City of Rayne

May 2020

Policies & Procedures Manual

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I. INTRODUCTION

A. General. The purpose of this manual is to describe the existing accounting and business policies and procedures that have been established at the City of Rayne. These policies and procedures have been designed to help safeguard the City's assets and to promote accuracy, efficiency and consistency in accounting and business operations throughout the City. It is hoped that a written manual will both contribute to these objectives as well as to assist members of the community to comply with the prescribed accounting and business operations of the City.

B. Administrative Staff. The following are brief descriptions of the responsibilities of the various positions.

1. Mayor – Ultimately responsible for all financial and administrative acts, oversees all functions of management for the City, reports directly to the City Council and carries out all duties under their directive.

2. City Clerk – Responsible for maintenance and preparation of all financial reports, as well as supervising all administrative employees to ensure accurate and timely fiscal reports.

3. Deputy Clerk – Responsible for processing and maintaining all facets of the payroll. Provides backup for the City Clerk and performs bank reconciliations as well as other accounting duties. Serves as the human resources/office manager for all lower level administrative staff.

4. Accounting Clerk II – Responsible for all processing of billing in addition to serving as the Mayor’s Secretary.

5. Tax Collector – Responsible for collection of all taxes and licenses. Assist with utility collections and issuance of zoning variance letters. Monitor and enforce compliance of current taxation requirements. Assist in collection of delinquent utility bills.

6. Accounts Payable, Purchasing Agent, & Insurance Clerk – Responsible for all facets of accounts payable, purchasing, and insurance to ensure that resources are properly utilized.

7. Section 8 Housing Administrator – Responsible for administering the Section 8 Housing Program. Responsible for all camping group reservations and contracts.

8. Collections Manager – Cashier II – Responsible for managerial and clerical duties relative to billing and collecting for utility departments.

9. Cashier I – Responsible for posting utility payments, making daily deposits and performing other clerical duties necessary. Assists other administrative staff when needed and manages the reservations of community buildings.

C. Other Departments of the City of Rayne include: Electric, Water, Water Treatment (Wastewater), Sewer, Youth Recreation, Museum, Permit, City Court, Marshal, Police and Public Works.

Each Department Head approves its own purchases and is responsible for managing its budget provided by the City Clerk with the exception of Rayne City Court and the City Marshal.

Rayne City Court and Rayne Marshal’s Fund are component units of the City of Rayne. Rayne City Court is fiscally dependent on the City for office space and courtrooms. The City also has authority over its budget. However, the Rayne City Court’s policies and procedures are excluded from this manual / document because it’s a separate entity and is audited separately from the City of Rayne. Therefore, Rayne City Court has its own set of policies and procedures.

The Rayne Marshal’s Fund is fiscally dependent on the City for office space.

D. Police Department. The following is the police officer ranks and positions within the department:

Police Chief

Captain (Capt.)   
Lieutenant (Lt)   
Sergeant (SGT)   
Patrolman First Class (PFC)   
Patrolman (PTL)   
Police Communication Officer (PCO)

The sole purpose of the Rayne Police Department is to provide the most modern and professional law enforcement services available to the citizens of the City of Rayne; to maintain cooperation and assistance with federal, state, & local law enforcement agencies, keep the citizens aware of matters affecting their safety, provide training of police officers, and upgrading of modern technology and equipment; and to vigilantly protect, serve, and work together with our community to prevent crime and enhance the quality of life in our neighborhoods.

The Rayne Police Department has its own set of policies and procedures.

The following page has the Organizational Chart of the City of Rayne.

E. City of Rayne’s Organizational Chart



II. GENERAL LEDGER ACCOUNTING

A. Chart of Accounts. All of the City's accounts are comprised of three segments: the fund, the expense element, and the department code. All three segments are required in order to correctly charge the general ledger.

1. Current Unrestricted Fund. The current unrestricted fund is used to record budgeted revenues and expenditures including departmental salaries, fringe benefits and operating expenses.

2. Current Restricted Fund. Current restricted accounts are utilized when grants or funds are received / designated for a specific operating purpose.

B. New Accounts. New accounts will be created when necessary. The request should be made by contacting the City Clerk.

C. Maintenance and Distribution of Financial Statements. The Financial Statements and Budget Variance are the two informational reports distributed monthly to the Finance Committee and quarterly to the Board. All accounts are distributed to the appropriate department head and/or other individual responsible for the account. The Financial Statements provide the current month's activity in detail. The Budget Variance summarizes the difference between the budget and actual activity for the current period calculating an over/under budget.

In order to distribute these monthly reports on a timely basis, the City Clerk generally uses the last working day of each month as a cutoff for receiving information about transfers, corrections, etc. Internal charges from other departments must be submitted by the last working day of the month to be included in the current month's printouts.

D. Accounting Corrections. Occasionally, you may find some errors when reviewing your monthly printout. If you need to correct these errors or to make a transfer between accounts, please notify the City Clerk. The request should include the reason for the adjustment, the original account that was charged, the account that should be charged, the date of the charge, the dollar amounts and the reference code.

E. Questions and Information. Questions and general information requests can be directed to the City Clerk.

III. REVENUES AND CASH RECEIPTS

A. Sources of Revenues. The City's revenues are derived from various sources including utility charges for services and related fees [including Electricity, Water & Sewer], sales taxes, property taxes, franchise taxes, other taxes, video poker revenue, licenses and permits, fines, federal and state grants and contracts, operating grants and contributions, concession stand income, registration fees, investment income and miscellaneous income such as facilities rentals, prisoner reimbursements, and miscellaneous sales and revenue.

B. Billing and Collection of Customer Utility Accounts.

The municipality, as a public body, is accountable for the manner in which utility services are billed, funds are collected, and operations reported.

**New Customer Accounts**

1. The utility services cut-off policy (adopted by the council) is to be explained to all new customers when they complete/sign the municipality’s utility application for service.
2. Prior to providing utility services to a new customer, the new customers must complete a utilities application and credit check. Those providing proof of home ownership will not incur a deposit for electricity or power and/or water services only a $5.00 connection fee. Those new customers with adequate credit and or a co-signer (person who owns a home in Rayne with utilities) will be assigned a $200.00 deposit and a $5.00 connection fee. Upon termination of services, deposit monies are to be used to reduce/eliminate any unpaid balance of the customer and the remaining amount, if any, is to be refunded to the customer.
3. The new customer account is to be created/set-up in the utility system software and must show the customer deposit amounts received from the customer.
4. Customer deposit monies must be deposited into a separate bank account from the operating account. Customer deposit monies are to be recorded as an increase in restricted cash and as an increase in the customer meter deposit liability in the general ledger/accounting system. Management is strictly prohibited from spending the customer deposit monies.

**Customer Billings**

1. Meter readings begin between the 3rd and 5th of each month and are completed for the entire City by the 21st or 22nd of the month.
2. Utility bills are prepared / generated on the 24th of the month and mailed on the last day of the month.
3. The total amount billed each month for each type of service is to be recorded in the accounting system as an increase in customer receivables and as an increase in revenues of the municipality (e.g., water, sewer, electricity, etc.)
4. All billing adjustments must be clearly documented on a *Customer Billing Adjustment Request Form* and evidence the written approval of the mayor, city clerk, or deputy clerk.

**Collections**

All Accounts Receivables shall be recorded by the entity to permit analysis of the aging of such receivables (e.g. < 30 days, 30-60 days, etc.).

1. All employees who collect monies or have access must be adequately bonded for insurance purposes.
2. Customer payments are to be accepted only at city hall and during regular business hours. Only after hours re-connects will be accepted at the Police Station.
3. The employee who is responsible for entering data into the billing system is to be prohibited from collecting payments.
4. Each employee who collects payments is to be assigned their own cash drawer. Employees who are assigned a cash drawer shall not permit anyone else to work out of their drawer and shall ensure that their drawer is locked in the vault at the end of the day.
5. All collections shall be clearly documented by computer generated receipts.
6. At the end of the work day, each clerk must prepare a collection/balancing report and submit to an appropriate supervisor for review and approval. Any shortages or overages are to be noted and reported to appropriate supervisor and must be investigated and resolved immediately.
7. Collections are to be deposited intact on a daily basis.
8. The total amount collected/deposited each day for each type of service is to be recorded in the accounting system (general ledger) as an increase to cash and as a decrease in customer receivables.
9. Management is to conduct random cash counts periodically during the year.
10. For those accounts that become past due and/or returned checks:

The City of Rayne sends past due notices for accounts that become past due or sends “Red Card” for returned checks. The City also may contact the customer by phone upon receiving the NSF check and supporting documentation from the bank. The customer is given 3 days to pay the past due utility bill. If it is not paid by the 3rd day, then the customer’s utilities are cut off and the customer must re-apply for services. Utilities are not turned back on until the account is paid in full and customer has completed new application process. If there’s a NSF check for center rentals or any other deposit, then the City of Rayne will make its best effort to collect from those customers including filing charges in city court. Sometimes it’s not feasible when the customer moves out-of-town or changes its address. In that case, the City of Rayne will not rent the center again to that customer if the customer has a current NSF center rental deposit or outstanding balance due to the City.

**Monthly Reconciliation of Customer Receivable Balances**

Each month, the customer receivable balance reflected in the general ledger is to be reconciled / agreed to the total of customer balances recorded in the utility billing system (subsidiary ledger). Any differences must be investigated and resolved immediately.

**Monthly Reconciliation of Customer Deposit Balances**

Each month, the customer deposit liability balance reflected in the general ledger is to be reconciled / agreed to the total of customer deposits recorded in the utility billing system (subsidiary ledger). Any differences must be investigated and resolved immediately.

**Termination of Services**

1. Customers who violate the municipality’s utility service agreement shall be subject to the penalties provided for in the City’s adopted resolution.
2. Services are to be terminated on all customers who do not pay their bills in full by the payment due date in accordance with the City’s cut-off policy.
3. The City is to refund the customer deposit monies paid by the customer less any outstanding amounts owed by the customer. Refunds are to be paid by check from the City’s customer deposit bank account. In addition, appropriate entries to recognize these refund transactions are to be recorded in both the accounting system and the utility billing system.
4. If a customer owes an amount in excess of the amount of their customer deposits, the City must attempt to collect the excess amount. If attempts to collect payment are unsuccessful, management is to consult with the City’s legal advisor about additional options available to collect the unpaid amount.
5. Customer account balances that are written-off as uncollectible must be submitted to and approved in writing by the board/council.
6. Services cannot be resumed for a customer until all outstanding amounts owed are paid, including the reconnect fee and the customer deposit fees.

I. Traffic Tickets

Traffic tickets/citations represent an asset of the municipality as the fines assessed for violations are a source of revenue for the municipality. Management of the municipality is to comply with all state laws applicable to traffic tickets and implement controls that do the following:

1. **Safeguard the supply/inventory of blank ticket books.**

Ticket books that contain four-part citation forms are to be purchased [Louisiana Revised Statute (R.S.) 32:398.1(A)] and kept under lock. A written record/log is to be maintained of the ticket book supply/inventory. Access to the ticket books is to be restricted to the police chief and designee.

