COUNTY AUDIT DEPARTMENT

REPORT #390

An Audit of:

THE CLERK PURCHASING PROCESS

September 11, 2020

September 11, 2020

Dear Pat Frank, Clerk of Court & Comptroller:

The Audit Team performed an audit of the Clerk Purchasing Process (Audit Report #390, dated September 11, 2020). Responses to the Audit Team's recommendations were received from the Director of Purchasing/Mail Services and have been included in the Report after each audit comment and recommendation.

The purpose of this Report is to furnish management independent, objective analysis, recommendations, counsel, and information concerning the activities reviewed. It is not an appraisal or rating of management.

Although the Audit Team exercised due professional care in the performance of this audit, this should not be construed to mean that unreported noncompliance or irregularities do not exist. The deterrence of fraud and/or employee abuse is the responsibility of management. Audit procedures alone, even when carried out with professional care, do not guarantee that fraud or abuse will be detected.

The Audit Team appreciates the cooperation and professional courtesies extended to the auditors by the Director and personnel of Clerk Purchasing during this audit.

Sincerely,

Heidi Pinner, CIA, CISA, CFE, CRMA
Senior Director of County Audit

CC: Dan Klein, Chief Executive Officer, Clerk of Court & Comptroller
       Kimberly Richards, Chief Deputy, Clerk's Administration
       Andrew Barrios, Director of Purchasing/Mail Services

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EXECUTIVE SUMMARY

BACKGROUND INFORMATION

The Clerk's Purchasing Department's objective is to ensure purchases are made on behalf of the Clerk of Circuit Court & Comptroller (Clerk's Office) in compliance with Florida law and in accordance with the Clerk's policies and procedures. The mission of the Purchasing Department is to provide for the uniform procurement of commodities and services in a timely and cost-effective manner and in accordance with the Procurement Directive/Policy for the Clerk's Office. The Clerk's Purchasing Department (Purchasing) coordinates procurement procedures for commodities and services with all departments under the Clerk's Office.

OBJECTIVE

The objective of the audit was to determine whether or not there are adequate controls surrounding the Clerk's Purchasing functions.

SCOPE

The audit was conducted in conformance with the *Generally Accepted Government Auditing Standards* and the *International Standards for the Professional Practice of Internal Auditing*. These Standards require that County Audit plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for the audit comments and conclusions based on the audit objectives. County Audit believes that the evidence obtained provides this reasonable basis.

The audit scope included the control environment regarding the purchasing process. The audit scope period included transactions processed from different time segments within the time period from June of 2018 through February 3, 2020 depending on the process tested, as noted in each of the audit comments.

OVERALL EVALUATION

Process strengths:
- System procedures are documented for purchasing functions within Oracle EBS.
- Multiple approval levels are required by policy and enforced in Oracle for requisitions.
- Purchasing staff performs reviews of all requisitions in Oracle.
- Some controls are in place for evaluation of competitive bids including written committee guidelines, confidentiality agreements and conflict of interest disclosures.
- P-card controls are in place to limit cardholders, and require Purchasing reviews of P-card logs for completeness, accuracy, and appropriate approvals.
- Policies and procedures are in place for the creation and processing of travel forms in the OnBase Travel system.

Control improvement opportunities:

- The Clerk Purchasing Policy needs more clearly defined procurement types and procurement thresholds to provide consistency in application.
- The purchasing policy would benefit from additional clarity for which types of purchases require a Clerk's Authorization Request Form (CARF).
- Request for Proposal (RFP) documents were observed which did not include sufficient details about the methods used for evaluating bids.
- Additional controls and policy clarification is needed for the single transaction limit and monthly transaction limit for P-Cards.

Full testing results begin on page 3 of this Report.

OPINION

Control Maturity Levels

Informal   Repeatable   Formal   Managed   Best Practice

The overall control environment relative to Clerk Purchasing is at the repeatable maturity level. This means that there are some controls established with some policy structure, but formal process documentation in the Clerk's Purchasing Policy could be updated for better clarity and completeness. There is reliance on personnel to sometimes make ad-hoc decisions due to circumstances not addressed in the Purchasing Policy. Exceptions found during audit testing suggest there are opportunities to improve controls over the requisition process, competitive procurements, the use of P-Cards, and travel reimbursements. Addressing the opportunities identified in this Report will further enhance the overall control structure and provide increased consistency and assurance.

The exit conference was held on August 13, 2020.

Other minor concerns not included in this Report were communicated to management and/or corrected during fieldwork.

AUDITED BY

Heidi Pinner, CIA, CISA, CFE, CRMA, Senior Director of County Audit
Ben Everett, CPA, CIA, CFE, Audit Manager
Greg McCullough, CPA, CIA, CFE, Senior Internal Auditor
Lovonia Scott, CGAP, Internal Auditor

AUDIT COMMENTS & RECOMMENDATIONS

AUDIT COMMENT 1

Opportunities exist to improve controls over purchase by requisition.

The objective was to determine whether there were adequate controls surrounding the Clerk's purchase by requisition process.

Testing of Procurement by Requisition Process

There were 519 Clerk purchase orders created in Oracle during the time period October 1, 2018 through March 31, 2019. The Audit Team selected a random sample of 25 Clerk purchase orders from this time period. The Oracle requisition associated with the sample Clerk purchase order was also retrieved and reviewed for applicable information during testing. The Audit Team reviewed related supporting documents and Oracle information to determine whether or not:

- Required approvals for the requisition were present and appropriate in accordance with Clerk Procurement Policy.

- A Clerk Authorization Request Form (CARF) was properly completed and approved when required.

- Competitive quotation documentation was on file for the purchase order or requisition, when required by Clerk Purchasing Policy.

- Purchase orders related to an RFP had documentation on file indicating the vendor names from which bids were received.

The Audit Team also reviewed CARFs & supporting documents for all purchase orders greater than $35,000 to determine whether or not an appropriate procurement method was used and/or if the purchase could have benefited from an RFP process.

Results of Testing Procurement by Requisition

For the random sample of 25 purchase orders, the Audit Team determined:

- Six (6) of the 8 sample items which required quotes did not have the required number of quotes attached to the Oracle purchase requisition or purchase order. Most of these exceptions were for recurring purchases and there is not clarity in the purchasing policy whether or not these purchases would be considered pre-approved sole source items or non-sole-source items requiring more than one quote. No exceptions or justifications were noted within the purchasing support as to why the required number of quotes were not obtained.

