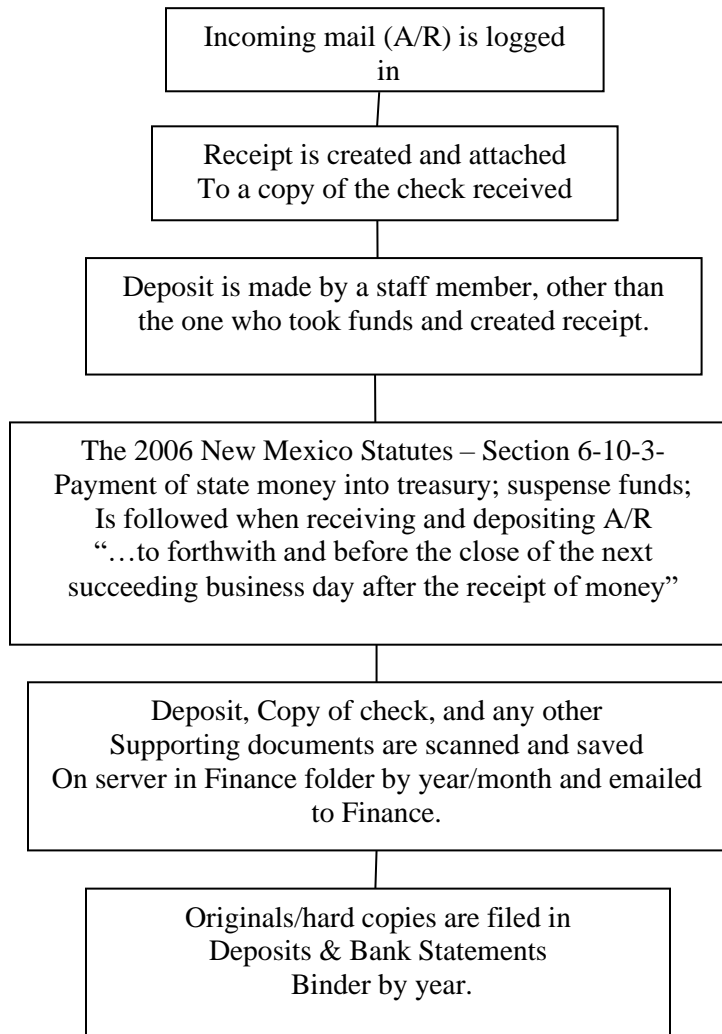


**EASTERN PLAINS COUNCIL OF GOVERNMENTS**  
**ACCOUNTS PAYABLE FLOW CHART**



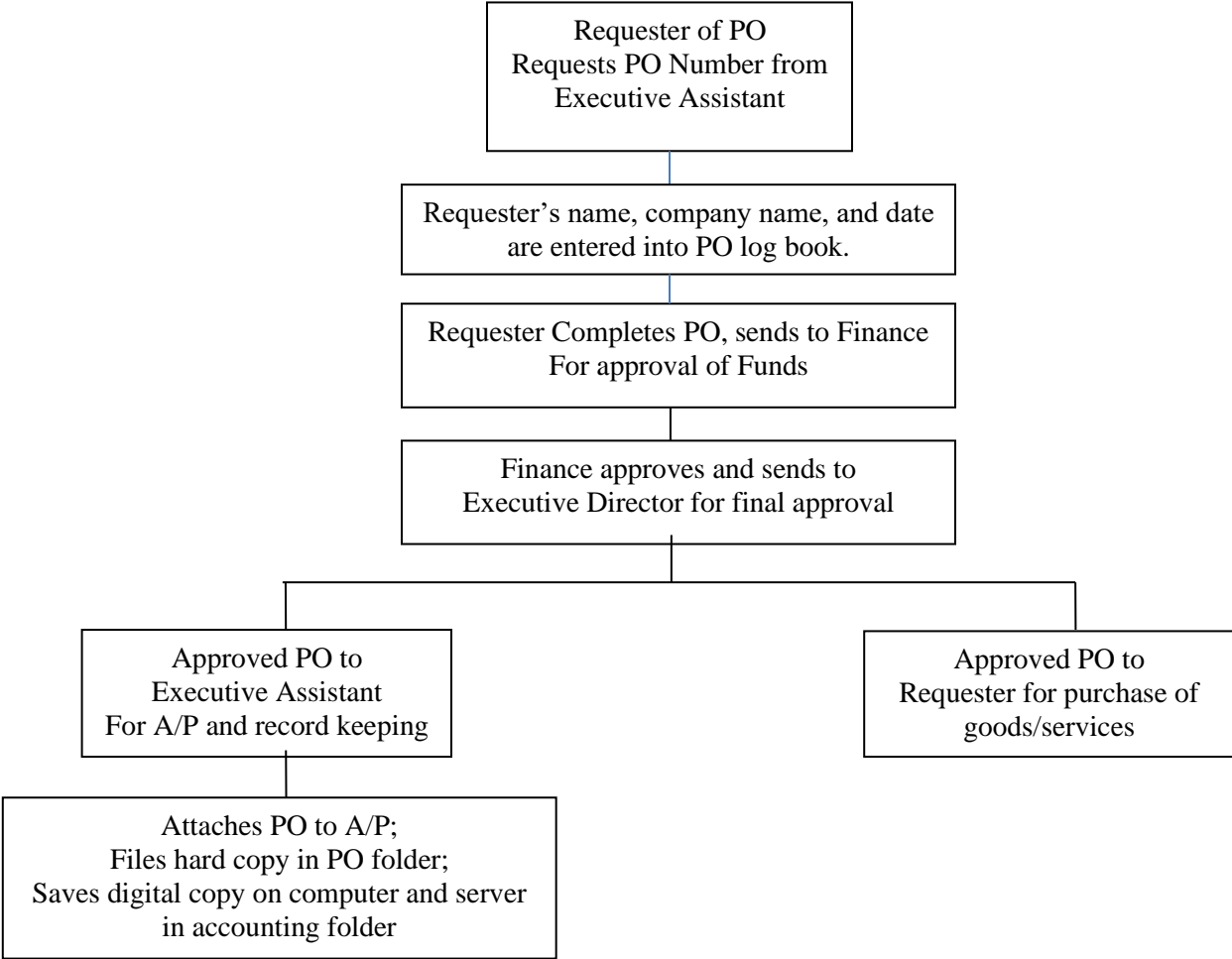
All financial management will now be handled by a contracted CPA firm.

