



**Port  
Accounting/Finance  
Policies**



# PLAQUEMINES PORT

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## Executive Director’s Approval Signature

I, \_\_\_\_\_, hereby approve the attached policies and procedures, effective May 3, 2024. These documents have been reviewed and endorsed by the executive team to ensure alignment with our organizational objectives and regulatory requirements. By affixing my signature below, I acknowledge my endorsement and commitment to upholding these standards throughout our organization.

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

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

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



<b>PLAQUEMINES PORT: Division of Duties</b>
<b>Policy Category:</b>
<b>Subject:</b>
<b>Office Responsible for Review of this Policy:</b>
<b>Procedures:</b>
<b>Related Port Policies:</b>

**I. SCOPE.**

This policy establishes clear guidelines for the division of duties within the accounting department, ensuring proper oversight, accountability, and adherence to financial regulations and organizational objectives.

**II. POLICY STATEMENT.**

In order to ensure effective financial management and accountability within the organization, specific duties and responsibilities are assigned to personnel within the accounting department. This policy outlines the division of duties among the Executive Director, Deputy Director, Directors, and Designated Board Members.

**III. DEFINITIONS.**

**Executive Director** - The highest-ranking officer within the organization responsible for overseeing the overall financial management and decision-making process.

**Deputy Director** - The second-in-command within the accounting department, assisting the Executive Director in financial matters.

**Directors** - Departmental heads responsible for managing specific areas within the organization's operations.

**Designated Board Members** - Specifically assigned individuals within the organization's board responsible for authorizing significant expenditures.

**IV. POLICY.**

**Executive Director:**

- Reviews and approves all financial reports.
- Approves the annual budget for presentation to the board.
- Reviews and approves vouchers and invoices requiring signature.
- Approves contracts for goods and services that exceeding \$14,999 annually.
- Reviews and approves the list of pending check disbursements
- Authorizes inter-fund transfers.

**Deputy Director:**

- Approves vouchers, invoices, and checks.
- Develops the annual budget with the Comptroller and input from relevant Directors.
- Reviews and approves financial reports.

**Directors:**

- Approve vouchers, invoices, and checks.
- Act as the second signatory on checks in the absence of the Executive Director or Deputy Director.
- Review vouchers and invoices requiring their signature.
- Approve reimbursements when applicable.
- Develop the initial draft of departmental budgets and collaborate with higher authorities for finalization.
- Ensure accountability to approved departmental budgets in purchasing decisions and prepare check request vouchers with proper account code.
- Manage and monitor all credit card usage within their departments.

**Designated Board Members (Chair and Vice Chair):**

Authorize expenditures exceeding the adopted budget amount by appropriating funds via ordinance.

**V. EFFECTIVE DATE(S)**

This Policy is effective May 3, 2024.

**VI. SIGNATURE, TITLE AND DATE OF APPROVAL**

This policy needs to be signed by the appropriate officer before it is considered approved.

<b>Amendment #</b>	<b>Reason</b>	<b>Date</b>	<b>Initials</b>



<b>PLAQUEMINES PORT: Cash Receipts Procedure</b>
<b>Policy Category:</b>
<b>Subject:</b>
<b>Office Responsible for Review of this Policy:</b>
<b>Procedures:</b>
<b>Related Port Policies:</b>

**I. SCOPE.**

This policy outlines the procedures for handling cash receipts within the organization, including checks received via mail, funds received by wire transfer, and ACH deposits.

**II. POLICY STATEMENT.**

It is the policy of the organization to ensure proper handling, recording, and depositing of all cash receipts in a timely and secure manner.

**III. DEFINITIONS.**

- **Office Mail Clerk**- The individual responsible for receiving all incoming mail
- **Receiving Clerk** - The staff member tasked with recording checks received and preparing them for deposit.
- **Accounting Clerk** - The personnel responsible for posting payments to customer accounts and maintaining financial records.
- **Comptroller** - The individual overseeing financial transactions and ensuring compliance with financial policies and procedures.

**IV. POLICY.**

**Cash Receipts via Mail:**

- The Accounting Clerk is responsible for receiving all incoming mail.
- All checks received by the Accounting Clerk are to be forwarded promptly to the appropriate department.
- Checks received are to be recorded on a cash receipts log and stamped for deposit only by the receiving-clerk.
- The receiving clerk then prepares a copy of the check with proper account coding, including the account number, amount, and payment reference number.

and funds are deposited through Bank online- Quick Deposit into the checking account.

- The validated Quick Deposit Report is attached and scanned with the receipts log.
- The cash receipt voucher is given to the accounting clerk for posting to individual customer accounts.
- Original check stubs are filed in the Accounts Receivable (A/R) file cabinet.
- Any deposit not processed is to be locked in the accounting department's fireproof safe and should not remain there for more than 48 hours.
- All checks are to be deposited within two days of receipt.

#### **Funds Received by Wire Transfer:**

- Wire transfers of funds are initiated by the Director of Administration upon request.
- The Director of Administration prepares the request, which must be signed by the Executive Director.
- Supporting documents, especially for federal fund reimbursements, are forwarded to the Director of Administration, who prepares the necessary documentation and provides a copy to the Comptroller.
- The Comptroller monitors the transfer of funds and maintains appropriate records.
- Upon receipt of funds in the organization's account, the bank sends a credit memo to the Comptroller, who reconciles these memos with the total cash received at the end of each month.

#### **ACH Deposits:**

- Customers are required to send notice of payment to the Port Accounting department via email, mail, or fax.
- The bank clerk confirms receipt by logging into the Port's online banking account and printing a transaction report.
- An ACH receipt voucher is prepared based on the customer's notice of payment and forwarded to the accounting clerk for posting.
- The ACH receipt voucher is given to the accounting clerk for posting to individual customer accounts.
- The Comptroller checks deposit entries and transfers cash from the A/R bank account to the Port's operating accounting. The transfer is processed daily through a ZBA (zero balance account) the Senior Accountant does deposit entries for each transfer.

#### **V. EFFECTIVE DATE(S)**



This Policy is effective May 3, 2024.

**VI. SIGNATURE, TITLE AND DATE OF APPROVAL**

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<b>Amendment #</b>	<b>Reason</b>	<b>Date</b>	<b>Initials</b>



<b>PLAQUEMINES PORT: Cash Disbursement Procedures</b>
<b>Policy Category:</b>
<b>Subject:</b>
<b>Office Responsible for Review of this Policy:</b>
<b>Procedures:</b>
<b>Related Port Policies:</b>

**I. SCOPE.**

This policy outlines the step-by-step process for handling incoming invoices, approving them, and executing cash disbursements at PPHTD.

**II. POLICY STATEMENT.**

it is the policy of PPHTD to ensure timely and accurate processing of invoices and cash disbursements in compliance with financial regulations and internal controls.

**III. DEFINITIONS.**

- **Invoice** - A document sent by a vendor to PPHTD indicating the products or services provided and the amount due.
- **Check Request** – The batch report used to request payment for approved expenses, indicating the account codes and approval signatures.
- **Cash Disbursements** - The process of paying invoices and expenses.
- **Comptroller** - The individual responsible for overseeing financial transactions and disbursements at PPHTD.

**IV. POLICY.**

**Receipt and Initial Review of Invoices:**

- Incoming invoices will be stamped and logged onto mail log by the Accounting clerk and delivered to the department for approval and proper account coding.
- The staff person responsible for ordering the product or service will verify the validity of the invoice against proposals/bids and approve it by coding with proper budget code.

**Forwarding Approved Invoices:**

- Approved invoices are forwarded to the accounting clerk for entry.
- The Accounting clerk completes a check request batch (API) and attaches it to the original vendor invoice along with any other supporting documentation. The batch/voucher includes the account codes and approvals for expense allocation.
- The check request API batch is approved by the Director of Administration or Comptroller in their absence.

**Cash Disbursement Procedures:**

- The Comptroller prepares cash disbursements for signature by authorized Port officials on a weekly basis whenever possible.
- Disbursements may be made by check or ACH Payment.
- Once the amount to be disbursed is received, the Comptroller prints the checks and master list for the Accounting Clerk to attach the checks to the invoices and supporting documentation for signatures.
- All checks must have two signatures: one from the Executive Director and/or the Deputy Director, and a secondary signature from the Director of Administration.
- After checks are signed, the second signatory double-checks the work and cancels the invoice by signing the master list provided.
- Checks are returned to the Accounting Clerk for copying and mailing and scanning.
- All checks will be mailed as soon as this process is complete: after 4PM checks will be filed in the safe until next business day.

**Documentation and Filing:**

- Supporting documentation is filed by the Accounting Clerk in appropriate vendor files.
- The Accounting Clerk marks closed on processed invoice on the invoice log, checks for outstanding invoices.
- The Comptroller utilizes paid invoice files to address discrepancies with vendors or other payees.

**Bi Weekly Review:**

- The Accounting Clerk- checks the invoice log biweekly to identify any outstanding invoices and investigates nonpayment with the responsible staff member.

**ACH Payments:**

- Some cash disbursements are automatically withdrawn from the Port's operating account.
- Drafts must be reconciled and approved before posting transactions.
- Reconciliations are completed within 10 business days of the draft and approved by an accounts-payable authority.
- Notification of drafts is sent to the Senior Accountant and Comptroller from the Port's online banking system.
- The Comptroller is responsible for approving journal entries.

**V. EFFECTIVE DATE(S)**

This Policy is effective May 3, 2024.

**VI. SIGNATURE, TITLE, AND DATE OF APPROVAL**

This policy needs to be signed by the appropriate officer before it is considered approved.

**\*\*\*\*FUTURE EFTS**

<b>Amendment #</b>	<b>Reason</b>	<b>Date</b>	<b>Initials</b>



<b>PLAQUEMINES PORT: Bank Reconciliations</b>
<b>Policy Category:</b>
<b>Subject:</b>
<b>Office Responsible for Review of this Policy:</b>
<b>Procedures:</b>
<b>Related Port Policies:</b>

**I. SCOPE.**

This policy applies to all financial transactions and accounts at PPHTD, outlining the procedures for reconciling bank statements to ensure accuracy and integrity in financial records.