- Two (2) sample items did not have the required Clerk approval or CARF documented. These purchases were for hardware (signature pads and network cables/modules) and also used another government contract in lieu of competitive bid. Both of these items were less than $10,000; however, the Clerk Purchasing policy does not offer clarity for which types of hardware or what dollar threshold of hardware purchases requires Clerk approval via CARF.

- The annual contract purchase order for use of the State Office Depot contract was approved by the Chief Deputy, Administration, but Clerk approval has not been documented for its continued use.

For the review of the purchase orders greater than $35,000, the Audit Team determined:

- All of the sample transactions greater than or equal to $35,000 were procured by an appropriate means and supported by a CARF with appropriate approvals.

- There were several (7) instances where the procurement type selected on the CARF appeared inconsistent with the actual procurement type. This was especially evident with the use of the "existing contract" and "sole source" procurement types. Renewing an agreement (which changes the contract terms) may be more accurately depicted as a sole-source because a new procurement decision is being made. This is opposed to a change order or contract extension where the original contract remains in place. These items are not exceptions but may serve as an example of the benefit of having more clearly defined procurement types, including designated types of non-competitive procurements (like software license agreements, subscriptions, services, etc.) and procurement thresholds in the purchasing policies.

- There were also several (9) piggyback and existing contract procurements where the CARF did not have evidence in the justification field or in supporting documentation to indicate how it was determined that the piggybacked or existing agreement remained advantageous for the Clerk in terms of pricing or value. This includes one (1) existing contract which is 18 years old and has no term. While this analysis may have occurred as part of the procurement approval process, evidence of such justification was not clear within the documentation. Using a State of Florida or other government agency contract in lieu of competitive bidding is a legitimate means of procurement; however, this is an exception to the competitive bid requirements and documenting the due diligence used to select this purchase type could provide additional transparency and accountability to the purchase and approval process.

RECOMMENDATIONS

To improve controls over the Clerk Purchasing functions, management should:

1. Clarify in the Clerk Purchasing policy which vendors and types of goods or services items are considered recurring, pre-approved sole source types of procurement. In addition, clarify in the policy the dollar thresholds for these items.

2. Clarify in the Clerk Purchasing Policy where the quotes indicated in the policy should be saved and retained. In addition, include in the policy where reasons should be documented for not obtaining the number of quotes indicated by policy.

3. Include an additional step in the approval process for the annual contract purchase order for use of the Office Depot state contract to obtain the Clerk approval in Oracle where the approvals are maintained.

4. Implement a process to ensure that requisitions which use an active Florida state term contract or a contract negotiated by another Florida local government or purchasing cooperative include Clerk approval, in accordance with Clerk Purchasing policy. In addition, the process should also ensure that a CARF is completed for applicable items.

5. Clarify in the Clerk Purchasing policy which types of hardware and/or a related dollar threshold for the hardware that should require a CARF.

6. Update the Clerk Purchasing policy to include more clearly defined procurement types and procurement thresholds to provide consistency in application.

7. Create additional procedural guidance for completing a CARF which includes documenting sufficient evidence in the justification field or in supporting documentation to the CARF to indicate how it was determined that the piggybacked or existing agreement remained advantageous for the Clerk's office in terms of pricing or value.

CLIENT RESPONSE

1. Concur
2. Concur
3. Concur
4. Concur
5. Concur
6. Concur
7. Concur

CORRECTIVE ACTION PLAN

1. Using the 'Best Practice Recommendations' incorporated in the Appendix to the audit, the Purchasing Department will rewrite the Clerk's Purchasing Policy and incorporate which vendors and types of goods or services are considered recurring, non-competitive, pre-approved sole source types of procurement and the dollar threshold for levels of authority for such procurements.

2. While the Purchasing Department concurs with this recommendation, such guidance is better clarified in the Purchasing Procedures Manual as opposed to the Purchasing Policy document. Using the 'Best Practice Recommendations' incorporated in the Appendix to the audit, the Purchasing Department will rewrite the Clerk's Purchasing Policy as well as the Purchasing Procedures Manual providing detailed instructions with regard to quotes.

3. While the Purchasing Department concurs with the recommendation, a CARF may be a more acceptable vehicle for capturing the Clerk's approval on blanket purchase agreements. Using the 'Best Practice Recommendations' incorporated in the Appendix to the audit, the Purchasing Department will review the purchasing policies and procedures of other governments in order to determine the best approach for the Clerk's annual approval of the Office Depot contract as well as other blanket purchase agreements.

4. Using the 'Best Practice Recommendations' incorporated in the Appendix to the audit, the Purchasing Department will rewrite the Clerk's Purchasing Policy to clarify the appropriate use of an active Florida state term contract or a contract negotiated by another Florida local government or purchasing cooperative as well as the appropriate levels of approval.

5. The Purchasing Department agrees that the procurement of IT hardware and software are unique and may need to be separately addressed in a new Purchasing Policy. Using the 'Best Practice Recommendations' incorporated in the Appendix to the audit, the Purchasing Department will rewrite the Clerk's Purchasing Policy to not only identify when a CARF is required for the purchase of IT hardware and software but the overall procurement process for such IT commodities and services.

6. The Purchasing Department agrees that this is one of the most significant deficiencies in the existing Purchasing Policy. Using the 'Best Practice Recommendations' incorporated in the Appendix to the audit, the Purchasing Department will rewrite the Clerk's Purchasing Policy to clarify and 'modernize' all procurement types and thresholds.

7. While the Purchasing Department concurs with this recommendation, such guidance is better clarified in the Purchasing Procedures Manual as opposed to the Purchasing Policy document. Using the 'Best Practice Recommendations' incorporated in the Appendix to the audit, the Purchasing Department will rewrite the Clerk's Purchasing Policy as well as the Purchasing Procedures Manual providing detailed instructions with regard to justification on all procurement documents (CARFs, requisitions, etc.) especially those that relate to a 'piggyback' contract of the renewal of an existing Clerk contract.

TARGET COMPLETION DATE

1. 3/31/2021
2. 3/31/2021
3. 3/31/2021
4. 3/31/2021
5. 3/31/2021
6. 3/31/2021
7. 3/31/2021

AUDIT COMMENT 2

Adequate controls are in place to ensure compliance with the sealed bid process. There is an opportunity to further improve these controls by ensuring the methodology used to score and evaluate the proposals is presented in the initial RFP.

The objective was to determine whether or not there were adequate controls surrounding the Clerk's sealed bid (RFP) process.