**EASTERN PLAINS COUNCIL OF GOVERNMENTS**  
**ACCOUNTS RECEIVABLE FLOW CHART**



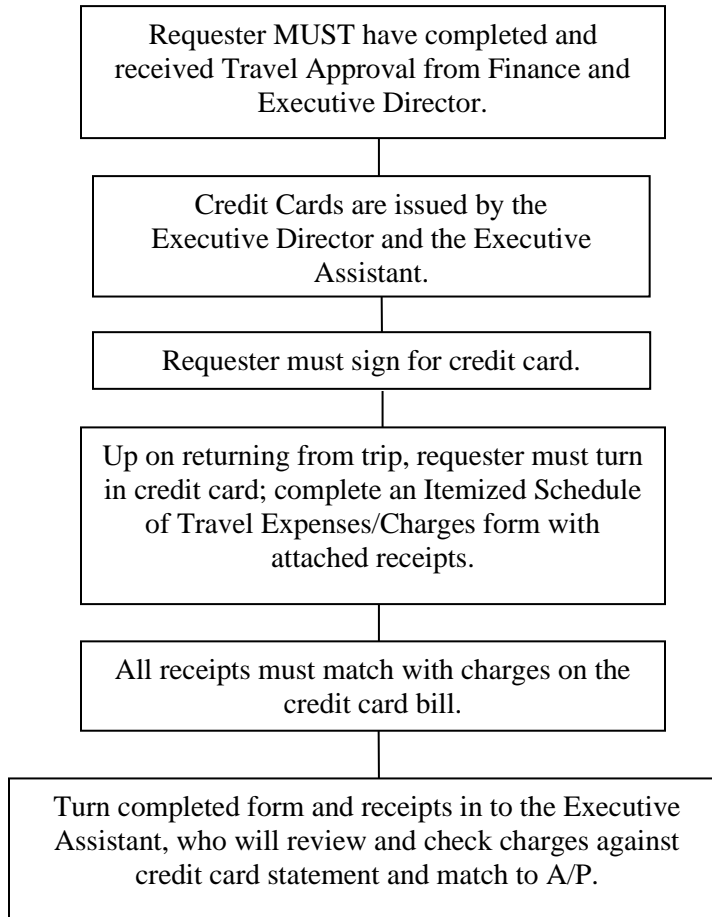
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<b>EASTERN PLAINS COUNCIL OF GOVERNMENTS</b>
<b>PURCHASE ORDER FLOW CHART</b>