**II. POLICY STATEMENT.**

It is the policy of PPHTD to conduct regular bank reconciliations in a timely manner to verify the accuracy of financial transactions and ensure proper internal controls.

**III. DEFINITIONS.**

- **Bank Reconciliation** - The process of comparing the balances in PPHTD's accounting records to the balances shown on the bank statements.
- **Account Administrator** - An individual responsible for managing financial accounts and transactions within PPHTD.
- **Bank Reconciliation Clerk** - An individual tasked with reconciling bank accounts but does not have check signing rights.
- **General Ledger Adjustments** - Corrections made to PPHTD's general ledger based on discrepancies identified during the bank reconciliation process.

**IV. POLICY.**

**Bank Statement Review:**

- Bank statements are to be printed from the Port's online banking system by an account administrator or automatically sent to the comptroller.
- The receiving party reviews the bank statements for inconsistencies such as check numbers, signatures, cash balances, and payees /endorsements.
- Reviewed bank statements are then forwarded to the bank reconciliation clerk to reconcile the bank accounts using an approved form of reconciliation.

**Timely Reconciliation:**

- The person assigned by the Comptroller promptly reconciles each account upon receipt of the monthly bank statements.
- All accounts are reconciled within 10 days of the beginning of the month and approved by the Director of Administration with 15 days.
- If reconciliation is not possible within this period, the Comptroller notifies the Executive Director or Deputy Director with a written memo explaining the delay.

**Reconciliation Procedures:**

- When reconciling bank accounts, the following procedures are followed:
- Compare dates and amounts of daily deposits with the cash receipts journal.
- Compare inter-organization bank transfers to ensure both sides of transactions are recorded.
- Investigate items rejected by the bank (e.g., returned checks or deposits).
- Compare wire transfer dates received with dates sent.
- Compare canceled checks with the disbursement journal for accuracy.
- Account for the sequence of checks both monthly and within a month.
- Review and forward checks to the comptroller to be voided, then copy and scan into the voided file.
- Investigate and write off checks outstanding for more than six months.
- Reconciled statements are signed and dated by the reconciliation clerk and submitted to Director of Administration.

**Review and Approval:**

**Completed bank reconciliations are reviewed by the Director of Administration.**

**The reviewer signs and dates the completed reconciliations.**

**General Ledger Adjustments:**



- Upon receipt of completed bank reconciliations, the Comptroller prepares any necessary general ledger adjustments based on identified discrepancies.

**Documentation:**

- Copies of completed bank reconciliations are scanned and kept in the accounting files for record-keeping purposes.

**V. EFFECTIVE DATE(S)**

This Policy is effective May 3, 2024.

**VI. SIGNATURE, TITLE AND DATE OF APPROVAL**

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<b>Amendment #</b>	<b>Reason</b>	<b>Date</b>	<b>Initials</b>

<b>PLAQUEMINES PORT: Purchasing</b>
<b>Policy Category:</b>
<b>Subject:</b>
<b>Office Responsible for Review of this Policy:</b>
<b>Procedures:</b>
<b>Related Port Policies:</b>

**I. SCOPE.**

This policy applies to all purchasing activities undertaken by PPHTD ("the Port") and its personnel. It encompasses the procurement of supplies, materials, equipment, and contractual services necessary for the Port's operations.

**II. POLICY STATEMENT.**

The Port is committed to conducting its purchasing activities in accordance with sound principles, state laws, and parish ordinances. It is imperative that purchases are made efficiently, ethically, and in compliance with legal requirements.

**III. DEFINITIONS.**

- **Port Administration** - The administrative body responsible for overseeing and authorizing purchasing activities within the Port.
- **Purchasing Agent** – The individual responsible for purchasing materials and/or supplies to be used by the Port
- **Immediate Family** - As defined by statute, immediate family includes the employee's children, spouse's children, brothers, sisters, parents, spouse, and parents of the spouse.

**IV. POLICY.**

This purchasing policy serves as a comprehensive guide for Port personnel, providing clarity on purchasing procedures and outlining prohibitions. The Port Administration is vested with the authority to procure supplies, materials, equipment, and contractual services for all Port departments.

### **The Port adheres to the following principles:**

- Acquisition of materials and services at competitive prices, in compliance with local, state, and federal laws.
- Establishment and maintenance of strong relationships with vendors of proven ability and integrity.
- Equal opportunity for all qualified bidders to participate in procurement processes.

### **Legal Requirements:**

State statutes and Port ordinances govern purchasing activities, including restrictions imposed by budget appropriations and administration policies. Notably, state law prohibits Port employees and their immediate family members from conducting business with Plaquemines Parish Government or the Port.

### **Procedure:**

- **Budget:** Purchase orders are authorized subject to compliance with proper procedures and the availability of budgeted funds.
- **Type of Purchase Order:** Various types of purchase orders, including Bid Purchase Orders, Emergency Purchase Orders, and Regular Purchase Orders, are issued based on specified procedures.
- **Purchase Order Changes:** Changes to purchase orders require authorization from the Port Administration and must be requested in writing, detailing the amendments.
- **Receipt of Purchase/Goods:** The receiving party must notify the purchasing clerk upon receipt of goods. The orders must be carefully inspected against Purchase Order for accuracy and condition, then mark received in the Port Accounting System.
- **Invoices:** Invoices received by departments must be forwarded along with a copy of an approved, marked received Purchase Order and all documentation, to the Accounting Clerk to be logged in and processed by AP dept.
- **Problems with Purchases:** Any issues related to vendors, products, or delivery services must be promptly reported to the Port Administration.
- **Purchase Order Monitoring:** Regular reviews of outstanding purchase orders are conducted to ensure compliance and financial prudence.

### **Purchases Requiring Purchase Orders:**

- **Inclusions:** All purchases of supplies, materials, equipment, and contractual services necessitate purchase order authorization, except for exclusions outlined below.

- **Exclusions:** Certain purchases do not require purchase order authorization, including but not limited to:
  - Cellular phones
  - Internet service
  - Rentals/leases: Copiers Postage meters
  - Air/gas cylinders
  - Subscriptions (law books, magazines, newspapers, periodicals, etc.)

**V. EFFECTIVE DATE(S)**

This Policy is effective May 3, 2024.

**VI. SIGNATURE, TITLE AND DATE OF APPROVAL**

This policy needs to be signed by the appropriate officer before it is considered approved.

<b>Amendment #</b>	<b>Reason</b>	<b>Date</b>	<b>Initials</b>



<b>PLAQUEMINES PORT</b>
<b>Policy Category:</b> Working Instruction
<b>Subject:</b> Procurement Contracting
<b>Office Responsible for Review of this Work Instruction:</b> Procurement
<b>Procedures:</b> Contract Control Work Instruction
<b>Related Port Policies:</b> Procurement

**I. SCOPE.**

This Work Instruction applies to all contracting activities undertaken by PPHTD ("the Port") and its personnel. It encompasses contracting from the request for proposal process to contract management for the Port's operations.

**II. WORK INSTRUCTION STATEMENT.**

The Port is committed to conducting its contracting activities in accordance with sound principles, state laws, and parish ordinances. It is imperative that contracting processes are made efficiently, ethically, and legally compliant.

**III. DEFINITIONS.**

- **Port Administration** - The administrative is the Executive Director or the Deputy Director responsible for overseeing and authorizing purchasing activities within the Port.
- **Purchasing Agent** – The individual responsible for procurement and contract management for the Port.
- **Immediate Family** - As defined by statute, immediate family includes the employee's children, spouse's children, brothers, sisters, parents, spouse, and parents of the spouse.

**IV. PROCEDURE.**

This contracting working instruction serves as a comprehensive instruction for Port personnel, providing clarity on purchasing procedures and outlining prohibitions. The Port Administration is vested with the authority to procure contractual services for all Port departments.

**The Port adheres to the following principles:**

- Contracting services and materials at competitive prices, in compliance with local, state, and federal laws.
- Establishment and maintenance of strong relationships with vendors of proven ability and integrity.
- Equal opportunity for all qualified bidders to participate in procurement processes.

### **Legal Requirements:**

State statutes and Port ordinances govern contracting activities, including restrictions imposed by budget appropriations and administration policies. Notably, state law prohibits Port employees and their immediate family members from conducting business with Plaquemines Parish Government or the Port.

### **Procedure:**

- **Vendors:** Vendors must be approved in the Port’s Accounting System before authorizing work to be performed.
- **Budget:** Contracts are authorized subject to compliance with proper procedures and the availability of budgeted funds connected to an Ordinance and a purchase under the dollar threshold limit authorized by the Executive Director.
- **Budget Tracking:** Invoice amounts will be tracked by the Purchasing Agent to ensure contract compliance with the authorized spending limit.
- **Type of Purchase Order:** All contracts will include a purchase order number provided by the Purchasing Agent or an alternate. Various types of purchase orders, including Bid Purchase Orders, Emergency Purchase Orders, and Regular Purchase Orders, are issued based on specified procedures.
- **Purchase Order Changes:** Changes to purchase orders require authorization from the Port Administration and must be requested in writing, detailing the amendments.
- **Receipt of Purchase/Goods or Services:** The receiving party must notify the purchasing agent upon receipt of services or goods. The services or goods must be carefully inspected against Purchase Order for accuracy and condition, then mark received in the Port Accounting System.
- **Invoices:** Contracting invoices received by departments must be forwarded along with a copy of an approved, marked received Purchase Order and all documentation, to the Accounting Clerk to be logged in and processed by AP department.
- **Problems with Purchases:** Any issues related to vendors, products, or delivery services must be promptly reported to the Port Administration.
- **Purchase Order Monitoring:** Bi-weekly reviews of outstanding purchase orders will be conducted by the Purchasing Agent to ensure compliance and financial prudence. All Variances or discrepancies will be reported to the Director of Finance or the Deputy Director.