2**. Ensure that ticket books are issued only after the previously issued book has been returned.**

The police chief (or designee) is to issue the ticket books in numerical sequence and ticket books are to be issued to an officer only after the previously issued book has been accounted for and all issued citations (and any voids) have been received from the officer. A written record/log is to be maintained of ticket books issued to police officers and is to contain the following:

* The beginning and ending ticket numbers in the ticket book
* The dates the ticket book was issued and returned
* The name and signature of the police officer receiving the ticket book
* The signature of the person issuing the ticket book

1. **Ensure that issued citations are turned in by police officers on a timely basis for processing and collection.**

Police officers are strictly prohibited from collecting fines/monies of the city.

1. **Ensure that upon termination, police officers return ticket books to the police chief and account for all tickets showing as being in their possession.**

5. **Account for the numerical sequence of all citations issued and the final disposition (e.g., received payment, dismissed, bench warrant issued, etc.) of those citations on a monthly basis.**

Accounting for tickets/citations is important to ensure (1) fines are collected or appropriate action is taken for nonpayment; (2) fines are not misappropriated; and (3) management is complying with Louisiana laws. Also, without an accounting of the numerical sequence of all tickets, there is no way to determine whether citations were issued, lost, or voided.

6. **Ensure that** **all traffic violations, except parking violations, are reported to the Louisiana Department of Public Safety no later than 30 days after the date of the person’s conviction and sentencing or the final disposition of the case as required by law [R.S. 32:393C(1)(b)].**

J. Cash Receipts.

|  |
| --- |
| No one person should be allowed to collect, handle or transport and deposit checks/currency without some additional control feature to ensure that all funds are accounted for.   * 1. Maintain a log of all monies received. The log can be in manual or electronic format and should contain the amount received, the name of the payer, purpose of the payment and its form (cash or check).   2. All monies received over-the counter should be counted and verified in front of the paying customer before processing the official receipt that acknowledges receipt of payment.   3. Provide a receipt. Ideally receipts should be pre-numbered and two-part. Total deposits can be verified independently by another person by accounting for each sequentially numbered receipt. Hand-written or computer-generated receipts should document the amount of cash received, the name of the payer, date received, reason for the payment, the name and number of an account if the payment is for a specific account, and the name or identifying number of the person receiving the cash. Also, cash receipts should indicate method of payment (cash, check, etc.).   4. Restrictively endorse checks with a stamp stating “For Deposit Only – City of Rayne”.   5. Keep cash/checks in a locked and secure area until they can be deposited. Access to the area should be restricted. Remember that while cash or checks are in your custody you are responsible for it.   6. Funds must be deposited in a timely manner. Cash should be deposited within 24 hours of receipt to maximize investment earnings and minimize the risk of loss, except on weekends and holidays.   7. Verify the deposit by comparing the deposit slip to the general ledger on a monthly basis.   8. Duties should be segregated, meaning that the person recording the receipt should not be the same as the one making the deposit. Additionally, a person independent of recorder and depositor responsibilities should reconcile the deposit to the general ledger.   9. Cash registers should be balanced daily. Over/short amounts should be monitored.   10. All employees who collect monies or have access must be adequately bonded for insurance purposes. |

IV. CASH MANAGEMENT

1. Petty Cash and Other Reimbursement Accounts.

Petty cash funds may be established by a department if the availability of cash is essential to the operation of the department. Petty cash is most often used to facilitate small repetitive purchases. The establishment of a petty cash fund requires the approval of the Mayor and/or City Clerk.

The departmental custodian of the fund is responsible for the fund and its safekeeping. Receipts or statements must be obtained that substantiate the use of the cash. When reimbursement of the fund is necessary, a check request should be submitted to the Deputy Clerk of City Hall along with the appropriate supporting documentation.

Petty cash funds are subject to audit.

1. Investment of Cash.

All monies received by the City are deposited to a single City of Rayne deposit account to facilitate control and investment of available cash balances. Deposits to this account are normally made 2-3 times a week. Investment of available cash in this account shall be made in accordance with the City's investment policy. The City of Rayne has adopted ordinances of which has established its investment of public funds policy. This can be found in Chapter 2 – Administration, Article IV titled “Investment of Public Funds” of the City of Rayne’s Code of Ordinances.

1. Bank Reconciliations

Timely reconciling all bank accounts is a key component of good controls over cash. Reconciling the bank balance with the book balance (general ledger) is necessary to ensure that (1) all receipts and disbursements are recorded (an essential process in ensuring complete and accurate monthly financial statements); (2) checks are clearing the bank in a reasonable time; (3) reconciling items are appropriate and are being recorded; and (4) the reconciled cash balance agrees to the general ledger cash balance.

1. The mayor (or designee who is independent of the receipt and disbursement process) is to receive the monthly bank statements unopened directly from the bank and review them for any unusual deposits and disbursements activity. [Note: Any unusual activity must be promptly and thoroughly investigated and reported.]
2. After the mayor’s (or designee) review, the bank statements are to be given to the municipal clerk who has the responsibility for ensuring that all bank accounts are reconciled within 10 business days after the bank statements are received.

State law [Louisiana Revised Statute (R.S.) 10:4-406(d) (2)] allows the municipality 30 days to examine bank statements and cancelled checks for unauthorized signatures or alterations. After 30 days, the municipality is precluded from asserting a claim against the bank for unauthorized signatures or alterations.

1. The bank reconciliation is to be prepared by an employee who does not have responsibility/authority to (1) sign checks (COR requires 2 signatures so this does not apply as long as one of the signatures does not do the bank reconciliations); or (2) receive and deposit cash; or (3) authorize disbursements.
2. The monthly bank reconciliations are to be properly completed, dated, and maintained on file for subsequent review and audit.
3. Bank account balances are to be reviewed monthly to ensure that they are fully secured and that the types of securities pledged by the financial institution are in accordance with state law. (See R.S. 39:1221 for kinds of security and R.S. 39:1225 for amount of security.)

V. PURCHASING, DISBURSEMENTS, AND ACCOUNTS PAYABLE

Good controls over purchasing, and disbursements require appropriate checks and balances; therefore, more than one individual should be involved in the purchasing and disbursement functions. Any personal use or misappropriation of assets of the municipality will result in termination of employment and possible legal action.

1. **Purchasing**

Management is to centralize the purchasing function and also implement controls to ensure that purchases are (1) reasonable and necessary; (2) budgeted; (3) documented and approved; (4) received and safeguarded; and (5) used solely for the public purposes/functions of the municipality.

Management is to implement a purchase order system that requires certain documentation to be generated before a purchase can be made and before a disbursement is made. Documentation is to include the following:

* + Purchase order – The purchase order form must clearly describe the item(s) and quantities to be purchased, be signed by the P.O. Distributor, and be approved in writing by a designated municipal official. The Clerk is to verify that adequate funds are budgeted and available and that the purchase is in compliance with the *Louisiana Public Bid Law* [Louisiana Revised Statute (R.S.) 38:2211 et. seq.].

Materials & Supplies

<$1,000 – 3 Verbal Quotes documentation *recommended*

$1000 - $9999 – at least 3 Written or Electronic Quotes *recommended*

$10,000 - $30,000 – at least 3 phone or fax quotes, written confirmation of accepted offer and written documentation must be included in file why lowest quote was not accepted for the best interest of the City ***mandatory***

>$30,000 - Advertisement for Bids, Delivery of Sealed Bids, Award Contract or Reject all bids (see details in Bid Law or Flowchart) – ***mandatory***

Public Works Projects

>$152,400 (State determines amount) – Amount includes Labor, Materials & Equipment. Cannot separate – Advertisement for Bids, Delivery of Sealed Bids, Award Contract or Reject all bids (see details in Bid Law or Flowchart) - *mandatory*

* + - All purchase orders must be approved by the Clerk or Mayor.
  + Receiving Shipping Ticket or Signed Ticket – documentation/evidence that the items (e.g., supplies, materials) were actually received by the municipality (signed by the **employee** receiving items).
  + Invoice – documentation/evidence from the vendor of the services or materials provided to the municipality.
  + Approval – verification by both the clerk and mayor (e.g., initials) that documentation is present to support the payment and the amount owed is correct. The invoice must be attached with the purchase order and receiving slip with **employee** signature and be provided to the mayor for review/approval before the disbursement is made.

Related party transactions are strictly prohibited (i.e., transactions with any individual(s) or business that is “related” to a municipal official or employee) such as:

1. children

2. spouses of their children (daughters-in-law and sons-in-law)

3. siblings

4. spouses of their siblings

5. parents

6. spouse

7. parents of their spouse (mother-in-law and father-in-law)

Management must always provide an open and competitive atmosphere and ensure that written bids/quotes are solicited for purchases (including recurring purchases) that exceed the applicable dollar thresholds provided in the *Louisiana Public Bid Law*.

* + Bid documentation (e.g., solicitation letters, advertisements, bids/quotes, tabulation sheets, minutes, etc.) demonstrating such compliance is to be maintained and filed in an organized manner. – See Bid Law / Flowchart for verification *Louisiana Public Bid Law* [Louisiana Revised Statute (R.S.) 38:2211 et. seq.].

For purchases to be made under an existing state contract, the board must formally acknowledge that the municipality is bypassing the requirements of the Public Bid Law and is adopting the requirements of the *Louisiana Procurement Code* (R.S. 39:1551 – 1755) to make such purchases. Management must monitor and ensure that such purchases are made in compliance with those requirements.

For “piggyback” purchases (i.e., municipality makes a purchase using another agency’s contract), management must obtain documentation from the other agency that clearly demonstrates the contract was previously bid and is a viable contract. The price paid by the municipality must be the same as the contract’s bid price, within 1 year of the contract (per LaMats BidBoard administration this could change).

For purchases/contracts made under the *request for proposals* (RFP) method, management must establish appropriate scoring criteria and maintain documentation of its evaluations.

Purchases/procurements related to homeland security must be made from the federal General Services Administration (GSA) supply schedules. Management is required to ensure strict compliance with all applicable GSA requirements.

1. **Vendor Selection**

Vendors are screened, interviewed, and selected on the basis of their capacity to serve the needs of the City in the most economical and efficient manner possible. Pricing strategy, product line breadth, quality, and services offered are considered in their selection.

Vendors must comply with all applicable insurance license requirements and governmental legislation to conduct business with the City.

The Purchasing Agent will maintain a list of all persons and firms who wish to bid on City purchases. Invitations to bid will be solicited from those vendors whom the Purchasing Agent determines will stimulate competitive bidding and have proven they meet high standards of quality, service, and delivery. Not all vendors will receive an opportunity to bid on all projects due to the size of our vendor database.

**C. Contract Services**

Good business practices dictate that written contracts be executed for any arrangement entered into by the City for services (professional and otherwise) performed by a third-party.

Although the Louisiana Public Bid Law does not require services to be bid, a competitive atmosphere ensures that fees paid for services are cost-effective. Therefore, management is to use the dollar thresholds contained in the Public Bid Law [R.S 38:2211-2226] as a guide in contracting for services. At least three telephone facsimile quotations are to be obtained for services costing between $10,000 and $30,000, and bids should be solicited / obtained for the purchase of services exceeding $30,000. Any exception to this policy must be approved by the board/council in an open meeting.

Before any contract can be executed, the contract must be (1) reviewed by legal counsel and recommended for approval in writing; and (2) presented to the board for approval and documented in the minutes.

Management is to implement and monitor controls over contracts to ensure the services are necessary and that contracting out the service is the most cost-effective manner for accomplishing its objectives.

