

## **City of Stamford**

### **Internal Audit Review of Procedures & Policies of Marina Fund**

**Fiscal Periods from July 1, 2013  
to June 30, 2018**

Prepared by: Teresa Viscariello, Internal Auditor  
Date: 2/1/2019

## **Table of Contents**

<b>Table of Contents .....</b>	<b>1</b>
<b>Overview/Scope .....</b>	<b>2 - 3</b>
<b>Findings/Recommendations and Responses .....</b>	<b>4 - 18</b>
<b>Work Performed.....</b>	<b>19 - 20</b>

### **Exhibits:**

- A - List of Additional Marina Fund Misappropriations (Losses)**
- B - Internal Audit Summary Comparison Chart to Purchasing Ordinance (11-22-14)**
- C - City's Purchasing Ordinance, Sec. 23-18.13 Surplus Property and Equipment**
- D - City's Purchasing Department Surplus Item for Sale or Disposal Form**
- E - FY2017 Year End Closing – Procurement (City)**
- F - City's Accounting Policy and Procedures Manual, Chapters 3. Purchasing and 4. Accounts Payable**
- G - Copies of 5 Marina invoices**
- H - Copies of 2 Marina invoices**
- I - City of Stamford Classified Civil Service Rules**
- J – Memo Guidance on Drawdown Purchase Orders**
- K - New Implemented Purchasing Guidelines for Facilities and Parks Maintenance Division**
- L - New Implemented Parks and Facilities Invoices Processing (effective 1-28-19)**
- M - Three Month record of Random Monthly Check Goods/Product Manager Tracking**
- N - Draft City F2019 Yearend Instructions – Procurement Cutoff Dates**
- O – Memo from Office of Legal Affairs to HR Generalist based on Marina Hiring Process Procedures (dated 1-31-19)**

**Overview:**

In May 2018, an incident occurred that led to the issuance of an arrest warrant for the City's former Marina Supervisor for allegedly misappropriating some \$60K of funds over the past three and a half years. At the urging of the City's Board of Finance, the Director of Administration has requested that the Internal Auditor perform a review of the Marina Fund's existing policies and procedures pertaining to the use of "draw down" purchase orders, procurement cards (P-Cards), and City hiring practices.

The Marina Supervisor is responsible for maintaining and managing two City-owned Marinas (Czescik and Cove Island), docks, boat slips, boat ramps, harbor buoys, equipment and supplies purchases, and other operating expenditures.

It should be noted that, except where specifically indicated, the Office of Operations management is responsible for the following City policies and procedures, especially as it relates to internal controls, and for any representations made in conjunction with completing this report.

The City's Office of Operations Maintenance Administration Division oversees six programs; they are: Government Center, Facilities, Parks, Beach Enforcement, Leased Facilities, and Marinas.

The internal audit objective is to review the City's Special Revenue Marina Fund #28 policies and procedures pertaining to the:

- Use of "draw down" purchase orders
- Employee use of P-Cards
- Certain employee hiring practices (specifically background checks)

This internal audit was conducted in accordance with generally accepted government auditing standards. Those standards require that we plan our audit work, perform sufficient tests, and accumulate appropriate evidence to provide a reasonable basis for the findings and recommendations based on the internal audit objectives.

**Scope:**

In order to assess the Marina Fund procedures, Internal Audit will review all policies and procedures in place for the fiscal periods from July 1, 2013 to June 30, 2018:

**A. Use of "Draw Down" Purchase Orders**

- Purchasing Ordinance pertaining to "draw down" purchase orders
- Purchasing Department procedures and restrictions
- Copies of the Stamford Police Arrest Warrant and Police Report
- Interview Operations Manager Parks & Facilities, support staff, and City's Controller and Purchasing Manager
- Select samples of Marina Fund "draw down" purchase orders for review and testing
  - Trace sample items for purchasing system acceptance and submission
  - Trace sample items for appropriate approvals
  - Interview vendors regarding testing of sample items
  - Visit storage facility with Operations Manager Parks & Facilities and review inventory management practices, if any

**B. Employee Use of P-Cards**

- Obtain guidelines for P-Card usage and restrictions
- Compile/summarize former Marina Supervisor's charges, if any
- Select items for review and testing, if any
- Obtain copies of supporting receipts used to record expenditure items

Note: Internal Audit's current audit plan already includes project #2017.09 Review of City Purchasing Card Processes

**C. Certain Employee Hiring Practices/Background Checks**

- City Charter municipal code sec. 5-20-7 ("Personnel Function") through sec. C5-20-21 and sec. C6-140-1 ("Organization of the Personnel Commission")
- City's Classified Civil Service Rules
- Job application form submitted by former Marina Supervisor
- PAF (Personnel Action Form)
- Candidate screening, interviews, and ranking
- Records of document retention policy



**Findings/Recommendations:**  
**High Internal Audit Findings:**

1. During Internal Audit onsite visit and review of invoices tested, additional misappropriated purchases (losses) were discovered across nine different vendors in the amount of \$32.9K. These new findings are in addition to Police Report findings of \$60K.

The Marina Summary Chart Breakdown by Nine Vendors for Misappropriated (Losses) Findings by Purchase Order Type:

Type of PO								
Draw - Downs	Contracts / Bids/ RFPs	State/ US GSA Contracts*	Total PO Count	Selected Invoices for Audit	# Invoices in Findings	# Purchase in Findings	Total Amt. of Losses	% Total Amt. of Losses
4			4	15	15	61	\$ 6,726.79	20%
		7	7	45	25	39	6,802.41	21%
		3	3	9	3	5	1,982.46	6%
	5		5	26	8	13	553.67	2%
5			5	62	40	58	12,387.26	38%
2			2	8	4	6	(394.65)	-1%
5			5	32	8	10	1,801.44	5%
6			6	14	10	19	2,147.81	7%
3			3	7	2	3	880.83	3%
25	5	10	40	218	115	214	\$32,888.02	100.0%

The Marina Summary Chart Breakdown for Misappropriated (Losses) Findings by Purchase Order Type and Dollars:

	Drawdowns	Contracts/ Bids/ RFPs	State/ US GSA Contracts*	Total Amount by PO Type
Total Amount of Loss by PO Type	\$ 23,549.48	\$ 553.67	\$ 8,784.87	\$ 32,888.02
(in thousands)	23.5	0.6	8.8	32.9
% of Total Amount of Loss	71%	2%	27%	100%

\* GSA (General Service Administration)

Items found were: a boat GPS map, fuel tank, wave inverter, underwater LED lights with one year warranty, boat coaxial speakers, boat thermostat, new dual engine binnacle control box, boat autopilot computer, Garmin GMR radome, boat shrink-wrap, boat motor cowling four stroke, car accessories, cordless tools, and various clothing items, etc. (See Exhibit A). On November 19, 2018, Internal Audit sent the Marina's additional misappropriations (losses) findings worksheet to the City's Office of Legal Affairs.

2. During observation and onsite review of invoices, Internal Audit discovered the following:

- a. The Marina Department storage room facility was in disarray and disorganized, making the onsite audit invoice testing task difficult and time consuming. For example, the Marina snow blower was not in the Marina storage room but was later located in the Parks Department storage room.
- b. There were five Marina invoices that violated adherence to the City's Accounting Policy and Procedures Manual, Chapter 4: Accounts Payable, page 18, title 4.2 Receipt of Goods/Services, sec 4.2.5 (See Exhibit F). All five original Marina invoices were not signed or dated by former Marina Supervisor for receipt of goods/services (See Exhibit G).

Policy states: "The individual responsible for unpacking and checking shipment should also sign his/her name and note the date that the shipment was inspected."

- 1 vendor (J. Catalano & Sons, Inc.), invoice #96152734, for \$206.04 check #101109, date paid 4/29/2015
  - 1 vendor (Ring's End), invoice #693909 for \$1,770.00, check #104268, date paid 6/22/2015
  - 1 vendor (Grainger, Inc.), invoice #9475013836, for \$211.82, check #979748, date paid 7/14/2014
  - 1 vendor (Grainger Inc.), invoice #9751064230, for \$297.40, check #103655, date paid 6/12/2015
  - 1 vendor (Grainger Inc.), invoice #9773304424, for \$199.52, check #105445, date paid 7/15/2015
- c. The lack of adequate product identification on the majority of Marina related invoices was a problem throughout the audit. The only information provided on vendor invoices was the product manufacturing number/code. Additional audit time was required by Internal Audit to perform research on vendor website by each individual line item to try and find a picture of the product. If research results came back with a discontinued product more time was spent on performing a Google search or eBay search, etc.
  - d. Marina Department was not in compliance with the entire City Purchasing Ordinance, Sec. 23-18.13, Surplus Property and Equipment (See Exhibit C). There was no evidence of any inventory tracking system onsite for Internal Audit review or records maintained or reports provided.

3. Lack of internal controls for managing and maintaining adequate internal/external Marina vendor maintenance data.
  - a. During observations, it appeared that there was no designated employee responsible for directly managing vendor maintenance changes/updates within the H.T.E system, or dealing with invoice overpayments.
    - i. One finding discovered while conducting a telephone inquiry with vendor headquarters was that the current authorized registered signer listed in the vendor's file was the former Marina Supervisor. Internal Audit immediately contacted the vendor's corporate headquarters to inquire as to whom to contact and what information was needed to correct the vendor's files. That information and form was obtained and forwarded to the Operations Manager Parks & Facilities for handling.
    - ii. One finding was for lack of proper H.T.E system vendor account maintenance for the transaction audit trail. A subsidiary company several years back was purchased by a parent company which has the same VIN tax number listed on the account. The subsidiary vendor account transactions should have been "merged" into the parent company instead of being "de-activated" (temporarily shut off). By performing this H.T.E function, it will prevent future department/employees from making a request to "re-activate" the subsidiary vendor account and potentially make duplicate purchases.
    - iii. One finding discovered was with a vendor that was overpaid on invoice #167701 that was dated 2/27/2018 for \$1,057.42. The City is currently due a refund as a result of paying the invoice total account balance instead of the current balance due. As of today, this vendor has not yet repaid the City and is now being directed and handled by City's Office of Legal Affairs.
4. Lack of management oversight and review to safeguard Marina Department purchased assets and verification that purchases were placed in service for operational purposes.
  - a. Observation and review of Marina's invoice procedures and process were as follows:

- Former Marina Supervisor ordered all Marina products and accepted delivery by both online order and by physically going to the local store locations to pick-up products.
  - Former Marina Supervisor was the only employee who signed off on the delivery receipts for all Marina invoices.
  - Marina's original invoices signed off by the former Marina Supervisor were sent over to the Operations Executive Secretary for acknowledgment of acceptance by entering them in H.T.E system established PO "drawdowns."
  - Marina invoices entered and signed off by the Operations Executive Secretary were forwarded to the City Controller's Office, Accounts Payable Department for vendor payment processing.
    - There was no evidence found of any other signatures on Marina's original invoice prior to the invoice being sent over to the Operations Executive Secretary for H.T.E system acknowledgment of receipt.
    - There was no evidence found on invoices with regard to Marina special products ordered describing the operational use/purpose the item was being put in place for.
    - There was no evidence found of any random onsite periodic Marina invoice product check conducted by any senior level management above the former Marina Supervisor.
5. Improper charges were made on two invoices for products not ordered by the Marina Department. The department who ordered the products should have been charged against the entire purchase order. Instead, a portion of the balance was charged to the wrong program which violated compliance of both the City's Accounting Policy and Procedures Manual and the F2017 Year-End Closing Instructions – Purchasing & Procurement (See Exhibit E & F);
- a. It appears that two invoices for products/supplies ordered by the Parks Department (program 2134) for invoice #771608, amount due \$867.04, made on 7/03/2017 and invoice #333395, for amount due \$1,396.15, made on 6/30/2017 were charged against Marina Department unencumbered PO balance for \$182.59 and \$497.35 for products not received or ordered (See Exhibit H).

**Recommendation:**

**City's Office of Operations Manager Parks & Facilities:**

1. To reduce potential risk of duplicate vendor and product purchases, the Operations Manager Parks & Facilities must consider whether Marina subsidiary vendor accounts should be "merged" (permanent migration of historical purchasing transactions) into the parent vendor account in the H.T.E vendor maintenance system to avoid "re-activation."
2. Marina Department must adhere to the City's Purchasing Ordinance, Sec. 23-18.13 Surplus Property and Equipment (See Exhibit C) policy and should consider investing in an inventory tracking software system. If this is not feasible due to budgetary constraints, an Excel worksheet must be created and maintained by Marina Supervisor for all inventory purchases made for \$250.00 and above. The Excel worksheet detail will need to be attached to the completed Purchasing Surplus Item for Sale, or Disposal Form before removing or disposing of any City owned property and equipment (See Exhibit D).
3. If Excel inventory tracking worksheet option is selected and created by the Marina Department Supervisor for tracking and maintaining all property and equipment purchases the worksheet must be periodically reviewed and monitored by Operations Manager Parks & Facilities or designee.
4. Operations Manager Parks & Facilities must **select** a designee other than the Marina Supervisor for managing all Marina vendor relationships including: directly contacting vendor, vendor inquiries, invoice correspondence and discrepancies, and changing/updating authorized signatories for the vendor file account.
5. Operations Manager Parks & Facilities must **mandate** that all Marina original invoices provide adequate description of product not just the manufacturing number/codes. If the vendor's invoicing software system is not capable of providing this information, the Marina Supervisor **must** provide the following support documentation:
  - Return invoice to vendor and request revision of description of Marina product ordered, or
  - Print product picture from the vendor's website and attach to all Marina original invoices. If no vendor website available, a Google or eBay search must be performed with the exact manufacturing product number/code and attached to original invoice

- If ordering a special order product, ask vendor for copy of product picture and attach to original invoice with a written explanation of the operational use/purpose the goods/services will be placed in service for

Operations Executive Secretary must search all Marina original invoices and should make judgement to reject/return any that do not adhere to the three bullet points above prior to entering goods receipt acknowledgement in the H.T.E system.

6. Random monthly onsite goods/products checks must be performed at the Marina storage location by the Operation Manager Parks & Facilities and provide his/her signature and date on the original invoices prior to submission to the Controller's Office Account Payable Department.
7. Marina original invoices must include two authorized signatories once product has been delivered or picked up at store locations (1 Marina Supervisor, 1 other Operations Manager/Forman) before forwarding them to the Operations Executive Secretary for goods receipt acknowledgment in the H.T.E system.
8. Only current balances due on Marina invoices should be processed for payment not the total account balances due to the vendor. The rationale for this is because typically the City's vendor check payments and mailing process is performed twice a month and would not necessarily reach the vendor in time before their next billing cycle. Thus, the current invoices received by the department would not reflect recent payments mailed/sent and could potentially lead to an overpayment of the invoice.
9. Prior to submission of Marina invoices to the Controller's Office for payment processing, the Operation's Executive Secretary must conduct research in the H.T.E general ledger system by vendor inquiry for all amounts paid-to-date by the vendor name and not just rely on the external Excel Marina purchase orders worksheet for "drawdowns."
10. Marina Department personnel must adhere to the City's year-end purchasing closing procedures instructions completely beginning with F2019. Any Marina Department questions/inquiries/concerns should be addressed to the City's Purchasing Manager and PO balances for individual programs should not be applied against any other program's budget for products not purchased by them. Those programs do go through a yearly budget approval process with both the Board of Finance and Board of Representatives and funds from other expenditure line items in the individual programs should be utilized to cover deficiencies.

**Responses:**

**City's Office of Operations Manager Parks & Facilities:**

1. Operations Manager agrees and will ensure that each vendor and product purchases are not from a duplicate vendor into the parent vendor account in The H.T.E vendor system to avoid "re-activation"
2. Marina Department and Operations Manager agree to policy (Exhibit C) by providing an updated excel worksheet which is maintained by the Marina Supervisor for all inventory purchases made for \$250.00 and above. Also will adhere to the disposal form before or removing or disposing any owned property and equipment (Exhibit D)
3. Excel Inventory tracking created by the Marina supervisor will be viewed on a monthly basis by the Operations Manager Parks & facilities or designee (Landscape specialist or Parks Foreman.
4. Operations Manager Parks & Facilities have selected the Land Scape Specialist or the Parks Forman for managing all Marina vendor relationships including: directly contacting vendor, vendor inquiries, invoice correspondence and discrepancies, and changing/updating authorized signatories for the vendor file account.
5. Operations Manager Parks & Facilities agree that will mandate that all Marina original invoices provide adequate description of product not just the manufacturing number/codes. If the vendor's invoicing software system is not capable of providing this information, the Marina Supervisor must provide the following support documentation.
6. Operations Manager Parks & Facilities agrees that Random Monthly onsite good/products checks have been instituted for all programs associated under the Parks and Facilities responsibilities (See Exhibit M) prior to submission to the controllers Department. This check monthly will be a random day/time of selection in which a random number will be chosen to view and confirm material and or job invoice is within the city scope and assure delivery and presence of the material located within the respected inventory area. By randomly selecting invoices of all programs will be viewed monthly confirmed. All notes reordered will be used as a legend of events of the selected invoice.
7. Operations Manager Parks & Facilities have implemented that all Marina original invoices must include two authorized signatories once product has been delivered or picked up at store locations (1 Marina Supervisor, 1 other Operations Manager/Forman) before forwarding them to the Operations Executive Secretary for goods receipt acknowledgment in the H.T.E system
8. Operations Manager Parks & Facilities agrees that Only current balances due on Marina invoices should be processed for payment not the total account balances due to the vendor. The rationale for this is because typically the City's vendor check payments and mailing process is performed twice a month and would not necessarily reach the vendor in time before their next billing cycle. Thus, the current

invoices received by the department would not reflect recent payments mailed/sent and could potentially lead to an overpayment of the invoice.