### **Purchases Requiring Purchase Orders:**

- **Inclusions:** All contract purchases necessitate purchase order authorization, with exception of below:
- **Exclusions:** Certain purchases do not require purchase order authorization, including but not limited to:
  - Cellular phones
  - Internet service
  - Rentals/leases: Copiers Postage meters
  - Air/gas cylinders
  - Subscriptions (law books, magazines, newspapers, periodicals, etc.)

### **V. RECORD KEEPING**

- **Share Point:** All contracts will be controlled in Share Point **Users\ Plaquemines Port Harbor and Terminal District\Documents – Contracts. Contracts will be filed as VENDOR\_NAME\_DATE\_EXECUTED\_PURPOSE\_OF\_SERVICE/GOODS.** The Purchasing Agent will have administrative control and will invite all Directors with viewing privileges only.
- **Format:** Contracts will usually be formatted in a standard Port format, but exceptions are allowed under some service contract formats.
- **Execution:** All contracts will be signed and dated by the appropriate authority, with final written approval from the Executive Director.
- **Spending Tracking:** The Purchasing Agent will track all contracts in a Purchase Order spreadsheet by:
  - Contract Name
  - Ordinance Approval number if applicable.
  - Execution Date
  - Expiration Date
  - Budgeted approval amount
  - Actual amounts invoiced. The Purchasing Agent will advise Directors in an email not less than monthly on available funds for each Purchase Order contract.
- **REPORTING:** Monthly Purchase Order reports will be prepared by the Purchasing Agent to be reviewed at a monthly Port Accounting Meeting.

### **VI. EFFECTIVE DATE(S)**

This Work Instruction is effective May 23, 2024.

To be added as an addendum to the Purchasing Policy.



<b>PLAQUEMINES PORT: Procurement and Public Works</b>
<b>Policy Category:</b> Financial Policies
<b>Subject:</b> Procurement and Public Works Policy
<b>Office Responsible for Review of this Policy:</b> Port Executive Director and Finance
<b>Procedures:</b> Public Bid Law; Port’s Business Opportunity Program and Procedures; Bid Protest Procedures, Data Procurement Law
<b>Related Port Policies:</b> Port Federally Funded Procurement Policy

**I. SCOPE.**

This Procurement and Public Works Policy (“**Policy**”) applies to all Plaquemines Port Harbor & Terminal District (the “**Port**”) procurements and public works except for a declared extreme public emergency, sole source procurements, or the purchase of specialized cranes and replacement parts, as defined below.

**A. Emergency and Extreme Public Emergency**

In order to expedite purchases so that order may be restored, this Policy does not apply during a declared state of emergency made by the Governor of the State of Louisiana, the Parish President or the Port Executive Director with the approval of the Board of Commissioners of the Port (the “**Board**”). An emergency is a threat to public health, welfare, safety, or public property. Many types of conditions, including floods, epidemics, and equipment failures, can create an emergency. The Port’s Procurement Team may identify other emergency conditions, which are those that create an immediate need for services, materials or supplies.

The Port Executive Director, or his or her designee may make, or the Deputy Port Director or any of the Department Directors to make emergency procurements and/or public works in accordance with **LA. R.S. 38:2212(P)** when there exists an emergency condition as defined in **LA. R.S. 38:2211(5) (a) and (b)**.

**LA R.S. 38:2212(P)** provides that in cases of public emergency such emergency must be certified to by the public entity and notice of such public emergency shall, within ten days thereof, be published in the official journal of the public entity proposing or declaring such public emergency. Every contract negotiated by a public entity under the authority of this subsection shall be supported by a written determination and findings by the public entity justifying use of the authority. When contract action under this authority is taken pursuant to telephone or other oral offers, a written confirmation of the accepted offer shall be obtained and made a part of the contract case file. In addition, whenever contract action is taken as

authorized by this subsection, a record shall be established by the public entity which shall contain, at a minimum, the following information with respect to each offer: a description of the work to be performed, the name and address of each offeror quoting, and the performance time and terms of each offer. If quotations lower than the accepted quotation are received, the reasons for their rejection shall be recorded and made a part of the contract case file. Such records shall be retained for a minimum of six years following the purchase or completion of the public work.

**LA. R.S. 38:2211(5) (a) and (b)** provides that an “**emergency**” means an unforeseen mischance bringing with it destruction or injury of life or property or the imminent threat of such destruction or injury or as the result of an order from any judicial body to take any immediate action which requires construction or repairs. An “**extreme public emergency**” means a catastrophic event which causes the loss of ability to obtain a quorum of the members necessary to certify the emergency prior to making the expenditure to acquire materials or supplies or to make repairs necessary for the protection of life, property, or continued function of the public entity.

The Port’s Procurement Team must document the facts and circumstances of the emergency and must follow the following steps for emergency procurements:

- *Three Quotes.* Every effort shall be made to obtain quotations from three or more vendors when supplies, services, or major repairs (except for standard equipment parts for which prices are established) are to be purchased on an emergency basis;
- *Discourage Immediate Purchases.* Immediate purchasing shall be discouraged to the extent practicable;
- *Phone Quotes.* When supplies, services, or major repairs are urgently required and time does not permit obtaining written quotations, the Procurement Team may obtain quotations by telephoning or otherwise, but those quotations shall be made on the related purchase requisitions; and
- *State Preference.* So far as practicable, quotations shall be secured from institutions of the state as provided by law.

## **B. Sole Source**

A contract may be awarded for a required supply, service, or major repair without competition when, based on Louisiana law, the Port Executive Director or his or her designee above the level of Procurement Officer determines in writing that there is only one source for the required supply, service, or major repair items as provided in **LA. R.S. 39:1597**. Such purchases and contracts cannot be renewed without the verification from the Port Executive Director or designee. Requests must be submitted in writing with justification statement(s) and evidence to the Port Executive Director or designee for approval. Unless under emergency or extreme emergency circumstances, the Port Executive Director shall provide an update to the Board of Directors in advance of the

awarding a sole source contract, along with the aforementioned justification statement(s) and evidence.

**C. Specialized Cranes and Replacement Parts**

Ports may purchase port-related specialized cranes and any replacement parts through a request for proposal process as outlined in *La. R.S. 38:2320.1*.

**D. Other Exclusions**

In addition to sole source and specialized cranes and replacement parts, the following shall not be governed by this Policy:

- a) Real Estate Purchase and Sale Transactions.
- b) Loan transactions and documents.
- c) Sub-recipient or sub-grantee agreements and related contract modifications.
- d) Employment contracts.
- e) Limited partnership agreements.
- f) Memoranda of Understanding, Cooperative Endeavor Agreements and/or Agreements with other public agencies.

**E. Direct Pay**

The following is a list of transactions which, by the nature of the transaction, are impractical or impossible to competitively procure (bid) due to market or other conditions. These items are exempt from this Policy, although, still require pre-approval in accordance with the procurement threshold. These transactions do not have to be justified as a non-competitive procurement but may be obtained directly by an individual staff member with the approval of the Port Executive Director, the Deputy Port Director or any of the Department Directors. Depending on the item, there may or may not be a contract or purchase order outlining the terms and conditions. If a contract or purchase order is required to outline the terms and conditions, it shall be labeled “*direct pay*.”

The following reoccurring items, paid for on behalf of the Port, are authorized to be on the Direct Payment List:

- a) Utility bills (Water, Sewer, Electricity, Natural Gas, landline telephone services (excluding mobile services), cable, and other regulated utility expenses).
- b) Postage and other purchases from the U.S. Postal Service.
- c) Licenses, permits, and fees from governmental or regulatory entities at the federal, state, or local level.
- d) Purchases from other governmental entities (federal, state, city, local, port districts, state colleges and universities, state hospitals, etc.) where the governmental entity provides goods or services not available from the private sector.
- e) Service or use fees paid to governmental cooperative purchasing organizations.
- f) Specific legal services such as; arbitration fees, litigation fees, expert witness fees, court costs, and related expenses (including the cost of investigations, or related matters), when approved by the Board in consultation with legal counsel.
- g) Legal settlements of disputed matters, and judgment claims against the Port (for use only with approval by the Board in consultation with legal counsel).
- h) Renewal of existing annual proprietary maintenance or support agreements, and software license renewals for computer and telecommunication-related services.
- i) All Agency advertisements for employment opportunities, purchasing and contracting solicitations, sale of surplus items approved by the Board, public announcements and outreach, (published in all media outlets) etc. This exception does not include printing, design, or graphics services.
- j) Freight bills, express shipping, common carriers, and delivery services.
- k) Insurance deductible(s) and/or retained losses (requires approval of the Port Executive Director).
- l) Registration fees (hotel, conference, training), taxi, public transportation, and tollfares; mileage and incidental parking expenses.
- m) Publications and subscriptions (newspapers, magazines, books, pre-printed materials, reprints, publishers page charges, electronic publications, online subscription services, pre-recorded audio or video cassettes, slide presentations, tapes, CDs, diskettes when purchased from the publisher or producer; etc.).
- n) Mailing lists (print or electronic).
- o) Professional association membership dues, fees, licenses, accreditation, and certifications.
- p) Royalties, broadcast rights, and film rentals from the producer or protected distributors.

## II. POLICY STATEMENT.

The Board establishes this Policy to facilitate fair and efficient solicitation, award, and procurement of public works, goods, and services in the conduct of Port business. The Port intends that all public works and procurements, regardless of procurement method, should provide the best value for the Port and comply with all applicable law.

This Policy does not replace or supplant any statutory state or federal procurement requirements or guidelines with which the Port must comply as a political subdivision of the State of Louisiana or otherwise. However, this Policy does not require, and no person should interpret this Policy to require, the Port to comply with any non-mandatory state or federal procurement requirements or guidelines that the Port has not adopted in full through this Policy or any amendment to this Policy. The Port does not intend, and no person should interpret, any provisions in this Policy that are similar or identical to any non-mandatory statutory procurement requirements or guidelines as the Port's full adoption of those requirements or guidelines.