Also, management must ensure that:

* An open and competitive atmosphere is to be provided when contracting for services
* Contracts with related parties (family and business interests) are strictly prohibited
* Payments are made in accordance with the terms and conditions of the contract
* Any additions or modifications of existing contracts are presented to the board for approval
* Contracts and related documentation are maintained in an organized manner and in a central location

**D. Debt Service**

All moneys or securities held for the purpose of paying the principal, sinking fund installments, interest, or other valid expenses in connection with the servicing or payment of any obligation which becomes due and payable more than one year from its date shall constitute “debt service funds.”

The Accounting Clerk and other officers, departments, or boards when required by law or by the terms of any bond, note, certificate or other evidence of indebtedness, shall maintain such funds as may be necessary to enable the City to perform its contractual obligations.

Moneys held in any debt service fund by any officer, department, or board shall be disbursed only in accordance with the provisions of law or contract relating thereto. No appropriations shall be required as a prerequisite to disbursement from such fund.

**E. Fuel**

Management is to implement and monitor controls over fuel (gasoline and diesel) to ensure that purchases and usage is reasonable, authorized, and that only municipality-owned vehicles and equipment are receiving the fuel. Managements’ failure to ensure that employees complete and maintain accurate records places the municipality at a significant risk of the unauthorized use or theft of the municipality’s fuel supplies. **Personal use or theft of fuel will result in automatic termination and possible legal action.**

Fuel can either be purchased in bulk and inventoried/stored in tanks on-site for usage or be purchased from vendors that use a suitable fleet manager system (e.g., Fuelman, etc.). If fuel purchases are estimated to total more than $30,000 in one year, management will publicly bid the fuel in accordance with the Public Bid Law (Louisiana Revised Statute 38:2211, et. seq.).

**Bulk Purchases - Inventory**

* For each fuel tank, a *Meter Reading Form* is to be completed and maintained that documents monthly activity. At a minimum, the log should contain:

1. Beginning inventory (measured number of gallons in tank at beginning of period)
2. Purchases (number of gallons received in the tank during the period)
3. Usage (number of gallons dispensed during the period per meter readings)
4. Calculated ending inventory (= A + B – C)
5. Actual ending inventory (measured number of gallons in tank at end of period)
6. Difference, if any (= E - D) [Note: MUST BE INVESTIGATED AND RESOLVED]



**Maintained by Warehouse Manager – reads meters at the end of each month and reconciles to Fuel Distribution logs.**

* + For each fuel pump, a *Fuel Log & Fuel Distribution Forms* are to be completed and maintained that documents monthly activity. At a minimum, the log should contain:
  + Date
  + Name/signature of employee dispensing the fuel
  + Name/signature of employee driving vehicle/equipment (if different)
  + Description - vehicle/equipment
  + Odometer reading - vehicle/equipment
  + Beginning meter reading – fuel pump
  + Number of gallons dispensed
  + Ending meter reading – fuel pump



**Filled-out by the person getting fuel. Must be returned to key manager.**



**Maintained by the key holder (Department Head or Warehouse Manager)**

**Fuel Inventory – Tanks and Pumps**

1. Secure the fuel tanks and pumps will have Keyguard keys on them which each key will be for each department. One for gas, one for diesel.
2. Restrict access to tanks and pumps to only authorized personnel. The City has implemented the Keyguard Key system. Each Department Head or the Warehouse Manager will be assigned a gas key and a diesel key. The key is to be used at the fuel tank in the designated key slot. Keys will be stored and issued by each Department Head or Warehouse Manager who will utilize the Fuel Distribution form and the Fuel Log Form.
3. The Warehouse Manager will maintain and update the *Meter Reading Form* during the month.
4. Either the Department Head or the Warehouse Manager will maintain and ensure that the *Fuel Distribution Form and the Fuel Logs* are accurately updated each time fuel is dispensed during the month.

5. At the end of each month, the Warehouse Manager is to perform the following tasks:

A. Tanks / Pumps

* + Obtain the *Fuel Distribution Form* for each department and review for completeness, accuracy, and reasonableness.
* Measure/determine the number of gallons in the tank and record as the actual ending inventory on the *Meter Reading Form*.
* Compare the actual ending inventory to the calculated ending inventory and document the difference on *Meter Reading Form.* Investigate the difference, if any and document its resolution. If a department is off in their reconciliation more than 5 gallons, 3 different times, the key(s) will be taken from the Department Head and will be managed by the Warehouse Manager going forward. The Warehouse Manager will give the reconciliations to the City Clerk monthly for review.

B. Monthly Reconciliation of Usage (Tanks and Pumps) – Performed by the Warehouse Manager

* + Reconcile/agree the total quantity of fuel used as recorded on the *Meter Reading Form* to the total quantity of fuel dispensed as recorded on the *Fuel Distribution Form*. Investigate the difference, if any, and document the resolution.

Monthly submit the *Fuel Distribution Form and the Meter Reading Form with Reconciliation* to the City Clerk. If a department’s reconciliation is more than 5 gallons off 3 different times, the key(s) will be taken from the Department Head and will be managed by the Warehouse Manager going forward.

**Monthly Fuel Reporting**

1. The clerk is to use the information recorded on the fuel logs and/or credit card statement to prepare a monthly summary of fuel usage.
2. The clerk is to calculate the following data monthly for each department:

* Total number of gallons received (calculate using the *Fuel Distribution Form* and/or vendor statement)
* Total number of miles traveled (calculate using odometer readings on *Fuel Pump Usage Log* and/or vendor statement)
* Miles per gallon (calculate by dividing the total number of miles traveled by the total number of gallons received)

1. Present the summary report and the monthly data on each department to the board at its regular monthly meeting.

**F. Disbursements**

* All disbursements are to be made by check. Cash payments are prohibited, except small petty cash less than or equal to $50.00.
* The accounts payable/disbursement function is to be centralized in city hall and be under the supervision of the municipal clerk.
* The supply of blank/unused checks is to be maintained under lock and access restricted to only authorized personnel.
* Two signatures are required on all checks of the City of Rayne. Authorized check signers are the mayor, the city clerk, deputy clerk, and/or a designated board member, who is given the authority to sign checks in the mayor’s absence.
* Disbursements can only be made from an original invoice. The mayor, city clerk, one councilman and the mayor pro-tem are to document their review and approval to pay on all invoices. Check copy is attached to all invoices.
* All documentation (e.g., purchase order, receiving shipping ticket, invoice) supporting a disbursement should be attached together and be maintained in city hall with all require approvals.

VI. COMMITTEE/ BOARD MEETINGS

Finance Committee minutes for the fiscal period, COR does not hold a separate Finance Committee meeting. Everything below is accomplished during the regular Council Meeting. If there is a separate Finance Committee meeting, the below procedures will be followed. Finance managing board meets (with a quorum) at least monthly, or on a frequency in accordance with the board’s enabling legislation, charter, or other equivalent document.

The minutes should reference or include monthly budget-to-actual comparisons on the General Fund and any additional funds identified as major funds in the entity’s prior audit (GAAP- basis).

If the budget-to-actual comparisons show that management was deficit spending during the fiscal period, make a formal/written plan to eliminate the deficit spending for those entities with the fund balance deficit. If there is a formal/written plan, the meeting minutes for at least on board meeting during the fiscal period should reflect that the board is monitoring the plan.

The minutes should reference or include non-budgetary financial information (e.g. approval of contracts and disbursements) for at least on meeting during the fiscal period.

VII. HUMAN RESOURCES AND PAYROLL

A. Payroll

It is important that controls over payroll are in place and working properly since payroll is generally one of the largest expenditures.

Good controls are necessary to safeguard payroll. Good controls should consist of (1) including in the individual personnel files the approved salary or rate of pay amount; (2) requiring all employees to complete simple time reports to document hours worked; (3) requiring the time reports be approved by the appropriate supervisor; and (4) maintaining simple records to account for vacation and sick leave earned and taken by employees.

The City of Rayne uses in-house software for processing payroll and EFTPS for the required payroll tax deposits. The City of Rayne’s payroll is processed on a biweekly basis. The pay period begins every other Wednesday. All employees are paid every other Friday. In order to be paid, department heads must submit time books/time sheets for all hours worked to the Deputy Clerk at City Hall.

Payroll is based on time sheets and time books completed and approved by supervisors or department heads. Each time sheet/card reflects the department to which the employees’ time is charged.

Time cards reflect the use of sick, vacation, or other leave time, if applicable.

Payroll records are maintained by the Deputy Clerk in a confidential manner. Files must be in locked cabinets with access limited to designated personnel.

Payroll tax deposits are prepared by the Deputy Clerk, and reports are reviewed by the City Clerk to verify the accuracy of the deposits.

Monthly payroll expenditures by departments are entered into the General Ledger by the Deputy Clerk using a Payroll Journal Entry.

B. Employee Personnel Records

A personnel file should be maintained for each employee that contains, at a minimum, (1) the employment application form that includes background information (employee’s name, address, date of birth, emergency contact) and work experience of the employee; (2) the approved starting salary or rate of pay amount; (3) the Federal Employee’s Withholding Allowance Certificate Form W-4 and/or Louisiana Employee Withholding Exemption Certificate Form L-4; (4) approved salary or hourly pay rate increases/decreases; (5) employee authorized deductions (e.g., insurance, deferred compensation plan); (6) performance appraisals; (7) promotions; and (8) disciplinary actions.

The completed Form I-9 – United States Department of Justice, Immigration and Naturalization Service, *Employment Eligibility Verification Form* should be completed for all employees hired after November 6, 1986. These forms and related information should be filed separately from the employees’ personnel files. If audited, the folder containing all employees’ I-9s can be provided to the United States Department of Justice without having to provide each employee’s personnel folder.

C. Segregation of Duties

Management should implement controls since there are limited personnel available to implement adequate segregation of duties, either the mayor or finance committee chairman obtain the payroll bank statement directly (unopened) from the bank and that the canceled checks be reviewed to determine that (a) checks are paid to valid employees and the amounts paid appear reasonable and (b) all checks include the authorized signatures.

D. Attendance Records

All personnel time/attendance reports that document actual hours worked are prepared and approved by its department head. Standardized absentee forms are completed and filed for all employee absences by each department head and provided/submitted to the Deputy Clerk at the time of the most current payroll.

E. Accumulated Leave Earned and Taken

Adequate records should be maintained to account for vacation and sick leave earned and taken by all employees. The Deputy Clerk updates this information on each employee’s folder throughout the year. Each department head submits the vacation and sick leave forms of its employees to the Deputy Clerk with each payroll, and this information is used in the preparation of the current payroll as well as to update each employee’s folder to account for the vacation and sick time used during the year. Before the beginning of the next calendar year, the Deputy Clerk calculates the earned vacation and sick leave according to the City of Rayne’s policy for the upcoming year.

F. Ethics Training

Every new hire shall attend or complete online the 1 hour Ethics training course offered by the Louisiana Ethics Board within two weeks of hire date as part of employment orientation.

Every city employee shall attend or complete online the 1 hour Ethics training course each and every calendar year. A copy of the employees Ethics training certificate must be provided to the Deputy Clerk before December 31. This is for employees that have been with the City for 90 days or more.