Testing of Contract Procurement

From the list of Request for Proposal (RFP) projects initiated from Clerk Purchasing for the time period January 1, 2019 through February 3, 2020, the Audit Team selected three recent RFP projects and reviewed the related supporting documents to determine whether or not:

- Documentation existed indicating that bids were received for the RFP process that shows vendor names (such as a Bid Tabulation Summary or included in documentation with the CARF).
- Each member of the Evaluation Committee of each RFP signed a Confidentiality Agreement and Conflict of Interest Disclosure form.
- An evaluation summary containing scores, recommendations, and other requisite information was signed by the Evaluation Committee and submitted in the CARF.
- The actual criteria used by the Evaluation Committee on the RFP scoring sheet or Evaluation Summary was in agreement with the evaluation criteria written in the published RFP document.

In addition, the Audit Team reviewed the three CARFs over $35,000 which were processed between October 1, 2018 and April 24, 2019 to determine whether or not they should have been bid as an RFP method of procurement.

Results of Testing for Contract Procurement

The Audit Team reviewed the RFP evaluation process and three recent RFP projects and determined that:

- Written procedures are not in place for the opening of sealed bids.
- Every meeting associated with an RFP has a Clerk Purchasing representative in attendance.
- At least two Clerk Purchasing personnel attend the Evaluation Committee meetings, RFP Planning Meetings and RFP Proposer's Conferences.
- Evaluation Committee meetings, as well as oral presentations by proposers, are recorded.
- Sufficient supporting documentation was maintained for all three RFP projects indicating the bids received for the RFP.

- All Evaluation Committee members signed a Confidentiality Agreement and Conflict of Interest Disclosure form.

- A signed Evaluation Summary sheet was included in the CARF for the applicable RFP projects. In addition, an Evaluation Summary, Award Letter, or scoring sheet for each of the three RFP projects contained signatures of all the RFP Evaluation Committee members.

- The actual criteria used by the Evaluation Committee on the RFP scoring sheet or Evaluation Summary was in agreement with the evaluation criteria written in the published RFP for two of the three solicitations reviewed. For the one remaining RFP solicitation reviewed, the following exceptions were noted:

    - The methodology used to assign points for price (service fee) was not explicitly stated in the RFP document.

    - Two errors were noted in the calculation for assigning points for the service fee line item of the evaluation. These errors did not have a material impact on the RFP scoring and would not have changed the result of which firm achieved the highest score.

The three additional CARFs reviewed were determined to be extensions of existing contracts exempted from the competitive procurement process.

RECOMMENDATIONS

To improve controls over the Clerk Purchasing functions, management should:

1. Explicitly state in the RFP document the methodologies and formulas to be used for evaluating proposals.

2. Develop procedural guidance to ensure any formula calculations for assigning points by the Evaluation Committee are reviewed for accuracy by Clerk's Purchasing.

3. Develop written procedures for the sealed bid opening process.

CLIENT RESPONSE

1. Concur
2. Concur
3. Concur

CORRECTIVE ACTION PLAN

1. Clerk's Procurement will work with the procuring department to identify with more specificity the methodologies and formulas to be used for evaluating proposals and publish them as part of the RFP. The Purchasing Department will review all such formulas to assure they are not overly complicated preventing the average person from verifying the calculation and award of points.

This will be formalized as part of the RFP procedure. Clerk's Procurement will implement this recommendation with the next RFP that we publish.

2. Clerk's Procurement is developing procedural guidance ensuring that formula calculations used by the evaluation committee are reviewed and verified by Clerk's Procurement.

3. Using the 'Best Practice Recommendations' incorporated in the Appendix to the audit, the Purchasing Department will rewrite the Clerk's Purchasing Policy as well as the Purchasing Procedures Manual providing detailed instructions for the sealed bid opening process as well as other areas of the procurement process.

TARGET COMPLETION DATE

1. 3/31/2021
2. 3/31/2021
3. 3/31/2021

AUDIT COMMENT 3

Opportunities exist to improve compliance with Clerk Purchasing policy and to clarify procedures for the processing of P-card transactions.

The objective was to determine whether or not there were adequate controls surrounding the Clerk's P-card purchasing process.

Testing of Purchase by P-card

The Audit Team obtained a population of Clerk P-card transactions for the time period ranging from October 1, 2018 through December 27, 2019, which consisted of 535 transactions. The Audit Team selected a random sample of 25 transactions for testing.

The Purchasing department downloads P-card transaction data from the bank's website and compiles the transactions onto a separate P-card log for each cardholder each month. P-card logs are used for review and approval of transactions by management and for recording of P-card expenses by Clerk's Accounting. The Audit Team reviewed applicable P-card logs, supporting documentation attached to the P-card log, and related Oracle requisition information for the sample items to determine whether or not:

- Supporting documents such as invoices, requisition approvals, and travel authorizations were adequate.

- Competitive quotes were obtained when required.

- The P-card log itself had the proper Clerk management approvals.

- The related requisition had appropriate management approval, justification notes, and item descriptions.

- The P-card log itself has the Purchasing employee approval after review and approval by department management.

In addition, the Audit Team reviewed the status of spending limits established for each P-card holder and set up with the bank's online P-card system to determine whether or not P-card limits were set up for single transaction limit, daily transaction limit, and monthly transaction limit.

Results of P-Card Testing

For the review of the random sample of 25 P-card transactions, the Audit Team determined:

1. All P-card charges were supported by an invoice or related documentation in the P-card log.

2. All P-card charges for commodities or services were supported by a copy of the Oracle requisition workflow approval pages in the P-card log.

3. All P-card charges for travel were supported by a copy of the properly approved Pre-travel form or Post-travel form from the OnBase travel system in the P-card log.

4. Seven (7) of 17 P-card charges requiring quotes (41%) did not have the required number of quotes included in the P-card log or Oracle requisition documentation.

5. Five (5) of 14 P-card logs reviewed (36%) did not include evidence of all management approvals. The Clerk's Procurement Directive/Policy does not explicitly require these approvals as listed on the P-card log.

6. All P-card charges requiring an Oracle requisition had a requisition with proper Clerk management approvals.

7. Six (6) of the 19 applicable Oracle requisitions (32%) did not include information in the justification field. This is not currently a formal requirement of the requisition process. However, requiring more information in the justification field to describe the reason/need for the purchase would add additional control and transparency to the approval process.

8. Five (5) of the 19 applicable Oracle requisitions (26%) did not include an attachment for the description of the line item purchased.

9. All applicable Oracle requisitions included line item descriptions for the line items purchased.

10. All applicable Oracle requisitions included line item descriptions for the line items purchased that agreed to the description documented on or with the P-card log.