## III. DEFINITIONS.

**“Best Overall Value”** means an evaluation that takes price AND qualitative criteria into consideration with predetermined evaluation weighting and criteria.

**“Change order”** means any contract modification that includes an alteration, deviation, addition, or omission as to a preexisting public work contract, which authorizes an adjustment in the contract price, contract time, or an addition, deletion, or revision of work.

**“Direct Solicitation”** means a non-competitive process for lower-priced procurements that involves selecting a single vendor without soliciting and evaluating other vendors that are usually administered by the requesting department. Although direct solicitations are allowed for some procurements, the Port strongly encourages multiple vendors be contacted whenever reasonable.

**“General Services”** means such services as janitorial, printing, and security service.

**“Goods”** means Materials and Supplies.

**“Invitation to Bid”** or **“ITB”** means a sealed open competitive bidding process that involves multiple vendors submitting bids that are evaluated based on price and administered by the Procurement Team.

**“Materials and Supplies”** means movable property or equipment necessary for the Port to conduct public business, from paper and pens to computers and printers.

**“Negotiation”** means discussions with offerors in the competitive range regarding

technical and/or price proposals when awarding a contract using the competitive proposals method of procurement or when issuing modifications to existing contracts or other required discussion with offerors for the other methods of procurement.

“**Offer**” means a response to a solicitation (IFB, RFQ or RFP) that, if accepted, would bind the offeror to perform the resultant contract. Responses to invitations for bids (sealed bidding) are offers called “bids” or “sealed bids”. Responses to requests for proposals are offers called “proposals”. Responses to requests for quotations are called “quotations”.

“**Offeror**” is the general term for the entity that submits a response to a solicitation.

“**Procurement**” means the Port’s purchase of Public Works, Goods, and services.

“**Professional/Consulting Services**” means every type of professional service, including, but not limited to, accounting, engineering, IT, and legal services.

“**Public Works**” means public works projects, as defined in *LA. R.S. 38:2211(A)(13)*, including any contract for the erection, construction, alteration, improvement, or repair of any public facility or immovable property owned, used, or leased by a public entity.

“**Responsible Bidder**” means a bidder who is able to comply with the required or proposed delivery or performance schedule; has a satisfactory performance record; has a satisfactory record of integrity and business ethics; has the necessary organization, experience, accounting and operational controls, and technical skills, or the ability to obtain them; has the necessary production, construction, and technical equipment and facilities, or the ability to obtain them; and is otherwise qualified and eligible to receive an award under applicable laws and regulations, including the fact that the bidder is not suspended or debarred.

“**Request for Proposal**” “**RFP**” means a sealed competitive process that involves multiple vendors submitting proposals. An evaluation committee evaluates based on best overall value. RFPs may include a Request for Qualifications (“**RFQ**”) or a Request for Information (“**RFI**”) component which requires vendors to submit proof that they meet the qualifications or other relevant information necessary to enter the proposal process. RFPs are administered by the Procurement Team.

“**Targeted Bid**” means a competitive process where certain vendors are contacted directly and requested to submit a bid. Evaluation of vendor may be based on lowest price or best overall value. Targeted bids are usually administered by the Procurement Team.

#### **IV. POLICY.**

##### **A. GENERAL GUIDELINES.**

1. **Authority.** Unless otherwise expressly provided in this Policy, the Port’s Procurement Team, under the direction of the Port’s Finance Director or his/her designee (the “**Procurement Officer**”) and with and pursuant to any approvals required in this Policy, has the sole authority to manage and process all Procurements and Public Works under this Policy. The Port Executive Director must execute all contracts on behalf of the organization after proper approval is obtained based on expenditure authority.
  
2. **Procurement Thresholds.** The Port’s procurement thresholds and approval authority are as follows: (Requires authority approval)

Type of Procurement	Authorized Expenditures	Procurement Method	Authorized Approver
<b>Goods (non-Public Works)</b>	\$1 - \$9,999	Multiple quotes encouraged; Local, Small and Emerging Business Program strongly encouraged	Procurement Officer
	\$10,000 - \$59,999	At least three quotes with local, small and emerging, if available	Port Executive Director ( <i>contract required</i> )
	\$60,000 - \$157,699	ITB, advertised for bid, and let for contract with the lowest responsible and responsive bidder	Port Executive Director ( <i>contract required</i> ) + Board of Commissioners for any Goods valued over \$50,000 ( <i>contract required</i> )
<b>Professional Services (except Design Services)</b>	\$1 - \$49,999	At least three quotes are encouraged through a targeted bid process	Board of Commissioners ( <i>contract required</i> )
	\$50,000+	RFP (RFQ or RFI) may be used before RFP) highly recommended unless Port Deputy Executive Directors (\$50,000 - \$99,999) or Port Executive Director (\$100,000 or more)	Selection Committee + Board of Commissioners ( <i>contract required</i> ) <i>NOTE: If alternative procurement is used, Board of Commissioners</i>



		approves alternative	
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		procurement process in advance. <b>NOTE: Board must still approve issuance of solicitation and contract if more than \$50,000.</b>	<i>approval is still required before contract is executed.</i>
<b>General Services</b>	\$1 - \$49,999	At least three quotes are encouraged through a targeted bid process	Procurement Officer ( <i>contract required over \$10,000</i> )
	\$50,000 – \$74,999	A targeted bid process of at least three vendors. Vendors are evaluated based on best overall value.	Selection Committee + Board of Commissioners ( <i>contract required</i> )
	\$75,000+	RFP (RFQ or RFI may be used before RFP)	Selection Committee + Board of Commissioners ( <i>contract required</i> )
<b>Public Works \$250,000+</b>	N/A	Lowest Responsive Bid Selected	Public Bid ( <i>contract required over \$5,000</i> )

3. **Prohibited Procurement Divisions.** The Procurement Team shall not separate or divide any Procurement or Public Works into smaller portions in order to avoid, or which would have the effect of avoiding, this Policy or any applicable, mandatory law.
4. **Port’s General Counsel Approval.** The Port’s General Counsel must approve all contracts or other documents legally binding on the Port before inclusion in any solicitation, bid, or award documents. Any questions regarding what documents are “*legally binding*” on the Port should be directed to General Counsel.
5. **Hourly Rate Contracts and Agreements.** The Port will base Procurements for hourly rate contracts or agreements on the budgeted amount and/or what’s been approved in the budget adopted by the Board, past history, and/or the applicable

good faith cost estimate regarding such contract or agreement. In no circumstance will the Port's total payment responsibility under any such contract or agreement exceed the applicable category limits in which the estimated amount falls within this Policy.

6. **Combination of Goods and Services.** The Port will address and process Procurements involving a combination of Goods and services under this Policy based on whether the predominant or substantial components are the Goods or services, as the Procurement Team determines.
7. **Contract Duration Limitations.** Contract or agreement durations shall not exceed two years with two one-year options, which options are solely at the Port's discretion. All contracts and agreements should also allow for termination for convenience and non-appropriation and non-circumvent clauses, as approved by the Board's counsel. For purpose of this limitation, a "**year**" is 365 days from the full execution of a contract or agreement.
8. **Discussions with Bidders.** Other than as expressly authorized by the Procurement Officer, Port employees cannot discuss any Procurement or Public Works with any potential bidder during the solicitation process.
9. **Evaluation Committees and Criteria.** The Deputy Port Director shall approve evaluation committee members, evaluation criteria, and grading methods. When evaluation criteria is stated in an RFP, no other criteria may be used to evaluate the proposals.
10. **Review of Evaluation Scoring.** Before any award, the Procurement Officer must review all scoring by any Evaluation Committee.
11. **Approval of Non-Budgeted Solicitations/Advertisements.** If funds are not specifically budgeted, the Port Executive Director shall seek and receive Board approval before moving forward with all non-budgeted Procurements and Public Works prior to solicitation or advertisement.
12. **Project Manager Responsibility.** User departments are responsible to obtain the needed Public Works, Goods, or services. They initiate the process, prepare scope, determine appropriate licenses, and prepare or obtain specifications, estimate project cost, obtain all necessary approvals, coordinate the solicitation with the Procurement Team, budget and fund the project in coordination with the Finance/Accounting Department, conduct RFQ/RFP/bid conferences, approve solicitation amendments, facilitate execution of a contract, approve commencement, oversee the work, obtain needed change orders or amendments, manage the contract, and approve payments and completion.

13. **Insurance.** It is the user department's responsibility to discuss the specifics of each Procurement and Public Work with the Port's risk manager. The risk manager will then determine the specific insurance requirements for that Procurement or Public Work. The Project Manager ensures the successful party provides all insurance certificates to the Port and obtains the risk manager's certification that insurance provided meets the requirements specified.
14. **Advertising.** The Procurement Team is responsible for all advertising requirements. The Public Bid Law requires advertising in a local newspaper of solicitations for certain Public Works and Goods Procurements. The Procurement Team determines if advertising is required for other Procurements. The Procurement Team may distribute or invite attention to published solicitations by email, telephone, or other notice.
- a) In addition to advertisement in a local newspaper when required, advertisements must appear in the Port's official journal. Additionally, the Port shall publish advertisements on its website.
  - b) Advertisements for Public Works must be published once a week, for three different weeks, with the first ad appearing at least 25 days before the date of the bid opening. Advertising for purchases of Goods must be published at least twice, beginning at least 15 days before bids are to be received.
  - c) The first publication of an advertisement may not occur on a Saturday, Sunday, or legal holiday.
  - d) Bid documents must be available to bidders on the day of the first advertisement and must be available until twenty-four hours before the bid opening date.
15. **Records.** The Procurement Team will maintain all Procurement and Public Works files and forward to the Director of Administration according to the retention schedule.
16. **Reporting.** The user department will report selections, disqualifications, and cancellations of solicitations to the Procurement Team who will notify selected and disqualified bidders and report solicitation cancellations to bidders. The Procurement Team will document solicitation cancellations.
17. **Contracts/Written Agreements/Purchase Orders.**
- A. *Procurement Threshold Requiring a Contract or Written Agreement*
    - Public Works more than \$5,000
    - Goods and services more than \$10,000

B. Review and Approval

- All contracts and written agreements will be approved by the General Counsel, as to form and legality.