G. Code of Ethics Policy

The state code of governmental ethics (state ethics code) is established by La. R.S. 42:1101 *et seq*. The state ethics code applies to all officials and employees of the City and its various departments, boards, commissions, offices, and other agencies. The City code of ethics is intended to supplement the provisions of the state code of governmental ethics. In some matters, the city ethics code is intended to be more restrictive than the state code of governmental ethics. If any provisions of the state code of governmental ethics are more restrictive than any provisions contained in the code of ethics for the City, the provisions of the state code of governmental ethics shall prevail. The City code of ethics shall apply to all officials of the government of the city, whether elected or appointed; to all employees, whether classified or unclassified; and to members and/or employees of all boards, agencies, commissions, advisory committees, public trusts, and public benefit corporations of the city.

Public officials and employees are agents of public purpose and hold office for the benefit of the public. They are bound to uphold the constitution of the United States and the constitution of this state and to carry out impartially the laws of the nation, state and city and thus to foster respect of all government. They are bound to observe in their official acts the highest standards of morality and to discharge faithfully the duties of their office regardless of personal considerations, recognizing that the public interest must be their primary concern. Public officials and employees should take action and make decisions based on the merits, objectively and without partisanship. In taking action and making decisions, public officials and employees should not discriminate against any person because of racial, ethnic, religious, political, sexual or personal prejudice or because of age, disability or sexual orientation.

Each department, board, office, or other agency of city government is encouraged to develop internal minimum standards of ethical conduct or behavior for situations or transactions that may be unique to the particular department, board, office or other agency. The opinions of employees and customers of the agency should be sought and used in the development of such internal standards, rules, regulations and guidelines for ethical conduct. Members of all boards and commissions of the city shall act as prudent administrators.

Any public employee who reports information which the employee reasonably believes is a violation of any ordinance, statute, policy, order, rule, regulation or ethical mandate shall be free from discipline or reprisal for reporting such acts of alleged impropriety. An employee with authority to hire and fire, supervisor, department head, or elected official may not subject to reprisal any public employee because of such employee’s efforts to disclose acts of alleged impropriety. The provisions of this policy are in addition to the protection afforded by the state code of governmental ethics and the rules of the city civil service commission to public employees who report acts of impropriety to the employee’s department head, civil service, the ethics review board, or the state board of ethics for elected officials or commission on ethics for public employees.

City officials and employees should be generally aware that laws, rules, and policies established by the federal and state government and agencies thereof and by the chief administrative officer and supervisors in city government prescribe standards of conduct for government and city employees. Some of these rules, laws, and policies include the following:

* + - 1. The state Code of Governmental Ethics, La. R.S. 42:1101 *et seq*.;
      2. The state Dual Office Holding Law, La. R.S. 42:61 *et seq*.;
      3. Civil Service Law, La. Const. art. 10, and the rules of the city civil service commission;
      4. Policy and circular memoranda issued by the chief administrative officer;
      5. Departmental rules and regulations issued by department heads and supervisors;
      6. The state Public Records Act, La. R.S. 44:1 *et seq*.; and
      7. The state Open Meetings Law, La. R.S. 42:4.1 *et seq*.

Prohibited Financial Interests

No employee or official of the City of Rayne shall have a financial interest in any contract with the city, and no contract for professional or other services shall be awarded based on fee kickbacks. For purposes of this section, the word “contract” shall include remunerative contracts to provide goods or services to the City or for public work and shall not include a contract with the City which a City official or employee is required to enter in order to receive state or federally-funded grants, loans or other public assistance.

No lease or concession shall be granted to any corporation in which one or more city officers, employees, or council members hold or control the majority financial interest.

The City of Rayne discourages employees from accepting gratuities, honorariums, compensation or gifts in exchange for their services. Employees and officials are prohibited from soliciting or accepting, either directly or indirectly, anything of economic value as a gift or gratuity from any person or from any officer, director, agent, or employee of such person, if such employee knows or reasonably should know that such person:

1. Has or is seeking to obtain contractual or other business or financial relationships with the employee’s or official’s agency;
2. Conducts operations or activities which are regulated by the employee’s or official’s agency; or
3. Has substantial economic interests which may be substantially affected by the performance or nonperformance of the employee’s or official’s duty.

Nothing in this policy shall deprive city officials or employees from having a financial interest in any activity or enterprise which is not in conflict with their respective positions or with any provisions of this policy, the city Code, applicable civil service or departmental rules, or applicable state or federal law.

No employee of the City of Rayne shall use or authorize the use of association time, facilities, equipment, or supplies for private gain or advantage to one’s self or any other private person or group without the permission of the Rayne City Council. All City vehicles and equipment are for official use only. No person other than a City employee may operate a City vehicle or piece of machinery. Drivers and/or operations must have a valid Louisiana driver’s license and be approved by the Mayor or appropriate Department Head to operate a vehicle.

Political Activities

In elections for local offices, the City’s civil service employees are discouraged from the following activities.

* + 1. Become a candidate for or campaign for an elective municipal office;
    2. Directly or indirectly solicit, receive, collect, handle, disburse, or account for

assessments, contributions, or other funds for a candidate for municipal

office;

* + 1. Organize, sell tickets to, promote, or actively participate in a fund-raising

activity of a candidate for municipal office;

* + 1. Take part in managing the political campaign for a candidate for municipal

office;

* + 1. Solicit votes in support of or in opposition to a candidate for municipal office;

6. Act as a clerk, watcher, challenger, or similar officer at the polls on behalf of

a candidate for municipal office;

7. Drive voters to the polls on behalf of a candidate for municipal office;

8. Endorse or oppose a candidate for municipal office in a political advertisement, broadcast, campaign literature, or similar material;

9. Address a rally or similar gathering of supporters or opponents of a candidate for municipal office;

10. Initiate or circulate a nominating petition or recall petition for a candidate for

municipal office; or

11. Wear campaign buttons, pins, hats or other similar attachment, or distribute

campaign literature supporting or opposing a candidate for municipal office.

Nothing in this policy is intended to prohibit any City of Rayne civil service employee from privately expressing his/her political views or from casting his/her vote in all elections, and no adverse employment action will be taken against any City of Rayne civil service employee should the employee engage in any of the activities enumerated above. It is the City’s policy that the City will follow state law with respect to expenditures for political issues as well as the IRS 501(c)(4) guidelines.

Conflicts of Interest

The City of Rayne recognizes the problem of conflicts of interest in the work place and believes that the City has a legitimate right to know of possible conflicts between employees’ own interests and those of the City. Personal activities or involvement from which personal benefit or obligation may potentially result should be avoided as it may create or appear to create a conflict with your responsibility and duties of loyalty to the City of Rayne. Prior to engaging in any outside employment, an employee must obtain approval from the City.

Failure to comply with this policy may result in discipline up to and including immediate discharge. The protection of the City’s interests requires that each employee be free of any material investment, association, or other relationship that could conflict with their responsibility to act objectively in matters that affect the City of Rayne. This policy requires that each employee disclose any potential conflict of interest to the City. Further, it is also your continuing obligation as an employee to observe the requirements of this policy at all times. Each employee should provide, in writing, a description of any potential conflict of interest to the Mayor for inclusion in his or her respective personnel history file.

The chief administrative officer shall advise all officials and employees of procedures for obtaining advisory opinions from the state ethics commission and for filing complaints under the state Code of Governmental ethics.

Sexual Harassment Policy

This represents the policy of the City of Rayne concerning harassment - both general and sexual. Any questions concerning the context of this policy should be discussed with your department head or the Mayor.

It is unlawful to harass a person because of that person's sex. Sexual harassment is a form of discrimination under Title VII of the U.S. Civil Rights Act of 1964, as amended and the Louisiana Employment Discrimination Law, LA Rev. Stat. § 23:332 *et seq*. All persons have a right to work in an environment free from sexual harassment. The City of Rayne prohibits harassment of any person by any municipal officer, agent, elected official, employee, municipal agency or department on the basis of sex or gender. While in the course and scope of employment, all municipal officers, agents, employees, elected officials, municipal agencies and departments are prohibited from sexually harassing any person, regardless of any employment relationship.

It is the City’s belief that its employees are the primary means by which the goals and objectives of the City will be met. All employees of the City of Rayne must understand its position on harassment. “*Sexual harassment”* is defined as unwelcome sexual advances, requests for sexual favors, and other verbal or physical conduct of a sexual nature when:

a) Submission to such conduct is made either explicitly or implicitly or as a condition of an individual’s employment;

b) Submission to or rejection of such conduct by an individual is used as the basis for employment decisions affecting the same individual; or

c) Such conduct has the purpose or effect of unreasonably interfering with an individual’s work performance or creating an intimidating, hostile, or offensive work environment. For purposes of this section, an intimidating, hostile, or offensive work environment exists when sexual harassment is so pervasive or severe that it creates an intimidating, offensive workplace and alters the conditions of employment.

Examples of conduct and descriptions of behavior that may constitute sexual harassment include, but are not limited to:

a) *Verbal*: Sexual innuendos, suggestive comments, insults, humor and jokes about sex, anatomy or gender specific traits, sexual propositions, threats, repeated requests for dates, statements about other employees that are of a sexual nature, or quid pro quo offers wherein an employee is in a management or supervisory role and states or implies that an employee must consent to unwelcome sexual advances in exchange for some economic benefits such as promotions, merits, job offers, or job retention. Quid pro quo sexual harassment also occurs when rejection of sexual advances would result in adverse decisions affecting an employee’s job status (i.e., demotion, termination, denial of employment);

b) *Non-Verbal*: Suggestive or insulting sounds such as “catcalls” or “kissing” noises, leering, whistling, obscene gestures, and sexually suggestive body gestures;

c) *Visual*: Posters, signs, pin-ups or slogans of a sexual nature, viewing pornographic materials or websites;

d) *Physical*: Touching, unwelcome hugging, kissing, pinching, or brushing the body, coerced sexual activity, assault;

e) *Electronic*: Electronically sending messages with sexual content, including pictures and video, the use of sexually explicit language, harassment, cyber stalking and threats via all forms of electronic communication (e-mail, text/picture/video messages, intranet/on-line postings, blogs, instant messages, and social network websites).

Although severe and overt forms of sexual harassment may be readily apparent, some sexual harassment is subtle and varies depending on interpretation and perception. Review of sexual harassment allegations are subject to the standard of what offends a “reasonable person.”

The City of Rayne prohibits activity which falls within the definitions of unlawful harassment and will take appropriate action to end said harassment and/or prevent the recurrence of any such misconduct. Any form of harassment or discrimination that violates federal, state or local law, including but not limited to that which is related to an individual’s race, religion, color, sex, sexual orientation, national origin, pregnancy, age, disability, or other traits, characteristics, or activities that are protected by law, is a violation of this policy and will be treated as a disciplinary matter.

Prevention and elimination of sexually inappropriate behavior requires the personal involvement and commitment of every City employee. Unless and until management is apprised of its occurrence, corrective action to address such behavior cannot be taken. This policy applies to all City of Rayne employees regardless of position, status, or authority. This includes classified and unclassified employees, full-time, part-time, seasonal and/or temporary employees. The prohibitions of this policy are equally applicable to appointed authorities, executive management, departmental heads, administrators, directors, managers, directors, supervisors, and staff.

If an employee believes that he has been sexually harassed or has witnessed an act of harassment, he or she should immediately report the incident to a supervisor, immediate supervisor or department head. Reporting a harassment complaint or discussing a complaint with a supervisor, immediate supervisor, or department head will result in an investigation. If, for whatever reason, the employee does not feel that the supervisor, immediate supervisor or department head is a suitable person to whom to report the incident, the employee should contact the Mayor or his designee at (337) 334-3121.