9. Operations Manager Parks & Facilities agrees prior to submission of Marina invoices to the Controller's Office for payment processing, the Operation's Executive Secretary must conduct research in the H.T.E general ledger system by vendor inquiry for all amounts paid-to-date by the vendor name and not just rely on the external Excel Marina purchase orders worksheet for "drawdowns." Operation Manager of Parks and Facilities will obtain/deliver all invoices prior to them going to accounts payable for final viewing and signoff of all invoices to be processed. Prior Invoices would go straight to Accounts Payable after signoffs by Forman/supervisors. (See Exhibit L)
10. Operations Manager Parks & Facilities and the Marina Department personnel must adhere to the City's year-end purchasing closing procedures instructions completely beginning with F2019. Any Marina Department questions/inquiries/concerns should be addressed to the City's Purchasing Manager and PO balances for individual programs should not be applied against any other program's budget for products not purchased by them. Those programs do go through a yearly budget approval process with both the Board of Finance and Board of Representatives and funds from other expenditure line items in the individual programs should be utilized to cover deficiencies.
11. Operations Manager of Parks and Facilities implemented 1/28/19 that a new purchasing guidelines for all Parks and Facilities division for any purchases/or services/jobs that are over \$250 will need to be approved by the Parks and facilities manager prior to a purchase being made on a drawdown (See Exhibit K)



## **Findings/Recommendation**

### **Medium Internal Audit Findings:**

1. It appears that "drawdown" purchase orders are **not clearly defined** in either the City's Purchase Ordinance dated 11/22/14 or in the Accounting Policy and Procedures Manual dated 12/30/08. This type of purchase order should be clearly defined by the Purchasing Manager to provide "How to" examples, required documentation, and specific restrictions by dollar thresholds.
2. Based upon Internal Audit data analysis and review it appears that there is an unusually high quantity of classified "draw down" purchase orders issued over last five fiscal years (62 out of 124 issued purchase orders = 50% of Total # of PO's issued and 76% of total dollars) for the Marina Department that do not necessary constitute operating on an emergency basis.
3. During observation of the Marina's purchase requisition H.T.E approval process by Levels 1-3; it appears the description provided by the requestor is too broad and vague and does not provide enough information to the next level approver. The information provided by a requestor in some cases would lack number of quantity for which locations, or what types of services were being performed by the vendor.

See current chart of Marina Fund H.T.E Requisition approval levels and codes below:

Current Marina Fund H.T.E Requisition Approval Codes (All)		
Requisition Level	Employee Titles	Verifies
1	Operations Executive Secretary	Enters all requests provided by Forman's (could be based on vendor provided quote/estimate/statement). Updates and enters "drawdown" requests onto Excel spreadsheet for encumbered/balances available funds.
2	Operations Parks & Facilities Manager	Reviews total budget line items and ensures encumbered/balances "drawdown" funds are available based upon the updated Excel spreadsheet.
3	Director of Operations	Questions/Inquiries about any services/product being requested are directed back to Level 2 Manager.
Pre-Audit	Accounts Payable Accountant	Ensures that Levels 1-3 H.T.E system approvers are not the same personnel.
Buyer	Purchasing Department Manager / Buyer	Purchasing Department ensures that the requisition is in compliance with the City's Purchasing Ordinance.

4. During review of the City's Human Resource's Marina's Department "Certification of Eligible" form it was noted that the appointing authority signature was incorrectly signed-off by the wrong official. The form's "report of action" section should have been signed off by the former Office of Operations Director but instead was signed off by the Operations Manager of Parks & Facilities which does not follow Civil Service Rules, Rule 2 Definitions Appointing Authority - Commission, commissioner, department head, executive officer, person authorized by statute or otherwise delegated to lawfully make appointment" (See Exhibit I). There was no documented delegation of authority given or provided to the Office of Operations Manager of Parks & Facilities who by memo indicated selection of another candidate and therefore should not have signed it. In addition, there was no correction/update made by the Human Resource's Director of this administrative error on the form.
5. During review of the City's Civil Service Rules amended 6-25-15, it appeared that on page 6 of 27 the document references numbers 731, 735, and 736 were **out of date**. As part of the 1987 Charter revision these references were superseded by Charter section codes C6-140-1, and C5-20-10, and 736 was deleted.
6. No P-Card was ever issued to the former Marina Supervisor. However, during Internal Audit review of the City's P-Cards (Purchasing Credit Card) procedures and restrictions the following observations were made:
  - Unusual number of meals/lunches purchased by various departments besides the Recreation Department (examples: donuts, coffee, bagels etc.)
  - Unusual funeral flowers purchased (Not clear on how this purchase is considered operational use)
  - Unusual retirement gift purchased (Not clear on how this purchase is considered operational use)
  - Individual departments charging P-Card for Amazon prime membership fee,
  - No explanation or indication as to why vehicle repairs were charged on P-Card and if these vehicles are City owned
  - No explanation or indication as to why office supplies are being purchased by P-Card instead of established State or GSA purchasing contract already in place
  - No clear guidance/instruction found on P-Card procedures and policy with regard to the following:
    - Instructions for no/lost receipts support for purchases made and what to do if this occurs

- No specific indication of which department head/officer would conduct periodic management oversight of the P-Card Administrator reconciliation and review processes
- No specified personnel indicated for auditing the P-Card procedures program and frequency

**Recommendation:**

**City's Office of Legal Affairs – Director of Human Resource:**

**Internal Audit recommends:**

1. Immediately correct the City's Classified Civil Service Rules page 6 of 27 reference code sections to C6-140-1 (supersedes 731), and to C5-20-10 (supersedes 735), and delete code reference 736, accordingly.
2. Ensure by review that all final documents adhere to City's Classified Civil Service rules by re-checking that appropriate appointing authority signatures are accurately reflected in the personnel file during the candidate selection report of action process.
3. Provide memo or note in personnel file if appointing authority/power signature authorization process has been delegated to lower level management as part of report of action.

**City's Office of Operations Manager Parks & Facilities:**

**Internal Audit recommends:**

1. Adequate training must be administered at least on an annual basis to all Marina level 1-3 approvers of purchasing requisitions with the help of the City's Purchasing Manager.
2. Operations senior manager should review and re-evaluate, in conjunction with training to be provided, the Marina's level 1-3 requisition approvers' effectiveness on the overall process.
3. Adherence and compliance with all instructions in the City's year-end procurement close process must be made by all of the Marina staff. Any questions/comments or concerns should be addressed to the City's Purchasing Manager, OPM Assistant Director, or Controller.
4. Adherence to City's Civil Service Rules for permission for delegation of signatory authority for the candidate selection process of "Certification of Eligibles" form signoff and form completion should be provided in writing and included in Human Resource candidate's personnel file.

**City's Purchasing Manager:**

1. **Definition of what constitutes a drawdown (blanket purchase orders)** should be included as an amendment to the City's Accounting Policy and Procedures Manual, Chapter 3, Title C. Purchases Significant Policies for all purchase order types, criteria's, and dollar threshold restrictions (See Exhibit F).
2. Training must be provided with the assistance of the Operations Manager Parks & Facilities at least annually to all Marina Department designated personnel assigned who perform purchase requisition level 1-3 approvals in the H.T.E system and specifically reviewing each personnel's responsibilities by level.
3. To ensure accurate and timely execution of the F2019 year-end procurement close instruction should be revisited and revised with the assistance of the Controller and OPM Assistant Director to provide clearer definitions, explanation of procedures that can/cannot be performed (**transfers verses close out**), and deadline dates for all purchase orders prior to closing.

**City Controller's Office & Controller:**

1. To ensure accurate and timely execution of the F2019 year-end procurement close instruction should be revisited and revised with the assistance of the City's Purchasing Manager and OPM Assistant Director to provide clearer definition, processes that can/can be performed (transfers verses close out), and deadlines dates for all purchase orders upon closing.
2. Several Key factors to consider for implementing best practices checklist for P-Card prevention and detection:
  - a) Timely account/card closures, card collections, card destructions, card surrenders
  - b) Consider using Amazon Business website to prevent product shipping or delivery to incorrect address and for potentially better pricing for number of users
  - c) Flag and monitor high volume of meals, entertainment, flower delivery transactions
  - d) Consistent enforcement of policies and procedures, regardless of job title/level
  - e) Cardholder's over a certain dollar threshold audited at least annually.
  - f) Provide both existing and new cardholder's (including approvers) with training at least annually

**Responses:**

**City's Office of Legal Affairs – Director of Human Resource:**

Response of City's Office of Legal Affairs – Director of Human Resources:

1. Amendments to the City's Classified Civil Services Rules correcting the inaccurate references to the Charter in the Rules shall be submitted to the Personnel Commission for their approval at the next meeting of the Commission. We have requested that this issue be added to the Agenda of the next meeting of the Personnel Commission which is scheduled to be held on February 21, 2019.
2. 2 & 3. Memorandum to HR Generalists directing them to confirm that the appropriate appointing authority's signature is obtained and accurately reflected in the personnel file. If appointing authority delegates the appointment authority to lower level management, the appointing authority must provide a confirming memo to be maintained with the appointment paperwork in the personnel file (See Exhibit O).

**City's Office of Operations Manager Parks & Facilities:**

1. Operations Manager Parks & Facilities agrees to adequate training must be administered at least on an annual basis to all Marina level 1-3 approvers of purchasing requisitions with the help of the City's Purchasing Manager.
2. Operations Manager Parks & Facilities agrees to review and re-evaluate, in conjunction with training to be provided, the Marina's level 1-3 requisition approvers' effectiveness on the overall process.
3. Operations Manager Parks & Facilities agrees to adhere and comply with all instructions in the City's year-end procurement close process must be made by all of the Marina staff. Any questions/comments or concerns should be addressed to the City's Purchasing Manager, OPM Assistant Director, or Controller.
4. Operations Manager Parks & Facilities agrees to adhere to City's Civil Service Rules for permission for delegation of signatory authority for the candidate selection process of "Certification of Eligibles" form signoff and form completion should be provided in writing and included in Human Resource candidate's personnel file.
5. Operations Manager Parks & Facilities will work to ensure accurate and timely execution of the F2019 year-end procurement close instruction should be revisited and revised with the assistance of the City's Purchasing Manager and OPM

Assistant Director to provide clearer definition, processes that can/can be performed (transfers verses close out), and deadlines dates for all purchase orders upon closing.

6. Operations Manager Parks & Facilities will be implementing best practices checklist for P-Card prevention and detection with the below suggestions
  - a) Timely account/card closures, card collections, card destructions, card surrenders
  - b) Consider using Amazon Business website to prevent product shipping or delivery to incorrect address and for potentially better pricing for number of users
  - c) Flag and monitor high volume of meals, entertainment, flower delivery transactions
  - d) Consistent enforcement of policies and procedures, regardless of job title/level
  - e) Cardholder's over a certain dollar threshold audited at least annually.
  - f) Provide both existing and new cardholder's (including approvers) with training at least annually

**City's Purchasing Manager:**

1. The Purchasing Manager will provide guidance to define a drawdown purchase order. Purchasing will issue guidance by February 28, 2019 to all City Managers and request that the Controller's Office include the memorandum in the City's Accounting Policy and Procedures Manual, Chapter 3, Purchasing Section D. Attachments (Appendix A) (See Exhibit J).
2. The Purchasing Manager will coordinate a technical assistance training session with the Operations Manager Parks & Facilities and establish a training schedule. Additionally, Purchasing recommends that the Controller's Office participate in the training session to review the entire process – entry to receipt. Note – While the H.T.E requisition approval levels are not established by Purchasing, the Purchasing Manager agrees with the Internal Auditor's observation that the description entered by the requestor is often "vague" and the requisition levels of approval should be assigned to individuals with knowledge of day to day operations.
3. The Purchasing Manager will work with the OPM Assistant Director and Controller to revise the Year –End Closing Instruction memo issued by the Controller's Office (Exhibit E). OPM, Purchasing and the Controller have met to discuss revisions to the memo, such as revising the explanation of procedures regarding transfers, increases, decreases, close outs, accrual journal entrees and deadline dates for all purchase orders.

**City Controller's Office & Controller:**

1. After meeting with Operations Manager Parks & Facilities and the Purchasing Manager, the F2019 year-end procurement close instructions were revised to incorporate their comments and concerns. A draft of the F2019 instructions is attached (**Exhibit N**)
2. The Assistant Controller (Controller's Office) was asked to assume responsibility for the P-Card program after the departure of the City's Purchasing Agent and the hiring of a new Purchasing Manager in August of 2017. We would point out that although the Marina fraud was not perpetrated using a P-Card, the Controller's Office agrees with the best-practice recommendations but has the following comments on each of them:
  - a) P-Cards issued to terminating employees are surrendered to the Assistant Controller prior to or on the employee's termination date.
  - b) Doing business with, and sourcing goods through Amazon, has always been an option – subject to the dollar limits in the Purchasing Ordinance
  - c) Department heads are required to approve all P-Card purchases and they have been reminded of the need to police inappropriate uses of the P-Cards by their staff.
  - d) See response to c) above
  - e) As long as card usage is within the budgeted limits for the accounts that are charged, the Controller's Office does not have reason to question properly approved expenditures that conform to policy guidelines. Any out of policy charges are flagged in conjunction with the Assistant Controller's review of the monthly statements and they are brought to the attention of the applicable department head (or their superior) – also, see response to f) below.
  - f) P-Card use guidelines are provided to all new P-Card holders. Revised guidelines will be distributed to all P-Card holders with each significant revision and questions, if any, can and will be answered on a real time basis.

Finally, the list of P-Card holders had not been maintained and was more than a year out-of-date so that was the first task undertaken by the Assistant Controller was updating the list and identifying the cardholders in each City department. Department heads were advised that no new cards would be issued until they had provided information regarding existing card-holders on their staffs. The list will be maintained and kept updated by the Assistant Controller from this point forward.

### **Work Performed:**

#### **Scope A: Use of "Draw Down" Purchase Orders**

- a) Reviewed City's Purchasing Ordinance and Purchasing Department procedures and restrictions (See Exhibit B)
- b) Examined Police Warrant and Police Report
- c) Selected sample invoices for testing there was 124 purchase orders for FYE (2014-2018). Internal Audit random sample selected tested 100% the 62 "draw down" PO across 25 vendors and did performed additional sample selection to include other various PO contract types.

Marina Fund	
PO Type Description	Total # PO's
CONTRACT/BID/RFP ORDERS	25
DRAWDOWN	62
PURCHASE ORDER	16
STATE OR GSA CONTRACT	20
WAIVERS	1
Grand Total	124

- d) Traced sample items to H.T.E system submission, acceptance, and approvals
- e) Interviewed Acting Marina Supervisor, Operations Manager Parks & Facilities, Interim Director of Operations, Operations Executive Secretary, and City's Controller and Purchasing Manager
- f) Performed telephone interviews with selected vendors
- g) Performed onsite visits and reviewed inventory management practices, if any

#### **Scope B: Employee Use of P-Cards**

- a) Reviewed City's P-Card guidelines usage and restrictions policy
- b) Obtained credit card bank statements for fiscal years 2014-2018
- c) Reviewed all transaction P-Card charges made for fiscal years 2014-2018
- d) Summarized/compiled the former Marina Supervisor's charges, if any



### **Scope C: Employee Hiring Practices/Background Checks**

- a) Reviewed City Charter municipal code sec. 5-20-7 ("Personnel Function") through sec. C5-20-21 and sec. C6-140-1 ("Organization of the Personnel Commission")
- b) Reviewed City's Classified Civil Service Rules
- c) Reviewed former Marina Supervisor's
  - Job application
  - PAF (Personnel Action Form)
- d) Reviewed City's Human Resources Department policy/procedures
  - Candidate screening, interviewing, and ranking
  - Records retention



City of Stamford  
Internal Audit Review of Marina Fund Additional Misappropriation Findings

"DRAFT"

Prepared by: Teresa Viscariello, Internal Auditor  
Final Date: 10-15-2018

Invoice Date	Invoice #	Store/Company	Item Purchased	Dollar Amount	Qty	Total Charge
1/31/2017	7206/CR2523	Port Supply	2XL Navy Weather Gage Hooded Jacket	159.00	1	\$ 159.00
1/31/2017	7206/CR2523	Port Supply	1 year Warranty purchased for SeaBlaze Underwater LED lights	27.55	1	\$ 27.55
1/9/2017	5742	Port Supply	Yamaha - Fuel/Water Separating Filter	23.98	1	\$ 23.98
11/16/2016	5538	Port Supply	CE Smith - 30 degree Flush-Mount Stainless Steel Rod Holder	67.98	6	\$ 407.88
11/16/2016	5538	Port Supply	CE Smith - 30 degree Flush-Mount Stainless Steel Rod Holder- Shipping & Handling Charges	19.95	1	\$ 19.95
9/28/2016	3367	Port Supply	Kisae Technology - Pure Sine Wave Inverter with Transfer Switch	648.00	1	\$ 648.00
8/26/2016	6431	Port Supply	Leash - Sunglass Holz	7.78	1	\$ 7.78
8/25/2016	6130	Port Supply	Yamaha - Fuel/Water Separating Filter	23.98	1	\$ 23.98
8/25/2016	6130	Port Supply	NGK Spark Plug s for Outboard Engines LFR5A-11	5.17	12	\$ 62.04
8/12/2016	9402	Port Supply	SeaBlaze Underwater lights- Shipping & Handling Charges	29.95	1	\$ 29.95
8/25/2016	2200	Port Supply	Fuel Tank	720.00	1	\$ 720.00
8/12/2016	858	Port Supply	SeaClear Antifouling Coating for UnderWater Lights 4 oz.	19.98	1	\$ 19.98
8/9/2016	5029	Port Supply	2XL Gray Aquatek LS Tee	46.98	1	\$ 46.98
7/19/2016	31472	Port Supply	2X-Light Blue Aquatek LS	46.98	1	\$ 46.98
7/19/2016	31472	Port Supply	38-Navy Blackfin Shorts	57.98	1	\$ 57.98
4/10/2015	418	Port Supply	Lumitec Lighting - Rail2 Interior LED lights	68.99	4	\$ 275.96
5/8/2015	1224	Port Supply	CE Smith - 30 degree Flush-Mount Stainless Steel Rod Holder	55.00	4	\$ 220.00
4/17/2015	1427	Port Supply	Lumitec Lighting - Rail2 Interior LED lights	68.00	4	\$ 272.00
4/17/2015	1427	Port Supply	Collinite- Metal Wax 850	16.48	1	\$ 16.48
7/25/2014	1507	Port Supply	SimRad RS12- Marine Fixed mount VHF Radio with Disc	181.00	1	\$ 181.00
5/13/2015	1569	Port Supply	JL Audio - MX770-CCX-CG-WH 7.7" Cockpit Coaxial Speakers, Classic Grille	199.99	2	\$ 399.98
6/26/2015	1734	Port Supply	Costa Del Mar Jose- JO/01 OBMGLP Blackout Sport Polarized Sunglasses	160.00	1	\$ 160.00