C. Contract Monitoring and Accountability

- User department have ultimate responsibility for ensuring compliance with contracts/written agreements, however, the Procurement Team will monitor the progress and may report such progress to selection committees.
- During the progress of the work under a contract awarded by the Board, the Port Executive Director or authorized designee is authorized to negotiate and execute any change order the amount of which is included in the authorized project budget and the Port's overall budget of Port for that year. All other change orders shall be presented to the Board for consideration.
- Any consultant/contractor that assists the Port to determine the requirements for a solicitation shall be prohibited from proposing or bidding on the same solicitation.

D. Approval Process

- The Board shall approve all competitively sourced procurements (Public Bid law, RFP, RFQ, RFI, etc.) in accordance with this Policy.
- For procurements that do not meet the requirements of this Policy to be competitively sourced (Public Bid law, RFP, RFQ, RFI, etc.), each month a written summary shall be provided to the Board reporting those contracts so executed by the Executive Director or authorized designee for the prior month.

**B. PORT EXECUTIVE DIRECTOR'S RESPONSIBILITIES.**

The following is a non-exclusive list of the Port Executive Director's responsibilities under this Policy:

- a) Use sound judgment in accomplishing the procurement activities of the Port.
- b) Ensure that all procurement activities of the Port are consistent and in the best interests of the Port and applicable laws and regulations.

- c) Assign a contract monitor via written delegation of the Port Executive Director for each contract to ensure adequate contract monitoring, oversight, and administration.
- d) Authorize all purchases in accordance with all applicable procurement authority limits.
- e) Ensure funding is available for purchases prior to authorized purchase approval.
- f) Review and ensure that all purchases of \$150,000 or greater are approved by the Board.
- g) Approve and implement appropriate procurement procedures consistent with this Policy.

### **C. PROCUREMENT OFFICER RESPONSIBILITIES.**

The following is a non-exclusive list of the Procurement Officer's responsibilities under this Policy.

- a) Develop procedures, checklists, and forms compliant with this Policy and any mandatory applicable law, including without limitation, a process for the Port's issuance of RFPs, including any RFPs that might include an RFQ component.
- b) Monitor spending and ensure all departments comply with this Policy and any applicable mandatory law.
- c) Develop and maintain a vendor list to assist the Port in obtaining multiple bids/quotes.
- d) Maintain a Business Opportunity Program to create and ensure adequate opportunities for local and Small Business Enterprise/Disadvantage Business Enterprise (SBE/DBE) firms and to monitor SBE/DBE spending.
- e) Provide user departments with direction and advice on this Policy.
- f) Monitor and report to the Port Executive Director and Deputy Port Director any new or legislative changes to applicable statutory requirements and guidelines for the Port's Public Works or Procurements.

- g) Recommend to the Port Executive Director and Deputy Port Director updates to this Policy and its attachments as needed due to changes in applicable law or due to circumstances that warrant such recommended updates.

In consultation with the Port's General Counsel, create additional procedures to adhere to new Public Works or Procurement requirements or guidelines or those that the Port infrequently uses.

#### **D. PUBLIC WORKS PROCUREMENTS POLICY GUIDELINES.**

1. All contracts for Public Works exceeding the State mandated Public Works threshold ("**PW Threshold**"), currently (2021) \$250,000, shall be procured through an ITB, advertised for bid, and let for contract with the lowest responsible and responsive bidder, in accordance with the Public Bid Law. The Procurement Team will evaluate bid responses to the ITB based and make a recommendation to the Board for final approval of selected lowest bidder. For a link to the current Public Bid Law see **Attachment A**.
  - a. Bid bond - equal to 5% of the bid are required
  - b. Performance bond - Although the law only requires a contractor to furnish a performance bond equal to 50% of the contract value for the faithful performance of its duties, the Port generally requires 100% from its contractors.
2. Procurements of Public Works less than the PW Threshold may be procured through direct solicitation, through the use of force account labor, or via a targeted bid in consultation with the Procurement Team.

#### **E. FEDERALLY FUNDED PROCUREMENTS POLICY GUIDELINES.**

All Procurements partially or fully funded with federal funds shall be processed and managed according to **Attachment B**, Port Federally Funded Procurement Policy.

#### **F. GOODS PROCUREMENTS POLICY GUIDELINES.**

1. The Port will procure single purchases of Goods of \$60,000 or more and recurring purchases of Goods that have a total value of more than \$60,000 within a fiscal year through an ITB, advertised for bid, and let for contract with the lowest responsible and responsive bidder, in accordance with the Public Bid Law. **Attachment A** contains a link to the current Public Bid Law.

- a. Bid bond - equal to 5% of the bid may be required
2. The Port will procure single purchases of Goods of \$10,000 or more but less than \$60,000 and recurring purchases of Goods that have a total value of \$10,000 or more but less than \$60,000 within a fiscal year through a targeted bid process by obtaining not less than three quotes, in accordance with the Public Bid Law. If three quotes are not available or if three responses are not received, the attempt to obtain three quotes and the results of such shall be documented. Preference is strongly encouraged for available small, emerging and local vendors subject to the Port's Small and Emerging Business Opportunity Program.
3. The Port may procure purchases of Goods below \$10,000 through direct solicitation, however, when reasonable, solicitation of multiple quotes is encouraged so the Port can select the lowest priced vendor. Preference is strongly encouraged for available small, emerging and local vendors subject to the Port's Small and Emerging Business Opportunity Program.

#### **1. "PIGGYBACK" GOODS PROCUREMENTS POLICY GUIDELINES.**

As an alternative for purchases of Goods of \$10,000 or more, political subdivisions of the state may "piggyback" 1) onto a contract competitively bid by another local political subdivision, or 2) on a statewide cooperative contract adopted by the Louisiana Department of Administration ("DOA") and made available to local public procurement units. In addition, the Port may partner with other governmental entities to cooperatively procure Goods and services that both entities require, in accordance with Louisiana law ([R.S. 38:321.1](#)).

#### **2. SERVICES (PROFESSIONAL/CONSULTING OR GENERAL) PROCUREMENTS POLICY GUIDELINES.**

The Port's evaluation and vendor selection process shall be predicated on the best overall value, rather than strictly upon award to the lowest priced responsive and responsible vendor.

#### **3. PROFESSIONAL/CONSULTING SERVICES.**

1. An RFP process is strongly encouraged for recurring professional/consulting services totaling over \$50,000 within a fiscal year. A selection committee will evaluate responses to RFP based on best overall value in accordance with the criteria established in the RFP. The selection committee will make a recommendation to the Board for approval of selected vendor.



Selection committee interviews are recommended for highly technical services or when the services are managing large projects as determined by the Department Director.

2. For recurring professional/consulting services totaling \$50,000 or less within a fiscal year, at least three quotes are encouraged through a targeted bid process. Vendors are evaluated based on best overall value. Board approval required.
3. When the value is more than \$50,000 and a competitive process is not used, prior written approval of the alternative procurement method is required from the Deputy Port Director; the Port Executive Director's prior written approval of the alternative procurement method is required if the value is more than \$100,000. In all cases where a professional/consulting services contract exceeds \$50,000, the Board shall consider and approve the contract prior to execution.
4. **Design Services Exception.** Selection of providers of design services is made on the basis of competence and qualifications for a fair and reasonable price. Price or price-related information may not be a factor in the selection process (*LA. R.S. 38:2318.1*).

#### **4. GENERAL SERVICES.**

1. Recurring general services totaling over \$75,000 within a fiscal year shall be procured through an RFP process. A selection committee will evaluate responses to RFP based on best overall value in accordance with the criteria established in the RFP. The selection committee will make a recommendation to the Board of Commissioners for approval of selected vendor.
2. Recurring general services totaling \$10,000 to \$75,000 within a fiscal year shall be procured through a targeted bid process of at least three vendors. Vendors are evaluated based on best overall value.
3. Recurring general services totaling less than \$10,000 within a fiscal year may be procured through direct solicitation, however, when reasonable, multiple quotes are encouraged. Vendors are evaluated based on best overall value.
4. "**Piggyback**" or intergovernmental purchasing, as described above, may be used for general services.

#### **5. DATA PROCESSING, SOFTWARE, AND TELECOMMUNICATIONS PROCUREMENTS POLICY GUIDELINES.**

Pursuant to *LA. R.S. 38:2234, et seq.*, known as the Political Subdivisions Telecommunications and Data Processing Procurement Law (“Data Procurement Law”), political subdivisions may lease, rent, or purchase telecommunications or dataprocessing systems, including equipment, and related services (“IT Items”), which include software as a service (“SaaS”) or cloud computing, through an RFP.

Single purchases of IT Items totaling over \$30,000 and recurring purchases of IT Itemstotaling over \$30,000 in a twelve-month period may be procured through an RFP Process in accordance with the Data Procurement Law rather than through an ITB. **Attachment C** contains a link to the current Data Procurement Law.

### **Change Orders**

- i. A change order is any contract modification that includes an alteration, deviation, addition, or omission as to a preexisting public work contract that authorizes an adjustment in the contract price, contract time, or an addition, deletion, or revision of work. Change orders may be either “within the scope of the contract” or “outside the scope of the contract.” (LA **R.S. 38:2211(A)**)
- ii. All change orders shall be in writing or in electronic format if the public entity is able to receive change orders electronically. All change orders shall be signed by the contractor and the public entity or its design representative.
- iii. Any change order pertaining to public work, not required to be let out for public bid, shall either be negotiated in the best interest of the public entity or let out for public bid. Where the change order is negotiated, the public entity shall require that such change order be fully documented and itemized as to costs, including material quantities, material costs, equipment used, labor, taxes, insurance, employee benefits, other related costs, profit, and overhead. If certain unit prices are contained in the initial contract, no deviations shall be allowed in computing negotiated change order costs.
- iv. Change orders outside of the scope of the contract that exceed the contract limit must be set for bid.