The procedure for reporting and dealing with these very sensitive issues is as follows:

A sexual harassment complaint may be an oral complaint initially, but must be followed by a written complaint. The complaint should include the date(s) the incident(s) occurred, name(s) of the individual(s) involved, name(s) of witness(es), and a detailed description of the incident(s).

Employees also have the right to file a complaint with the equal employment opportunity commission (EEOC), the human relations commission or to pursue other legal action, in addition to their rights under this policy. The EEOC provides employees three hundred (300) days to file an official complaint.

A supervisor, immediate supervisor or department head who ignores a request to cease harassing behavior or who engages in perpetuating sexual harassment in the agency shall face disciplinary action. The supervisor, immediate supervisor or department head who is informed or otherwise becomes aware of harassment that may be occurring is obligated to immediately report the allegation or complaint to the alleged harasser’s supervisor, immediate supervisor or department head, or initiate an investigation if the alleged harasser works within the same department or agency as the complainant.

(a) The supervisor, immediate supervisor or department head shall, as soon as practically possible, notify the alleged harasser that he or she has been named in a harassment complaint and that an investigation is being conducted.

(b) The supervisor, immediate supervisor or department head shall, as soon as practically possible, assess the need to relocate the complainant and/or the alleged harasser to another work unit. The complainant shall not be given work or placed at a work location that is, in any way less than the classification and pay grade of his or her current position.

The supervisor, immediate supervisor or department head shall initiate an investigation of the complaint or allegation as promptly as possible while ensuring the investigation is fair, complete and impartial. It shall be the city’s objective to complete all investigations within sixty (60) days unless compelling circumstances require additional time. An extension beyond sixty (60) days will require a written request to the Mayor or his designee prior to the expiration of the investigation. The written statement of the complainant or witness shall commence the sixty (60) day investigation period.

(a) The investigation shall include interviews with the complainant and the alleged harasser and any other person(s) who is believed to have information directly related to the complaint or investigation.

(b) To the extent permitted by law, the supervisor, immediate supervisor or department head shall assure compliance with any of the complainant’s privacy rights, as well as the alleged harasser’s rights.

(c) The supervisor, immediate supervisor or department head shall maintain records of the investigation and provide said records to other investigatory bodies and law enforcement agencies upon request.

(d) The supervisor, immediate supervisor or department head shall provide a written summary of the allegations and findings of the investigation to the city attorney for review. Said findings shall also be subsequently provided to the complainant and the alleged harasser; if the investigation substantiates the complaint of harassment, the complaint and findings may be referred to the office of the district attorney.

If the investigation substantiates the complaint of harassment, the supervisor, immediate supervisor or department head shall make a determination regarding the appropriate resolution, including disciplinary action. Before making the decision to impose disciplinary action, the supervisor, immediate supervisor or department head shall ensure that the harasser has been given the opportunity to review the results of the investigation, has received an explanation of the evidence obtained, and been given an opportunity to provide the supervisor, immediate supervisor or department head a response regarding the findings. The supervisor, immediate supervisor or department head shall take the alleged harasser’s response into account before taking final action in determining if harassment occurred and in the resolution of the complaint.

Substantiated complaints of sexual harassment may be subject to appropriate disciplinary action, which may include verbal or written reprimand, suspension or termination. Any discipline imposed by the city shall be separate and apart from any penalties imposed by a court of law or a state or federal agency. In addition to any disciplinary action taken, substantiated complaints shall be noted in the harasser’s official personnel file. If the harasser continues on as an employee, the disciplinary action shall be taken into consideration during the harasser’s performance evaluation.

Retaliation against an employee who brings a complaint of harassment, reports an allegation of sexual harassment on behalf of another, or participates in an investigation of a harassment complaint is prohibited and may result in disciplinary action.

(a) The City may make subsequent inquiries from time to time to ensure offensive conduct does not resume and/or that the subject of such harassment has not suffered any retaliation.

(b) No retaliation of any kind will be tolerated because an employee, in good faith, reports an incident of suspected harassment.

(c) The supervisor, immediate supervisor or department head to whom the complaint was made will work to establish mutually agreed upon safeguards against retaliation while attempting to mediate any sexual harassment complaint.

(d) Any employee who believes he or she has been subjected to unlawful harassment, sexual harassment, or retaliated against for reporting such activities or assisting in a related investigation of such activities must report the alleged act immediately or as soon as practically possible to the employee’s supervisor, immediate supervisor or department head or to the Mayor or his designee.

Allegations or complaints of sexual harassment that have been determined to be fabricated, knowingly false, or otherwise baseless shall require the supervisor, immediate supervisor or department head to impose disciplinary action against the complainant found to have filed the improper complaint, as well as any other employees that participated in the false allegation or complaint. Said disciplinary action may include verbal or written reprimand, suspension, or termination.

Each City employee, on an annual basis, shall receive a minimum of one hour education and training on preventing sexual harassment during each full calendar year of his or her City employment or term of office, as the case may be. Upon hiring, all new employees will be provided a copy and instructed to carefully review the City’s policy on sexual harassment. Within thirty (30) days of the hiring date, all new employees are required to meet with their supervisor, immediate supervisor or department head to discuss any concerns or uncertainties regarding their responsibilities under the City’s policy. The employee and supervisor or other individual so designated are required to sign an Acknowledgment and Certification to verify that this process has been completed. Within thirty (30) days of attaining a supervisory position, all new supervisors are required to complete the City’s most recent training on sexual harassment designated for management personnel. This training, which emphasizes identifying, preventing and responding to harassing behavior is thereafter to be completed every two (2) years.

The City shall be responsible for maintaining records of the compliance of each public servant in the agency with the mandatory training requirement. Each public servant's record of compliance shall be a public record and available to the public in accordance with the Public Records Law.

This policy will be prominently posted on the City’s website.

Federal and State Laws -- This policy establishes a procedure to administratively report and address complaints of sexually inappropriate behavior. This policy is intended to supplement rather than replace or supersede the private and/or statutory procedures regarding sexually inappropriate workplace behavior available to employees under state and federal law, including Title VII of the Civil Rights Act and La. R.S. 23:331 et seq. Employees should be aware that there are certain procedures and time delays, including the filing of a complaint with the Equal Employment Opportunity Commission (EEOC) or the Louisiana Commission on Human Rights(LCHR), which must be satisfied prior to initiating civil litigation regarding inappropriate workplace sexual behavior. For more information or to initiate a claim under federal or state law, employees are referred to the EEOC and the LCHR: • EEOC 800-669-4000 (voice) 504-589-2958 (TDD) 504-595-2844 (fax) https://www.eeoc.gov • LCHR 225-342-6969 (voice) 888-241-0859 (TDD) 225-342-2063 (fax) <http://gov/page/lchr>.

City Marshal Office

1. The City Marshal’s Office shall maintain a Marshal Service Log that shows the name, address, date, time and docket number and a description of the type of document served as well as the beginning and ending mileage for every service made. If a similar log is being kept to give to the Judge for proof of service of papers, then that log can be used, with a supplemental log, showing any different fields between the two logs.

2. In the event that the City Marshal hires a deputy to assist with the service of

legal documents or notices for the Rayne City Court, the deputy shall be

considered a part-time employee who can work a maximum of 29 hours per

week or a total of 58 hours per pay period at the current rate of minimum wage.

No pay beyond the part-time hours or overtime pay allowed. **Note:** The City agrees to

pay for only one Deputy for this task as long as the City’s budget allows. (Subject to change in writing)

a. All taxes and other normal and customary deductions shall be withheld.

b. The deputy’s duties are for service of legal documents and some

courtroom duty. Patrol, extra duties, or work for other law enforcement

agencies shall not be allowed.

c. When the deputy marshal submits his time sheets, a copy of the Marshal Service Log shall be attached to be retained as stated in our retention policy and per public records law.

3. In the event that any city employee, who is on the city’s normal payroll registry, would do extra duty for the Marshal, be it in the city courtroom or other

duty, the Marshal shall report said work to the City, said report showing the

date, time, hours worked, and the services performed. All documents for

service paid by the Marshal concerning these employees; i.e. 1099’s, W-2’s, etcetera, must be submitted to the City of Rayne’s payroll records manager timely to assure all reports are correct and become part of that employee’s permanent records prior to closing the year end business as required by law. All federal, state, and local labor laws and IRS reporting must be adhered to.

4. Any vehicle supplied to the City Marshal’s office shall be used for official city

business only in the City of Rayne and Acadia Parish Ward 1. Should the

vehicle be required to leave the City of Rayne or Ward 1, the reason shall be

noted, the destination, and the mileage necessary to complete the mission,

which shall occur during workings hours.

a. Under no circumstances can the city vehicle assigned to the City Marshal

be used for personal reasons.

b. No one is allowed to drive or ride in the city vehicle assigned to the

Marshal unless it is a city employee conducting official city business.

c. Any other vehicle used for the Marshal’s Office that creates a

reimbursable expense to the employee, by law requires a detailed

account of beginning and ending mileage as well as trip description, prior to being paid for the claimed expense. Please use City issued forms for reimbursement expenses.

VIII. CAPITAL ASSETS

* 1. Definition. A capital asset is a tangible asset of the municipality that costs $1,000 or more and has an estimated useful life extending beyond one year. Examples include land and improvements, buildings and improvements, all types of equipment, furniture, and vehicles used in the operations of the City. Capital assets are distinguished from other tangible items such as office supplies and consumable supplies (e.g. paper, light bulbs, department supplies, etc.) that are used within a relatively short period of time. Also, capital assets include the infrastructure assets (roads, bridges, water system, sewer system, etc.) of the City.
  2. Authorization for Purchase

Purchases of capital assets (fixed assets) should be made in accordance with the purchasing procedures describe in Section V. The Mayor, City Council, etc. must approve all purchases of fixed assets that exceed budgeted amounts.

* 1. Capitalization Policy

Louisiana Revised Statute 24:515.B.1 requires the municipality to maintain records of its capital assets. The clerk is responsible for recording, tagging (for identification purposes), and coordinating the annual inventory of all capital assets. The listing of capital assets is to be updated each year for assets acquired and disposed. Failure to identify and periodically account for municipality assets/property exposes the City to possible loss, theft, and misuse of its assets. Any missing assets should be addressed and appropriately resolved, including notifying the district attorney and Legislative Auditor.

Capital assets are reported in the City’s financial statements at cost (including interest and freight, if any). However, capital assets received as donations are reported at their estimated fair market value at the time of donation.

It is the policy of the City to capitalize and depreciate fixed assets with a cost of $5,000 ($50,000 for building and building improvements and $25,000 for land improvements) or more and with a useful life benefiting the City of two years or more. Items purchased that cost between $1,000 and $5,000 are tracked for vehicle or machinery & equipment purchases ($1 and up to $50,000 for building and improvements and up to $25,000 for land improvements) but not depreciated or capitalized. Infrastructure costing $250,000 are capitalized and depreciated; whereas infrastructure costing $50,000 and up to $250,000 are only for tracking and inventory purposes.

Purchasing Agent will keep track (copies) of capital outlay (projects) and storm related items.