11. Thirteen (13) of 14 (93%) P-card logs showed Clerk Purchasing approval.

The Audit team reviewed each of the credit limits established in the bank's P-card system for Clerk P-cards and determined that most cards had only the Credit Limit field (monthly credit limit) set up with the bank. The two other fields traditionally used to control cardholder spending limits, are single transaction limit and daily transaction limit. These fields did not have a limit set up with the bank.

The Clerk Purchasing policy indicates a daily P-card limit of $5,000. The policy is silent on a single transaction limit or monthly limit for cardholders.

Other observations made by the Audit Team include:

- Written policy and procedures for Clerk P-card holders are not current.
- The Audit Team noted that the issuing bank was printing the full credit card number on each cardholder's statement. This was communicated to management and corrected during the course of the audit.
- Automated e-mails and/or text alerts are currently not utilized by all cardholders. Having these alerts active is a way to quickly detect and remediate any fraudulent transactions which may occur.

RECOMMENDATIONS

To improve controls over P-cards, management should:

1. Clarify in the Clerk Purchasing Policy section on P-cards what the single, daily, and monthly transaction limits should be and add a requirement that these should be enforced by entering them online into each cardholder's profile.

2. Formalize additional written procedural guidance for P-card processing to include required supporting documentation and approvals for the P-card logs.

3. Ensure that documentation of quotes obtained for P-card purchases is maintained (actual .pdf's and/or screenshots and not just URL links that could change or expire).

4. Ensure the reason that the required number of quotes is not obtained is documented in the P-card log documentation or the Oracle requisition.

5. Ensure that P-card logs include all of the proper Clerk Management approvals.

6. Ensure that the Oracle requisition for P-card purchases includes completion of the justification field and an attachment to the requisition for a description of the line item purchased.

7. Ensure that P-card logs include Purchasing approval.

8. Update the written policy and procedures for Clerk P-card holders.

CLIENT RESPONSE

1. Concur
2. Concur
3. Concur
4. Concur
5. Concur
6. Concur
7. Concur
8. Concur

CORRECTIVE ACTION PLAN

1. Using the 'Best Practice Recommendations' incorporated in the Appendix to the audit, the Purchasing Department will rewrite the Clerk's Purchasing Policy, which will include a section on P-card purchases, to clarify the single, daily, and monthly transaction limits for each card holder. Once the new Policy is approved the limits will be updated in the online portal.

2. While the Purchasing Department concurs with this recommendation, such guidance is better clarified in the Purchasing Procedures Manual as opposed to the Purchasing Policy document. Using the 'Best Practice Recommendations' incorporated in the Appendix to the audit, the Purchasing Department will rewrite the Clerk's Purchasing Policy as well as the Purchasing Procedures Manual providing detailed instructions with regard to required supporting documentation and approvals for P-card transactions. Also, during the implementation of Oracle Cloud, Purchasing will be looking for opportunities to automate the processing and approval of P-card transactions.

3. Clerk's Procurement has already implemented this recommendation however, procedural guidance will be developed to ensure consistent application.

4. While the Purchasing Department concurs with this recommendation, such guidance is better clarified in the Purchasing Procedures Manual as opposed to the Purchasing Policy document. Using the 'Best Practice Recommendations' incorporated in the Appendix to the audit, the Purchasing Department will rewrite the Clerk's Purchasing Policy as well as the Purchasing Procedures Manual providing detailed instructions regarding documentation of quotes. Also, during the implementation of Oracle Cloud, Purchasing will be looking for opportunities to automate the processing and approval of P-card transactions.

5. Using the 'Best Practice Recommendations' incorporated in the Appendix to the audit, the Purchasing Department will rewrite the Clerk's Purchasing Policy as well as the Purchasing Procedures Manual providing detailed instructions regarding P-card approvals and the proper completion of P-card logs. Also, during the implementation of Oracle Cloud, Purchasing will be looking for opportunities to automate the processing and approval of P-card transactions in hopes of possibly eliminating the paper logs and manual approvals.

6. Using the 'Best Practice Recommendations' incorporated in the Appendix to the audit, the Purchasing Department will rewrite the Clerk's Purchasing Policy as well as the Purchasing Procedures Manual providing detailed instructions regarding P-card justification and commodity description on both the P-card logs and Oracle requisition. Also, during the implementation of Oracle Cloud, Purchasing will be looking for opportunities to automate the processing and approval of P-card transactions in hopes of possibly eliminating inconsistencies between the P-card logs and the Oracle requisition.

7. P-card logs are currently approved by Purchasing however this recommendation will be added to our internal procedures to ensure consistent application.

8. Using the 'Best Practice Recommendations' incorporated in the Appendix to the audit, the Purchasing Department will rewrite the Clerk's Purchasing Policy as well as the Purchasing Procedures Manual providing for increased policy and procedural direction for P-card transactions.

TARGET COMPLETION DATE

1. 3/31/2021
2. 3/31/2021
3. 3/31/2021
4. 3/31/2021
5. 3/31/2021
6. 3/31/2021
7. 3/31/2021
8. 3/31/2021

AUDIT COMMENT 4

Opportunities exist to improve controls over the Clerk travel form process and compliance with the Clerk Business Travel policy.

The objective was to determine whether or not there are adequate controls surrounding the Clerk's travel form process.

Testing Of Travel Forms

The Audit Team identified 66 completed travel forms with a payment made for the time period of June 2018 (inception of the OnBase travel system) through April 22, 2019. The Audit Team selected a random sample of 21 of these travel forms for testing and reviewed the travel form and related supporting documents to determine whether or not:

- The completed travel form had the proper management approvals, including pre-approvals and post (final) approvals.

- The completed travel form was properly approved by the Travel Coordinator, including pre-approval and post (final) approval.

- The expenses paid as noted on the travel form were supported by an invoice or other expense documentation attached to the travel form in the OnBase system with amounts that match the payment check.

- The travel form was calculated correctly and expenses appeared to be appropriate, including per diem amounts, total expenses (pre-travel and post travel), and the total reimbursement.

Results of Testing for Travel Forms

Based on the test work performed for the random sample of 21 travel forms, seven items (33%) had an exception noted. These exceptions included:

1. One travel form did not include supporting documentation for the mileage calculation. When recalculated, the mileage claimed was appropriate.

2. One travel form did not have event/agenda information attached as supporting documentation.

3. One travel form had an incorrect mileage reimbursement calculation.

4. One travel form did not show the location of where the meeting would be conducted.

5. One travel form had the pre-approvals provided after the date of travel.

6. One travel form had a 7 PM departure time and therefore should not have received a lunch per diem.

7. One travel form had two exceptions. The workshop physical location was not included in the note section of the travel form and the mileage should have been 214 miles and not 234 miles.