## **6. LEASED PROCUREMENTS.**

Leases which include a purchase option, are for the entire useful life of the item leased, provide for the transfer of ownership at the end of the lease, or otherwise are a sale disguised as a lease shall follow the Public Bid Law. All other leases may be procured by any method provided evaluation is based on best overall value.

## **7. BID PROTEST.**

See **Attachment D**.

## **8. QUESTIONS.**

Questions regarding this Policy should be addressed to the Director of Procurement.

## **9. VIOLATIONS.**

The consequences of any violation of this Policy will be determined at the time of any such violation and be commensurate with the violation and may include up to termination of employment.

## **10. REFERENCES.**

- Louisiana Public Bid Law, La. R.S. 38:2211, et seq.
- No Bidding of Design Professional Services, La R.S. 38:2318.1
- Political Subdivisions Telecommunications and Data Processing Procurement Law, La R.S. 38:2234, et seq.

## **11. ATTACHMENTS.**

- Attachment A - Public Bid Law
- Attachment B - Port Federally Funded Procurement Policy
- Attachment C - Data Procurement Law
- Attachment D - Bid Protest Procedures

**12. EFFECTIVE DATE(S).**

This Policy is effective May 3, 2024.

**13. REVIEW SCHEDULE.**

This Policy shall be reviewed and updated, as necessary, every two years following the effective date.

**14. SIGNATURE, TITLE AND DATE OF APPROVAL**

This policy needs to be signed by the appropriate officer before it is considered approved.

**Attachment A**  
**Public Bid Law**

To review the Louisiana Public Bid Law, La. R.S. 38:2211, et seq. go to the following link:

<http://www.legis.la.gov/Legis/Law.aspx?p=y&d=94915>

## Attachment B

### PORT FEDERALLY FUNDED PROCUREMENT POLICY

This Federally Funded Procurement Policy will be used to procure public works, goods, and services for projects using federal funds, unless the grant and/or agreement guidelines require different procedures.

The Port will comply with Title 2 of the Federal Regulations Code (2 CFR 200.318 General procurement standards 2 CFR 200.326 Contract Provisions) for the use of federal funds. The following specifically relates to the procurement using federal funds according to CFR 2, but employees expending federal funds under any grant or otherwise are responsible for knowing which laws and regulations apply and abiding by all applicable laws and regulations.

**1. The responsible department shall provide the Procurement and Finance Departments with copies of the awarded grant or contract.**

- The Procurement Department will review procurement procedures to be followed.
- The Finance Department will determine if there is a need for, and if so, set up a specific work order.
- Purchase requests shall denote if the purchase is being made with Federal Funds.
- Anyone engaged in the selection, award, and administration of federal contracts or grants must annually take the Louisiana State Ethics Training. Proof of annual attendance shall be maintained in the Employee's Human Resources Record.

**2. Federal Purchase Limits**

- Micro-Purchases are purchases for supplies, materials, and equipment under \$3,500, services under \$2,500, or construction under \$2,000, and do not need to be competitively bid.
- Small Purchases are purchases under \$150,000 that are for services, materials, supplies, equipment, construction, or other property. Small Purchases must follow the Port's Procurement Policy. At a minimum, quotations must be obtained from an adequate number of qualified sources.
- Architecture and Engineering (A&E) services can be sourced using a Request for Qualification/Request for Proposal where cost is not a factor, but price must be part of negotiations.
- Purchases above \$150,000 require formal advertisement for bids, two or more bids are required, and a cost/price analysis shall be performed.
- Cost-plus contracts are not allowed.
- CO-OP purchases, bulk purchases, purchasing from state contracts, and piggybacking are encouraged.

ONLY responsible contractors shall receive an award. The procurement file shall document the contractor's integrity, past performance, non-debarment (available at [www.sam.gov](http://www.sam.gov)), and financial stability, which are part of the determination. The

- The acquisition of unnecessary or duplicative items shall be avoided, per

2CFR200.318(d).

- Written justification must be provided prior to the initiation of any procurement process.
- Consideration must be given to consolidating or breaking out procurements to obtain a more economical purchase.
- Where appropriate, an analysis must be made of lease versus purchase alternatives, and any other appropriate analysis to determine the most economical approach.

**3. The Port shall maintain sufficient contract records per 2 CFR 200.318(i) including but not limited to:**

- Rationale for determining the need for project.
- Rationale for the method of procurement selected, *i.e.* micro purchases, small purchase procedures, and sealed bids.
- Selection of contract type.
- Contractor selection or rejection.
- Basis for the contract price.
- For time and materials (T + M) contracts, which generally are prohibited, sufficient records shall be maintained to detail the history of procurement per 2 CFR 200.318(j).

**4. The Port shall award contracts to responsible contractors, and per 2 CFR 200.319:**

- Contracts must be conducted in a manner providing full and open competition consistent with the standards of this section. In order to ensure objective contractor performance and eliminate unfair competitive advantage, contractors that develop or draft specifications, requirements, statements of work, or invitations for bids or requests for proposals must be excluded from competing for such procurements. Some of the situations considered restrictive of competition include but are not limited to:
  - Placing unreasonable requirements on firms in order for them to qualify to do business;
  - Requiring unnecessary experience and excessive bonding;
  - Noncompetitive pricing practices between firms or between affiliated companies;
  - Ethical violations or organizational conflicts of interest; and
  - Specifying only a “brand name” product instead of allowing “an equal” product to be offered and describing the performance or other relevant requirements of the procurement.
- There must be a clear and accurate description of all technical requirements for the material, product, or service to be procured.
- The contractor must be in good standing with the Secretary of State and vetted through both State and Federal databases to ensure the contractor is not debarred or suspended. These databases are: [www.sam.gov](http://www.sam.gov) and

[www.sos.la.gov/Pages/default.aspx](http://www.sos.la.gov/Pages/default.aspx)

- All procurement transactions must be conducted in a manner providing full and open competition consistent with the standards of this section. In order to ensure objective contractor performance and eliminate unfair competitive advantage, contractors that develop or draft specifications, requirements, statements of work, or invitations for bids or requests for proposals must be excluded from competing for such procurements. Some of the situations considered to be restrictive of competition include but are not limited to:
  - Placing unreasonable requirements on firms in order for them to qualify to do business;
  - Requiring unnecessary experience and excessive bonding;
  - Noncompetitive pricing practices between firms or between affiliated companies; Noncompetitive contracts to consultants that are on retainer contracts;
  - Organizational conflicts of interest;
  - Specifying only a “brand name” product instead of allowing “an equal” product to be offered and describing the performance or other relevant requirements of the procurement; and
  - Any arbitrary action in the procurement process.
- The Agency must conduct procurements in a manner that prohibits the use of statutorily or administratively imposed state, local, or tribal geographical preferences in the evaluation of bids or proposals, except in those cases where applicable Federal statutes expressly mandate or encourage geographic preference. Nothing in this section preempts state licensing laws. When contracting for architectural and engineering (A/E) services, geographic location may be a selection criterion provided its application leaves an appropriate number of qualified firms, given the nature and size of the project, to compete for the contract.
- The Agency must have written procedures for procurement transactions. These procedures must ensure that all solicitations:
  - Incorporate a clear and accurate description of the technical requirements for the material, product, or service to be procured. Such description must not, in competitive procurements, contain features which unduly restrict



competition. The description may include a statement of the qualitative nature of the material, product or service to be procured and, when necessary, must set forth those minimum essential characteristics and standards to which it must conform if it is to satisfy its intended use. Detailed product specifications should be avoided, if possible. When it is impractical or uneconomical to make a clear and accurate description of the technical requirements, a “brand name or equivalent” description may be used to define the performance or other salient requirements of procurement. The specific features of the named brand which must be met by offers must be clearly stated; and

- Identify all requirements which the offerors must fulfill and all other factors to be used in evaluating bids or proposals.
- The non-Federal entity must ensure that all prequalified lists of persons, firms, or products which are used in acquiring goods and services are current and include enough qualified sources to ensure maximum open and free competition. Also, the non-Federal entity must not preclude potential bidders from qualifying during the solicitation period.

**5. Regarding utilizing small businesses, minority-owned firms, and women business enterprises, per 2 CFR 200.321:**

- Any RFPs and RFQs issued shall be sent to the following organizations:
  - Louisiana Uniform Certification Program
  - State and Local Disadvantaged Business Program
- To engage small and minority-owned firms and women business enterprises in contracts, the Port will do the following:
  - Place qualified small and minority businesses and women’s business enterprises on solicitation lists.
  - Assure that small and minority businesses, and women’s business enterprises are solicited whenever they are potential sources.
  - Divide total contract requirements, when economically feasible, into smaller tasks or quantities to permit maximum participation by small and minority businesses, and women business enterprises.
  - Establish delivery schedules, where the requirements permit, which encourage participation by small and minority businesses, and women’s business enterprises.
  - Use the services and assistance, as appropriate, of such organizations as the Small Business Administration and the Minority Business Development Agency of the Department of Commerce.
  - Require the prime contractor, to solicit as subcontractors, small and minority owned firms and women business enterprises by taking the same steps stated above.

**6. Regarding the procurement of recovered materials, per 2 CFR 200.322:**

- Recovered materials must be procured to the maximum extent practicable.

- Procure only items designated within guidelines of the Environmental Protection Agency (EPA) in 40 CFR Part 247 that contain the highest percentage of recovered materials practicable, consistent with maintaining a satisfactory level of competition, where the purchase price of the item exceeds \$10,000 or the value of the quantity acquired during the preceding fiscal year exceeded \$10,000. The designated items are:
  1. Paper and paper products
  2. Vehicular products
  3. Construction products
  4. Transportation products
  5. Park and recreation products
  6. Landscaping products
  7. Non-paper office products
  8. Miscellaneous products
- Procure solid waste management services in a manner that maximizes energy and resource recovery.
- Establish an affirmative procurement program for procurement of recovered materials identified in the EPA guidelines.