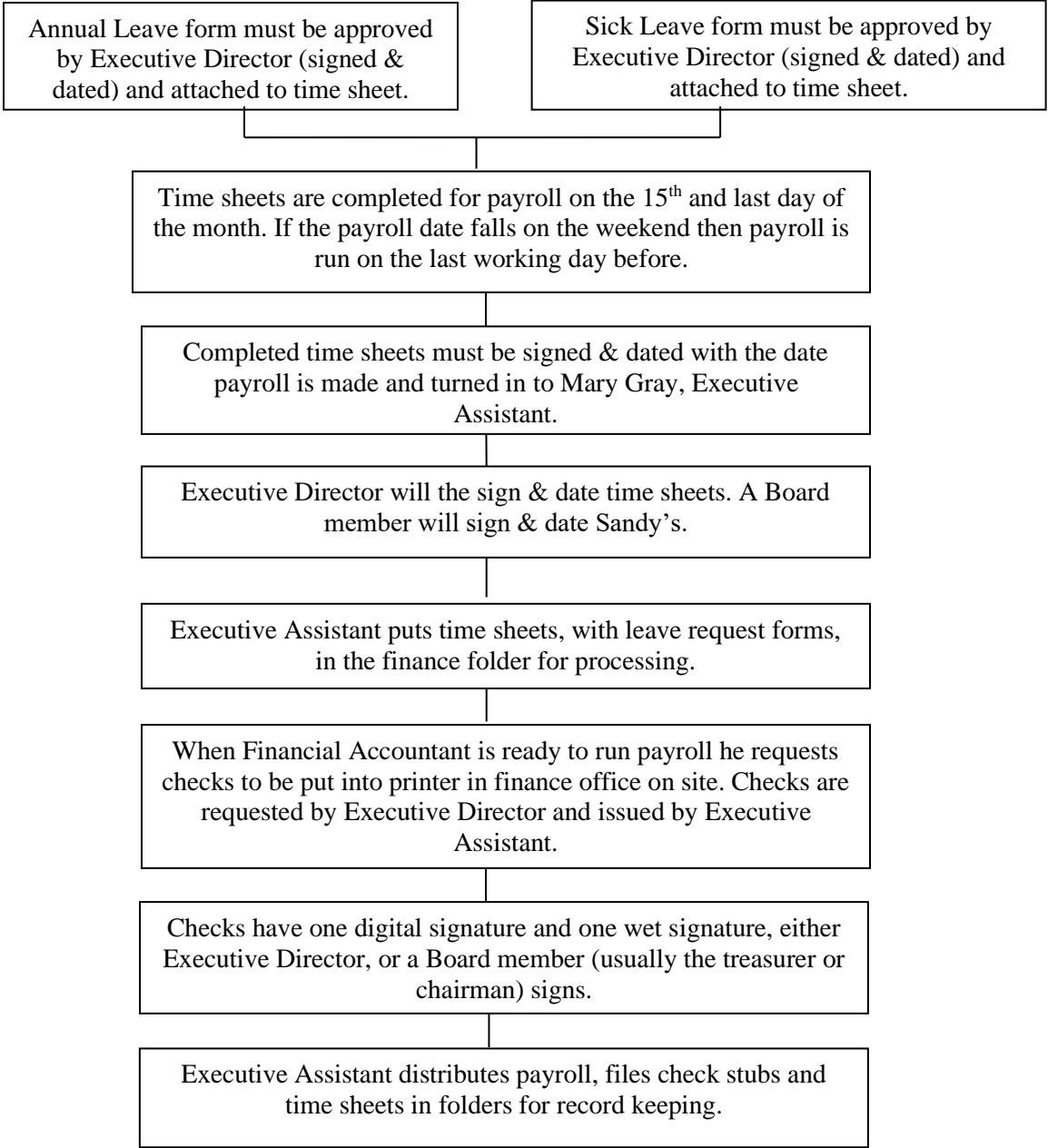
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**EASTERN PLAINS COUNCIL OF GOVERNMENTS  
TRAVEL CREDIT CARD REQUEST FLOW CHART**



All financial management will now be handled by a contracted CPA firm.