The Audit Team also identified that changes can be made to the OnBase travel form and travel estimates can be modified by the traveler after pre approval has been obtained. Should a change occur, the OnBase system reflects an update but does not have the capability of tracking what was changed. This limits the assurance provided by the pre-travel approval process.

RECOMMENDATION

To improve controls over the Clerk's travel form process, management should:

1. Ensure that travelers and designated approvers are reviewing the travel forms for proper completion of the form, proper supporting documentation, proper expense calculations, and compliance with the Clerk Business Travel policy.

2. Implement a system control to prevent pre-travel estimates from being modified once approved or if preventative controls are not possible, implementing mitigating controls to track changes or ensure the approved pre-travel estimates and information is maintained.

CLIENT RESPONSE

1. Concur
2. Concur

CORRECTIVE ACTION PLAN

1. Clerk's Administration will provide more frequent communications to Senior Staff and Travel Coordinators on the importance of the review and approval of travel forms and related supporting documents. Everyone who approves a Travel Form (including the CEO) has a responsibility to assure that the appropriate and required supporting documents are attached and that all expense calculations are correct and in compliance with the Clerk's Business Travel Policy.

2. Clerk's Administration will work with the OnBase Development Team to evaluate the feasibility of 'locking-down' the Estimated Expenses portion of the Travel Form to prevent changes or modifications to the pre-travel estimates after final approval of the travel request. Absent a technical solution within OnBase, Clerk's Administration will implement mitigating controls to preserve the integrity of the pre-travel estimates.

TARGET COMPLETION DATE

1. 9/30/2020
2. 11/30/2020

APPENDIX - BEST PRACTICE RECOMMENDATIONS

BACKGROUND

As determined in the Clerk Purchasing Audit, there are several areas of the existing Clerk Purchasing policies and processes that would benefit from additional clarity and specificity. The Audit Team has compiled the following best practice guidance and recommendations that management should consider when updating the procurement policies or processes. The information contained in this addendum was compiled and summarized based on the guidance of the National Institute of Governmental Purchasing (NIGP) and practices in place for other local government purchasing functions.

PROCUREMENT POLICIES AND PROCUREMENT MANUAL BEST PRACTICES

Procurement organizations should develop a comprehensive policy manual that clearly defines authority and responsibility, and establishes guidelines for the organization and the procurement professional to follow when carrying out their responsibilities. A procurement policy manual should include:

A. A definition section that clearly defines the use of terms as they are used in the policy and criteria for any procurement decision that may be unclear without further explanation (e.g. description of a responsive and responsible bidder).

B. Basic organizational concepts that, at a minimum, establish guidance for the procurement organization and any delegated purchasing authority including:

    1) Authorities, roles and responsibilities of the central procurement office

    2) Establishment of the Chief Procurement Officer, or other lead procurement professional, as the procurement authority for the organization and include guidelines for authorities, roles and responsibilities of the Chief Procurement Officer

    3) Authorities, roles and responsibilities of the delegated purchasing authority (if any), including:

        a) Appointment, qualifications and training of personnel

        b) Authorities, roles and responsibilities of personnel

C. Guidance for source selection and contract formation that at a minimum includes the following contracting methods:

    1) Competitive Sealed Bidding

    2) Competitive Sealed Proposals

    3) Small Purchase Procedures

    4) Sole Source Procurement

    5) Emergency Procurement

    6) Competitive Selection Procedures for designated types of services

D. Guidance in regards to specifications including requiring the development of specifications to ensure maximum competition.

E. Guidance in regards to ethics and code of conduct for everyone involved in the procurement process, as well as remedies for violation of the policy. This should include the process for debarring and or suspending vendors and the process for handling protest, appeals disputes and contractual remedies.

F. An outline of:

1) Requirements for technical and professional qualifications and certifications for procurement management and professional staff.

2) Orientation and training requirements for new employees, and those that will be involved in the procurement process.

G. Applicable guidance for the use of special public procurement programs, including, but not limited to:

1) Minority and women owned business (as permitted by agency or law).

2) Local or disadvantaged business enterprises.

3) Joint or cooperative procurement.

4) Low value spend (e.g. purchasing card program).

5) Surplus disposition.

BEST PRACTICES IN PROCUREMENT TRANSPARENCY

Transparency in the procurement processes assists in ensuring that any deviations from fair and equal treatment are detected very early, and makes such deviations less likely to occur. It protects the integrity of the process and the interest of the organization, stakeholders and the public and also increases competition and better value for goods, services, and construction.

A. **Leverage Technology:** Procurement functions should integrate and utilize technology systems to enhance transparency. Such as:

1) Establishing a web-based reporting tool for entity data that includes, at minimum, current bid opportunities, bid results, current contracts, and solicitation schedules. This could also include a means to solicit formal and informal quotes.

2) Creating and publishing annual reports of procurement activities and spending in a format that is accessible and easy to understand.

3) Providing stakeholders and the public access to current, up-to-date information about procurement processes, procedures and policies and well as equivalent information for all procurement transactions and contracts (direct, limited bidding, formal, informal).

4) Standardization of procurement documents including: bids, quotes, proposals and registration documents.

B. **Protest Processes:** Procurement should ensure that a protest policy is established and documented. A protest policy establishes the foundation for procedures that thoroughly and openly investigate complaints and allow the procurement process to expeditiously move forward. Protests may relate to the solicitation document or to entity decisions on awards. At a minimum, a protest policy would:

1) State the right of an interested party to protest.

2) State the mandatory filing procedures (e.g., timing and format).

3) Describe roles and responsibilities of the entity for handling a protest including maintaining documentation and performing post protest assessments.

4) State the threshold of bids/proposals for which the formal protest procedures apply (for example, those at or above the formal bid limit) and any additional types that apply (such as Sole Source procurements).

5) Describe roles and responsibilities of the entity for handling appeals to a protest decision, including timing and documentation requirements.

Based on the Audit Team's research, successful protests are generally a result of: (1) unreasonable cost or price evaluation; (2) unreasonable past performance evaluation; (3) failure to follow evaluation criteria; (4) inadequate documentation of the record; and (5) unreasonable technical evaluation. Throughout the solicitation process, Procurement and stakeholders should follow procurement best practices to avoid or mitigate any potential protests. Some best practice prevention practices include:

1) Contacting other entities that may have issued a similar solicitation.

2) Collaboration between Procurement and the business units to develop a well-written specification and scope of work that is independent and objective.

3) Holding open pre-solicitation conferences to solicit feedback on proposed specifications or scope of work.