**7. Contract cost and price, per 2 CFR 200.323**

- Procurement must perform a cost or price analysis in connection with every procurement action in excess of the Simplified Acquisition Threshold including contract modifications. The method and degree of analysis is dependent on the facts surrounding the particular procurement situation, but as a starting point, the non-Federal entity must make independent estimates before receiving bids or proposals.
- Procurement must negotiate profit as a separate element of the price for each contract in which there is no price competition and in all cases where cost analysis is performed. To establish a fair and reasonable profit, consideration must be given to the complexity of the work to be performed, the risk borne by the contractor, the contractor's investment, the amount of subcontracting, the quality of its record of past performance, and industry profit rates in the surrounding geographical area for similar work.
- Costs or prices based on estimated costs for contracts under the Federal award are allowable only to the extent that costs incurred or cost estimates included in negotiated prices would be allowable for the non-Federal entity under Subpart E -

Cost Principles of this part. The non-Federal entity may reference its own cost principles that comply with the Federal cost principles.

- The cost plus a percentage of cost and percentage of construction cost methods of contracting must not be used.

**8. Federal awarding agency or pass-through entity review, per 2 CFR 200.324**

- The Agency must make available, upon request of the Federal awarding agency or pass-through entity, technical specifications on proposed procurements where the Federal awarding agency or pass-through entity believes such review is needed to ensure that the item or service specified is the one being proposed for acquisition. This review generally will take place prior to the time the specification is incorporated into a solicitation document. However, if the non-Federal entity desires to have the review accomplished after a solicitation has been developed, the Federal awarding agency or pass-through entity may still review the specifications, with such review usually limited to the technical aspects of the proposed purchase.
- The Agency must make available upon request, for the Federal awarding agency or pass-through entity pre-procurement review, procurement documents, such as requests for proposals or invitations for bids, or independent cost estimates, when:
  - procurement procedures or operation fails to comply with the procurement standards in this part;
  - procurement is expected to exceed the Simplified Acquisition Threshold and is to be awarded without competition or only one bid or offer is received in response to a solicitation;
  - procurement, which is expected to exceed the Simplified Acquisition Threshold, specifies a “brand name” product;
  - the proposed contract is more than the Simplified Acquisition Threshold and is to be awarded to other than the apparent low bidder under a sealed bid procurement; or a proposed contract modification changes the scope of a contract or increases the contract amount by more than the Simplified Acquisition Threshold.
- The Agency is exempt from the pre-procurement review in paragraph (b) of this section if the Federal awarding agency or pass-through entity determines that its procurement systems comply with the standards of this part.
- The Agency may request that its procurement system be reviewed by the Federal awarding agency or pass-through entity to determine whether its system meets these standards in order for its system to be certified. Generally, these reviews must occur

where there is continuous high-dollar funding, and third party contracts are awarded on a regular basis;

- The Agency may self-certify its procurement system. Such self-certification must not limit the Federal awarding agency's right to survey the system. Under a self-certification procedure, the Federal awarding agency may rely on written assurances from the non-Federal entity that it is complying with these standards. The non-Federal entity must cite specific policies, procedures, regulations, or standards as being in compliance with these requirements and have its system available for review.

#### **9. Bonding requirements, per 2 CFR 200.325**

- For construction or facility improvement contracts or sub contracts exceeding the Simplified Acquisition Threshold, the Federal awarding agency or pass-through entity may accept the bonding policy and requirements of the Agency provided that the Federal awarding agency or pass-through entity has made a determination that the Federal interest is adequately protected. If such a determination has not been made, the minimum requirements must be as follows:
  - A bid guarantee from each bidder equivalent to five percent of the bid price. The “bid guarantee” must consist of a firm commitment such as a bid bond, certified check, or other negotiable instrument accompanying a bid as assurance that the bidder will, upon acceptance of the bid, execute such contractual documents as may be required within the time specified.
  - A performance bond on the part of the contractor for 100 percent of the contract price. A “performance bond” is one executed in connection with a contract to secure fulfillment of all the contractor's obligations under such contract.
  - A payment bond on the part of the contractor for 100 percent of the contract price. A “payment bond” is one executed in connection with a contract to assure payment as required by law of all persons supplying labor and material in the execution of the work provided for in the contract.

#### **10. Regarding the procurement contract provisions, per 2 CFR 200.326:**

- Contracts must contain the applicable provisions described in Appendix II to Part 200 (-2 CFR Appendix II to Part 200 - Contract Provisions for Non-Federal Entity Contracts Under Federal Awards)
- Contracts for more than the simplified acquisition threshold currently set at \$150,000, which is the inflation adjusted amount determined by the Civilian

Agency Acquisition Council and the Defense Acquisition Regulations Council (Councils) as authorized by 41 U.S.C. 1908, must address administrative, contractual, or legal remedies in instances where contractors violate or breach contract terms, and provide for such sanctions and penalties as appropriate.

- All contracts in excess of \$10,000 must address termination for cause and for convenience by the non-Federal entity including the manner by which it will be effected and the basis for settlement.
- Equal Employment Opportunity. Except as otherwise provided under 41 CFR Part 60, all contracts that meet the definition of “federally assisted construction contract” in 41 CFR Part 60-1.3 must include the equal opportunity clause provided under 41 CFR 60-1.4(b), in accordance with Executive Order 11246, “Equal Employment Opportunity” (30 FR 12319, 12935, 3 CFR Part, 1964-1965 Comp., p. 339), as amended by Executive Order 11375, “Amending Executive Order 11246 Relating to Equal Employment Opportunity,” and implementing regulations at 41 CFR part 60, “Office of Federal Contract Compliance Programs, Equal Employment Opportunity, Department of Labor.”
- Davis-Bacon Act, as amended (40 U.S.C. 3141-3148). When required by Federal program legislation, all prime construction contracts in excess of \$2,000 awarded by non-Federal entities must include a provision for compliance with the Davis-Bacon Act (40 U.S.C. 3141-3144, and 3146-3148) as supplemented by Department of Labor regulations (29 CFR Part 5, “Labor Standards Provisions Applicable to Contracts Covering Federally Financed and Assisted Construction”). In accordance with the statute, contractors must be required to pay wages to laborers and mechanics at a rate not less than the prevailing wages specified in a wage determination made by the Secretary of Labor. In addition, contractors must be required to pay wages not less than once a week. The non-Federal entity must place a copy of the current prevailing wage determination issued by the Department of Labor in each solicitation. The decision to award a contract or subcontract must be conditioned upon the acceptance of the wage determination. The non-Federal entity must report all suspected or reported violations to the Federal awarding agency. The contracts must also include a provision for compliance with the Copeland “Anti-Kickback” Act (40 U.S.C. 3145), as supplemented by Department of Labor regulations (29 CFR Part 3, “Contractors and Subcontractors on Public Building or Public Work Financed in Whole or in Part by Loans or Grants from the United States”). The Act provides that each contractor or sub recipient must be prohibited from inducing, by any means, any person employed in the construction, completion, or repair of public work, to give up any part of the

compensation to which he or she is otherwise entitled. The non-Federal entity must report all suspected or reported violations to the Federal awarding agency.

- **Contract Work Hours and Safety Standards Act (40 U.S.C. 3701-3708).** Where applicable, all contracts awarded by the non-Federal entity in excess of \$100,000 that involve the employment of mechanics or laborers must include a provision for compliance with 40 U.S.C. 3702 and 3704, as supplemented by Department of Labor regulations (29 CFR Part 5). Under 40 U.S.C. 3702 of the Act, each contractor must be required to compute the wages of every mechanic and laborer on the basis of a standard work week of 40 hours. Work in excess of the standard work week is permissible provided that the worker is compensated at a rate of not less than one and a half times the basic rate of pay for all hours worked in excess of 40 hours in the work week. The requirements of 40 U.S.C. 3704 are applicable to construction work and provide that no laborer or mechanic must be required to work in surroundings or under working conditions which are unsanitary, hazardous or dangerous. These requirements do not apply to the purchases of supplies or materials or articles ordinarily available on the open market, or contracts for transportation or transmission of intelligence.
- **Rights to Inventions Made Under a Contract or Agreement.** If the Federal award meets the definition of “funding agreement” under 37 CFR § 401.2 (a) and the recipient or sub recipient wishes to enter into a contract with a small business firm or nonprofit organization regarding the substitution of parties, assignment or performance of experimental, developmental, or research work under that “funding agreement,” the recipient or sub recipient must comply with the requirements of 37 CFR Part 401, “Rights to Inventions Made by Nonprofit Organizations and Small Business Firms Under Government Grants, Contracts and Cooperative Agreements,” and any implementing regulations issued by the awarding agency.
- **Clean Air Act (42 U.S.C. 7401-7671q.) and the Federal Water Pollution Control Act (33 U.S.C. 1251-1387), as amended -** Contracts and sub grants of amounts in excess of \$150,000 must contain a provision that requires the non-Federal award to agree to comply with all applicable standards, orders or regulations issued pursuant to the Clean Air Act (42 U.S.C. 7401-7671q) and the Federal Water Pollution Control Act as amended (33 U.S.C. 1251-1387). Violations must be reported to the Federal awarding agency and the Regional Office of the Environmental Protection Agency (EPA).

- Debarment and Suspension (Executive Orders 12549 and 12689) - A contract award (see 2 CFR 180.220) must not be made to parties listed on the government wide exclusions in the System for Award Management (SAM), in accordance with the OMB guidelines at 2 CFR 180 that implement Executive Orders 12549 (3 CFR part 1986 Comp., p. 189) and 12689 (3 CFR part 1989 Comp., p. 235), “Debarment and Suspension.” SAM Exclusions contains the names of parties debarred, suspended, or otherwise excluded by agencies, as well as parties declared ineligible under statutory or regulatory authority other than Executive Order 12549.
- (Byrd Anti-Lobbying Amendment (31 U.S.C. 1352) - Contractors that apply or bid for an award exceeding \$100,000 must file the required certification. Each tier certifies to the tier above that it will not and has not used Federal appropriated funds to pay any person or organization for influencing or attempting to influence an officer or employee of any agency, a member of Congress, officer or employee of Congress, or an employee of a member of Congress in connection with obtaining any Federal contract, grant or any other award covered by 31 U.S.C. 1352. Each tier must also disclose any lobbying with non-Federal funds that takes place in connection with obtaining any Federal award. Such disclosures are forwarded from tier to tier up to the non-Federal award.
- See § 200.322 Procurement of recovered materials.