**EASTERN PLAINS COUNCIL OF GOVERNMENTS  
PAYROLL/TIME SHEET FLOW CHART**



All financial management will now be handled by a contracted CPA firm.

<b>EASTERN PLAINS COUNCIL OF GOVERNMENTS</b>
<b>TECHNOLOGY POLICY</b>

## **Purpose**

Eastern Plains Council of Governments (EPCOG) provides numerous technology resources for use by EPCOG's staff. EPCOG's technology includes, but is not limited to, all computing equipment, software, information systems, networks, email, and internet access. These resources are the property of EPCOG and are provided to the community to support EPCOG's mission and institutional goals. The purpose of this policy is to protect EPCOG's technology users and resources and to ensure equitable access and proper management of resources. (Also referenced in the Personnel Policy-Section XVII.)

## **Responsibilities**

Users are responsible for all their activities while using technology resources and services. By using EPCOG's resources, users agree to abide by all relevant EPCOG policies and procedures, as well as all federal, state, and local laws. Additionally, each computing facility or service has specific rules and regulations that govern the use of their systems and users must comply with those rules and regulations. Users are responsible for keeping up to date with this policy and other applicable EPCOG's technology policies, procedures, and guidelines. Current technology procedures and policies may be accessed or clarified by the Executive Director or the IT department.

## **Access**

Use of computing resources may be limited by issues of need, resources, or appropriate use. Access to computing resources is provided in part to learn, explore, and grow as part of a user's education or employment at EPCOG. Some applications may be actively discouraged due to the demand they place on limited resources. Please cooperate with EPCOG technology staff/department if asked to refrain from running applications such as these when resource use is heavy.

## **Copyright**

EPCOG respects copyright laws and staff must do likewise. Copying proprietary software is theft and will not be tolerated.

Users should not distribute electronic document attachments or post information on the internet containing copyrighted material unless evidence exists that EPCOG has the right to copy or distribute such material. Examples of copyrighted materials could include software, database files, documentation, articles, graphic files, or downloaded information.

## **Electronic Communication and Internet Usage**

EPCOG provides a variety of electronic communication channels. EPCOG encourages the appropriate use of these technologies to enhance its mission and goals. EPCOG permits incidental personal use of email provided that such use does not interfere with the operation of the job and does not negatively affect the user's job performance. For further information about electronic communication at EPCOG, please contact the IT department or Executive Director.

Users who purposely access sites or distribute electronic messages containing pornographic, lewd, sexually explicit, illegal, or other offensive material may expose EPCOG to liability for sexual harassment or other unlawful discrimination. This includes information that contains sexual implications, racial slurs, gender-specific comments or any comment that offensively addresses someone's age, sexual orientation, religious or political beliefs, national origin, disability, or other legally protected character. In addition, intentional access or distribution of such information is not for business purposes and is not necessary for the performance of legitimate job duties and responsibilities. Such use of electronic resources is strictly prohibited.

## **Misuse of Technology Resources**

EPCOG provides information technology resources for users to engage in activities that support the work of the institution. The use of EPCOG's resources for personal profit, non-work related fund-raising, political campaigns, or any illegal or inappropriate purposes are not acceptable. Non-authorized solicitations on behalf of individuals, groups, or organizations are also prohibited. Examples of unacceptable use include selling raffle tickets for non-work related activities, advertising the sale of personal items, or distributing political campaign materials. Other examples of misuse include, but are not limited to

- attempting to defeat or circumvent any security measures, controls, accounts, or record-keeping systems;
- using systems for unauthorized access;
- intentionally altering, misappropriating, dismantling, disfiguring, disabling, or destroying any computing information and/or services;
- using technology resources or services for workplace violence of any kind as defined in EPCOG's Code of Conduct;
- using technology resources or services for unlawful purposes including fraudulent, threatening, defamatory, harassing, or obscene communications;
- invading the privacy rights of anyone;
- disclosing or using non-public information for unauthorized purposes;
- disclosing student records in violation of FERPA;
- violating copyright law;
- using another person's user ID, password, files or data without permission; or

- using any EPCOG resources for illegal purposes.