C. **Ethics:** Procurement organizations should have an adopted code of ethics and require its employees to uphold the code and seek commitment to it by all those with whom they engage.

The adopted code of ethics should be documented in the procurement manual and should also include the avoidance of conflicts of interest, other prohibited actions and remedies. It should address standards for both employees and vendors.

An adopted vendor ethics policy should be posted on the county website in a section for procurement related postings.

PROCUREMENT TYPES

BEST PRACTICE: The Procurement policy and manual should clearly define the various procurement types and corresponding thresholds. Thresholds should be clearly defined for all levels and types of procurements.

Examples of Procurement Types and Thresholds:

INFORMAL PROCUREMENTS (SMALL PURCHASES)

Hillsborough County BOCC: $50,000 or less in a fiscal or calendar year. Small purchases are to be made to the lowest priced vendor.

- $5,000 to 50,000 (as estimated for the fiscal year). Require written quotations.
- $5,000 or less – Do not require competition; however, informal (verbal) quotations are encouraged.
- For small purchases exceeding $10,000 but not exceeding $50,000, and all sole source purchases, the requesting department must prepare Specifications.

Sarasota County:
- $5,000 or less. Awarded without competition. A minimum of one quote is required. Price may be determined orally.
- Greater than $5,000 to $25,000. Informal quotes competitively solicited through a Quick Quote. Quick Quote processed by Procurement or Department representative using BidSync platform. Verbal quotes may be authorized by Procurement when Quick Quote not feasible.

Orange County:
- $10,000 or less. Procured with or without competition. However, every attempt should be made to secure such purchases from certified M/WBE (Minority/Women Business Enterprise) vendors.
- Greater than $10,000 to $150,000. Procured via soliciting a minimum of three (3) written quotes from selected vendors, one of which should be a certified M/WBE vendor, if available. The Procurement Division will solicit all requirements greater than $100,000 and can re-solicit all informal requirements.

State of Florida:
- Below $2,500. Procured via the receipt of written quotes or written records of telephone quotes. Florida Administrative Code is silent as to number of quotes required.
- $2,500 to $35,000. Procured via written quotes, written records of telephone quotes, or informal bids to be opened upon receipt, whenever practical. Written explanation required if minimum of two quotes not obtained. If commodities or services only available from single source, written explanation required.

FORMAL PROCUREMENTS (RFP and COMPETITIVE BID)

Hillsborough County BOCC: Total expenditure estimated to be greater than $50,000 for a fiscal or calendar year.

Sarasota County:
- Greater than $25,000 to $100,000 – Minimum requirement is an Invitation for Quotes (IFQ). Formal sealed quotes are obtained by Procurement staff.
- Greater than $100,000 – Formal competitive solicitations issued by the Procurement staff. Invitation for Bid (IFB) and Request for Proposal (RFP) methods used.

Orange County: Greater than $150,000 – Formal solicitations issued by Procurement staff except for sole source and emergency. IFB and RFP methods used.

State of Florida: Greater than $35,000 – Formal competitive solicitations secured unless an exemption applies. IFB, RFP and Invitation to Negotiate methods used. Agencies issue the formal solicitations. The Department of Management Services (Department) also procures state contracts for commodities and services used by multiple state agencies.

THRESHOLDS

Hillsborough County: Procurement policy includes approval thresholds based on job title for procurements not already exempted by policy.

Sarasota County: The procurement manual includes approval thresholds based on job title for exempt procurements.

Orange County: The procurement manual and procurement code include approval thresholds based on job title for procurements.

State of Florida: The administrative code and applicable Florida Statute for purchasing are silent regarding approval level thresholds for procurements. The statute indicates the Department may delegate to agencies the authority for the procurement of contracting for commodities or contractual services.

EXCEPTIONS/EXEMPTIONS TO COMPETITIVE PROCUREMENT

- **PIGGYBACK**

  Hillsborough County BOCC: The Requesting Department must document, in writing, that the commodities or services needed are within the scope of the contract, that the scope meets the Requesting Department's needs and that the pricing is fair and reasonable. The commodity or service needed must be specifically within the scope of the contract awarded by the other entity and the contract must be active. Purchases cannot be made against a

contract that has expired.   Any use of piggyback contracts (except State Contracts) requires approval by the BOCC.

Sarasota County: Departments must evaluate whether the alternate source contract meets their requirements prior to submitting a Cooperative Purchase Request Form. The products or services needed must be specifically identified within the scope of the contract, and the contract being piggybacked must be active. In addition, the selection process for the contract awarded by the other entity must be substantially equivalent to the process used by Sarasota County. Supporting documentation is required. The procedure includes approval threshold levels by job title for the piggyback contract.

Orange County: The requesting department must complete an Alternate Contract Source Approval form and Piggyback Checklist form to document that certain criteria were met and submit the forms with required documentation to the Procurement Division for approval. The work/services/commodities needed must be specifically within the scope of the contract and the contract must be active. Supporting documentation must be supplied such as a bid tabulation scoring matrix, proof of award, and copy of the contract. Procurements using a GSA schedule require additional documentation. The procedure and procurement code indicates approval by Procurement for an alternate source contract.

State of Florida: An Agency must request approval from the Department by completing a form called Agency Request for Approval of Alternate Contract Source (ACS). The commodity or service needed must be within the scope of the contract and the ACS contract competitively procured. The agency must include supporting documentation with the form. The documentation includes the ACS contract, related competitive solicitation, and the awarded vendor's bid documentation supporting the award. The ACS contract must contain specific language authorizing third parties to make purchases from the contract with the vendor's consent.

- **SOLE SOURCE PROCUREMENTS**

  Hillsborough County BOCC: Must be determined in writing that there is only one reasonable source for the required supply. Requires approval of the procurement director. An Intent to Sole Source notice is published to the county procurement site to allow for any applicable vendor protests.

  Sarasota County: A Sole Source will result when only one vendor or supplier has the capability to provide the required product or service. Requests require submittal of a Sole Source Request Form and are subject to approval by the Procurement Official. The procedure includes approval threshold levels by job title for the estimated fiscal year, contract year or project expenditure.

  Orange County: Request must be submitted in writing to Procurement for approval on the Sole Source Procurement Justification form. Sole Source results when such good or service is the only item that meets the need and available through one provider. Purchase in excess

of the Chief of Purchasing's approval limit must be submitted to the Board of County Commissioners for approval. When Board approval required, a Price Negotiation Memorandum may also be required. Where feasible, Sole Source requirements may be posted on the County's internet site for 10 days to determine if a competitive environment exists.