City of Stamford

# **"DRAFT"**

Prepared by: Teresa Viscariello, Internal Auditor  
Final Date: 10-15-2018

Internal Audit Review of Marina Fund Additional Misappropriation Findings

Invoice Date	Invoice #	Store/Company	Item Purchased	Dollar Amount	Qty	Total Charge
5/22/2015	2040	Port Supply	JL Audio - M400/ 4 Full-Range Marine Amplifier	317.00	1	\$ 317.00
9/4/2014	2586	Port Supply	Garmin - GPSMAP 840xs	1,239.00	1	\$ 1,239.00
6/11/2015	2867	Port Supply	Shakespeare - Mariner 8900 8' 6dB VHF Antenna	145.99	1	\$ 145.99
6/11/2015	2867	Port Supply	Shakespeare - AM/FM Centennial Antenna	62.98	1	\$ 62.98
9/29/2014	3004	Port Supply	Lumitec Lighting - Adapter Kit for Halo & Orbit Flush Mount Down Lights	4.48	2	\$ 8.96
9/29/2014	3004	Port Supply	Boatmat Corp - Nonskid Cooler Mats	22.98	1	\$ 22.98
9/29/2014	3004	Port Supply	Lumitec Lighting - Orbit Flush Mount LED Down Lights	68.00	2	\$ 136.00
7/25/2014	5362	Port Supply	Fusion MS - RA205 w/N2K and Fusion link	249.98	1	\$ 249.98
8/4/2014	6606	Port Supply	11-Navy WM Tail Boot	67.98	1	\$ 67.98
2/23/2015	8968	Port Supply	Edspon 1710ST-13-KITCG Stainless Steel Power Wheel Nut CG Knob	380.00	1	\$ 380.00
3/9/2015	9392	Port Supply	Lumitec Lighting - Capra2 LED White/Red Floodlight	120.00	2	\$ 240.00
9/11/2015	333	Port Supply	Cosia - C-Line Sunglasses Retainer Black	8.78	1	\$ 8.78
9/11/2015	333	Port Supply	Seastar Solutions - Fill Hose	18.48	1	\$ 18.48
3/29/2016	1226	Port Supply	1 year Warranty purchased for SeaBlaze Underwater LED lights	27.55	1	\$ 27.55
4/18/2016	2256	Port Supply	1 Year Warranty on purchase (3,000-3,499) for GPSMap 7612xsv invoice 2254	165.15	1	\$ 165.15
7/13/2015	5296	Port Supply	Igloo- Marine Elite Cooler Seat Cushions	44.98	1	\$ 44.98
7/13/2015	5296	Port Supply	Dock Edge - Solar LED Puck Light, 2 Pack	35.98	1	\$ 35.98
7/13/2015	5296	Port Supply	Boat Buckle-Retractable Tiedowns (2)	72.98	1	\$ 72.98
7/27/2015	5731	Port Supply	Simrad - Cables and Accessories Micro-C	33.98	1	\$ 33.98
7/27/2015	5731	Port Supply	Simrade - AC12 Autopilot Computer	763.00	1	\$ 763.00
7/27/2015	5731	Port Supply	Simrade - AP24 Autopilot Control Head Unit	373.00	1	\$ 373.00

City of Stamford  
Internal Audit Review of Marina Fund Additional Misappropriation Findings

Prepared by: Teresa Viscariello, Internal Auditor  
Final Date: 10-15-2018

"DRAFT"

Invoice Date	Invoice #	Store/Company	Item Purchased	Dollar Amount	Qty	Total Charge
7/27/2015	5731	Port Supply	Simrad - Lowrance BG RC42N Rate Compass Micro-C	462.00	1	\$ 462.00
11/16/2015	8694	Port Supply	Grundens - AWP20 Anuri Hooded Jacket - Black Large	64.98	1	\$ 64.98
11/16/2015	8694	Port Supply	Grundens - AWP20 Anuri Hooded Jacket - Black XLarge	64.98	1	\$ 64.98
11/16/2015	8694	Port Supply	Grundens - Men's Tech Poly Sweatshirt	78.93	1	\$ 78.93
5/16/2016	9514	Port Supply	Shakespeare - VHF Classic 8' Antenna	43.98	1	\$ 43.98
2/22/2018	2589	Port Supply	Life Ext Fld Capri 2 LED Shipping & Handling charge	29.95	1	\$ 29.95
2/22/2018	2589	Port Supply	Grundens - Men's Black NightWatch Puffy Jacket	89.00	1	\$ 89.00
8/10/2017	6302	Port Supply	Grundens - XL - Black Weather Gage Hooded Jacket	180.00	1	\$ 180.00
9/28/2017	9230	Port Supply	Lewmar- Galvanized - Manganese Della Fast Set Anchor	112.98	1	\$ 112.98
8/19/2013	2008	Port Supply	Mens 11-Dark Brown Performance Flip Flops	29.99	1	\$ 29.99
8/19/2013	2008	Port Supply	Sperry-Men's Mako 2-Eye Canoe Moc Boat Shoes	85.49	1	\$ 85.49
5/7/2014	3974	Port Supply	Grundens- Men's 2XL Black Weather Watch Gage Tech Jacket	39.89	2	\$ 79.78
5/29/2014	8203	Port Supply	Garmin - GCV 10 Scanning Sonar w/xdc	504.00	1	\$ 504.00
6/10/2014	9474	Port Supply	Garmin - GMR 18x HD Radome	1,349.00	1	\$ 1,349.00
6/20/2014	9478	Port Supply	Garmin - Spread Spectrum CHIRP Transducers	970.00	1	\$ 970.00
8/30/2016	166279	The Bail Shop, Inc.	Lumitec SeaBlaze X LED Surface Mount Underwater Boat lights - 101141	(64.35)	4	\$ (257.40)
4/12/2017	166750	The Bail Shop, Inc.	Lumitec SeaBlaze X LED Surface Mount Underwater Boat lights - 101141	(64.35)	3	\$ (193.05)
4/26/2017	166806	The Bail Shop, Inc.	Lumitec SeaBlaze X LED Surface Mount Underwater Boat lights - 101141	(64.35)	2	\$ (128.70)
6/29/2017	167086	The Bail Shop, Inc.	Lumitec SeaBlaze X LED Surface Mount Underwater Boat lights - 101141	(64.35)	2	\$ (128.70)

**"DRAFT"**

Invoice Date	Invoice #	Store/Company	Item Purchased	Dollar Amount	Qty	Total Charge
7/24/2014	164022	The Bait Shop, Inc.	Yamaha - Switch Trim Tilt 4-Stroke	56.85	1	\$ 56.85
9/17/2014	164185	The Bait Shop, Inc.	Yamaha - Outboard Oil Filter Cleaner Element Assy	19.68	4	\$ 78.71
9/17/2014	164185	The Bait Shop, Inc.	Yamaha - Outboard Fuel Filter Element Cartridge	18.19	4	\$ 72.76
9/17/2014	164185	The Bait Shop, Inc.	Yamaha - Multi-purpose Quart pump lower unit gear oil	9.34	1	\$ 9.34
9/17/2014	164185	The Bait Shop, Inc.	Yamaha - NGK Plug, Spark	6.67	12	\$ 80.07
9/17/2014	164185	The Bait Shop, Inc.	Sierra Marine 21 Micron Replacement Fuel Filter Fram	7.64	4	\$ 30.57
10/15/2014	164337	The Bait Shop, Inc.	Yamaha - Screw, Trim Cylinder	20.10	2	\$ 40.21
10/15/2014	164337	The Bait Shop, Inc.	Yamaha - O-Ring	3.95	2	\$ 7.91
10/15/2014	164337	The Bait Shop, Inc.	Yamaha - Trim Dust Seal	12.88	2	\$ 25.76
10/15/2014	164337	The Bait Shop, Inc.	Yamaha - Ring, Snap	3.95	2	\$ 7.91
4/14/2015	164650	The Bait Shop, Inc.	Yamaha - Switch Trim Tilt 4-Stroke	53.72	1	\$ 53.72
4/14/2015	164650	The Bait Shop, Inc.	Yamaha - Trim Tilt Support 2-3 Ram	48.45	2	\$ 96.90
4/14/2015	164650	The Bait Shop, Inc.	Yamaha - Trim Sender	113.09	2	\$ 226.19
4/14/2016	165738	The Bait Shop, Inc.	Yamaha - Boat Motor Cowling four stroke	1,379.84	1	\$ 1,379.84
5/3/2016	165806	The Bait Shop, Inc.	Yamaha - New Dual Engine Blinnade Control Box	688.95	1	\$ 688.95
1/11/2018	2574	West Marine Pro	GHP 12 Autopilot	250.83	1	\$ 250.83
11/6/2017	1270	West Marine Pro	Shrinkwrap- 40 x 149 7-ml White	315.00	1	\$ 315.00
11/6/2017	1270	West Marine Pro	Shrinkwrap- 40 x 149 7-ml White	315.00	1	\$ 315.00
4/6/2015	96152535	Catalano & Sons, Inc	Yamaha - Thermostat	33.35	4	\$ 133.40
4/6/2015	96152535	Catalano & Sons, Inc	Yamaha - Water pump Impeller	24.39	2	\$ 48.78
4/6/2015	96152535	Catalano & Sons, Inc	Yamaha - Outboard Filter	34.94	2	\$ 69.88
4/6/2015	96152535	Catalano & Sons, Inc	Yamaha - Gasket, Float Chamber	17.82	3	\$ 53.46
4/6/2015	96152535	Catalano & Sons, Inc	Yamaha - Filter, Fuel	27.89	2	\$ 55.78
4/6/2015	96152535	Catalano & Sons, Inc	Yamaha - Element, Filter	13.05	2	\$ 26.10
4/6/2015	96152535	Catalano & Sons, Inc	Yamaha - O-Ring element	3.94	2	\$ 7.88
4/6/2015	96152535	Catalano & Sons, Inc	Yamaha - Marine Outboard Gasket	4.95	2	\$ 9.90
4/6/2015	96152535	Catalano & Sons, Inc	Yamaha - Spacer 1	4.90	2	\$ 9.80
4/6/2015	96152535	Catalano & Sons, Inc	Yamaha - O-Ring	8.98	2	\$ 17.96
4/6/2015	96152535	Catalano & Sons, Inc	Yamaha - O-Ring	2.19	2	\$ 4.38

Invoice Date	Invoice #	Store/Company	Item Purchased	Dollar Amount	Qty	Total Charge
4/6/2015	96152535	Catalano & Sons, Inc	Yamaha - Ring, Snap	2.06	2	\$ 4.12
4/6/2015	96152535	Catalano & Sons, Inc	Yamaha - Seal-Trim Dust	15.10	2	\$ 30.20
4/6/2015	96152535	Catalano & Sons, Inc	Yamaha - Screw, Trim Cylinder	23.29	2	\$ 46.58
4/6/2015	96152535	Catalano & Sons, Inc	Yamaha - O-Ring	4.90	2	\$ 9.80
4/6/2015	96152535	Catalano & Sons, Inc	Yamaha - Buzzer	42.77	2	\$ 85.54
4/14/2015	96152606	Catalano & Sons, Inc	Yamaha - Anode	13.05	8	\$ 104.40
4/14/2015	96152606	Catalano & Sons, Inc	Yamaha - Grommet, Anode	2.19	6	\$ 13.14
4/24/2015	96152734	Catalano & Sons, Inc	Yamaha - O-Ring	5.70	1	\$ 5.70
4/24/2015	96152734	Catalano & Sons, Inc	Yamaha - Body, Reservoir	171.60	1	\$ 171.60
4/24/2015	96152734	Catalano & Sons, Inc	Yamaha - O-Ring	2.66	1	\$ 2.66
4/24/2015	96152734	Catalano & Sons, Inc	Yamaha - Plug, Reservoir	9.94	1	\$ 9.94
4/24/2015	96152734	Catalano & Sons, Inc	Yamaha - Bolt, Socket	5.38	3	\$ 16.14
6/22/2015	96153492	Catalano & Sons, Inc	Yamaha - Thermostat Outboard	33.35	4	\$ 133.40
6/22/2015	96153492	Catalano & Sons, Inc	Yamaha - Water Pump Impeller	24.39	2	\$ 48.78
6/22/2015	96153492	Catalano & Sons, Inc	Yamaha - Fuel Filler Element	13.05	2	\$ 26.10
6/22/2015	96153492	Catalano & Sons, Inc	Yamaha - Outboard Gasket	3.94	2	\$ 7.88
6/22/2015	96153492	Catalano & Sons, Inc	Yamaha - Element Assembly Oil Filler	20.26	2	\$ 40.52
6/22/2015	96153492	Catalano & Sons, Inc	Yamaha - Outboard Motor cover F200/2	83.05	2	\$ 166.10
6/26/2015	96153533	Catalano & Sons, Inc	Yamaha - NGK 10Pk Plug, Spark	7.00	12	\$ 84.00
6/26/2015	96153533	Catalano & Sons, Inc	Yamaha - V-Belt	118.94	1	\$ 118.94
4/12/2016	96155845	Catalano & Sons, Inc	Yamaha- Top Cowling Assembly	1,342.27	1	\$ 1,342.27
4/12/2016	96155845	Catalano & Sons, Inc	Yamaha - Lower Unit Gasket	0.96	4	\$ 3.84
4/12/2016	96155845	Catalano & Sons, Inc	Yamaha - Fuel/Water Filler	18.73	2	\$ 37.46
4/14/2016	96155863	Catalano & Sons, Inc	Yamaha - O-Ring	2.75	1	\$ 2.75
4/14/2016	96155863	Catalano & Sons, Inc	Yamaha - O-Ring 1	4.90	1	\$ 4.90
4/14/2016	96155863	Catalano & Sons, Inc	Yamaha - Ring, Back Up	6.21	1	\$ 6.21
4/14/2016	96155863	Catalano & Sons, Inc	Yamaha - Oil Seal	6.66	1	\$ 6.66
4/14/2016	96155863	Catalano & Sons, Inc	Yamaha - Screw, Cylinder End	68.51	1	\$ 68.51
6/2/2016	96156339	Catalano & Sons, Inc	Yamaha - Outboard Control Premium Dual Binnacle	551.57	1	\$ 551.57
8/2/2016	96157283	Catalano & Sons, Inc	Yamaha - Gasket, Cover	4.51	2	\$ 9.02
8/2/2016	96157283	Catalano & Sons, Inc	Yamaha - Thermostat Outboard	24.08	2	\$ 48.16
8/9/2016	96157364	Catalano & Sons, Inc	Yamaha - Sender Unit Assembly, Fuel Meter	234.63	1	\$ 234.63

City of Stamford  
Internal Audit Review of Marina Fund Additional Misappropriation Findings

Prepared by: Teresa Viscariello, Internal Auditor  
Final Date: 10-15-2018

"DRAFT"

Invoice Date	Invoice #	Store/Company	Item Purchased	Dollar Amount	Qty	Total Charge
8/23/2016	96157501	Catalano & Sons, Inc	Yamaha - Outboard Lower Unit Drain Plug Gasket	0.96	4	\$ 3.84
8/23/2016	96157501	Catalano & Sons, Inc	Yamaha - Fuel/Water Filter	19.13	1	\$ 19.13
8/23/2016	96157501	Catalano & Sons, Inc	Yamaha - Element Assembly Oil Filter	20.36	2	\$ 40.72
12/2/2016	96158358	Catalano & Sons, Inc	Lumitec - Seablaze X UW LED lights	364.65	4	\$ 1,458.60
3/20/2017	96158821	Catalano & Sons, Inc	Lumitec - Seablaze X UW LED lights	364.65	2	\$ 729.30
3/20/2017	96158821	Catalano & Sons, Inc	Yamaha - Fuel/Water Filter	19.13	2	\$ 38.26
3/20/2017	96158821	Catalano & Sons, Inc	Yamaha - Outboard Lower Unit Drain Plug Gasket	1.00	4	\$ 4.00
3/20/2017	96158821	Catalano & Sons, Inc	Yamaha - Thermoslat Outboard	34.27	4	\$ 137.08
3/20/2017	96158821	Catalano & Sons, Inc	Yamaha - NGK 10Pk Plug, Spark	7.13	12	\$ 85.56
3/20/2017	96158821	Catalano & Sons, Inc	Yamaha - Outboard Water Pump Impeller	25.26	2	\$ 50.52
4/14/2017	96158877	Catalano & Sons, Inc	Lumitec - Seablaze X UW LED Green	(3.00)	1	\$ (3.00)
10/11/2017	96160797	Catalano & Sons, Inc	Yamaha - Element Assembly Oil Filter	21.30	2	\$ 42.60
10/11/2017	96160797	Catalano & Sons, Inc	Yamaha - Outboard Gasket	5.35	2	\$ 10.70
10/11/2017	96160797	Catalano & Sons, Inc	Yamaha - Gas Fuel Filter Element Cartridge	13.68	2	\$ 27.36
10/11/2017	96160797	Catalano & Sons, Inc	Yamaha - Gasket Float Chamber	18.95	2	\$ 37.90
10/11/2017	96160797	Catalano & Sons, Inc	Yamaha - Fuel Filter	36.57	2	\$ 73.14
10/11/2017	96160797	Catalano & Sons, Inc	Yamaha - Outboard Lower Unit Drain Plug Gasket	1.04	4	\$ 4.16
10/11/2017	96160797	Catalano & Sons, Inc	Yamaha - NGK 10Pk Plug, Spark	7.34	12	\$ 88.08
4/20/2016	325844	Ring's End Inc	24 x 36 Door Mat Compass Navy	39.99	1	\$ 39.99
4/22/2016	328680	Ring's End Inc	24 x 36 Door Mat Compass Navy	39.99	1	\$ 39.99
4/19/2017	687443	Ring's End Inc	DeWalt - Flex Volt Fast Charger	79.00	1	\$ 79.00
6/30/2017	770176	Ring's End Inc	DeWalt - 20V Compact Drill/Impact Driver Combo Kit	199.00	2	\$ 398.00
6/30/2017	770176	Ring's End Inc	Werner- 32' Fiberglass Extension Orange Ladder	318.49	1	\$ 318.49
6/30/2017	770176	Ring's End Inc	DeWalt - Reciprocating Saw 20Volt Max Lithium-Ion Cordless	129.99	1	\$ 129.99
6/30/2017	770183	Ring's End Inc	DeWalt - 20 Volt Max XR 6.0 Lithium-Ion Battery	131.99	1	\$ 131.99



City of Stamilton  
Internal Audit Review of Marina Fund Additional Misappropriation Findings

"DRAFT"