## **Privacy**

Users should be aware that although EPCOG takes reasonable measures to protect the security of its resources and accounts assigned to individuals, EPCOG does not guarantee absolute security and privacy. Communications and other documents created by means of EPCOG's technology resources are subject to New Mexico's Inspection of Public Records Act (IPRA) to the same extent as if they existed in a tangible manner. Information stored electronically may also be made available in administrative or judicial proceedings.

In general, the practice is to treat electronic data with as much privacy as possible. However, situations may arise where employees with legitimate business purposes may have the need to view information, email, or monitor user activity on the network or EPCOG's technology. EPCOG will do so only when it believes it is appropriate to prevent or correct improper use, satisfy a legal obligation, or ensure proper operation of the electronic resources.

The Executive Director or his/her designee may authorize access to employee email or computer files in a number of circumstances including, but not limited to

- situations involving the health or safety of people or property;
- possible violations of EPCOG's codes of conduct, regulations, policies, or laws;
- termination of an employee;
- other legal responsibilities or obligations of EPCOG; or
- the need to locate information required for EPCOG's business

## **Sanctions**

Violations of the IT Policy are treated like any other violation of any other EPCOG's policy. EPCOG reserves the right to discipline a user if it is determined, after an investigation by the Executive Director or their designee, that the user violated any law or EPCOG's policy by misusing EPCOG's technology resources or services. Procedures will determine disciplinary action, up to and including termination or legal action.



## **Technology Policy Agreement**

All users of EPCOG’s technology resources must read, understand, and comply with the policies outlined in this document. By using any of EPCOG’s information technology resources, users agree to comply with these policies.

### **Acknowledgment & Agreement of EPCOG’s Technology Policy**

I have received a copy of and am fully aware of EPCOG’s Technology Policy, and I agree to abide by the terms of this policy. I understand that I should have no expectation of privacy in any matter created, received, or sent using EPCOG’s technology. I understand that any violation of this policy may result in disciplinary actions being taken against me and may constitute a criminal offense. Should I commit any violation, my access privileges may be revoked and/or appropriate legal/disciplinary action may be taken. I also agree to remain apprised of future revisions to this policy and to abide by the terms of all such revisions.

This signed acknowledgment of the employee receiving and reading this policy will be placed in the departmental personnel folder of the employee or with the executed contract for the contractor.

Employee Name (please print): \_\_\_\_\_

Employee Signature: \_\_\_\_\_

Job Title: \_\_\_\_\_

Date: \_\_\_\_\_

<b>EASTERN PLAINS COUNCIL OF GOVERNMENTS</b>
<b>CONTINUITY OF OPERATIONS POLICY</b>

## **Background**

The Continuity of Operations Plan is a guiding document containing the necessary instruction, guidelines, organization, responsibilities, and information required for the EPCOG to be prepared for an emergency that would affect EPCOG's services.

## **Scope**

The content of the document covers disaster procedures, responsibilities, and identification of essential software applications and hardware, general procedures for potential interruptions policies for reducing risk, contingency planning parameters, disaster response, and testing and maintenance of the plan.

## **Purpose**

The purpose of the Continuity of Operations Plan is to provide guidelines and procedures of an orderly and timely recovery from an interruption of services.

Procedures to recover from a disaster/threat are predicated on the most serious occurrence possible.

The formalization of a Continuity of Operations Plan will provide the foundation upon which the necessary procedures for protection of information and the continued operation of critical agency applications will be developed.

## **Objectives**

The primary objectives of the Continuity of Operations Plan are to make sufficient agreed upon preparations, and to design and implement a sufficient set of agreed upon procedures for responding to a disaster/threat of any size in the organization.