State of Florida: A procurement above the competitive threshold made without a competitive process if the commodity or contractual service is only available from a single source. The code and statute were silent on approval level. The agency must first electronically post the form Description of Intended Single Source Purchase for 7 days. The form requests that prospective vendors provide information regarding their ability to supply the need described. If determined in writing by the agency the commodities or services are only available from a single source, the agency must then post a form as a notice detailing their intended decision.

- **EMERGENCY PROCUREMENTS**

Hillsborough County BOCC: Authorized and delegated by the County Administrator when there exists an immediate or impending threat to public health, welfare, safety, or when protection or preservation of public property would not be possible through normal procurement procedures.

Sarasota County: An emergency procurement is a purchase made due to an unexpected and urgent situation where health and safety or the conservation of public resources is at risk. Emergency procurements will be made with such competition as is reasonable in the circumstances. The Procurement Official, in consultation with the Department Director, shall make the determination if procurement should be classified as an emergency and notify the County Administrator. At a certain threshold level, County Administrator authorization is obtained.

Orange County: An emergency procurement is reserved for bonafide health, public safety, operational or property damage emergencies (where anything less than immediate action would be negligent). After an initial email is sent to Procurement, an Emergency Procurement Justification Form is submitted. The emergency procurement is approved by the Chief of Purchasing. Those above the mandatory bid limit must be ratified by the Board.

State of Florida: An emergency procurement is a purchase made when an immediate danger to the public health, safety or welfare or other substantial loss to the state requires emergency action. An agency must complete the form, Notice of Emergency Purchase, and send it to the Department after approval by the agency head. The form describes the circumstances and efforts to obtain pricing from at least two prospective vendors, if possible.

- **SPECIAL PROCUREMENTS:**

  Hillsborough County BOCC: Director of Procurement may initiate a procurement without competition when it is determined that an unusual, unique, and/or exigent (non-emergency) circumstance exists that make the application of all requirements of competitive sealed bidding or competitive sealed proposals impractical, impracticable, not financially or operationally advantageous, or not in the County's best interest.

  Sarasota County: A single source is a procurement made without a competitive process due to the need for standardization, maintenance of warranty or other factors, even though other competitive sources are available. Procurement request requires submittal of a Single Source Request Form and subject to approval by the Procurement Official. The procedure includes approval threshold levels by job title for the estimated fiscal year, contract year or project expenditure.

  Orange County: Standardization is a procurement made without competitive bidding due to compatibility to existing equipment provided the item meets the other criteria within the definition of a sole source item (i.e. available from only one source and the only item that will produce the desired results). The requesting department must submit justification information to Procurement. All standardization requests must be approved by the Chief of Purchasing. The procurement code indicates the approval level required by the Board.

- **DEFINED NONCOMPETITIVE PROCUREMENTS** – By policy, these procurements can be made without competition or with limited competition.

  Hillsborough County BOCC:

  Piggybacking: See description of Piggyback for Hillsborough County above.

  Nonprocurement Contracts (Interlocal/Intergovernmental Agreements, Grants, Outside Legal Services, etc.)

  Sole Source procurements; Emergency procurements; Repairs to existing equipment, and others; Utility Services; Publications, Subscriptions, Media and Library materials; Professional memberships; and Advertising.

  Sarasota County:

  Piggybacking: See description of Piggyback for Sarasota County above.

  Requests for a Waiver of Competition must be submitted using a Request for Waiver of Competition Form and requires individual documentation. The procedure includes approval threshold levels by job title for the estimated fiscal year, contract year or project expenditure. Examples include: Purchases from another government agency; Dues & Memberships; Subscriptions, Periodicals, Books, and Media; Advertisements; Utility

Services; Outside Legal Services; Services related to acquisition or sale of real property; and Telecommunications.

Sole source procurements and Emergency procurements.

<u>Orange County:</u>

Piggybacking: See description of Piggyback for Orange County above.

Requests for exemption from competitive requirements must be submitted using the Purchase Order/Contract Documentation of Exemption Form and submitted to Procurement. Such procurements must be authorized by the Chief of Purchasing or designee. Examples include: Agreements for purchases between the Board and nonprofit organizations or governmental agencies; Dues & Memberships; Subscriptions; Advertisements; Specialized legal services & expert witnesses; Real property & abstracts of titles for real property; Utility Services; and Blanket purchase orders issued on an annual basis.

<u>State of Florida:</u>

Piggybacking: See description of Piggyback for State of Florida above.

Examples of procurements not subject to competitive solicitation requirements include: Services or commodities provided by government entities; Purchases from state term contracts competitively procured by the Department; Artistic services; Legal services; Health Services; Membership dues; Regulated public communications, etc.

Single Source procurements and Emergency procurements.

COMPETITIVE BID/RFP BEST PRACTICES

EVALUATION COMMITTEES

1) The evaluation committee should be formed early and vetted in advance by the procurement professional to ensure all members are free of bias or conflict of interest. Evaluation committee members must be competent, i.e. possess the required expertise to apply the published evaluation criteria to identify the best value solution and recommend a proposal for award.

2) Preparation and Planning – Evaluation committee members may be asked to review and approve the evaluation criteria before the RFP is issued.

3) Preparation and Planning – The procurement professional should serve as the chairperson of the evaluation committee in a non-voting capacity. When the role of chairperson is delegated, for example, to the program manager, the procurement

professional should provide oversight to facilitate and manage the evaluation process.

4) Members of an evaluation committee are to be selected prior to the solicitation issuance and should include a diverse mix of representatives from the user department, other departments involved, and any other individuals with specialized expertise.

5) The Procurement Department should provide public notice of Evaluation and Awards Committee meetings.

6) The Procurement Manual should explain the purpose of the Evaluation Committee and guidelines regarding the members of a committee.

7) No person should serve on an Evaluation Committee if he/she has a conflict of interest with respect to the vendor being evaluated. The procurement manual should explain the types of activities, interests and relationships deemed to be a conflict of interest. In addition, all Evaluation Committee members should sign an Evaluation Committee Disclosure Form which covers confidentiality for a specific time period and discloses potential conflicts of interest.

8) The procurement manual should explain the Evaluation Committee process and provide instructions for the Evaluation Committee. The process should include that minutes of the Evaluation Committee meetings are maintained.

9) The Evaluation Committee Chair should submit a signed recommendation to the Procurement Department, including an Executive Summary.

10) The procurement manual should describe the purpose, members and process of a separate Awards Committee for formal proposals, and when it is applicable.