Prepared by: Teresa Viscarillo, Internal Auditor  
Final Date: 10-15-2018

Invoice Date	Invoice #	Store/Company	Item Purchased	Dollar Amount	Qty	Total Charge
8/17/2017	820397	Ring's End Inc	Makita - Cordless CXT 12V Impact Driver Combo Kit	139.00	1	\$ 139.00
8/17/2017	820497	Ring's End Inc	DeWalt - 20V Hammer Driver Combo Kit	349.99	1	\$ 349.99
11/6/2017	908972	Ring's End Inc	DeWalt - 20V Oscillating Multi-Tool	175.00	1	\$ 175.00
8/14/2014	9517296209	Grainger (Inc)	DeWalt - 1/4" Cordless screwdriver kit, 12V	137.60	1	\$ 137.60
8/14/2014	9517296209	Grainger (Inc)	DMT - Fine/Coarse Grade Diamond Double Sided Sharpening Stone	65.93	1	\$ 65.93
12/18/2014	9622501543	Grainger (Inc)	Westward-Socket & Wrench Set, No of pieces 89	107.18	1	\$ 107.18
4/7/2015	9708687983	Grainger (Inc)	Reese-Draw Bar Class III, IV 16,000 lb	74.75	1	\$ 74.75
4/21/2015	9721320159	Grainger (Inc)	Westward - Portable Power Source, Crank, 250A	171.00	1	\$ 171.00
5/7/2015	9735998214	Grainger (Inc)	AR Blue Clean-Light Duty Electric Cart Pressure Washer, 1.8HP	256.96	1	\$ 256.96
6/30/2014	9479170095	Grainger (Inc)	Makita - Polisher Sander W/Tool Bag, 7 in	210.20	1	\$ 210.20
8/8/2016	9189233571	Grainger (Inc)	Milwaukee - Tool Battery Pack, 18V, Cordless	221.40	1	\$ 221.40
8/8/2016	9189233571	Grainger (Inc)	Milwaukee - Power Source, 18V	31.00	2	\$ 62.00
8/8/2016	9189233571	Grainger (Inc)	Milwaukee - Tool Battery Pack and Charger Kit, 18V	167.00	1	\$ 167.00
8/29/2016	9210026622	Grainger (Inc)	Milwaukee - Tool Battery Pack, 12V, Cordless	184.88	1	\$ 184.88
12/29/2016	9318019156	Grainger (Inc)	Milwaukee - Tool Battery Pack, 18V, Cordless	238.00	2	\$ 476.00
12/29/2016	9318019156	Grainger (Inc)	Milwaukee - Tool Battery Pack, 12V, Cordless	92.44	3	\$ 277.32
2/13/2017	9359007920	Grainger (Inc)	Westward - Backlit LCD Infrared Thermometer, Laser Sighting Single Dot	51.66	1	\$ 51.66
7/11/2014	9488638686	Grainger (Inc)	Westward - Handheld Portable 12V Power Source, Crank 250A	130.41	1	\$ 130.41
10/9/2014	9563932939	Grainger (Inc)	WeatherTech - Aerospace Window Deflector, front & rear	144.23	1	\$ 144.23
10/15/2014	9569066906	Grainger (Inc)	WeatherTech - Rear Floorliner, Black	139.05	1	\$ 139.05

City of Stamboul  
Internal Audit Review of Marina Fund Additional Misappropriation Findings

Prepared by: Teresa Viscariello, Internal Auditor  
Final Date: 10-15-2018

"DRAFT"

Invoice Date	Invoice #	Store/Company	Item Purchased	Dollar Amount	Qty	Total Charge
10/24/2014	9577456461	Grainger (Inc)	Grainger - Quick Connect Coupler, 3/8 x 3/8 in	38.24	1	\$ 38.24
10/24/2014	9577456461	Grainger (Inc)	Grainger - Quick Connect Nozzler, 4.0, 5pk	34.32	1	\$ 34.32
6/23/2015	9773304424	Grainger (Inc)	Tactical - Knife, Plain Blade Edge 2.85"	25.88	1	\$ 25.88
6/23/2015	9773304424	Grainger (Inc)	Tactical - Folding Knife, Serrated Blade Edge 3-1/4", Locking Blade	39.22	1	\$ 39.22
6/23/2015	9773304424	Grainger (Inc)	Fluke - Split Digital Clamp Meter, .5" (13mm) Jaw Capacity	134.42	1	\$ 134.42
6/30/2016	9155025126	Grainger (Inc)	DeWalt - Cordless Circular Saw Kit, 18V, 6-1/2 in	319.00	1	\$ 319.00
6/30/2016	9155025126	Grainger (Inc)	DeWalt - 18V Compact, 1/2" Cordless Drill/Driver Kit, Battery included	211.40	1	\$ 211.40
6/9/2016	9135608991	Grainger (Inc)	Ridgid - Ratching Cutting Action Soil Pipe Cutter, 17 in	553.88	1	\$ 553.88
7/19/2016	9170702501	Grainger (Inc)	Senco - Cordless, Battery Pack, 18V, LI-ION	109.16	1	\$ 109.16
9/20/2016	9230332034	Grainger (Inc)	Dayton - Carpet/Floor dryer, 120V, 1000, CFM, Yellow	215.69	1	\$ 215.69
9/20/2016	9230332034	Grainger (Inc)	Milwaukee - Cordless Rotary Tool Kit, 12.0V	102.12	1	\$ 102.12
9/30/2016	9240527797	Grainger (Inc)	Milwaukee - Cordless PEX Expansion Tool, Tool Only	340.13	1	\$ 340.13
11/22/2016	9287589106	Grainger (Inc)	Milwaukee - Battery, 18V, 9, LI-ION, Cordless	238.00	2	\$ 476.00
2/13/2017	9358950922	Grainger (Inc)	Milwaukee - Transfer Pump, LI-ION battery	179.00	1	\$ 179.00
2/13/2017	9358950930	Grainger (Inc)	Milwaukee - Power Source, 18V	29.36	1	\$ 29.36
2/13/2017	9358950930	Grainger (Inc)	Milwaukee - Battery, 18V, 3, LI-ION, Cordless	141.40	1	\$ 141.40
4/12/2017	9414082719	Grainger (Inc)	Milwaukee - Cordless Polisher Kit, Battery included	218.80	1	\$ 218.80
4/12/2017	9414082719	Grainger (Inc)	Milwaukee - Battery, 18V, 4, LI-ION, Cordless	150.20	1	\$ 150.20
5/25/2017	9455186156	Grainger (Inc)	Milwaukee - Cordless Drill/Driver Kit, 12V, Battery included	277.40	1	\$ 277.40

Invoice Date	Invoice #	Store/Company	Item Purchased	Dollar Amount	Qty	Total Charge
5/25/2017	9455186156	Grainger (Inc)	Milwaukee - Battery Handheld Blower, 160 mph air speed	106.22	1	\$ 106.22
5/25/2017	9455186156	Grainger (Inc)	Milwaukee - Battery Charger, LI-ION, 12-18V, 120 Vac	82.60	1	\$ 82.60
5/25/2017	9455186156	Grainger (Inc)	Milwaukee - Battery, 18V, 5, LI-ION, Cordless	140.40	1	\$ 140.40
8/10/2017	9524520179	Grainger (Parts Operation)	Milwaukee-Digital Clamp Meter, 600A, 1.4"	467.10	1	\$ 467.10
9/20/2017	9561735144	Grainger (Parts Operation)	Milwaukee-Battery, 12V, 6, LI-ION, Cordless	98.88	2	\$ 197.76
9/20/2017	9561735144	Grainger (Parts Operation)	Milwaukee-Battery, 18V, 6, LI-ION, Cordless	169.80	2	\$ 339.60
1/3/2018	9633524765	Grainger (Parts Operation)	Milwaukee-Cordless Work Light, 8.2lb, LED, Bare Tool	676.80	1	\$ 676.80
1/3/2018	9633524765	Grainger (Parts Operation)	Milwaukee- Cordless Rotary Hammer, 18V, 2.1 ft-lb.	301.20	1	\$ 301.20
9/21/2017	12328	Rex Marine Center, Inc	Yamaha Water Seal Damper	10.35	1	\$ 10.35
9/21/2017	12328	Rex Marine Center, Inc	Yamaha Impeller	36.95	1	\$ 36.95
9/21/2017	12328	Rex Marine Center, Inc	Yamaha Outboard Motor Thermostat	57.98	1	\$ 57.98
6/8/2017	952-18057-33443	Rex Marine Center, Inc	Appers to be an error on SPD Investigation report, double recorded items for \$639.92.	(639.92)	1	\$ (639.92)
6/30/2017	957-18079-38166	Rex Marine Center, Inc	Grundens deck boots 2 pairs were not included on SPD Investigation report	99.99	2	\$ 199.98
3/2/2017	31862	Rex Marine Center, Inc	Appears to be an error on SPD Investigation report of amount recorded for	(59.99)	1	\$ (59.99)
5/21/2015	284268	Karp's True Value Hardware	LIB 22X36 Loop Pile Mat	37.99	1	\$ 37.99
5/21/2015	284268	Karp's True Value Hardware	Grill Zone 12- Train Grill Brush	7.59	2	\$ 15.18
6/23/2015	286479	Karp's True Value Hardware	Suncast Slide Trak Hideaway Hose Reel, Brown Resin Wicker, 175-ft	60.32	1	\$ 60.32
3/17/2016	303404	Karp's True Value Hardware	RCA 50' White RG6 Coax Cable	18.04	1	\$ 18.04
3/17/2016	303404	Karp's True Value Hardware	RCA 2 Way Sat Splitter	9.49	1	\$ 9.49
3/17/2016	303404	Karp's True Value Hardware	RCA 20 pk White Coax Nail Clip	2.65	1	\$ 2.65
3/17/2016	303404	Karp's True Value Hardware	RCA 8ft RND HDMI Cable	25.64	1	\$ 25.64

Prepared by: **Teresa Viscariello, Internal Auditor**  
Final Date: **10-15-2018**

Pages 10 of 10

COS Purchasing Ordinance Compare Table  
Capital Projects - Long Expenditure BOE Capital Projects  
Updated: 12-7-20

Chp 23, Ordinance 1177, Article II, Purchasing, amended effective date 11-22-14

Exhibit (B)

Ordinance Sections	Description	Dollar Threshold	Required Documentation	Approval Required
1	Sec. 22-18 & 17 Goods and General Services (Misc. supplies, hardware, tools, one time small and/or minor repairs (BIDs))	Under \$1,000	No quotes	PA in H.T.E system
		\$2,000 - \$10,000	3 quotes (oral/written)	PA in H.T.E system
		Drawdowns up to \$10,000	Only 1 drawdown, per vendor, per department.	PA in H.T.E system
		Over \$10,000	Competitive Bids - Public notice is issued inviting sealed bids, solicitation of sealed bids.	PA will award contract
2	Sec. 23 - 18 Special or Professional Services (RFP & (RFQ))	Under \$10,000	No quotes	PA in H.T.E system
		\$10,000 - \$25,000	3 quotes (written)	PA in H.T.E system
		Over \$25,000	Competitive Proposal (Written)- Public notice issued inviting sealed bids, solicitation or sealed proposals, and insurance	PA will award contract
		Over \$100,000	Approval by BOF, BOR, and Mayor	
Sec. 23 - 18.1 & 18.4	Purchases and Purchase Orders (PO's)	Under \$50,000	No Contracts	
		Over \$50,000	Written Contracts	
		Over \$100,000	Approval by BOF, BOR, and Mayor	
Sec. 23 - 18.13	Surplus Property/Equipment	Use/Disposal/Donation and Records to be Maintained of Surplus Property/Equipment	Departments must provide statement form requestion disposal by including date item purchased, purchase price, and use to which property/equipment were put to use.	PA (under \$1k), Mayor
Sec. 23 - 18.3B	Bid Waivers (BW) - As specified in Purchasing Ordinance, For either critical emergencies or other reasons specified in the PO. Waives the competitive bid or proposal process.	Under \$50,000	Department requests (PO can be issued). Time is a critical factor and sole provider for the product type. No Competitive Bid or Proposal Process	PA, DOA, and Mayor
		Over \$50,000		PA, DOA, and Mayor
		Over \$100,000		PA, DOA, BOF, and Mayor

2/12

COB Purchasing Ordinance Compare Table  
 Capital Projects - Reporting Expenditure BOE Capital Projects  
 Updated: 12-7-2011

Exhibit (B)

Ordinance Sections		Description	Ordinance Threshold	Required Documentation	Approval Required
Chp 23, Ordinance 1177, Article II, Purchasing, amended effective date 11-22-14					
4	Sec. 23 - 18.5	Federal Contracts (GSA), (COOP), and State Contracts	When determined by purchasing agent may utilize if in the best interest of the city.	Award is made. Providing that proper bidding and award procedures have been used at the state level.	PA
5		Miscellaneous Contracts-(MISC) No other category to fall under. Examples include Grants, Contracts from other states, towns.	When determined by purchasing agent may utilize if in the best interest of the city.	Award is made. Providing that proper bidding and award procedures have been used.	PA
6	Sec 23 - 18.6	Reporting	Contracts Awarded by Competitive Bid process.	PA files written quarterly reports to DOA, Mayor, BOF, and BOR	
			Contracts Awarded Competitive Proposal process.		
			Contract Extensions		
			Contract through state bids		
			Bid Waivers		
7	Sec. 23 - 18.7	Exemptions from City's Purchasing Ordinance	A List of All Contracts Awarded for Purchase of Goods and Services.	PA files annually with City's Town Clerk	
			(Name, address, department making purchase, minority status of vendor/contractor, type of goods/services, total price paid.		
7	Sec. 23 - 18.7	Exemptions from City's Purchasing Ordinance	Public Utilities are not subject to Purchasing Ordinance	Invoice from vendor	PA in H.T.E system
8	Muni Code Sec. C5-20-4	Not in Purchasing Ordinance but Charter Code (Exemption)	Legal/Professional Fees from Legal Department	Invoice from vendor	PA in H.T.E system

Descriptions	Legends
Purchasing Agent	PA
Director of Administration	DOA
Legal Department	LD
Risk Manager	RM
Board of Finance	BOF
Board of Representative	BOR

## Sec. 23-18.13. - Surplus personal property and equipment.

Exhibit (C)

1. *Listing of Surplus Property.* Each city office, department, board, commission, authority, the Board of Education or other agency shall furnish to the Purchasing Agent, on such forms and at such time as the Purchasing Agent may prescribe, a statement of surplus or unusable supplies, material or equipment in its custody or control. To the extent that it is possible, using due diligence and inquiry, said statement shall include the date such items were purchased, the purchase price, and the use to which they were put from the date of purchase to the present. Copies of said statements shall be provided by the Purchasing Agent to the Board of Representatives.
2. *Disposal by Public Auction.* If the Purchasing Agent believes that the surplus or unusable supplies, materials or equipment cannot be used or made available for use by the City, the Purchasing Agent may dispose of such supplies, materials or equipment from time to time at public auction or upon sealed bids.
3. *Exemptions.*
  - (a) The provisions of this ordinance shall not require a public auction for the disposal of surplus or unusable supplies, materials or equipment which has a current value of one thousand dollars (\$1,000.00) or less. The Purchasing Agent may, at his or her own discretion, dispose of such property, either singularly, or in lots, by the sealed bid process.
  - (b) In the event that the Purchasing Agent determines that surplus or unusable supplies, materials or equipment have no market value, then he or she shall make a list of said property and forward said list to the Mayor. Upon written approval of the Mayor, the Purchasing Agent may throw out or otherwise dispose of said surplus or unusable supplies, materials or equipment.
4. *Donation of Surplus Property.* Upon written approval of the Mayor, the Purchasing Agent may donate city surplus or unusable supplies, materials or equipment to not-for-profit agencies and/or causes, or other governmental or quasi-governmental agencies.
5. *Records to be Maintained.* The Purchasing Agent shall maintain records of all transactions made pursuant to this ordinance. Said records shall include, but not be limited to: lists of equipment that has been sold, including the name of the purchaser and the purchase price; lists of equipment that has been disposed of; and lists of equipment that has been donated, including the name and address of the donee, the date of the transaction and the approximate value of the equipment on the date that it was donated.

Department Name: \_\_\_\_\_

Surplus Item For Sale ( ) or Disposal ( ): Please Check one

Item: \_\_\_\_\_ Purchase Date (Estimated): \_\_\_\_\_

Original Purchase Price (Estimated): \$ \_\_\_\_\_

Usage of Item/General Comments: \_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

Is item currently usable/functional? Yes \_\_\_\_\_ No \_\_\_\_\_

Does the item have any value? Yes \_\_\_\_\_ No \_\_\_\_\_ If yes, what is the estimated value: \_\_\_\_\_

Name of Individual Requesting Sale/Disposal: \_\_\_\_\_ Title: \_\_\_\_\_

Approved by Department Head: \_\_\_\_\_ Date: \_\_\_\_\_

Approved by Purchasing Agent: \_\_\_\_\_ Date: \_\_\_\_\_

Approved by Mayor: \_\_\_\_\_ Date: \_\_\_\_\_

Upon completion of form by department personnel, please return to: Erik J. Larson, City Purchasing Agent.

Exhibit(D)

pg 1/1



MAYOR  
DAVID R. MARTIN



*Exhibit (E)*

CONTROLLER  
DAVID A. YANIK  
203 877 4186

EMAIL: [CYANIK@STAMFORD-CT.GOV](mailto:CYANIK@STAMFORD-CT.GOV)

CITY OF STAMFORD  
OFFICE OF ADMINISTRATION  
888 WASHINGTON BOULEVARD  
STAMFORD, CT 06901

Date: May 26, 2017

To: City Directors and Department Managers  
Board of Education Administrators and Managers

Cc: Bev Aveni Karen Vitale  
Jay Fountain Joy Hussey  
Lee Berta Nikoleta McTigue, Blum Shapiro

From: David Yanik

Subject: June 30, 2017 (F2017) Year-End Closing Instructions –  
Purchasing & Procurement

---

This memo provides guidance to Department Managers and Directors regarding purchasing and procurement cut-off dates as we transition from Fiscal Year 2017 (F2017) to Fiscal Year 2018 (F2018). With June 30, 2017 falling on a Friday this year, you should plan to complete all approvals and system input activity as far ahead of that date as possible.

Please email Bev Aveni with any questions you might have regarding these guidelines.

#### Purchases/Encumbrances

- The final day for submitting purchase requisitions for current fiscal year operating expenditures is Friday, June 2nd. All department approvals (HTE Levels 1, 2 and 3) required on the requisition must be completed by this date.
- Beginning July 1, 2017, please clearly indicate on each vendor's invoice the applicable fiscal year (F2017 versus F2018) for processing purposes.
- All open non-capital purchase orders that will not be encumbered should be cancelled or closed out in conjunction with the fiscal year-end closing:
  - Email Beverly Aveni, City Purchasing Agent to cancel or closeout any current-year non-capital expenditure purchase orders for the City of Stamford.
  - Email Vivens Joachim, BOE Purchasing Department, to cancel or closeout any current-year non-capital expenditure purchase orders for the Board of Education.