The purpose of these procedures is to minimize the effects of a disaster or emergency upon the operations of the agency. The emphasis is on safeguarding the vital assets of the agency and ensuring the continued availability of services.

Other objectives of the plan are as follows:

- Risk reduction and prevention to help avert any interruption in computing system application, network systems, and services;
- Reduce confusion during any chaotic period by having a clearly defined course of action that will reestablish services as soon as possible;
- Identify critical functions with consideration of priority scheduling;

- Identify alternate sites of operation that provide the same or compatible equipment. Conclude formal backup arrangements with such sites as identified. Specify steps necessary to relocate to the alternate site;
- Identify key personnel for each application, database or service so that they can be summoned without delay when needed; and
- Identify users of services to be notified of delays and to be involved in the recovery process. Establish the personnel responsible for all phases of Disaster Recovery.

## **Types of Disaster to Consider**

Natural disasters: floods, storms, tornados, fires, earthquakes, electrical outages, loss of a disk drive or computer system, pandemics or epidemics, etc.

Man-made disasters: fire, transportation accidents, chemical accidents, sabotage or willful destruction, bomb threats, plumbing problems, electrical outages, loss of environmental controls, etc.

Political disasters: riots, public demonstrations, civil disturbances, etc.

Electronic Warfare: hackers, cyber terrorism, computer virus, intrusion detection, denial of service, etc.

The most likely threats to occur should receive the most attention. These more common disasters may be localized in the computer, communications or data input areas.

## **Executive Director**

The Executive Director for the agency or its designee has the responsibility to provide the communication and coordination link to the staff. This position also serves as the focal point for ensuring the information security and privacy concern and issues within the plan are consistent with the EPCOG, state and federal obligations, policy and procedures.

## **EPCOG Policy/Procedures**

### *File and Data Base Management/Recovery:*

- Keep a local copy, but always backup the latest files to an external 1T (1 terabyte) and important files to the server regularly.
- Schedule the server to automatically backup nightly.
- Four, 1T USB external drives are used for daily backups. 1) back-up Monday, 2) backup Tuesday, 3) backup Wednesday, 4) backup Thursday.
- Employees should take their external backup drives (1Ts) home on a daily basis along with any assigned laptop.
- All laptops and computers should be up-to-date on software. Should there be any questions regarding EPCOG's technology, the employee should contact the IT department.

### *General Procedures for Disasters/Threats:*

In order for operations to continue without much disruption to services of which EPCOG provides to its seven-county district, it is important that personnel backup important files to their assigned ITs as stated prior and, if they have a laptop assigned to them, take their laptops to their homes on a daily basis. Employees who operate their computers at home should be sure to have access to proper and secure internet. Should they have questions regarding the need for internet access and technology at home, they should contact the IT department or the Executive Director. There may come a time when work may have to be conducted on a remote or at-home basis. In this case, the employee may have to request assistance with resources, such as ink or paper for printers. If assistance is needed in these cases, they should be properly made following the procurement policies of EPCOG. The Executive Director shall be the point of contact for information in regard to enacting emergency policies. There are multiple levels of which this policy may be enacted, and the Executive Director holds the authority to enact these policies in parts or as a whole when appropriate. The means of which the Executive Director may communicate the activation of these policies may include, but are not limited to, email, text, and/or phone calls. All EPCOG personnel should make these means of communication available at all times for safety. Procurement policies, state and federal regulations, and all other lawful restrictions shall be followed in the event of any level of threat. The level of threats are listed herein as:

#### A. Minor Threats

Minor threats to operations typically include such events such as inclement weather conditions. These events are typically regional or more isolated in nature. EPCOG generally works on the same inclement weather response as the Clovis Municipal Schools District. The Executive Director may choose, for the safety of EPCOG personnel, to take more restrictive actions than the school district (i.e. the schools may delay for two hours but the Executive Director may choose to delay for four hours for the safe travel of personnel). In such circumstances, the Executive Director may call for a true inclement weather day where no employee is expected to produce work products as expected. Should the threat not be serious enough, the Executive Director may choose to have all employees or some work remotely or at home. The Executive Director shall state the threat to the employees and the appropriate actions needed.