Except for land which is not depreciated, capital assets are depreciated over their estimated useful lives using the straight-line method of depreciation. The various asset classes are assigned the following estimated useful lives:

|  |  |
| --- | --- |
| **Asset Class** | **Estimated Useful Life** |
| Land | Not depreciated |
| Land Improvements | 20-30 years |
| Buildings | 40 years |
| Building Improvements | 20 years |
| Machinery and Equipment | 5-20 years |
| Vehicles | 5 years |
| Computers | 5 years |
| Office Equipment | 5 years |
| Furniture | 5 years |
| Infrastructure | 25-40 years |
| Roads | 40 years |
| Bridges | 20 years |
| Sewer Treatment Plants | 25 years |
| Drainage System | 25 years |
| Water System | 25 years |
| Sewer System | 25 years |

* 1. Insurance Records and Reporting of Thefts and Damage. Most fixed assets purchased through regular purchasing procedures need not be reported separately to the Administrative Office of City Hall for insurance purposes. However, works of art and fixed assets donated to the City of Rayne should be separately reported. Also, the Purchasing Agent in City Hall’s Administrative Office keeps separate insurance schedules for automobiles and equipment, and these purchases should also be reported to the Administrative Office.

All thefts, damage or destruction of City of Rayne’s assets should be reported promptly to the Administrative Office in City Hall as well as to the Police Department. The Administrative Office will report the loss to our insurance company if it is considered an insurable loss.

* 1. Disposal or Trade-In of Fixed Assets. No assets of value of the City of Rayne should be sold, traded-in or otherwise disposed of without the approval of the Mayor, City Council, and the City Clerk. All such disposals should be reported to the Administrative Office describing the asset involved, the tag number, if applicable, and the nature of the transaction. For office equipment and similar assets not sold or traded-in, the department head should contact the Purchasing Department to determine if the asset should be stored for future use. If not and the asset is considered worthless, (e.g. surplus or obsolete) the department head may proceed with the disposal of the item.

F. PROCEDURES RELATED TO CAPITAL ASSETS:

**Capital Asset Additions**

1. During the year, the department heads are to notify the Clerk when a capital asset is purchased and received, by sending fixed asset form.
2. The clerk is to obtain the supporting documentation (e.g., purchase order, invoice, etc.) to record the asset information on the capital asset listing. Information recorded should include the asset description, date of acquisition, location, department, cost (or fair value if donated), salvage value, and estimated useful life.

**Capital Asset Deletions/Disposals**

1. During the year, the department heads are to notify the Mayor or Clerk when a capital asset is no longer useful in operations and thus available for disposal by sending a fixed asset form.
2. The Mayor or Clerk is to consult with legal counsel to ensure compliance with state laws that pertain to the disposal (e.g., sell, exchange, etc.) of municipality property/assets.
3. All disposal related documentation (e.g., board resolutions, appraisals, advertisements, bids received, etc.) is to be maintained by the Clerk.
4. The Clerk is to identify the asset on the listing and document its disposal (e.g., date, proceeds, etc.).

**Annual Physical Inventory of Capital Assets**

The mayor is responsible for ensuring that a physical inventory of capital assets is conducted at or near the end of each fiscal year.

1. Before the end of each fiscal year, department heads are to be provided with a complete listing of the capital assets for which they are held accountable. These inventory lists are to be used to document their physical inventory.
2. Department heads (or designees) are to conduct the inventory by touring the department/premises and locating each asset listed. Every effort is to be made to locate all assets of the municipality.

* Each asset must be physically observed at least once per fiscal year.
* The asset’s location should be the same location shown on the inventory listing and must be verified. If not the same location, make a note of the change.

* For an asset that is missing, the department heads are to immediately notify the mayor of the missing assets and indicate such on the asset listing.

1. The mayor is to notify the district attorney and Legislative Auditor of any misappropriation of assets.
2. Upon completion of the physical inventory, department heads are to sign and date their inventory lists and return to the clerk.
3. The clerk is to review the inventory lists for completeness and for any notes made by department heads. The clerk updates the capital assets listing for any changes and prints a final listing.
4. Annually, the listing of capital assets is to be reconciled/agreed with the assets account balance(s) recorded in the accounting system (general ledger).
5. The inventory lists and the final capital assets listing are to be made available to the auditor upon request.

G. Capital Asset Addition

The clerk is to assign an identification number to the asset and record that number on the listing. The clerk (or designee) is to affix a tag/sticker to the asset that displays the identification number and the name of the municipality.

IX. FEDERAL AND OTHER GRANTS AND CONTRACTS

A. Administration. The City Clerk is generally responsible for administration of the fiscal aspects of grants and contracts such as grant accounting, development and negotiation of indirect cost rates and review of budget proposals. All other aspects of grant and contract administration are coordinated through the Mayor and/or a contracted consultant.

For each grant, the person responsible for insuring compliance with the guidelines of the granting agency is specified in advance. Some grants allow wide latitude in making budgetary changes during the grant period, while others require advance approval by the agency. It is essential that these guidelines be followed accurately. In case of questions about whether a proposed change requires approval by the granting agency, please contact the contracted consultant.

B. Review and Approval of Grants. The contracted consultant must review and approve all proposals that pertain to grants and is responsible for the accurate and timely submission of grant applications as well as follow-up or interim reports. All grant proposals must be approved by the board.

The Mayor and City Clerk must review and approve the budget portion of all grant proposals and all other proposals with budgeted compensation costs before final approval can be given. The City Clerk is the individual primarily responsible and for answering questions about grant accounting.

Please allow sufficient lead-time for the review and approval of grant proposals and grant budgets to avoid last minute problems with submission deadlines.

C. Benefit and Indirect Cost Rates. Although the City Clerk reviews the entire budget, our main concerns are the benefit and indirect cost amounts.

Benefits are direct costs and must be included in the budget. Even if benefits are not properly included in a budget submitted to and approved by the federal government, all costs of benefits will be charged to the grant. All salaries and wages paid through a grant will have a benefit rate and amount associated with it. In calculating our benefit rates, the following expenses are considered: pension, social security, health insurance, unemployment, disability and life insurance, clinical medical and dental plans and worker's compensation. These rates are determined and negotiated on an annual basis, so please check with the City Clerk for the current rates. Indirect costs are real costs the City incurs but which cannot be readily identified with one specific project or grant. Examples of these costs are operation and maintenance of plant, depreciation, and general and departmental administrative expenses.

D. Cash Reimbursement. When the City receives a federal grant, the City is notified by an award letter. This letter states the time period, the amount, and any restrictions on the grant. The City does not always receive the actual cash in advance. Some grants are reimbursement grants that require proof of cost or expenses in order to be reimbursed.

It is important to remember that all federal grant monies should be spent or obligated before the ending date of the grant.

E. Section 8. City of Rayne’s Section 8 program is strictly regulated by HUD. The City adheres to rules, regulations, and laws pertaining to HUD as it pertains to its Housing Assistance Program. The City of Rayne uses the HUD Handbook as part of its policies and procedures for Section 8 as a general guideline, including the use of the required HUD Forms for Voucher, Utility Allowance, the Family Report, etc. to determine eligibility and assistance as well as maintaining the required documentation in tenant/participant files as required by HUD.

X. BUDGETING

The mayor has the overall responsibility for preparing, presenting, and administering the annual budget for the general fund and all special revenue funds in accordance with the Local Government Budget Act found in Louisiana Revised Statute (R.S.) 39:1301-1315.

Furthermore, for a Lawrason Act municipality, R.S. 33:404(A)(5) states that the mayor shall have the duty and power to prepare and submit an annual operations budget and a capital improvements budget for the municipality to the board of aldermen in accordance with the provisions of R.S. 39:1301 et seq. and any other supplementary laws or ordinances.

The board is responsible for adopting budgets and amending budgets on a timely basis. Certified copies of the adopted budget, budget adoption instrument, budget amendments, supporting schedules, and correspondence related to the budgets are to be retained at the mayor’s office.

The mayor is to prepare a comprehensive budget presenting a complete financial plan for each fiscal year for the general fund and each special revenue fund using the following guidelines:

A. Revenue projections – Budgeted by fund and/or department and based on historical data and known trends.

B. Expenditure projections – Budgeted by fund and/or department and based on actual costs and reasonable estimates.

C. Fund Balance – Maintain a minimum general fund balance of between 5% and 15% of operating revenues or no less than 1 to 2 months of operating expenditures.

2. The budget must include a clearly presented side-by-side detailed comparison of information for the current year, including the fund balances at the beginning of the year, year-to-date actual receipts and revenues received and estimates of all receipts and revenues to be received the remainder of the year; estimated and actual revenues itemized by source; year-to-date actual expenditures and estimates of all expenditures to be made the remainder of the year itemized by agency, department, function, and character; other financing sources and uses by source and use, both year-to-date actual and estimates for the remainder of the year; the year-to-date actual and estimated fund balances as of the end of the fiscal year; and the percentage change for each item of information as required by state law [R.S. 39:1305(C)(2)(a)].

3. The mayor is to present the proposed annual budget with a proposed adoption instrument (an ordinance if a Lawrason Act municipality) to the board no later than 15 days prior to the beginning of the fiscal year. Also, the proposed budget must be made available for public inspection no later than 15 days prior to the beginning of the fiscal year in accordance with state law. (See R.S. 39:1306 and R.S. 39:1308 for when and where to post the budget.)

The board is responsible for adopting the budgets in an open meeting before the end of the prior fiscal year.

Before the adoption of the budget, if the municipality has total proposed expenditures of $500,000 or more from the general fund and any special revenue funds in a fiscal year, the public must be given an opportunity to participate in the budgetary process in accordance with state law. No proposed budget shall be considered for adoption or otherwise finalized until at least one (1) public hearing has been conducted on the proposal. The municipality must comply with the notice, publication and public hearing requirements as required by state law (R.S. 39:1307).

If, at the end of any fiscal year, the appropriations necessary for the support of the municipality for the ensuing fiscal year have not been made, then 50% of the amounts appropriated in the appropriation ordinance/resolution for the last validly passed budget year shall be deemed re-appropriated for the several objects and purposes specified in such ordinance/resolution. This 50% limitation will continue until a budget is approved (R.S. 39:1312).

4. The mayor is to administer and monitor the budgets and provide the board with monthly financial updates of budget-to-actual comparisons, including any warnings of any corrective action needed. The board is responsible for adopting amended budgets on a timely basis.

The mayor of a municipality must advise the board (R.S. 39:1311) when:

A. Total revenue and other sources plus projected revenue and other sources for the remainder of the year, within a fund, are failing to meet total budgeted revenues and other sources by 5% or more.

B. Total actual expenditures and other uses plus projected expenditures and other uses for the remainder of the year, within a fund, are exceeding the total budgeted expenditures and other uses by 5% or more.

C. Actual beginning fund balance, within a fund, fails to meet estimated beginning fund balance by 5% or more and fund balance is being used to fund current year expenditures.

5. The City Clerk assists the Mayor with the City of Rayne’s Budget Preparation, Ensuring the Budget Availability, Presentation & Adoption as well as Budget Monitoring and Budget Amendment as listed below and ensures that the City of Rayne complies with the Louisiana Revised Statutes governing budgets. After the Original Budget for the upcoming fiscal year and Amended Budget for the most current fiscal year ended September 30th is prepared by the City Clerk, the Mayor reviews the budgets and then prepares and signs the budget message.