#### Procedures for the new Fiscal Year (F2018)

- New purchase requisitions (for either operating expenditures or capital projects) for F2018 must not be entered until after July 1st.

*Pd/1/2*

Exhibit (E)

- As a reminder, all periodic recurring expenditures should be encumbered for the full year amount.
  - For, example, if you are leasing a copy machine and need to make monthly payments, you should enter only one purchase requisition/purchase order for the 12 months of estimated expenditures (HTE will not allow you to enter 12 separate purchase requisitions/purchase orders).
  - Another example would be for office supplies. You should enter one draw-down requisition for what you expect to spend for the full year (you can always add to, or reduce, draw-down amounts as the year progresses). This approach will save us all time and effort in issuing and re-issuing purchase requisitions/purchase orders month after month.
- Continue to submit your prior fiscal year invoices, as coded against existing purchase orders, to Accounts Payable for payment. We need your cooperation to review and code vendor invoices and to submit them promptly so the Accounts Payable Dept. can process them before the fiscal year-end processing cut-offs.
- You should expect to continue to be required to provide written explanations for all purchase requisitions for goods/services ordered before a valid purchase order has been issued. Your explanation should describe the 'emergency' that existed that necessitated circumventing existing procurement policies.
- Please do not hold onto vendor invoices. You should be forwarding them to Accounts Payable as soon as they are approved so they can be entered into HTE.

**Summary of Key Dates:**

Jun 2, 2017 Last day to submit F2017 Operating Expenditures Requisitions

Jul 1, 2017 Date to begin entering F2018 Purchase Requisitions

Aug 25, 2017 Cut-off for submitting vendor invoices for F2017 encumbrances

Rg 2/2



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

*Exhibit (F)*

### **3. Purchasing**

#### **A. Process Overview**

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

#### **B. City Charter/Code of Ordinances References**

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

#### **C. Significant Policies**

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



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

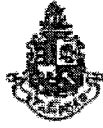
*Exhibit (F)*

**D. Attachments – See Appendix A**

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

**3 Purchasing**

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



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

(Exhibit F)

#### **4 Accounts Payable**

##### **4.1 Pre-Audit Approval of Purchase Requisitions**

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

##### **4.2 Receipt of Goods/Services**

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

**J Catalano & Sons, Inc**

34 South Water St.  
Greenwich, CT 06830  
(203) 531-8207

**Sold To:**

CITY OF STAMFORD  
185 MAGEE AVE.  
STAMFORD, CT 06902  
203-914-3378

**Invoice Reprint**

Invoice Number: 96152734  
Salesperson: PHIL CATALANO III  
Clerk: PHIL CATALANO III  
Date: 04/24/2015 10:33 AM

Qty	S/O	Qty	PA	Part Number	Description	Price	Discount	Sold Now	Pin
1	0	0	0	6H1-43869-00-00	O-RING	\$6.70	\$5.70	\$5.70	03 D
1	0	0	0	65J-43826-00-00	BODY, RESERVOIR	\$201.88	\$171.60	\$171.60	
1	0	0	0	93210-09350-00	O-RING	\$3.13	\$2.66	\$2.66	06 E
1	0	0	0	6H1-43829-00-00	PLUG, RESERVOIR	\$11.69	\$9.94	\$9.94	03 C
3	0	0	0	65J-43886-00-00	BOLT, SOCKET	\$6.33	\$5.38	\$16.14	

Subtotal \$242.39  
Less Discount (\$36.35)  
Sales Tax \$0.00  
Invoice Total \$206.04  
Total Amount Due \$206.04

CITY OF STAMFORD - AR  
CHARGE \$206.04

THANK YOU FOR YOUR BUSINESS! NO ITEMS MAY BE RETURNED WITHOUT A RECEIPT. ITEMS MUST BE RETURNED WITHIN 7 DAYS.  
BOATS, OUTBOARDS AND ELECTRICAL PARTS CANNOT BE RETURNED.

CHK # 101109  
CHK dated: 4/29/2015



181 West Avenue  
Darien, CT 06820  
T: 203-655-2329  
F: 203-656-7557

Bethel, CT (203) 797-1212 (800) 797-6511  
Branford, CT (203) 488-3551 (866) 758-3551  
Darien, CT (203) 655-2525 (800) 390-1000  
Lewisboro, NY (914) 533-2517 (888) 533-2517  
New London, CT (860) 419-0155 (866) 419-0155  
New Milford, CT (860) 355-5566 (888) 350-8966  
Niantic, CT (860) 739-5441 (800) 303-6526  
Wilton, CT (203) 761-1000 (866) 842-7883

*Exhibit (G)*

TRANSACTION TYPE  
Charge Invoice

STORE  
Darien, CT

<b>BILL TO:</b>	<b>SHIP TO:</b>
CITY OF STAMFORD MAINT ATTN: JOANNE P.O. #900064 185 HAGEE AVENUE STAMFORD CT 06902 Phone 203-914-3378	426 SHIPPAN AVENUE STAMFORD CT 06902

<b>CUSTOMER CODE</b> DSTAMMA	<b>TRANSACTION DATE</b> 060915	<b>NUMBER</b> 693909	<b>TIME</b> 10:23	<b>CUSTOMER PURCHASE ORDER NUMBER</b> 130272	<b>SALESPERSON</b> 162 Frank Bowron
<b>APPLY TO</b> 0 1	<b>ORDER DATE</b>	<b>ORD/QTZ NO.</b>	<b>TERMS</b> 24 15th, Net 25 Days	<b>TAX JURISDICTION</b> TAX EXEMPT-MUNIC.	

ITEM	ORDER QTY	SHIP QTY	LOC	DESCRIPTION	PRICING UNIT	PRICING PER UOM	NET AMOUNT
54612T	100	100		PLEASE DELIVER 6-9-15			
2612T	25	25		5/4X6X12' SYP TREATED C&Btr	1200.000	1.150 LNFT	1380.00
				2X6X12' SYP TREATED #1 PREMIER	300.000	1.300 LNFT	390.00
				PLEASE CALL 30 MIN PRIOR TO DELIVERY			

*Choke  
Entered  
with HPR  
130272  
(Signature)*

*chk# 104268  
created 4/23/2015*

RECEIVED IN GOOD CONDITION BY:  
RONALD D'AMICO

X

CUSTOMER COPY

NET AMT 1770.00	MISC CHARGE	FREIGHT 0.00	SALES TAX 0.00	REMAINING DEPOSIT	INVOICE TOTAL 1770.00
--------------------	-------------	-----------------	-------------------	-------------------	--------------------------

Page: 1

*pg 2/E*

**GRAINGER**339 WEST AVE.  
STAMFORD, CT 06902-6313  
www.grainger.com

PAGE 1 OF 1

**ORIGINAL INVOICE**GRAINGER ACCOUNT NUMBER  
INVOICE NUMBER  
INVOICE DATE  
DUE DATE  
AMOUNT DUE851145789  
9475013836  
06/24/2014  
07/24/2014  
211.82Ship to information is listed below  
in the description sectionBILL TO  
MOG2014 00007936 1 AB 0406CITY OF STAMFORD PARK DEPT  
PO BOX 10152  
STAMFORD, CT 06904-2152PO NUMBER: 911818  
CALLER: SEAN ELUMBA  
CUSTOMER PHONE: (203) 977-4688  
ORDER NUMBER: 1211800121  
INCO TERMS: FOB ORIGINInterested in receiving invoices via email?  
Sign up for paperless invoicing at:  
www.grainger.com/paperlessinvoicing

THANK YOU!

FBI NUMBER 36-1150280

FOR ANY QUESTIONS ABOUT THIS INVOICE OR ACCOUNT CALL 1-800-472-4643

QTY	ITEM	DESCRIPTION	QUANTITY	UNIT PRICE	TOTAL
		The following items were shipped to: CITY OF STAMFORD PARK DEPT 425 SHIPPAN AVE STAMFORD CT 06902-6068			
12U071	POLISHING PAD, CURVED EDGE, 7-1/2 IN, WOOL	MANUFACTURER # 12U071	1	12.46	12.46
16V425	MECHANICS GLOVES, BLACK, L, PR	MANUFACTURER # MFF-05-010	2	22.32	44.64
4CR43	TONGUE AND GROOVE PLIERS, 16-1/2 IN	MANUFACTURER # 460	1	31.60	31.60
4WM41	DRILL AND SCREW BIT SET, 7 PIECES	MANUFACTURER # DW2095	1	17.07	17.07
2KU25	VOLTAGE DETECTOR, 5 IN, L, 90 TO 1000VAC	MANUFACTURER # FLUKE-1AC-AL-II	1	34.61	34.61
2AEX1	BATTERY CHARGER, NICO, NIMH, LI-ION	MANUFACTURER # DC9310	1	71.44	71.44
		Delivery # 6263472931 Date shipped: 06/24/2014			
INVOICE SUB TOTAL					211.82

These items are sold for domestic consumption. If exported, purchaser assumes full responsibility  
for compliance with US export controls. Diversion contrary to US law prohibited.

PAYMENT TERMS NET 30 DAYS. PAY THIS INVOICE NO STATEMENT SENT. PAYABLE IN U.S. DOLLARS.

AMOUNT DUE 211.82

PLEASE DETACH THIS PORTION AND RETURN WITH YOUR PAYMENT.

BILL TO:  
CITY OF STAMFORD PARK DEPT  
PO BOX 10152  
STAMFORD, CT 06904-2152REMIT TO:  
GRAINGER  
DEPT. 812048809  
PALATINE, IL 60038-0001CHK # 979748  
CHK dated: 7/14/14  
X

812048809947501383610000211821000000010000000100000014072449

ACCOUNT NUMBER  
851145789DATE  
06/24/2014INVOICE NUMBER  
9475013836AMOUNT DUE  
211.82

FOR COMMENTS OR CHANGE OF ADDRESS, ENTER INFORMATION ON REVERSE SIDE.

Pg 3/5



**GRAINGER.**

339 WEST AVE.  
STAMFORD, CT 06902-6313  
www.grainger.com

PAGE 1 OF 1

**ORIGINAL INVOICE**

GRAINGER ACCOUNT NUMBER 851145789  
INVOICE NUMBER 9751064230  
INVOICE DATE 05/27/2015  
DUE DATE 06/26/2015  
AMOUNT DUE 297.40

Ship to information is listed below  
in the description section

BILL TO  
MDG2015 00006229 1 AB 0406

CITY OF STAMFORD PARK DEPT  
PO BOX 10152  
STAMFORD, CT 06904-2152

PO NUMBER: 130196  
CALLER: SEAN ELUNBA  
CUSTOMER PHONE: (203) 977-4688  
ORDER NUMBER: 1235718029  
INCO TERMS: FOB ORIGIN

Interested in receiving invoices via email?  
Sign up for paperless invoicing at:  
[www.grainger.com/paperlessinvoicing](http://www.grainger.com/paperlessinvoicing)

**THANK YOU!**

FEI NUMBER 35-1150280

FOR ANY QUESTIONS ABOUT THIS INVOICE OR ACCOUNT CALL 1-800-472-4643

QTY	UNIT	DESCRIPTION	QUANTITY	UNIT PRICE	TOTAL
The following items were shipped to: CITY OF STAMFORD PARK DEPT 426 SHIPPAN AVE STAMFORD CT 06902-6068					
44X198		STRING TRIMMER, 21.2CC, 17 IN. CUT WIDTH MANUFACTURER # SRM-225	1	264.66	264.66
44X209		TRIMMER LINE, .095 IN. DIA MANUFACTURER # 21560056 Delivery# 6292498685 Date shipped: 05/27/2015	1	32.74	32.74
INVOICE SUB TOTAL					297.40

These items are sold for domestic consumption. If exported, purchaser assumes full responsibility  
for compliance with US export controls. Diversion contrary to US law prohibited.

**PAYMENT TERMS NET 30 DAYS. PAY THIS INVOICE NO STATEMENT SENT. PAYABLE IN U.S. DOLLARS.****AMOUNT DUE 297.40****PLEASE DETACH THIS PORTION AND RETURN WITH YOUR PAYMENT.**

BILL TO:  
CITY OF STAMFORD PARK DEPT  
PO BOX 10152  
STAMFORD, CT 06904-2152

REMIT TO:  
GRAINGER  
DEPT. 812048809  
PALATINE, IL 60038-0001

8120488099751064230100002974010000000010000000100000015062654

ACCOUNT NUMBER  
851145789

DATE  
05/27/2015

INVOICE NUMBER  
9751064230

AMOUNT DUE  
297.40

FOR COMMENTS OR CHANGE OF ADDRESS, ENTER INFORMATION ON REVERSE SIDE.

CHK # 103455  
CHK dated 6/1/2015  
x

pg 415

**GRAINGER**339 WEST AVE.  
STAMFORD, CT 06902-6313  
www.grainger.com

PAGE 1 OF 1

**ORIGINAL INVOICE**GRAINGER ACCOUNT NUMBER 851145789  
INVOICE NUMBER 9773304424  
INVOICE DATE 06/23/2015  
DUE DATE 07/23/2015  
AMOUNT DUE 199.52Ship to information is listed below  
in the description sectionBILL TO  
MDG2015 00006010 1 AB 0416CITY OF STAMFORD PARK DEPT  
PO BOX 10152  
STAMFORD, CT 06904-2152PO NUMBER: 130196  
CALLER: SEAN ELUMBA  
CUSTOMER PHONE: (263) 977-4668  
ORDER NUMBER: 1237942939  
INCO TERMS: FOB ORIGINInterested in receiving invoices via email?  
Sign up for paperless invoicing at:  
www.grainger.com/paperlessinvoicing

THANK YOU!

FE NUMBER 36-19008

FOR ANY QUESTIONS ABOUT THIS INVOICE OR ACCOUNT CALL 1-800-472-8843

EQ	ITEM	DESCRIPTION	QUANTITY	UNIT PRICE	TOTAL
		The following items were shipped to: CITY OF STAMFORD PARK DEPT 426 SHIPPAN AVE STAMFORD CT 06902-6068			
	21V898	KNIFE, WHARNCIFFE, 2.65 IN, STEEL MANUFACTURER # 51061	1	25.88	25.88
	22MM39	TACTICAL FOLDING KNIFE, CURVED, AUS8, ORG MANUFACTURER # 51086	1	39.22	39.22
	4KF19	SPLIT JAW CLAMP METER, 100A MANUFACTURER # FLUKE-TS-600 Delivery# 6295003146 Date shipped: 06/23/2015	1	134.42	134.42
INVOICE SUB TOTAL					199.52

These items are sold for domestic consumption. If exported, purchaser assumes full responsibility  
for compliance with US export controls. Diversion contrary to US law prohibited.

PAYMENT TERMS NET 30 DAYS. PAY THIS INVOICE NO STATEMENT SENT. PAYABLE IN U.S. DOLLARS.

AMOUNT DUE 199.52

PLEASE DETACH THIS PORTION AND RETURN WITH YOUR PAYMENT.

BILL TO:  
CITY OF STAMFORD PARK DEPT  
PO BOX 10152  
STAMFORD, CT 06904-2152REMIT TO:  
GRAINGER  
DEPT. 812048809  
PALATINE, IL 60038-0001

812048809977330442410000199521000000010000000100000015072322

ACCOUNT NUMBER  
851145789DATE  
06/23/2015INVOICE NUMBER  
9773304424AMOUNT DUE  
199.52

FOR COMMENTS OR CHANGE OF ADDRESS, ENTER INFORMATION ON REVERSE SIDE.

pg 5/5



181 West Avenue  
Darien, CT 06820  
T: 203-656-4323  
F: 203-656-7557

Bethel, CT (203) 797-1212 (800) 797-6511  
Branford, CT (203) 488-3551 (866) 758-3551  
Darien, CT (203) 655-2525 (800) 390-1000  
Lewiston, NY (914) 533-2517 (888) 533-2517  
New London, CT (860) 439-0155 (866) 439-0155  
New Milford, CT (860) 355-5566 (888) 350-8966  
Niantic, CT (860) 739-5441 (800) 303-6526  
Milton, CT (203) 761-1000 (866) 842-7883

*Exhibit (H)*

TRANSACTION TYPE  
Charge Invoice

STORE  
Darien, CT

BILL TO: CITY OF STAMFORD MAINT  
ATTN: JOANNE P.O. #900064  
185 MAGEE AVENUE  
STAMFORD CT 06902  
Phone 203-223-3902 M

SHIP TO: DELV. TO:  
426 SHIPPAN AVE  
STAMFORD CT 06902

CUSTOMER CODE	TRANSACTION DATE	NUMBER	TIME	CUSTOMER PURCHASE ORDER NUMBER	SALESPERSON
DSTAMMA	070317	771608	09:34	PO 320325	80 Bill McClure
APPLY TO	ORDER DATE	ORD/QTY NO.	TERMS	TAX JURISDICTION	
Q P			24 15th, Net 25 Days	CT EXEMPT UNDER CERT	

ITEM	ORDER QTY	SHIP QTY	LOC	DESCRIPTION	PRICING UNIT	PRICING PER UOM	NET AMOUNT
SOF	8	8		MUST DELIVER BEFORE 3 PM SPRUCE STOCKADE FENCE 8 X 8 PON-01-153318-80 REC'D 7-3-17 LOC: ON-1, BY SHIPPING, BRYAN EASTERN FENCE/1425022	8.000	108.380 EACH	867.04

*(Handwritten signature)*

*MARINA FUND #28*

RECEIVED IN GOOD CONDITION BY:  
MIKE BROWN

X

STANDARD CARD

*Facilities*

*Maintenance Fund (2011) Program (2185)*

*7/5/17  
Entered  
into AR  
Jm*

NET AMT  
867.04

MISC CHARGE

FREIGHT  
0.00

SALES TAX  
0.00

REMAINING DEPOSIT

INVOICE TOTAL

867.04

*P.O. 320495-18269*

*P.O. 320250-74.14*

*P.O. 320325-670.31*

*256.73*

*Park & Main Bank Fund #01 (copy 2184)*

**KARP'S TRUE VALUE HARDWARE**  
**485 HOPE ST**  
**STAMFORD, CT 06906**  
**PHONE: (203) 327-0460**

PAGE NO 3

We appreciate your business!