#### B. Moderate Threats

Moderate threats are more statewide or nationwide in nature. This would be a state of emergency – where the state governor or US president may call for a state of emergency. This may include such events as extreme weather conditions or pandemics. In such cases, EPCOG will take actions as legally outlined by the state or federal government, at a minimum. No action that would place an employee in immediate danger will be allowed. The Executive Director will announce the threat and appropriate action to employees. Should employees be expected to work from home or remotely in order to continue services, the Executive Director will state as such, and the appropriate accommodations may be made by EPCOG if remote or at-home operations are expected, such as providing assistance with office supplies.

### C. Extreme Threats

Extreme threats are typically those of immediate danger to life and safety. These threats may include, but are not limited to, terrorist activity, war (biowarfare or otherwise), severe infrastructure failure (building collapse, severe cyber-attacks, etc.), or severe civil unrest. The Executive Director will immediately alert staff to the threat and what appropriate actions to take. No action that would place any employee in immediate harm will be allowed. During extreme threats, safety is first and foremost. Therefore, it is not typical that work products are expected in these events.

If an employee is in an particular isolated event, such as a blizzard while traveling, they shall notify the Executive Director or their immediate supervisor of the event. After notification, specific action(s) may be authorized by the Executive Director to ensure the safety of the employee. If an employee finds themselves in a state of emergency, they should contact 911 immediately. EPCOG does not condone any action that would place an employee in danger and may take appropriate action as outlined in the EPCOG Personnel Policy as a disciplinary measure for any such dangerous actions.

Should an employee have any questions or concerns of the policies stated herein, they should notify the Executive Director or immediate supervisor immediately for clarification of the policies.

<b>EASTERN PLAINS COUNCIL OF GOVERNMENTS</b>
<b>STATEMENT OF DISPOSITION OF PROPERTY POLICY</b>

Personal property and/or equipment shall not be sold or exchanged for less than its fair value. Personal property and/or equipment that has been purchased in part or in whole by a federal agency that is planned for disposition shall be disposed of in accordance with the applicable federal regulations and provisions in the contract. When a federally purchased item is planned for disposition, referral must be made to the EPCOG inventory to ascertain the amount covered by the federal agency, and the appropriate federal regulation that applies. In addition, if the federal regulations require, prior approval must be obtained, instructions for disposition and/or use by other federal programs must be received, and any percentage interest must be refunded to that federal agency.

For those items that have been purchased solely with EPCOG local funds or state appropriation funds, the following disposition policy will apply:

1. If the estimated sales value of the personal property and/or equipment offered for sale is less than \$100, the Executive Director may negotiate a sale in the open market after such informal inquiry as he considers necessary to ensure a fair return to the EPCOG. The sale shall be documented by an appropriate bill of sale.
2. For sales from \$100 to \$1,000, the Executive Director shall solicit informal bids orally, by telephone, or in writing from a minimum of three prospective purchasers and a tabulation of all such bids received shall be prepared and retained as part of the permanent record. The sale shall be documented by an appropriate bill of sale.
3. Sales of \$1,000 or more and the award of such sale shall be made only at a public sale/auction or after advertising for formal bids. Such advertising shall be at least 15 days prior to award of the sales contract and shall be by advertisement in newspapers or circular letters to all prospective purchasers. In addition, notices shall be posted in at least two public places. Bids shall be opened publically at the time and place specified in the advertisement. A tabulation of all bids received shall be prepared and filed with the contract as part of the permanent record. The award shall be made to the highest bidder as to price and shall be documented by an appropriate bill of sale.
4. The sale of personal property and/or equipment to a public body for public use may be negotiated at its fair value subject to prior approval by the Board of Directors. The transfer shall be documented by an appropriate bill of sale.

Personal property shall not be destroyed, abandoned, or donated without written documentation by the Executive Director. The Executive Director shall make every effort to dispose of excess personal property and/or equipment as outlined above. However, if the property has no scrap or salvage value and a purchaser cannot be found, a statement shall be prepared documenting the

efforts made to sell the property, in support of the destruction, abandonment or donation of the property.

**EASTERN PLAINS COUNCIL OF GOVERNMENTS  
ORGANIZATIONAL CHART**