**PROCEDURES RELATED TO BUDGETS:**

**Budget Preparation**

[Note: Start the budgeting process approximately 90 to 120 days before the beginning of the fiscal year being budgeted.]

1. Meet with department heads to receive/discuss budget requests for the year.
2. Analyze trends of all sources of revenues and consider whether any increases/decreases are warranted.
3. Using the side by side comparison, analyze current year line-item expenditures to identify costs that can be reduced or eliminated and those that may increase.
4. Prepare a proposed budget for the general fund and each special revenue fund that includes the following as required by state law (R.S. 39:1305):

* Estimated fund balance at beginning of year;
* Estimated revenues/receipts itemized by source;
* Recommended expenditures itemized by department, function, and character;
* Other financing sources and uses by source and use; and
* Estimated fund balance at end of fiscal year.

[Note: The total of proposed expenditures shall not exceed the total of estimated funds available for the ensuing fiscal year, i.e. the beginning fund balance and any anticipated revenues.]

1. Prepare the budget adoption instrument (an appropriation ordinance or adoption resolution) to adopt and implement the budget document as required by state law [R.S. 39:1305(D)]. [Note: The adoption instrument must define the authority of the mayor to make changes within various budget classifications without approval by the board, as well as those powers reserved solely to the board.]
2. Prepare and sign a budget message that contains a summary description of the proposed budget, policies and objectives, assumptions, budgetary basis, and a discussion of the most important features as required by state law

[R.S. 39:1305(C) (1)].

**Budget Availability, Presentation, and Adoption**

1. Before the adoption of the budget, the budget must be made available for public inspection (R.S. 39:1306).

* If total proposed expenditures are $500,000 or less in a fiscal year, make the proposed budget available at the mayor’s office for public inspection no later than 15 days prior to the beginning of the fiscal year. (See R.S. 39:1306 and R.S. 39:1308)
* If total proposed expenditures are $500,000 or more in a fiscal year (from the general fund or any special revenue funds), the public must be afforded an opportunity to participate in the budgetary process prior to adoption of the budget (See R.S. 39:1307).
* If total proposed expenditures are $500,000 or more, it is mandatory that a notice be published in the official journal stating that (a) the proposed budget is available for public inspection (no later than 15 days prior to the beginning of the fiscal year); (b) a public hearing on the proposed budget will be held; and (c) the date, time, and place of the hearing. [Note: The notice must be published at least 10 days prior to the date of the first public hearing.]

1. If applicable, conduct at least one public hearing on the proposed budget before it is adopted (R.S. 39:1307).
2. If applicable, certify completion of public participation in the budget process by publishing a notice in the official journal (R.S. 39:1307).
3. Present the proposed budget document (i.e., budget message, ordinance or resolution, and budget statement) to the board no later than 15 days prior to the beginning of the fiscal year in accordance with state law (R.S. 39:1306).
4. Ensure that the budget is adopted in an open meeting before the end of the prior fiscal year in accordance with state law [R.S. 39:1309(B)]. [Note: The adopted budget must be balanced with approved expenditures not exceeding the total of estimated funds available.]
5. Upon adoption, certified copies of the budget and adoption instrument should be provided to the mayor and maintained on file as required by state law [R.S. 39:1309(D)].

**Budget Monitoring**

1. Prepare monthly budget-to-actual comparison statements and formally present to the mayor, Department heads and Council for review/monitoring purposes.

1. Ensure that the mayor or clerk advises the board when there is a 5% variance in revenues or expenditures or beginning fund balance.

**Budget Amendment**

Ensure that the board adopts a budget amendment (using the appropriate adoption instrument) in an open meeting upon receiving notification of a 5% variance or a change in operations upon which the original budget was developed.

XI. FINANCIAL REPORTING POLICY

Financial reporting is the primary tool used by management to monitor income and expenditures and to make decisions. The municipality, as a public body, is accountable for the manner in which funds are spent. It is essential to monitor actual progress against the budget (financial plan for the year) to ensure that the desired fiscal result will be achieved.

An accounting system should be maintained that provides timely information and an accurate picture of the municipality’s financial condition. Accounting practices should be in accordance with generally accepted accounting principles (GAAP) and generally accepted government auditing standards (GAGAS). Furthermore, management should ensure there is an adequate separation of functions to ensure assets are safeguarded and the potential for errors in the records are minimized.

* + 1. **Monthly Reporting**

The municipal clerk is responsible for overseeing the preparation of the monthly financial statements, including budget-to-actual comparisons, on all funds (e.g., general fund, utility fund, special revenue fund, etc.) of the municipality. If necessary, the municipality may contract with an external accounting firm to provide assistance to ensure the preparation of timely and accurate financial statements

The mayor or clerk is to make available the monthly financial statements and budget comparisons to the board/council, including any warnings of corrective/remedial action needed (e.g., amend the budget). Discussion of the monthly financial statements and review of the budget comparisons should take place at a monthly finance committee meeting when accounts payable are being reviewed and approved.

* + 1. **Annual Reporting**

Annual financial reporting provides accountability and is required by state law [Louisiana Revised Statute (R.S.) 24:513]. Annually, the board is to approve the engagement of an independent certified public accountant to perform the municipality’s audit which is also subject to the approval of the Louisiana Legislative Auditor.

State law requires that the auditor be provided with all the books and records needed to perform the audit and R.S. 24:518 provides penalties for failure to do so. The audit must be completed and submitted to the Legislative Auditor no later than six months after the close of the fiscal year [R.S. 24:513(A)(5)(a)(i)]. However, the municipality may have an extension at any time after a disaster or emergency is declared under the provisions of R.S. 29:724(B) (1) which prevents the municipality from completing its report within six months of the close of the fiscal year.

XII. TRAVEL AND OTHER ITEMS

1. Travel and Expense Reimbursement
   1. Reimbursable expenses are limited to expenses necessarily incurred in the performance of a municipal purpose subject to the restrictions in this section. All employees, elected officials, and any other representatives of the City of Rayne shall comply with provisions set forth herein.
   2. No claim for reimbursement shall be made for any lodging and/or meals furnished at no cost to the employee. No mileage or transportation expense will be allowed an employee when gratuitously transported by another person.
   3. All employee travel must be approved in advance by the mayor or clerk on recommendation of the appropriate department head
   4. Employee travel requests are to be submitted on forms provided by the city. The requesting employee must complete and sign the form and forward the same to his department head. Employee requests for approved travel that have been recommended by the appropriate department head must be submitted to the mayor at least five days prior to the travel date. Approval of travel will be based on whether it relates to a specific subject area that currently is or is anticipated to be a major issue in the city, is consistent with the employee’s development or training, or is useful for development of the city’s personnel. Other representatives of the city such as council members, etc. must follow the same procedures as employees with exception to department head approval.
   5. All lodging and commercial travel for approved travel must be arranged with Department Head approval and with the mayor or clerk’s approval.
   6. Travel advances are prohibited except for overnight travel.
   7. Reimbursement for expenses incurred during approved employee or other representative travel shall be in accordance with the following:
      * 1. Common carrier must be used for out-of-state travel unless utilization of another method of travel is more cost-efficient or practical. Commercial air travel will not be reimbursed in excess of coach/economy class rates, unless space is not available in less than first or business class air accommodations in time to carry out the purpose of the travel in which case the employee will secure a certification from the airline indicating this fact. A mileage allowance not to exceed Internal Revenue Service federal guidelines per mile exists for employees using personally owned vehicles in the approved conduct of municipal business. In addition, an employee will be reimbursed with proper receipt for parking fees, ferry fares, and road and bridge tolls. However, the employee must pay all of the vehicle’s operating expenses, such as fuel, repair, replacement of parts and insurance.
        2. Meal reimbursements (including tips) may be made for day travel if travel is 12 hours or more in duration. Employees, while on travel on municipal business, shall be allowed $25.00 per meal or reasonable expenditure depending on location and facilities available according to the following schedule:
           1. Breakfast: When travel begins at/or before 6:00 a.m. on the first day of travel, or extends beyond 9:00 a.m. on the last day of travel, and for any intervening days.
           2. Lunch: No reimbursement will be made for lunch or travel except when travel extends over at least one night or if a traveler is eligible for both the breakfast and dinner meals. If travel extends overnight, lunch may be reimbursed for those days when travel begins at/or before 10:00 a.m. on the first day of travel, or extends beyond 2:00 p.m. on the last day of travel, and for any intervening days.
           3. Dinner: When travel begins at/or before 4:00 p.m. on the first day of travel, or extends beyond 8:00 p.m. on the last day of travel, and for any intervening days.
           4. Other meals, such as business meetings, etc., may be reimbursed if approved by the Clerk or Mayor and itemized receipt is submitted.
        3. Only the following expenses incidental to travel shall be reimbursed:
           1. Communication expense relative to official municipal business. (Receipts required for over $3.00.)
           2. Extraordinary expenses with prior approval from the Mayor.
           3. Registration fees at conferences.
           4. Charges for storage and handling of equipment.
           5. Cost of public ground transportation, such as buses and taxis, is reimbursable when the expenses are incurred as part of approved travel. For each transaction over $15.00, a receipt is required.
           6. Tips for baggage handling not to exceed $1.00 per bag.
           7. When using a motor vehicle on municipal business, necessary motor vehicle storage and parking fees, ferry fares and road and bridge tolls. For each transaction over $5.00, a receipt is required.
        4. Requests for reimbursement are to be submitted on forms provided by the municipality no later than thirty days after the expense has been incurred. The requesting employee, elected official or other representative of the city must sign the completed form and forward the same, along with adequate records as defined by the Internal Revenue Service, to the Mayor for approval. In the case of any elected official or other representative of the city, the finance committee must approve the request for reimbursement.

* + - * 1. In order to satisfy the substantiation requirement as defined by the Internal Revenue Service, employee, elected official, or any other representative of the city, must, at a minimum, substantiate the following four elements of each expense or item required to be reimbursed:
* The amount of the expense or item;
* The time and place of the travel, entertainment, amusement, recreation, or use of the facility or property, or date and description of the gift;
* The business purpose of the expense or any other item; and
* The business relationship to the taxpayer of the persons entertained, using the facility or property, or receiving the gift.
  + - 1. Receipts must be turned in with each reimbursement request. The receipt must be **itemized**. A credit card statement is not sufficient; the four elements above must be substantiated.
      2. Certain purchases are not allowed. See credit card policy.
  1. Tax Exempt Status

1. Every effort needs to be made to ensure that expenditures do not include sales tax. Tax exempt certificates are available through City accounts payable office.