CITY OF STAMFORD PARKS DEPAR	
ATTN: JO-ANN MORI	
185 WAGEE AVENUE	CT 06902
STAMFORD	

INV #: 333395  
 DATE: 6/30/17 TIME: 1:28  
 CLERK: RC TERM#551  
 SLSPR: ME MARC FOGEL  
 TAX: M MUNICIPAL AND FEDERAL

CUST#: 146099  
 TERMS: NET 30  
 P.O.#: 320312

PO # 320312

\*\*\*\*\*  
 \* INVOICE \*  
 \*\*\*\*\*

QUANTITY	UM	ITEM	DESCRIPTION	UNITS	SUGG	PRICE/PER	EXTENSION
4	EA	188001	MAG LG BLK/GRY GRIP GLOVE	4		3.99 /EA	15.96 N
1	EA	188011	MAG LG PRM MESH GLOVE	1		15.99 /EA	15.99 N
1	EA	188589	MAG MED PRM MESH GLOVE	1		15.99 /EA	15.99 N
2	EA	188194	BT LG HI PERF UTIL GLOVE	2		9.99 /EA	19.98 N
1	EA	708313	CL 436G 6" DIAG PLIERS	1		23.99 /EA	23.99 N
1	EA	836536	IG 5GAL COMM WTR COOLER	1		57.99 /EA	57.99 *N
1	EA	824597	WEB SM ALUM DRIP PANS	1		7.99 /EA	7.99 N
1	EA	142345	FIS 7" FOLD PRUNE SAW	1		19.99 /EA	19.99 N
1	EA	215366	KINGS GRILLING FOIL	1		6.99 /EA	6.99 *N
1	EA	586216	DR 16" TOUCH N FLOW WAND	1		24.99 /EA	24.99 N
2	EA	791053	ARN .105 165' MAXI TRIM LINE	2		19.99 /EA	39.98 N
1	EA	114593	CHINET 8-3/4" LUNCH PLATE	1		9.99 /EA	9.99 N
1	EA	466631	SPALD INFLATING NEEDLE CD3	1		2.49 /EA	2.49 N
2	EA	791046	ARN .095 200' MAXI TRIM LINE	2		16.99 /EA	33.98 N

\*\* AMOUNT CHARGED TO STORE ACCOUNT \*\*

1,396.15	TAXABLE	0.00
	NON-TAXABLE	1494.35
	SUBTOTAL	1494.35
	TD DISCOUNT	-98.20
	TAX AMOUNT	0.00
	TOTAL AMOUNT	1396.15

Exhibit H

Per invoice P.O. # 320312 851.64  
 544.67  
 Invoice P.O. # 320303 - 497.35

P.O. 320265-47.16

Please pay accordingly

X  
 Received By

**KARP'S TRUE VALUE HARDWARE**  
**485 HOPEST**  
**STAMFORD, CT 06906**  
**PHONE: (203) 327-0460**

PAGE NO 2

We appreciate your business!

CITY OF STMF PARKS DEPAR  
 ATTN: JO-ANN MORI  
 185 MAGEE AVENUE  
 STAMFORD CT 06902

CUST#: 146099  
 TERMS: NET 30  
 P.O.#: 320312

INV #: 333395  
 DATE: 6/30/17 TIME: 1:28  
 CLERK: RC TERM#551  
 SLSPR: MF MARC FOGEL  
 TAX: M MUNICIPAL AND FEDERAL

PO # 320312

\*\*\*\*\*  
 \* INVOICE \*  
 \*\*\*\*\*

QUANTITY	UM	ITEM	DESCRIPTION	UNITS	SUGG	PRICE/EA	EXTENSION
1	EA	177359	DW 40PC IMP DRIVER SET	1		36.99 /EA	36.99 *N
1	EA	205840	MIL SHOCKW BIT SET 15pc	1		29.99 /EA	29.99 *N
2	EA	268766	BELL TIRE PLUG REFILL KIT	2		2.99 /EA	5.98 N
1	EA	850786	HOP GIANT FUNNEL	1		6.99 /EA	6.99 N
1	EA	119073	MM 8PC SAE Impact Set	1		36.99 /EA	36.99 N
1	EA	208394	JON 24" ALUM BOX LEVEL	1		28.99 /EA	28.99 N
1	EA	528374	CL 7.5" L NOSE PLIERS	1		25.99 /EA	25.99 N
1	EA	708321	CL 357G 7" END CUT NIPPER	1		28.99 /EA	28.99 N
1	EA	500496	CL 2PC PUMP PLIERS SET	1		29.99 /EA	29.99 *N
1	EA	708354	CL 7" DIAGONAL PLIER	1		23.99 /EA	23.99 N
1	EA	105270	MM 1/2DR 15" FLEX HANDLE	1		31.99 /EA	31.99 N
1	EA	120754	MM 1/2" SLIM Head RATCHET	1		32.99 /EA	32.99 N
1	EA	9941	TUB O TOWELS 40CT	1		7.99 /EA	7.99 N
1	EA	9616	TUB O TOWELS 90CT	1		16.99 /EA	16.99 N
1	EA	140988	XX MM 3PC LOCK PLIERS SET	1		22.99 /EA	22.99 *N
1	EA	211399	DW 8PC SCREWDR SET	1		34.99 /EA	34.99 N
1	EA	683605	FIS 28" BYP LOPPER	1		24.99 /EA	24.99 N
1	EA	120358	APEX 8PC SAE GEAR WRENCH SET	1		66.99 /EA	66.99 *N
1	EA	188001	MAG LG BLK/GRY GRIP GLOVE	1		3.99 /EA	3.99 N
1	EA	188526	MAG LG HI VIS NITR GLOVE	1		5.99 /EA	5.99 N

CONT'D

*Subtotal \$504.79*

*[Signature]*

Received By

**KARP'S TRUE VALUE HARDWARE**  
**485 HOPE ST**  
**STAMFORD, CT 06906**  
**PHONE: (203) 327-0460**

PAGE NO 1

We appreciate your business!

CITY OF STMFED PARKS DEPAR  
 ATTN: JO-ANN MORI  
 185 MAGEE AVENUE  
 STAMFORD CT 06902

CUST#: 146099  
 TERMS: NET 30  
 P.O.#: 320312

INV #: 333395  
 DATE: 6/30/17 TIME: 1:28  
 CLERK: RC TERM#551  
 SLSPR: MF MARC FOGEL  
 TAX: M MUNICIPAL AND FEDERAL

PO # 320312

\*\*\*\*\*  
 \* INVOICE \*  
 \*\*\*\*\*

QUANTITY	UM	ITEM	DESCRIPTION	UNITS	SUGG	PRICE/PER	EXTENSION
1	EA	377432	KOD 36" ALU LANDSCAPE RAKE	1		59.99 /EA	59.99 *N
1	EA	209286	RM ANG HOUSE BROOM	1		14.99 /EA	14.99 *N
1	EA	209282	RMCOM BLK LOBBY DUST PAN	1		19.99 /EA	19.99 *N
2	EA	105585	NSR 5GAL NO-SPILL GAS CAN	2		39.99 /EA	79.98 N
1	EA	198553	WM 5' WH CHAN CORD COVER	1		6.99 /EA	6.99 N
1	EA	3841	LIB 48x72 PEPPER RIB MAT	1		109.99 /EA	109.99 N
1	EA	5703	LIB 36x48 GRAY RIB MAT	1		54.99 /EA	54.99 N
3	EA	322842	CONTRACTOR BAGS 20CT	3		11.99 /EA	35.97 *N
1	EA	815912	AS FLOU WORK LIGHT	1		39.99 /EA	39.99 N
1	EA	F62069	FORN 12" BLK 100PK HD CABLE TIES	1		11.99 /EA	11.99 N
1	EA	815777	ME 100' CB 16/3 ORG EXT CORD	1		45.99 /EA	45.99 *N
1	EA	F62069	FORN 12" BLK 100PK HD CABLE TIES	1		11.99 /EA	11.99 N
2	EA	F62067	FORN 8" BLK 100PK HD CABLE TIES	2		9.99 /EA	19.98 N
1	EA	582476	RCA 10oz PRECISION DUSTER	1		11.99 /EA	11.99 N
1	EA	205997	GORILLA WOOD GLUE 8oz	1		23.98 /EA	23.98 *N
1	EA	205990	GOR 4oz GLUE	1		5.49 /EA	5.49 *N
1	EA	507065	APEX 3/4x75 NEVERKINK HOSE	1		10.99 /EA	10.99 *N
1	EA	118887	ME BLK 6OUT SURGE STRIP	1		80.99 /EA	80.99 N
1	EA	3733	B&D 4SL TOASTER OVEN	1		19.99 /EA	19.99 N
1	EA	126811	DW 1/2" SOCKET ADAPTER	1		42.99 /EA	42.99 *N
						5.99 /EA	5.99 N

CONT'D

\$ 693.26

X  
 RECEIVED BY

Exhibit I

## CLASSIFIED SERVICE RULES

*City of Stamford, Connecticut*

June 25, 2015

Adopted	07/01/50
Amended	09/01/53
Amended	03/07/78
Amended	06/28/78
Amended	05/22/80
Amended	08/26/82
Amended	09/22/83
Amended	04/26/84
Amended	02/19/87
Amended	06/21/88
Amended	04/22/08
Amended	06/25/15

## INDEX

<i>Rule</i>	<i>Section</i>	<i>Section Title</i>	<i>Page</i>
Rule 1.	<b><u>INTRODUCTION</u></b>		4
	1.1	<u>Forward</u>	4
	1.2	<u>Personnel Commission</u>	4
	1.3	<u>Employee Access to Personnel Files</u>	4
Rule 2.	<b><u>DEFINITIONS</u></b>		5-8
Rule 3.	<b><u>CLASSIFICATION PLAN</u></b>		8
	3.1	<u>Administration of the Classification Plan</u>	9
	3.2	<u>Creation of New Classification</u>	9
	3.3	<u>Class Specification</u>	9
	3.4	<u>Class Titles</u>	10
	3.5	<u>Reclassification of Positions</u>	10
	3.6	<u>Out of Title Work</u>	10
Rule 4.	<b><u>SELECTION PROCESS</u></b>		11
	4.1	<u>General Selection Procedures</u>	11
	4.2	<u>Selection Procedures for Candidates with Disabilities</u>	11
	4.3	<u>Promotional Selection Procedures</u>	11
	4.4	<u>Special Selection Procedures</u>	12
Rule 5.	<b><u>CLASSIFIED SERVICE EXAMINATIONS</u></b>		12
	5.1	<u>Examination Announcements</u>	12
	5.2	<u>Examination Applications</u>	12-13
	5.3	<u>Disqualification of Applicants, Candidates or Eligibles</u>	13
	5.4	<u>Administration of Examinations</u>	13-14
	5.5	<u>Method of Rating Examinations</u>	14
	5.6	<u>Notification of Examination Results</u>	14
	5.7	<u>Review of Examinations</u>	14
Rule 6.	<b><u>FILLING VACANCIES</u></b>		14-15
	6.1	<u>Order of Eligible Lists</u>	15
	6.2	<u>Administration of Eligible Lists</u>	17
	6.3	<u>Removal From Eligible Lists</u>	17
	6.4	<u>Re-Instatement to Eligible List</u>	18
	6.5	<u>Certification of Eligible Lists</u>	18
	6.6	<u>Appointments</u>	18



## CITY OF STAMFORD, CT

## Classified Service Rules- 5/25/15

[<< Back to Index](#)

6.7	<u>Transfers</u>	18
6.8	<u>Provisional Appointments</u>	18-19
6.9	<u>Appointment to a Temporary Position</u>	19
6.10	<u>Durational Appointments</u>	19
Rule 7.	<b><u>APPEALS</u></b>	19
7.1	<u>Appeal from Disqualification of Applicant</u>	20
7.2	<u>General Appeal of Examination Results</u>	20-21
7.3	<u>Appeal of Written Examinations</u>	21
7.4	<u>Appeal of Oral or Unassembled Examinations</u>	21
7.5	<u>Appeal of Medical Examinations</u>	21
Rule 8.	<b><u>PROBATIONARY PERIOD</u></b>	22
8.1	<u>Duration</u>	22
8.2	<u>Evaluations</u>	22
8.3	<u>Discharge During Probation</u>	23
8.4	<u>Restoration of a Discharged Employee</u>	23
Rule 9.	<b><u>DISCIPLINE</u></b>	23
9.1	<u>Disciplinary Action</u>	23
Rule 10.	<b><u>WORKFORCE REDUCTIONS</u></b>	23
10.1	<u>Layoffs</u>	24
10.2	<u>Resignations</u>	24
10.3	<u>Reinstatement</u>	24-25
10.4	<u>Unauthorized Absences</u>	25
Rule 11.	<b><u>SALARIES</u></b>	25
11.1	<u>Administration of the Salary Plan</u>	25
11.2	<u>Allocation of Classifications</u>	25
11.3	<u>Appointment Rule</u>	26
11.4	<u>Promotion Rule</u>	26
11.5	<u>Pay Rates on Demotion or Transfer</u>	26
Rule 12.	<b><u>LEAVE OF ABSENCE</u></b>	27
12.1	<u>Leave of Absence</u>	27

[<<Back to Index](#)

## **Rule 1.     INTRODUCTION**

### **CONTENTS:**

#### **1.1 FORWARD**

#### **1.2 PERSONNEL COMMISSION**

#### **1.3 EMPLOYEE ACCESS TO PERSONNEL RECORDS**

##### **1.1         Forward**

The purpose of a municipal government is to provide necessary services for its citizens. The City of Stamford acknowledges this, as well as the fact that its most valuable asset in accomplishing these goals is its employees.

The City of Stamford is dedicated to a classified service that will maintain the integrity of classification, recruitment and selection of the most qualified individuals, which will treat employees with respect and consideration and through the quality of our policies and practices, demonstrate management's concern for their welfare.

Administration of the Classified Service shall be governed by these Rules, and the amendments that follow shall be approved by the Personnel Commission after public notice and hearing (City of Stamford Charter). In the event of any conflict between these rules and the City Charter, state law or collective bargaining agents, the latter shall prevail.

##### **1.2         Personnel Commission**

The Personnel Commission shall be organized and function as described in the City Charter of Stamford, Connecticut.

##### **1.3         Employee Access to Personnel Records**

Employees who wish to examine their Personnel records should send a written request to the Director of Human Resources (herein "Director").

**Rule 2. DEFINITIONS**

**ALLOCATION**

The assignment of a classification to an appropriate salary grade.

**APPOINTING  
AUTHORITY**

Commission, commissioner, department head, administrator, executive officer, person authorized by statute or otherwise lawfully delegated to make appointments.

**BAND SCORING**

Banding is a technique that combines candidates with close test scores into one rank from which the hiring authority may appoint any member. It removes statically inappropriate barriers to appointing candidates who are best able to succeed, and enables government hiring officials to include modern workplace competencies in the selection analysis.

**CLASS**

Position or group of positions sufficiently similar in type of duties performed, degree of supervision exercised or received, minimum requirements of training, experience, or skill and other characteristics so that the same title, the same tests of fitness and the same schedule of compensation may be applied to each position in the group.

**CLASSIFICATION**

The assignment of a position to an appropriate class on the basis of the duties and responsibilities of the position.

**CLASSIFIED  
SERVICE**

All positions in the city service except those designated as unclassified in the Charter.

**CLASS  
SPECIFICATION**

A written description containing the official title and statement of the duties, authorities and responsibilities of the class, as well as the qualifications that are necessary for the satisfactory performance of its duties.

CITY OF STAMFORD, CT

Classified Service Rules- 5/25/15

[<< Back to Index](#)

<u>COMMISSION</u>	The Personnel Commission as defined by Section 731 of the City Charter.
<u>DAYS</u>	Days shall mean calendar days unless otherwise indicated.
<u>DEMOTION</u>	The change of an employee from a position in one class to a position in a class with a lower salary grade.
<u>DIRECTOR</u>	The Director of Human Resources of the City.
<u>DISCHARGE</u>	The involuntary separation of an employee from the classified service.
<u>ELIGIBLE</u>	A person whose name is on an eligible list.
<u>ELIGIBLE LIST</u>	A list of qualified candidates who have met all the requirements for appointment to a position by completing a selection procedure as outlined in Section 735 and 736 of the Charter of the City of Stamford.
<u>EMPLOYEE</u>	Any person employed by the city who is paid a salary, whose position is in the classified service and who has been duly appointed in accordance with the Charter and Classified Service Rules.
<u>FULL TIME EMPLOYEE</u>	An individual working thirty-five (35) or more hours per week on a year-round basis.
<u>LAY-OFF</u>	The involuntary separation of an employee from the classified service for an indefinite period made on the basis of financial or administrative reasons or any other reason beyond the control of the employee.
<u>CLASSIFIED SERVICE RULES</u>	A system of appointments and promotions made on the basis of

[<<Back to Index](#)

merit and fitness.

OPEN COMPETITIVE  
EXAMINATION

A test for original appointment in the classified service, that is open to all qualified persons who meet the minimum qualifications specified in the job announcement.

PART-TIME  
EMPLOYEE

An individual working an average of fewer than 20 hours per week on a year-round basis.

PAY PLAN

A schedule of rates of compensation, including a minimum and maximum rate of pay according to salary grade.

PERMANENT  
EMPLOYEE

An employee who has been appointed to a position in the classified service in accordance with Chapter 73 of the Charter and who has satisfactorily completed the probationary period.

PERMANENT PART  
TIME  
EMPLOYEE

An individual working an average of 20 hours or more, but less than thirty-five hours per week on a year-round basis.

POSITION

A job created in accordance with the Charter.

PROBATIONARY  
PERIOD

A working test period during which an employee is required to demonstrate fitness to perform the duties of a class by actual on-the-job performance of those duties.

PROMOTION

Advancing an employee from a position in one class to a position in a class in a higher salary grade as a result of an appointment from a promotional list or an open-competitive list.

PROMOTION  
EXAMINATION

A test for advancement within the service and limited to permanent City employees who meet the minimum qualifications specified in the job announcement. Probationary employees, who meet the minimum qualifications, may apply for and take the examination but will not be eligible for placement on the certified

list until successfully completing their probationary period.

PROVISIONAL  
APPOINTMENT

An appointment made to a position for not more than six (6) months, pending the establishment of an eligible list as described in Section 735 of the City Charter.

REALLOCATION

A change of classification from one salary grade to another.

RECLASSIFICATION

A change of position from one class to another.

SALARY GRADE

A series of pay rates to which a classification has been assigned.

SEASONAL  
POSITION

A position that is filled annually on a monthly or seasonal basis.

SUSPENSION

The temporary separation of an employee from the classified service for disciplinary or administrative reasons, with or without pay.

TRANSFER

The change of an employee from one position to another position in the same classification.