RFP SCORING

1) RFP documents should detail in a clear and organized manner the conditions, procedures, evaluation criteria and requirements. An Evaluation section, for example, should clearly state evaluation methodology and evaluation criteria. Evaluation criteria should include: (1) weighting of each criterion and (2) formulas or calculations used for scoring and ranking.

2) When the Evaluation committee evaluates and scores proposals, the committee must adhere only to the evaluation criteria listed in the RFP.

3) Evaluation criteria should be published in the RFP and their associated weights should be published before receipt of proposals, if not included in the RFP. Criteria and weights should remain unchanged unless the changes are documented and published in addenda.

<u>CONE OF SILENCE:</u>

1) To safeguard the integrity of the procurement & protest process, there should be a Cone of Silence for all procurement solicitations issued that place restrictions on communications. There should be a Cone of Silence policy documented in the procurement manual.

2) The procurement procedure manual should include guidelines for communications with bidders during the bid/proposal process. The manual should indicate the type of procurements applicable to the Cone of Silence such as those at the formal bid limit. The Cone of Silence time period should apply on the date a solicitation is issued and end on the date the contract is awarded or the date the solicitation is cancelled.

3) The procedure manual should indicate whom the bidder/offeror or its agents or attorneys may communicate with and whom they may not communicate with during the applicable time period.

4) The procedure manual should indicate the types of communication or contact that do not violate the Cone of Silence. The manual should also include factors to consider when determining whether a Cone of Silence violation is unintentional or not material.

5) The procedure manual or ordinance should indicate whom to notify to report violations and a formal process to investigate any suspected violations.

IT PROCUREMENT BEST PRACTICES

Information Technology Procurements: Due to the complexity of IT procurements many of the organizations researched had, or emphasized the need for, specific policies, training, and templates for IT procurements. Some examples include:

- Having policies and procedures to specifically address IT procurements.

- Being familiar with the unique terminology of IT, the unique attributes of IT commodities, and the unique aspects of the IT industry that impact the procurement.

- Utilizing templates developed specifically for IT procurements including ones to safeguard ownership and security of data and records.

<u>BEST PRACTICES FOR CONTRACT ADMINISTRATION</u>

- Procedures and authorization levels should be defined for change orders or contract modifications.

- Procedures should be in place to ensure performance monitoring occurs for all active agreements. Including:
  o Assigning a Contract Manager/Administrator for each agreement;

o Monitoring the Purchase Order or Agreement to ensure that the Bidder complies with the terms and conditions of the Bid/Proposal, Purchase Order, or Agreement;
o Ensure that any proposed modification or change order is market and price competitive and does not materially change the original scope of work;
o Report any Bidder performance deficiencies to Procurement Services; and
o In case of default or breach, take appropriate action.

- At contract commencement, the Contract Manager or Administrative Agent should hold a post award orientation meeting, if applicable, with the contractor to ensure a clear and mutual understanding of all contract terms and conditions, as well as respective responsibilities. The topics and results of the discussion should be documented.

- Detail the roles and responsibilities of the Contract Manager, Administrative Agent in Procurement, and the originating Department Director in the procurement manual.

- The contract dispute process should be defined in the procurement manual.

- The process for suspension or debarment, including causes, should be defined in the procurement manual.

- The contract closeout process should be defined in the procurement manual. This would include a review approximately 30 - 60 days prior to the end of the contract to determine the status of contract activities and deliverables.

- Include standard forms in the procurement manual for use by the Contract Manager in evaluating vendor contract performance to submit to Procurement.

BEST PRACTICES FOR TRAINING AND CERTIFICATIONS:

The information in the table of best practices for training and certifications below was obtained by contacting other county procurement departments in the State of Florida.

The following certification acronyms are used in the table:

- CPPB – Certified Professional Public Buyer
- CPPO – Certified Public Procurement Officer
- CPSM – Certified Professional in Supply Management
- CPM – Certified Purchasing Manager
- CPP – Certified Purchasing Professional (from the American Purchasing Society)
- NIGP-CPP – NIGP- Certified Procurement Professional

County	Certification Required?	Certifications Held	Training Requirements	Professional Memberships
Miami-Dade	Yes; upon hire for Chief and within three years for professional procurement staff.	CPPB, CPPO, CPSM, and CPM	• 2-week On-Boarding Program and must pass three FEMA National Incident Management Systems courses (IS100, IS200, IS700). • 20-30 contact hours each fiscal year of procurement related continuing education to each employee. (NIGP, FAPPO, ISM)	• NIGP • Florida Association of Public Procurement Officials (FAPPO) • Greater Miami Local Chapter of NIGP membership encouraged
Pinellas	No certification required but Prefer/encourage NIGP-CPP certification.	CPPB, CPPO and CPM	No required minimum number of training hours per year but NIGP training encouraged. Manager and Director also provide training to staff.	None
Lee	No certification required but is highly encouraged.	CPPB and CPPO	• No required minimum number of training hours. • Require FEMA procurement course. • Try to budget 2 classes per year from NIGP course offerings (standard course is 16-24 contact hours)	• NIGP • FAPPO • Gulf Coast Association of Governmental Purchasing Officers (GCAGPO)
Polk	Yes. Require CPPB or CPP for Procurement Manager and Sr. Procurement Analyst. Procurement Analyst – None required, but is preferred and encouraged	CPPB, CPPO, CPM, and CPP	• No required minimum number of training hours per year but encourage individual training. • Certified members are allowed to obtain required credit hours for maintaining certification • Two On-site training sessions are held by NIGP per year (24 contact hours each)	• FAPPO • NIGP and local chapters. • Government Finance Officers Association (GFOA) • Florida City/County Managers Office Association (FCCMA) • American Society of Public Administration (ASPA) • National Procurement Institute • American Purchasing Society

County	Certification Required?	Certifications Held	Training Requirements	Professional Memberships
Brevard	No certification required. CPPO or CPPB certification preferred and encouraged with a salary incentive program for non-managerial positions	CPPO and CPPB	No required minimum number amount of training hours per year but procurement related training is encouraged.	• NIGP-The Institute for Public Procurement
Pasco	No certification requirements	None	• No training requirements • Each department member may take at least one NIGP class per year toward certification	• NIGP-The Institute for Public Procurement
Sarasota	Procurement Official – either CPPO or CPPB required Procurement Manager – either CPPO or CPPB required at hire date or within 12 months of hire date Procurement staff – no requirement, but is preferred and encouraged (CPPB)	CPPO and CPPB	• No required minimum number of training hours per year. • Customized annual training plan for each employee, considering each person's certification requirements, experience level & prior training.	• NIGP • FAPPO • Design Build Institute of America (DBIA)