1. Credit Card Policy
2. Credit card accounts require council approval and are only for the official business of the municipality. There are generally two types of credit card accounts: (1) general (e.g., VISA MasterCard, etc.) and (2) Stores (e.g., Wal-Mart, etc.)
3. Credit cards must be placed under strict control and be available for use in limited cases as set forth by the council. Credit cards are not to be used for routine or recurring purchases or purchases that are subject to the requirements of the Louisiana Public Bid Law.
4. Applying for a credit card:
   1. The card must be issued in the municipality’s name using the municipality’s tax identification number using the ANNUAL CREDIT CARD AGREEMENT form and the CREDIT CARD ISSUANCE LOG.
   2. The credit card must not allow cash advances to be made.
5. Security
6. The municipal clerk is to maintain a listing of all credit cards, including the card numbers, and the telephone number of the credit card companies.
7. The clerk is responsible for securing credit cards under lock.
8. Employees must immediately notify the clerk if a credit card is missing, lost, or stolen. The clerk is responsible for notifying the mayor and immediately canceling the card. If a card is stolen, the mayor or clerk is to notify law enforcement.
9. Issuance
10. The issuance of a credit card must be authorized by the clerk or the mayor and be documented in writing.
11. The clerk is to maintain a written log for each credit card to account for the “check-out” and return of credit cards. The log will contain the (1) business purpose for using the card; (2) the purchase order number, (3) the department head’s or the mayor’s signature approving the issuance of the card; (4) dates and times of issue and return; and (5) signatures of both the clerk and the employee upon issuance and return of the card.
12. Usage
13. Any personal use or unauthorized use of a credit card may result in immediate termination of employment.
14. All purchases must be approved in accordance with the municipality’s purchasing policies and procedures prior to the transaction. The approved purchase order is to be submitted to the clerk.
15. The following purchases are **not** allowed:
    * + Any purchase that does not have a direct or legal business purpose
      + Cash advances on credit cards
      + Alcoholic beverages
      + Tobacco products
      + Prescriptions and drugs
      + Capital equipment and upgrades over $5,000.
16. Purchases made by credit card must not circumvent the municipality’s purchasing policies/procedures or the Louisiana Public Bid Law (e.g. splitting purchases).
17. Employees are responsible for obtaining itemized receipts/documentation as proof of purchase and for documenting the business purpose on the receipts. Receipts for any meals and entertainment expenditures also must contain documentation of the names of all persons participating and the business discussed.
18. The card and the itemized receipts/documentation are to be returned to the clerk upon completion of the transaction.
19. An employee is responsible for all use of the credit card until it is returned to the clerk.
20. The mayor is responsible for notifying the district attorney and the Legislative Auditor of any misappropriation of funds or assets of the municipality.
21. Recordkeeping
22. The clerk is responsible for reviewing the receipts and documentation for propriety (authorization to purchase, documentation of business purpose, etc.) upon the return of the card.
23. At the end of each month, the clerk is to compare the card issuance log, purchase documentation, and purchase orders to the monthly card statement. During this review, the clerk is to ensure that:

* All card purchases were documented on the issuance log (checking for card usage approval)
* All purchases are supported by itemized documentation (checking for inappropriate purchases and completeness of purchase documentation)
* All purchases were supported by an approved purchase order (checking for proper approval for the purchases).
  1. Any purchase/charge without appropriate supporting documentation requires a detailed explanation and description and the written approval of the mayor.
  2. The clerk is to attach the receipts and documentation to the monthly statement and submit to the mayor for review and approval (in writing) before payment is made.

1. Use of Personal Credit Cards
   1. Any reimbursement for use of personal credit cards must follow the travel and expense reimbursement procedures.
2. **Credit Card Purchases – Fleet Manager System**

The Clerk is to maintain an accurate listing of all fuel credit cards. The Clerk is also to periodically conduct an inventory of all cards and any lost or stolen cards are to be terminated immediately. It is the Department Head’s responsibility to keep all cards locked in a secure location when not in use. All departments must maintain a sign-in and sign-out log that contains the following information:

* Date the credit card is issued
* Credit card number
* Name/signature of the employee who is receiving/using the card
* Description of the vehicles/equipment receiving the fuel
* Date the credit card is returned

Credit cards are to remain in the possession of the person who signed out the card at all times and should never be left in the vehicle. The card is to be returned promptly and the log will be updated to document receipt.

Employees are to enter accurate information (e.g., vehicle odometer reading) at the vendor’s pump and obtain receipts to submit to the Clerk. Failure to enter accurate information and submit receipts may result in disciplinary action.

Each month, the Clerk is to reconcile the credit card receipts to the vendor’s monthly statement. The monthly vendor statements are to be carefully reviewed for completeness (e.g., odometer readings) and any unusual activity (e.g., purchases made out-of-town, more than one purchase in the same day, purchases made on the weekend, etc.) and immediately report any exceptions or concerns to the appropriate department head and director.

1. Conflicts of Interest Policy for Employees

Employees have a duty to carry out their responsibilities in good faith with due regard for the best interests of the City. A conflict of interest or possible conflict of interest may arise between an employee’s personal and/or business interests and his/her responsibilities to the City. A conflict may exist if it adversely influences the employee’s judgment with respect to his or her job responsibilities, or leads to some financial gain or potential financial gain to the employee or a member of his/her family.

Employees are encouraged to avoid any conflict between their interests and the interests of the City. However, when a conflict or possible conflict of interest exists, the employee shall promptly make full disclosure to the employee’s department head and/or the appropriate supervisor. The City shall report any conflicts of interest to the auditor.

With any conflict of interest, the employee shall not initiate any related contract or transaction to which the City is a party, and shall otherwise refrain from acting, until written approval is received from the Mayor.

Employees may not accept gifts or any payments from vendors or potential vendors to the City, except for the occasional nominal gift that complies with current ethics laws. Unauthorized use of City resources or property is also unacceptable.

XIII. City of Rayne Youth Recreation Department Policies and Procedures

**Mission Statement**

To provide a wide range of recreational programs and activities for the City’s youth through the utilization of tax dollars and self-support.

**General Information related to Policies & Procedures**

These policies and procedures are intended to support the Recreation Director in his/her everyday tasks.

1. The City Council sets the registration fee or cost of each program. The cost will be based on the expected expenses of the program. Every effort will be made to keep the cost affordable. **No one will be excluded because of an inability to pay.**
2. Registration dates are determined and established by the Recreation Director and publicized by means of public announcements.
3. Registration Process. (See below for more details)
4. Policy on no pay participants.

**Registration Process:**

**Eligibility (Youth Sports)**

* The age requirement for Recreation youth sports will be set based on the focus/requirements of each specific program.
* Recreation sports are open to children that reside in the City of Rayne or attend school in Rayne. Children residing in outside communities may join provided their city or town does not offer a comparable program and there is a need for participants for a Rayne team.

**Registration Policies**

* Registrations shall be taken during the posted registration hours and registration periods. Registration periods are advertised in the local newspaper, and registration forms for various sports are provided at each school in the City of Rayne for those students that would like to participant in Rayne’s Youth Recreation Program. The registration forms are also available at City Hall.
* A parent/legal guardian must fill out and sign the registration form for anybody under the age of eighteen.

**Seasonal Field/Sport Policy**

* The Recreation Department will only sponsor sports that are in season. Due to this, out of season sports will not be permitted to use the fields. It is up to the Recreation Director to set the timeliness of seasons.

**Registration Fees**

* The City Council of Rayne will set the registration fee.
* Each sport will have a minimum two-week registration period. The two-week registration period for each sport will be at approximately the same time each year.
* Registrations are accepted Monday-Friday from 9:00 am to 4:00 pm at Rayne City Hall or at times and dates noted on the registration form at the Green Room.
* Registrations must be accompanied by full payment, completed registration form(s), and parent/guardian signature in order to be processed. Only checks or cash are acceptable forms of payment. Checks should be made payable to: City of Rayne or Rayne Recreation.
* Registration fee will not be refunded after the player has been placed on a team.
* Siblings who play in the same league will be placed on the same team unless they request otherwise.
* The City of Rayne Youth Recreation Department reserves the right to cancel or change programs as necessary.
* The City of Rayne Youth Recreation Department reserves the right to charge late fee after the determined deadline of registration has passed.

**Roster Management**

* Recreation Director will verify that roster participants meet the appropriate criteria for participation, in order that other team members are not later penalized for a violation of participation rules.

Rosters by team should be maintained for each sport with participant’s name, address, and phone number.

**Uniforms**

The City of Rayne’s Recreation Department will purchase all shirts or jerseys and caps, depending on the sport, for teams. Players may keep shirts and caps. **There will be no options concerning shirts or jerseys and caps**.

**City of Rayne Youth Recreation Department**

**Policies and Procedures**

**Exhibit A. Collection of Registration Fees by Recreation Director**

1. Registration fees and forms are collected by Recreation Director.
2. Receipts are issued from pre-numbered receipt book for all payments received at the time of registration.
3. Deposit slips are prepared by Recreational Director and then submitted to City Hall to review.
4. Designated City Hall employee compares deposit slip to registration lists, forms, or other supporting documentation provided by Youth Recreation Director.
5. Money is deposited into Youth Recreation bank account by another City employee.
6. Deposit slips are then compared to bank deposit receipt amount.
7. Lists are maintained for those participants that have the inability to pay the registration fee.

**Exhibit B. Collection of Registration Fees by City Hall**

1. Registration fees and forms are collected by City Hall cashiers.
2. Receipts are generated electronically for all cash payments received at the time of registration and/or printed receipts.
3. Deposit slips are prepared by City Hall cashier.
4. Money is deposited into Youth Recreation bank account by another City employee.
5. Deposit slips are then compared to bank deposit receipt amount.
6. City Hall employee and Recreation Director compare monthly deposits to registration lists, forms, or other supporting documentation provided by Youth Recreation Director and reconciles any differences noted.
7. Lists are maintained for those participants that have the inability to pay the registration fee.

XIV. Disaster Recovery and Business Continuity

Disaster Recovery Planning and Data Backup for Information Systems and Services

In order to facilitate the recovery and restoration of City IT systems that support critical business functions, departments shall engage in disaster recovery planning efforts. Disaster recovery planning is the ongoing process of developing, implementing, and testing disaster recovery management procedures and processes to ensure the efficient and effective resumption of critical functions in the event of an unscheduled interruption, irrespective of the source of the interruption. Engaging in disaster recovery planning ensures that system dependencies have been identified and accounted for when developing the order of recovery, establishing recovery time and recovery point objectives, and documenting the roles of supporting personnel.

In addition, data backup is an integral component of disaster recovery planning. Data backup protects against the loss of data in the event of a physical disaster, database corruption, error propagation in resilient systems, hardware or software failure, or other incident which may lead to the loss of data. The backup requirements found in this policy will allow City business processes to be resumed in a reasonable amount of time, based on criticality, with minimal loss of data.

Sec. 83-32 – Data Backup Requirements

Data backups are:

* *Required* for all mission critical systems and for any system or machine that creates, processes, maintains, or stores data classified as **Restricted** or **High**;
* *Recommended* for **Moderate** data, and for data that cannot be recreated in a timeframe satisfactory to the owner; and
* *Optional* for all other systems of data.

System resiliency is a desirable objective, but is not a substitute for, and does not negate the necessity to perform, data backups and have a disaster recovery plan. Data intended to be temporary in nature, which can be readily recreated from source data in a timely manner, may be excluded from backup requirements provided that the original source data is backed up, regardless of whether the files contain any data classified as **Restricted**, **High**, or **Moderate**. However, those data must still be properly secured until the temporary files are deleted.

The following data backup practices are currently in place for the City of Rayne:

* The servers at Rayne City Hall and Rayne Power Plant are backed up locally to an external hard drive offsite and to a cloud storage service and are revision-ed for thirty (30) days.
* The Rayne Police Department has migrated its data backups to a cloud storage service.
* The City’s electronic records and records inventory are backed up using the cloud storage service and if lost, recovery will be conducted by Harris Local Government and Silverwulf as prompted by the Mayor and/or the City Clerk.

(Ordinance 2017 Enacted on December 9, 2019)