UNASSEMBLED  
EXAMINATION

A test which scores candidates on the basis of training and experience.

**Rule 3. CLASSIFICATION PLAN**

**CONTENTS:**

**3.1 ADMINISTRATION OF THE  
CLASSIFICATION PLAN**

**3.2 CREATION OF NEW CLASSIFICATIONS**

**3.3 CLASS SPECIFICATION**

**3.4 CLASS TITLES**

**3.5 RECLASSIFICATION OF POSITIONS**

**3.6 PROHIBITION AGAINST OUT OF TITLE WORK**

3.1

Administration of the  
Classification Plan

- A. The Director shall be the administrator of the classification plan, which contains class specifications for all positions in the classified service.
- B. Administration of the plan shall include, but not be limited to, the following:
  - 1) Maintaining class specifications for all positions in the classified service.
  - 2) Periodically reviewing the classification of positions.
  - 3) Recommending that existing classes be abolished, combined with existing classes or that new classifications be created.
  - 4) Investigating requests received for new classifications from appointing authorities.
  - 5) Modifying class specifications as the nature of duties and responsibilities change.
- C. When vacancies occur, the Director shall investigate the duties and responsibilities of the position, reclassify it or reallocate the salary if necessary.

3.2

Creation of  
New Classification

- A. After investigation, the Director can recommend the establishment of a new classification for approval by the Personnel Commission.
- B. The new classification shall include a class title, statement of duties and responsibilities and minimum qualifications necessary to perform the duties of the class.
- C. The new classification shall be added to the classification plan after it is approved by the Personnel Commission and shall be effective on that date.

3.3

Class Specification

Specifications shall be descriptive and explanatory of the type and scope of the work required of the class, but is not inclusive of all its duties.

3.4 Class Titles

- A. The class titles provided in the classification plan shall be the official titles and shall be used on all official records, vouchers, payroll and communications concerning personnel.
- B. No person shall be appointed to, assigned to or employed in a class title which has not been approved by the Personnel Commission.
- C. When classifications are abolished by the Personnel Commission, the class specifications shall be removed from the classification plan.
- D. The class specification shall be maintained by the Director and shall be available for public inspection at the Office of Human Resources during regular business hours.

3.5 Reclassification of Positions

- A.
  - 1) At the request of the appointing authority or employee, the Director can recommend that a position be reclassified if there has been a substantial change in the nature of the position.
  - 2) All position reclassifications, which are not covered by a collective bargaining agreement, must receive the final approval of the Personnel Commission.
- B. Appointment to a position that has been reclassified shall be in accordance with Rules 4 and 6.

3.6 Out of Title Work

- A. No person shall be regularly assigned to perform any duties that are beyond the reasonable scope of his/her job title, except in an emergency situation when the proper authority may make a temporary assignment. It is understood that various job classifications may share similar duties.
- B. No credit shall be granted in an examination for out of title work unless the manager has submitted proper documentation to the Director prior to such out of title work.



**Rule 4.     SELECTION PROCESS**

**CONTENTS:**

**4.1 GENERAL SELECTION PROCEDURES**

**4.2 SELECTION PROCEDURES FOR CANDIDATES WITH DISABILITIES**

**4.3 PROMOTIONAL SELECTION PROCEDURES**

**4.4 SPECIAL SELECTION PROCEDURES**

**4.1         General Selection Procedures**

- A. All appointments and promotions in the classified service shall be made according to the Charter.
- B. The type of selection procedures shall be determined by the Director and may include, but not be limited to, written, unassembled, medical, oral, physical and performance tests or any combination of these.
- C. Selection procedures shall relate to and test for the knowledge, skills and abilities required to perform the duties of the class for which the examinations are held.

**4.2         Selection Procedures for Candidates with Disabilities**

- A. The Director shall make reasonable accommodation as defined by the 1973 Rehabilitation Act, Section 504, and the Americans with Disabilities Acts, when administering a selection procedure to an otherwise qualified candidate with an acknowledged disability.
- B. Written request identifying the nature of the accommodation must be received by Human Resources. Along with request, documentation from a qualified authority shall be submitted to the Director by the candidate prior to such examination.
- C. No employee shall retain a job title if he or she permanently cannot perform the essential functions of the job, with or without reasonable accommodation. The employee shall be terminated or retired depending upon their length of service.

**4.3         Promotional Selection Procedures**

- A. Advancement within the service shall be by competitive promotional selection procedures as outlined in the Charter.

- B. The Director may require that such positions be filled by an open competitive examination.

4.4 Special Selection Procedures

For positions requiring no prior experience and education and for temporary and seasonal positions, the Director may authorize other appropriate selection procedures.

**Rule 5. CLASSIFIED SERVICE EXAMINATIONS**

CONTENTS:

5.1 EXAMINATION ANNOUNCEMENTS

5.2 EXAMINATION APPLICATIONS

5.3 DISQUALIFICATION OF APPLICANTS, CANDIDATES OR ELIGIBLES

5.4 ADMINISTRATION OF EXAMINATIONS

5.5 METHOD OF RATING EXAMINATIONS

5.6 NOTIFICATION OF EXAMINATION RESULTS

5.7 REVIEW OF EXAMINATIONS

5.1 Examination Announcements

A.

- 1) Announcements for open competitive examinations shall be posted for at least ten (10) working days in advance of the closing date for applications. Such announcements shall appear as specified in the Charter.
- 2) Announcements shall include:
  - a. Job Title
  - b. Last Filing Date
  - c. Date of Examination
  - d. Salary
  - e. Duties and Responsibilities
  - f. Type of Examination
  - g. Minimum Qualifications

5.2 Examination Applications

All persons desiring to participate in any examination for a position must file a completed, signed application for each job

announcement on forms provided by the Director, including any other documentation the Director shall require to determine the applicant's qualifications.

## 5.3

Disqualification of Applicants, Candidates or Eligibles

A. The Director may reject applicants, candidates or eligibles for the following reasons, and such decisions are not subject to appeal:

- 1) Lack of any of the minimum qualifications established for the position.
- 2) Criminal conviction record.
- 3) A false statement of material fact on the application.
- 4) Attempt to use political pressure, bribery or illegal coercion to secure an advantage in the examination and appointment process.
- 5) Directly or indirectly obtained information regarding an examination to which he or she was not entitled.
- 6) Participation in the compilation, administration or correction of the examination.
- 7) Failure to submit the application correctly, completely or within the prescribed time limits.
- 8) Lack of any job related factor necessary to perform the duties of the class.
- 9) Failure to complete or pass any part of the selection process.

B. A disqualified applicant, candidate or eligible shall be notified of such action.

## 5.4

Administration of Examinations

A. Examinations shall only be held at the designated time and place as specified by the Director. The Director, may at his/her discretion for extenuating and extraordinary circumstances, designate an alternate time and place. These circumstances may include the following:

- 1) Death of an immediate family member.

- 2) Hospitalization of the applicant.
  - 3) An obvious error on the part of the Office of Human Resources, such as, but not limited to, misinformation concerning the time and place of the examination.
  - 4) Ordered U.S. military service.
  - 5) Admission of an applicant to more than one City examination scheduled for the same date and time.
- B. Requests for alternate examination dates must be made in writing to the Director as soon as possible but in no event postmarked or received later than five days of the administration of the test.

5.5      Method of Rating  
Examinations

- A. Objective measuring techniques and procedures, determined by the Director, shall be used in rating the results of tests and determining the relative ranking of candidates.
- B. In all examinations, the minimum rating, by which eligibility may be achieved, shall be established by the Director.

5.6      Notification of  
Examination Results

Each person who takes an examination shall be notified about the results in writing of the examination

5.7      Review of  
Examinations

- A. Each person taking the written examination may be entitled to inspect a copy of their answer sheet and examination booklet papers, under conditions and circumstances prescribed by the Director.
- B. This inspection must take place within thirty (30) days after the date that examination results were mailed to the candidate. No more than two (2) inspections shall be permitted.

**Rule 6.      FILLING VACANCIES**

CONTENTS:

- 6.1 ORDER OF ELIGIBLE LISTS
- 6.2 ADMINISTRATION OF ELIGIBLE LISTS
- 6.3 REMOVAL FROM ELIGIBLE LISTS
- 6.4 RE-INSTATEMENT TO ELIGIBLE LIST
- 6.5 CERTIFICATION OF ELIGIBLE LISTS
- 6.6 APPOINTMENTS
- 6.7 TRANSFERS
- 6.8 PROVISIONAL APPOINTMENTS
- 6.9 APPOINTMENT TO A TEMPORARY POSITION
- 6.10 DURATIONAL APPOINTMENTS

6.1

Order of  
Eligible Lists

- A. In filling vacancies, names shall be certified to the department head as prescribed by the Charter.
- B. The following employment lists shall be promulgated by the Director:
  - 1) Re-employment: There shall be two (2) types of re-employment lists:
    - a. Mandatory Layoffs - Permanent employees laid off due to lack of work, lack of funds or any other reason not attributable to themselves, shall be placed on a re-employment list for the appropriate class, in accordance with Rule 10.1. A mandatory list will be the only list certified for vacancies in the class, until such time as the list expires.
    - b. Non-Mandatory - Permanent employees with a satisfactory record of service who resign their position, in accordance with Rule 10.2, may request to be placed on an appropriate list for consideration for re-employment in the same or previously held classification. All requests must be made in writing to the Director within one (1) year of the date of resignation. Any person thus re-employed must successfully pass a medical exam and meet all applicable medical standards. In no event shall the existence of a non-mandatory list prohibit the certification of other types of eligible lists. In cases of

reinstatement from a non-mandatory list, the time between the date of resignation and re-employment shall not be applied to the employee's service.

2) Promotional

- a) No person shall be eligible for appointment from a promotional list until six (6) months from the date of his/her permanent appointment in the lower class position.
- b) This does not prohibit an employee with less than six (6) months of service from taking a promotional exam, provided the minimum requirements are met. If such employee passes the test, he/she will be placed on the open eligible list(s) as follows:
  - i. Promotional Only – Individuals will be placed on the promotional eligible list, but will not be eligible for appointment until he/she has successfully completed the probationary period in the lower class.
  - ii. Combined Promotional/Open Competitive – Individuals will be placed on both the promotional and open competitive lists until he/she has successfully completed the probationary period in the lower class. Once the individual's probationary period has been completed, his/her name will be moved from the open competitive eligible list to the promotional only eligible list.
- c) If three (3) or more names are eligible for certification from the promotional list, open competitive lists will not be submitted. If there are less than three (3) names, other appropriate lists shall

be submitted to the appointing authority concurrently.

3) Open Competitive

An open competitive list shall be certified when the

requirements in Rule 6.1 B1a and B2 have been met.

6.2      Administration of  
Eligible Lists

- A. The eligible list established for each examination shall expire after two (2) years or sooner if exhausted, in accordance with the Charter. The Director shall have the right to extend any eligible list one time only for up to additional twelve (12) months.
- B. Two (2) or more eligible lists for the same classification of positions may be consolidated by the Director, according to the final scores received. In no case will the consolidation result in an extension of an eligible list beyond two years, except as allowed for under Section A above.
- C. (1) The Director shall have the power to correct any administrative error and amend any eligible list where such an error has been made.  
(2) A correction in the rating shall not affect an appointment which has been made from the eligible list.

6.3      Removal From  
Eligible Lists

- A. The name of any person appearing on an eligible list may be removed by the Director for the following reasons:
  - 1) The eligible cannot be contacted by mail within ten (10) calendar days.
  - 2) The eligible requests, in writing, that his/her name be removed from the list.
  - 3) The eligible refuses to accept the appointment.
  - 4) The eligible fails to appear for the scheduled interview or medical examination.
  - 5) Any cause specified in Rule 5.3 for the rejection of applicants may likewise be cause for removal from an eligible list.
  - 6) At the request of an appointing authority, the Director shall have the right to remove an eligible that has been passed over for appointment on three (3) certified lists

from that particular eligible list.

6.4      Re-instatement  
to Eligible List

Upon written request, an eligible whose name has been removed from the eligible list for reasons stated in Rule 6.3 may be restored to that list at the discretion of Director.

6.5      Certification of  
Eligible Lists

Whenever a vacancy is to be filled, the Director shall certify the names of the persons with the three (3) highest scores on the appropriate eligible list to the appointing officer. If the fourth and/or fifth scores are within five (5) points of the highest rating, the names of those persons will also be certified for appointment. Notwithstanding the foregoing; for entry level exams, where banded scores are used, and a band has twenty-five (25) or more individuals, the Human Resources Director shall have discretion to limit the number of bands on the appropriate certification list submitted to the appointing authority even if it results in less than three (3) bands being certified. Bands shall be established based on psychometric properties of the test score distribution or on job analysis information. All scores falling within a given band shall be considered tied.

6.6      Appointments

A. After interview and investigation, the appointing authority must make appointments from among those certified, within thirty (30) days of certification, and shall immediately notify the Director of the selection in writing. The Director may extend the thirty (30) days time limit at his/her discretion. Eligibles must be interviewed at least once by the appointing authority.

6.7      Transfers

B. Transfers may be made from a position in one department to a position in the same class in another department provided that the individual is selected by the appointing authority to fill the vacancy. An individual requesting a transfer must submit a written request to the Office of Human Resources.



6.8

Provisional  
Appointments

- A. When an appointing authority finds it necessary to fill a vacancy and the Director is unable to certify three (3) or more eligibles, the Director may authorize the appointing authority to fill the vacancy by means of a provisional appointment.
- B. No provisional appointment shall be made without prior approval of the Director.
- C. A provisional appointment shall expire automatically six (6) months from the date of such appointment or within thirty (30) working days, whichever is sooner, after the establishment of an eligible list. This appointment shall not be subject to renewal.
- D. Any individual appointed provisionally must meet the stated minimum qualifications of the position as determined by the Director.

6.9

Appointment to a  
Temporary Position

- A. Appointment to a temporary position shall be made from an eligible list, if one exists, and last no longer than twelve (12) months.
- B. Any persons appointed from an eligible list shall not relinquish eligibility for a permanent appointment if one is made.
- C. Any individual appointed temporarily must meet the stated minimum qualifications of the position as determined by the Director.

6.10

Durational  
Appointments

- A. Appointments lasting longer than twelve (12) months may be made with the purpose of achieving a definite work project or study with the approval of the Personnel Commission. These appointments are not to exceed three (3) years.

**Rule 7. APPEALS**

CONTENTS:

7.1 APPEAL FROM DISQUALIFICATION OF APPLICANT

7.2 GENERAL APPEAL OF EXAMINATION RESULTS

7.3 APPEAL OF WRITTEN EXAMINATIONS

7.4 APPEAL OF ORAL OR UNASSEMBLED EXAMINATIONS

7.5 APPEAL OF MEDICAL EXAMINATIONS

7.1

Appeal From  
Disqualification  
of Applicant

- A. Any applicant, whose application for admission to an open competitive or promotional examination is rejected by the Director, may make a written request for a review ten (10) days from the date specified on the notification of disqualification. All requests shall be directed to the Director for reconsideration of the applicant's qualifications.
- B. If the Director confirms the rejection, the disqualified applicant may make a written appeal to the Personnel Commission within ten (10) days from the date of notification.
- C. Appeals will be heard by the Personnel Commission and shall be limited to a review of the candidate's ability to meet the stated minimum qualifications for admission to an exam, only on the basis of information submitted to the Human Resources Department prior to the Personnel Commission appeal.
- D. An applicant may only appeal disqualifications under section 5.3(A)(1), (4), (5), (6), or (8), to the Personnel Commission.
- E.
  - 1) The Director may allow an applicant to be admitted to an examination pending appeal.
  - 2) The applicant's examination papers will not be scored unless the appeal is upheld by the appropriate authority.
  - 3) In the event the appeal is denied, the examination will not be scored nor can the examination papers be reviewed by the candidate.

7.2 [General Appeal of Examination Results](#)

A candidate may request the opportunity to review his/her examination results and file an appeal provided this opportunity may be denied on the basis of the requirements of the exam vendor. All appeals relating to Rule 5 should be made in writing to the Director and filed within thirty (30) days of the notification date of exam results. The candidate shall only have one opportunity to review the exam results. All appeals should be accompanied by appropriate documentation.

7.3 [Appeal of Written Examinations](#)

- A. After review of written examination questions, a candidate may appeal the keyed answer by demonstrating that an alternative answer for that question is the best response of those given. Appeals must be made in writing on the form provided by the Human Resources Department.
- B. An applicant may appeal to assure that uniform procedures have been applied equally and fairly.
- C. An appeal from the decision of the Director shall be made in writing to the Personnel Commission within ten (10) calendars days of the denial.

7.4 [Appeal of Oral or Unassembled Examinations](#)

- A. In the case of oral and/or unassembled examinations, a candidate may appeal to the Director to assure that the computations made in determining a score are correct. If an error in a candidate's score has been made, the Director shall immediately correct the error and make the appropriate changes on the eligible list.
- B. The decision of the Personnel Director is final.

7.5 [Appeal of Medical Examinations](#)

- A. A candidate may review medical examination reports.
- B. A candidate may be required to submit additional factual information from a licensed M.D. to determine if he/she meets the prescribed medical standards established for the position.

- C. The Director shall consult with the City Physician to evaluate the additional information prior to making a decision. The decision of the Director is final.

**Rule 8. PROBATIONARY PERIOD**

**CONTENTS:**

**8.1 DURATION**

**8.2 EVALUATIONS**

**8.3 DISCHARGE DURING PROBATION**

**8.4 RESTORATION OF A DISCHARGED EMPLOYEE**

**8.1 Duration**

Every person appointed to a permanent position shall be required to successfully complete a probationary period.

- A. The probationary period will be of sufficient length to enable the appointing authority to observe the employee's ability to perform the duties pertaining to the position.
- B. The minimum probationary period shall not be less than three (3) months in the case of an appointment from a non-mandatory re-employment and promotional lists and six (6) months duration in the case of appointment from an open competitive eligible list. The maximum length of the probationary period shall be one (1) year or longer if designated by a collective bargaining agreement.
- C. Employees who transfer are subject to a three (3) month probationary period.
- D. Upon expiration of the minimum period, the appointment will be permanent unless the appointing authority advises the probationer and the Personnel Director, in writing, that the probationary period will be continued. An extension of probation must have prior approval of the Director, or his designee, and be executed in writing.

**8.2 Evaluations**

The department head shall submit a written evaluation of the

employee midway through the probationary period, and one (1) month before its completion. A copy of the evaluation shall be given to the employee and the Director.

8.3 Discharge During Probation

- A. At any time during the probationary period, the appointing authority, with the approval of the Director, may discharge an employee if it appears that the employee is unwilling or unable to perform the duties of the position satisfactorily.
- B. These discharges by the appointing authority and reasons for discharge shall be sent in writing to the employee, with a copy to the Director.

8.4 Restoration of a Discharged Employee

- A. Open Competitive:
  - 1) Any employee removed from a position during or at the end of the probationary period, may request reinstatement to the eligible list by writing to the Director within ten (10) days.
  - 2) If the Director determines that the employee is suitable for appointment to another position, the employee's name may be restored to the list from which it was certified.
- B. Promotional:
  - 1) An employee appointed from a promotional list who does not successfully complete the probationary period may be reinstated to a position in the previously held classification, provided such a vacancy exists.

**Rule 9. DISCIPLINE**

CONTENTS:

9.1 DISCIPLINARY ACTION

9.1 Disciplinary Action

The grounds for disciplinary action shall be in accordance with the Charter.

**Rule 10. WORKFORCE REDUCTIONS**

CONTENTS:

- 10.1 LAYOFFS
- 10.2 RESIGNATIONS
- 10.3 REINSTATEMENT
- 10.4 UNAUTHORIZED ABSENCES

10.1 Layoffs

- A. A reduction in the number of employees sometimes becomes necessary due to economic reasons, the reorganization of a department, curtailment of activities or for reasons beyond the employee's control.
- B. The resulting layoffs shall be made by classification among incumbents of the affected departmental unit.
- C. Layoffs will be made in order of seniority in that particular classification.
- D. If two (2) or more employees have the same seniority date, the employee with the lowest examination score used for the appointment to the classification in question shall be laid off first. In the event of a tie examination score, the date of receipt of application shall apply. The earlier date shall prevail.
- E. Any employee to be laid off shall have the right to revert to a job classifications previously held, if he/she has greater seniority than the employee occupying the lower job class. Both classifications must be in the same departmental unit.
- F. Any employee so laid off will be placed on the re-employment list for a period of two (2) years and will be re-hired in the event of a vacancy in the classification he/she last held in reverse order of the layoff.

10.2 Resignations

- A. To resign in good standing, an employee must give the appointing authority at least fourteen (14) days prior written notice. The appointing authority may agree to permit a shorter period of notice due to extenuating circumstances.

10.3 Reinstatement

- A. Employees, who have resigned in good standing, may apply for re-employment, within one (1) year after their resignation

date. Such request must be made in writing to the Director.

B. Upon approval by the Director, or designee, such employee's name shall be placed on a non-mandatory re-employment eligible list.

C. The time between the date of resignation and re-employment shall not be applied to the employee's service.

10.4      Unauthorized  
Absences

A. When an employee is absent without authorized leave for a period of five (5) working days, the absence will be considered a resignation not in good standing effective on the first day of the unauthorized absence

B. Notification of acceptance of resignation will be sent by registered letter and regular mail to the last known address of the employee.

**Rule 11.      SALARIES**

CONTENTS:

- 11.1 ADMINISTRATION OF THE SALARY PLAN
- 11.2 ALLOCATION OF CLASSIFICATIONS
- 11.3 APPOINTMENT RULE
- 11.4 PROMOTION RULE
- 11.5 PAY RATES ON DEMOTION OR TRANSFER

11.1      Administration of  
the Salary Plan

A. The Director shall be the administrator of the salary plan. The duties and responsibilities shall include, but are not limited to:

- 1) Developing administrative procedures for salary administration.
- 2) Recommending the allocation of salaries for new classifications.
- 3) Recommending reallocation of salaries for existing classifications.

11.2      Allocation of  
Classifications

A. Unless otherwise provided by labor contract, the Director shall recommend a salary range for new classifications to the Personnel Commission.

B. The salary range shall be effective when approved by the

Personnel Commission, unless otherwise provided.

11.3 Appointment Rule

- A. Unless otherwise provided for by labor contract, the minimum rate of pay for a class shall normally be paid upon appointment to a classification.
- B.
  - 1) An appointing authority may recommend an appointment at a higher rate than the minimum rate established for a position by written request to the Director.
  - 2) The Director may approve a starting rate up to the midpoint of the salary range.
  - 3) Requests to appoint at a salary range beyond the midpoint of the range require prior approval by the Personnel Commission.

11.4 Promotion Rule

- A. Unless otherwise provided by labor contract, employees promoted in accordance with these rules shall be placed in the salary grade for the new position according to the following step:
  - 1) Placement in the step in the new grade shall be closest to but at least 10% more than the step rate in the former grade, not to exceed the maximum step for the new grade.
  - 2) Unless otherwise provided by labor contract, the anniversary date for future step increases within the new grade shall be based upon the effective date of the promotion.

11.5 Pay Rates on Demotion or Transfer

- A. Demotion: If an employee is demoted, the rate of pay for the new position shall not exceed the maximum for the class to which the demotion is made.
- B. Transfer: In the event of a transfer, the salary shall remain the



same.

**Rule 12. LEAVE OF ABSENCE**

**CONTENTS:**

**12.1 LEAVE OF ABSENCE**

**12.1 Leave of Absence**

- A. An employee may request an unpaid leave of absence by submitting a request in writing to the appointing authority.
- B. After notifying the Director, the appointing authority may grant such a request for a period of time not to exceed three (3) months.
- C. Upon expiration of the leave of absence, the employee will be reinstated to his/her position provided the position has not been eliminated.
- D. Extensions beyond the original three (3) months must be submitted to the Personnel Commission for approval.  
Extension of leave for additional three (3) month periods may be granted by the Personnel Commission, but in no case shall the total period of time exceed two years.

TO: All City Managers  
FROM: Erik J. Larson, Purchasing Manager  
RE: Guidance on drawdown purchase orders  
ISSUED: February ??, 2019  
EXPIRES: This notice is effective until amended, superseded, or rescinded.

Exhibit (J)

---

### **What is a drawdown purchase order?**

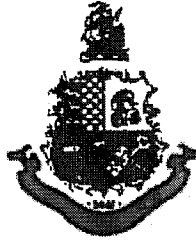
*Drawdown. A purchase order which allows departments/programs to make multiple purchases of goods or services from a single vendor. The maximum limit for a drawdown purchase order shall be \$10,000. A program shall be as identified in the approved City of Stamford Operating Budget.*

When a department (program) makes frequent small purchases of goods or general services from one supplier it would be costly and time consuming to issue separate purchase orders for each purchase. Instead, drawdown purchase orders can be issued to cover all small purchases from a single vendor during a fiscal year.

### **Guidelines for use of a drawdown purchase order**

- Purchase Order (PO) generated in response to a requisition entered by a department or program and issued to a vendor in an amount not to exceed \$10,000.
- None of the invoices received by the department or program during the fiscal year should exceed \$3,000.
- A department or program may only be issued one drawdown PO for a vendor during a fiscal year.
- Note *Drawdown* in the Reason field when creating a requisition in H T E.
- Requisition should be entered with an H T E Commodity Code for drawdown.
- Examples:
  - 055 000 Vehicle Accessories / Drawdown-Vehicle Access. (Ex. AC parts, belts, chains, fans)
  - 060 000 Vehicle Main Items/Drawdown-Vehicle Maint (Ex. Batteries, cables, clamps, fuses, gaskets)
  - 450 000 Hardware Store Items/Drawdown-Hardware Store Items (Ex. Adhesives, hinges, chains, ropes)
  - 445 000 Tools/Drawdown-Tools (Ex. Blades, clamps)

DAVID MARTIN  
MAYOR



*Exhibit (K)*

ERNIE ORGERA  
DIRECTOR OF OPERATIONS

KEVIN MURRAY  
PARKS AND FACILITIES OPERATIONS MANAGER

**CITY OF STAMFORD**  
OFFICE OF OPERATIONS  
MAINTENANCE DIVISION  
185 MAGEE AVENUE  
STAMFORD, CT 06902  
203-977-5836 FAX: 203-977-5965

**MEMO**

To: Facilities and Parks Maintenance Division Foreman and Supervisors

From: Kevin Murray *KM*

Date: January 28, 2019

Re: New Purchasing Guidelines Revised 1/28/19

Effective immediately the following new guidelines will be implemented for the Facilities and Parks Maintenance Division:

- Any purchase and/or services/jobs that are over \$250 will need to be approved by myself prior to a purchase being made even if a drawdown is in place.
- Any purchase and/or services/jobs that are not going to be off of a drawdown and are in excess of \$250 will need written approval from me before being entered into the system to generate a purchase order.
- All requests that meet these criteria should be given to Jo-Ann who will then forward them onto me for approval for her inputting into the system.
- All requests should have all details surrounding the reason for the purchase and/or service/job to be performed.

If you need or require any additional information, please don't hesitate to contact myself or Jo-Ann and we will be able to provide you with it.

*Pg 1/2*

DAVID MARTIN  
MAYOR



Exhibit (K)

ERNIE ORGERA  
DIRECTOR OF OPERATIONS

KEVIN MURRAY  
PARKS AND FACILITIES OPERATIONS MANAGER

**CITY OF STAMFORD**

OFFICE OF OPERATIONS  
MAINTENANCE DIVISION  
185 MAGEE AVENUE  
STAMFORD, CT 06902  
203-977-5836 FAX: 203-977-5965

**MEMO**

To: Facilities and Parks Maintenance Division Foreman and Supervisors

From: Kevin Murray

Date: November 1, 2018

Re: New Purchasing Guidelines

Effective November 1, 2018 the following new guidelines will be implemented for the Facilities and Parks Maintenance Division:

- Any purchase and/or services/jobs that are over \$500 will need to be approved by myself prior to a purchase being made even if a drawdown is in place.
- Any purchase and/or services/jobs that are not going to be off of a drawdown and are in excess of \$500 will need written approval from me before being entered into the system to generate a purchase order.
- All requests that meet these criteria should be given to Jo-Ann who will then forward them onto me for approval for her inputting into the system.
- All requests should have all details surrounding the reason for the purchase and/or service/job to be performed.

If you need or require any additional information, please don't hesitate to contact myself or Jo-Ann and we will be able to provide you with it.

Pg 2/2

Mayor  
DAVID R. MARTIN



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

*Exhibit (L)*

DIRECTOR OF OPERATIONS  
MARK McGRATH  
Tel: (203) 977-4141  
Fax: (203) 977-4723  
Email: [mmcgrath1@stamfordct.gov](mailto:mmcgrath1@stamfordct.gov)

OPERATIONS MANAGER PARKS & FACILITIES  
KEVIN MURRAY  
Tel: (203) 977-4141  
Fax: (203) 977-4723  
Email: [kmurray@stamfordct.gov](mailto:kmurray@stamfordct.gov)

January 28, 2019

TO: Karen Vitale, Assistant Controller + Accounts Payable  
FROM: Kevin Murray, Operations Manager Parks & Facilities *km*  
RE: Parks & Facilities Invoices Processing

---

Effective immediately, all accounts payable invoices for the Parks & Facilities departments will be reviewed by me and require my signature before they are processed.

These invoices will be hand-delivered in a sealed envelope from me. Please inform the Accounts Payable team involved in reviewing/entering the invoices about this change in procedure.

Thank You.

C: Mark McGrath, Director of Operations  
Jo-Ann Mori, Executive Secretary – Parks & Facilities

Exhibit (M)

	2126	2128	2133	2134	2136	2138	2137	
	Maintenance Administration	Leased Facilities	Government Center	Parks Maintenance	Facilities Maintenance	Marine Fund	Forestry	Totals
Total # Invoices	0	10	8	17	15	0	0	50
# Invoices Selected	0	3	2	8	7	0	0	20
Manager Comment:	N/A	Good	Good	Good	Invoice 2845-3 Needed double signature for Paint for Facilities trailer	n/a	n/a	

RPZ 1/31/19

Pg 1/3

City of Stamford  
 Facilities Parks Maintenance Divisions  
 Managers - Random Invoicing Sampling performed Monthly

	2128	2128	2133	2134	2135	2138
	Maintenance Administration	Leased Facilities	Government Center	Parks Maintenance	Facilities Maintenance	Marine Fund
Total # Invoices	1	1	3	7	22	1
# Invoices Selected	1	1	3	4	12	1
Manager Comment	Dual signatures required # 30320 Kuras Hardware Invoice	Good	Good	Good	Dual Signature required Invoice # WD-31518, WD-0036958, WD-0036972, WD-0036976, WD-0036968, WD-0041327 WD-0036589, WD-0036965, WD-0041377 WD-0036961, WD-0037015, WD-0036977 WD-0036955, WD-0037005, WD-0037002, WD-0036962, WD-0036966, WD-0040221 WD- WD-0040221, WD-0036960, WD- 0036978, WD-0036973, WD-0036974, Hartford General Bldg	Good

KPZ 12/10/18

City of Stamford  
 Facilities Parks Maintenance Divisions  
 Managers - Random Invoicing Sampling performed Monthly

	2128	2126	2133	2134	2135	2138
	Maintenance Administration	Leased Facilities	Government Center	Parks Maintenance	Facilities Maintenance	Marina Fund
Total # Invoices	4	4	9	10	23	2
# Invoices Selected	2	2	3	3	6	2
Manager Comment	Dual signature required Invoice # 223946648001 Office Depot Invoice # 14020 All Sports	Dual signature required Invoice # 141547213 Bel-Gard	Dual signature required Invoice # 7152817490 Schindler Elevator Invoice # 381813 White way Invoice # 258340 White way	Good	Dual Signature required Invoice # 142963, 142750, 142745, 00426 20481 Yale Post Invoice 250259 Camen Distributors	Good

KV 11/16/18

pg 3/3

Signature \_\_\_\_\_

1/31/2019  
 11:25 AM



MAYOR  
DAVID R. MARTIN



Exhibit (N)

CONTROLLER  
DAVID A. YANIK  
203.977.4186

EMAIL: [DYANIK@STAMFORDCT.GOV](mailto:DYANIK@STAMFORDCT.GOV)

CITY OF STAMFORD  
OFFICE OF ADMINISTRATION  
888 WASHINGTON BOULEVARD  
STAMFORD, CT 06901

Date: May [xx], 2019

To: City Directors and Department Managers  
Board of Education Administrators and Managers

Cc: Erik Larson Karen Vitale  
Kris Bottoni Joy Hussey  
Jay Fountain  
Lee Berta Nikoleta McTigue, Blum Shapiro

From: David Yanik

Subject: June 30, 2019 (F2019) Year-End Closing Instructions –  
Purchasing & Procurement

---

This memo provides guidance to Department Managers and Directors regarding purchasing and procurement cut-off dates as we transition from Fiscal Year 2019 (F2019) to Fiscal Year 2020 (F2020). With June 30, 2019 falling on a Sunday this year, you should plan to complete all approvals and system input activity as far ahead of that date as possible.

Please forward this memo to your staff as may be needed so that they are aware of the cut-off dates and procedures.

#### Purchases/Encumbrances

- The final day for submitting purchase requisitions for current fiscal year operating expenditures is Wednesday, June 5th. All department approvals (HTE Levels 1, 2 and 3) required on the purchase requisition must be completed by this date.
- Beginning July 1, 2019, please clearly indicate on each vendor's invoice the applicable fiscal year (F2019 versus F2020) for processing purposes.
- All open non-capital purchase orders that will not be encumbered should be cancelled or closed out in conjunction with the fiscal year-end closing:
  - Email Erik Larson, City Purchasing Manager and / or Kris Bottoni, Buyer to cancel or closeout any current-year non-capital expenditure purchase orders for the City of Stamford.
  - Email Vivens Joachim, BOE Purchasing Department, to cancel or closeout any current-year non-capital expenditure purchase orders for the Board of Education.
- The final day for submitting requests to increase or decrease F2019 dated purchase orders is Friday, August 9<sup>th</sup>.

pg 1/2

## Procedures for the new Fiscal Year (F2020)

Exhibit (D)

- New purchase requisitions (for either operating expenditures or capital projects) for F2020 must not be entered until after July 1st.
- As a reminder, all periodic recurring expenditures should be encumbered for the full year amount.
  - For example, if you are leasing a copy machine and need to make monthly payments, you should enter only one draw-down purchase requisition/purchase order for the 12 months of estimated expenditures (HTE will not allow you to enter 12 separate purchase requisitions/purchase orders).
  - Another example would be for office supplies. You should enter one draw-down requisition for what you expect to spend for the full year (you can always add to, or reduce, draw-down amounts as the year progresses).
- Review your F2019 expenditures and F2020 budget to estimate the amount you will spend in F2020. Do not submit numerous small dollar requests to adjust purchase orders during the year but keep the Purchasing Department informed regarding any purchase orders that may be overspent and request their input. This approach will save us all time and effort in increasing, issuing, or re-issuing purchase requisitions/purchase orders month after month.
- Continue to submit your prior fiscal year invoices, coded against existing F2019 purchase orders, to Accounts Payable for payment. We need your cooperation to review and code vendor invoices and to submit them promptly so the Accounts Payable Dept. can process them before the fiscal year-end processing cut-offs.
- You should expect to continue to be required to provide written explanations for all purchase requisitions for goods/services ordered before a valid purchase order has been issued. Your explanation should describe the 'emergency' that existed that necessitated circumventing existing procurement policies.
- Please do not hold onto vendor invoices. You should be forwarding them to Accounts Payable, assuming they relate to a valid purchase order, as soon as they are approved so they can be received in HTE.
- In the event your department will need to accrue for expenses relating to F2019 issues or activities that will not be received, invoiced or known with certainty, please draft a memo or email explaining what happened, how and why it happened, and the actual or estimated amount of the accrual required and submit it to the Controller's Office, with copies to OPM.

### Summary of Key Dates:

- Jun 5, 2019    Last day to submit purchase requisitions for F2019 Operating Expenditures
- Jul 1, 2019    Date to begin entering F2020 purchase requisitions
- Aug 9, 2019    Last day to increase open F2019 purchase orders
- Aug 19, 2019    Cut-off for submitting vendor invoices for F2019 encumbrances

Exhibit (C)

TO: Vanesa Francis, Human Resources Generalist  
Rosemarie Frager, Human Resources Generalist  
FROM: Kathryn Emmett, Director of Legal Affairs  
DATE: January 31, 2019

---

The purpose of this memorandum is to make you aware of the recommendations of the City's Internal Auditor based on an audit of Procedures & Policies of Marina Fund.

- 1) During the hiring process, review all final documents to confirm that the appropriate appointing authority has signed the candidate selection report.
- 2) If the appropriate appointing authority has delegated the candidate selection to lower level management, a confirming memo from the appointing authority must be submitted with the candidate selection report.