#### **11. Termination of Contract**

- A contract may be terminated in two ways:
  - Termination for Cause: implies a breach of contract by the contractor.
  - Termination for Convenience: the Port has the right to terminate the contract for any reason.
- In each case, the Port shall notify the contractor in writing of the following:
  - Reason for termination;
  - Effective date of termination; and
  - Order to stop work immediately.

#### **12. Administrative Documentation and File Management** - Furnish essential facts (include a description) used as a basis for informed decisions at each step in the process:

- Furnish a complete audit trail that may be used to support reviews and future investigations, litigation, or inquiries.
- The following records shall be maintained in contract files, if applicable: purchase requests (PRs), acquisition planning information, and other pre-solicitation documents.

- Document the rationale for actions taken, for example, deciding an agreed upon price was fair and reasonable.



**Attachment C**  
**Data Procurement Law**

To review the Political Subdivisions Telecommunications and Data Processing Procurement Law, La R.S. 38:2234, et seq. go to the following link:

<http://www.legis.la.gov/Legis/Law.aspx?d=94948>

**Attachment D**  
**Bid Protect Procedures**

**I. Form of Protest.**

In order to be considered, a Protest shall be in writing, addressed to Purchasing, and include:

- a) The name, address, and phone number of the Bidder protesting, or the authorized representative of the Bidder;
- b) The solicitation number and title under which the Protest is submitted;
- c) A detailed description of the specific grounds for protest and any supporting documentation. It is the responsibility of the Protesting Bidder to supplement its Protest with any subsequently discovered documents prior to the procurement coordinator's decision;
- d) The specific ruling or relief requested;
- e) Evidence that all persons with a financial interest in the procurement have been given notice of the Protest or if such persons are unknown, a statement to that effect; and
- f) Contain the following statement signed by a responsible party of the Protester, "I declare under penalty of law for perjury or falsification that the information contained in the Protest is true and correct to my personal knowledge, that this Protest is filed in good faith and without any intent of delaying the procurement, and that I reasonably believe the Protest to be meritorious." Such statement shall be subscribed and sworn before a notary public. A Protestor must strictly comply with this requirement.

**II. Delivery Method.**

- a) Delivery of Protests shall be made during regular Port business hours in a manner requiring a receipt signed by a staff member of the Port of Longview's office such as United States Postal Service certified first class mail, return receipt request or commercial document courier who obtains a receipt upon delivery. Electronic submission of Protests will not be considered.

**III. Who May Protest.**

- a) Protests based on specifications: Any actual or prospective Bidder.
- b) Protests following Proposal or Bid submittal: Any actual Bidder.

- c) Bidder does not include subcontractors, suppliers or any person contracting with, or intending to contract with an actual Bidder.

#### IV. Time to Protest.

- a. Protests based on specifications or other terms in the solicitation documents which are apparent on the face of said document must be received by the Port no later than five calendar days prior to the date established for submittal of Proposals or Bids.
- b. Protests based on other circumstances must be received by the Port within two calendar days after the protesting Bidder knows or should have known of the facts and circumstances upon which the Protest is based.
- c. In no event shall a Protest be considered if all Proposals or Bids are rejected or after award of the Contract.

#### V. Calculation of Time.

- a. Time is computed based on working business days, not including weekends or holidays.

#### VI. Determination of Protest.

- a. If the procurement is to be made or awarded by the Port Board, the Port Board shall decide the Protest. The Port Board's decision shall be final and binding.
- b. If the procurement is to be made or awarded without the need for Port Board action (in accordance with Port's Procurement and Public Works Policy), the Port Executive Director or his/her designee shall decide the protest. A meeting or conference with the Protestor will occur only if such designated person determines, in his or her sole discretion, that a meeting or conference with the Protestor would materially assist them in making a decision. The Port Executive Director or his/her designee will issue a written decision. The decision shall be final and binding.

#### VII. Remedies.

- a) A decision on the Protest may include, but is not limited to, upholding or denying, in whole or in part. Remedies may include rejection of one or more Proposals or Bids, a call for new Proposals or Bids, acceptance of the Proposals or Bids in the event the Protest is denied, and such other relief as may be appropriate. No Protestor shall be entitled to damages of any kind whatsoever.

### VIII. Strict Compliance.

- a) Strict compliance with these Protest Procedures is essential in the furtherance of public interest. Any party that fails to comply strictly with these Protest Procedures is deemed to have waived any claim with respect to alleged irregularities in connection with the solicitation or award of a contract.
- b) Failure to comply with the procedures set forth herein may render a Protest untimely or inadequate and may result in rejection by the Port. No person may pursue any judicial or administrative proceedings challenging the solicitation or contract award without first exhausting the procedures specified herein.

<b>Amendment #</b>	<b>Reason</b>	<b>Date</b>	<b>Initials</b>



# PLAQUEMINES PORT: Credit Card Purchases

**Policy Category:**

**Subject:**

**Office Responsible for Review of this Policy:**

**Procedures:**

**Related Port Policies:**

## I. SCOPE.

This policy governs the issuance, usage, security, and recordkeeping of credit cards for official business purposes at the Port. It applies to all employees entrusted with credit card privileges within the Port, ensuring compliance with purchasing policies and procedures, as well as legal regulations such as the Louisiana Public Bid Law.

## II. POLICY STATEMENT.

The Port enforces strict guidelines to ensure responsible and authorized use of credit cards, promoting transparency, accountability, and fiscal integrity in all financial transactions. Credit cards are exclusively for official Port business and must not be utilized for personal expenses or to circumvent established procurement procedures.

## III. DEFINITIONS.

- **Credit Card Purchases** - Transactions conducted using credit cards issued by the Port for authorized business purposes.
- **Purchasing Cards** - Credit cards designated for procurement activities within the Port.
- **Travel Cards** - Credit cards provided to employees for official travel-related expenses.
- **Emergency P.O** - Emergency Purchase Order, issued verbally when conditions prevent the generation of a System Generated Purchase Order.
- **Non-Approved Purchases** - Transactions made by authorized cardholders that do not align with Port policies and procedures but lack intent to deceive for personal gain.
- **Fraud Purchases** - Intentional misuse of Port credit cards for personal gain or to defraud the Port.

#### IV. POLICY.

##### **Authorization and Usage:**

- Credit card accounts necessitate approval from the Executive Director and are strictly for official Port business.
- Usage of credit cards must comply with Port policies and procedures, excluding purchases subject to the Louisiana Public Bid Law.

##### **Security:**

- The Purchasing Agent is responsible for maintaining a comprehensive record of all credit cards and securing them under lock.
- Prompt reporting of lost or stolen credit cards to the Director of Administration is mandatory, followed by immediate card cancellation and, if stolen, notification to law enforcement.

##### **Issuance:**

- Department heads or the Executive Director must authorize the issuance of credit cards, documented in writing using the Credit Card Issuance Log.
- A detailed log for each credit card, including issuance and return details, business purposes, and approvals, must be maintained by the Purchasing Agent

##### **Usage Guidelines:**

- Personal use of Port credit cards is strictly prohibited.
- All purchases require prior approval according to Port purchasing policies and procedures, with supporting documentation submitted to the Director of Administration.
- Prohibited purchases include cash advances, alcoholic beverages, tobacco products, prescriptions and drugs, and capital equipment or upgrades over \$3,000.
- Credit card usage must not bypass Port purchasing policies or the Louisiana Public Bid Law.

##### **Recordkeeping:**

- The Director of Administration is responsible for reviewing and reconciling receipts and documentation, ensuring compliance with authorization and business purpose requirements.
- Monthly comparison of card issuance logs, purchase documentation, and purchase orders with statements is mandatory.
- Unreimbursed or non-approved purchases will result in reimbursement to the Port, with appropriate disciplinary actions applied.

**Disputes:**

- Cardholders must attempt to resolve discrepancies with merchants directly.
- Unresolved issues should be reported to the finance department for dispute claims with the issuing bank.

**Travel Cards:**

- Travel cards are solely for official travel expenses, excluding personal items or gifts.
- Employees must adhere to reimbursement policies and provide documentation for all expenses.

**Card Misuse and Fraud:**

Knowingly or negligently failing to adhere to policy requirements may result in disciplinary actions, including termination of employment or criminal prosecution for fraud.

**Reporting:**

Any suspected misuse of Port credit cards must be reported promptly to the Director of Administration or anonymously to the State of Louisiana Inspector General's Fraud and Abuse Hotline.

**Recordkeeping:**

The Comptroller is responsible for maintaining records, reconciling statements, and ensuring compliance with payment schedules.

**V. EFFECTIVE DATE(S)**

This Policy is effective May 3, 2024.

**VI. SIGNATURE, TITLE AND DATE OF APPROVAL**

This policy needs to be signed by the appropriate officer before it is considered approved.



<b>Amendment #</b>	<b>Reason</b>	<b>Date</b>	<b>Initials</b>



<b>PLAQUEMINES PORT: Fixed Assets</b>
<b>Policy Category:</b>
<b>Subject:</b>
<b>Office Responsible for Review of this Policy:</b>
<b>Procedures:</b>
<b>Related Port Policies:</b>

**I. SCOPE.**

This policy applies to all tangible assets owned by the Port that meet the criteria of a capital asset, as defined herein, and are essential for the Port's operations. It outlines procedures for the acquisition, maintenance, depreciation, and disposal of fixed assets to ensure compliance with relevant statutes and effective asset management.

**II. POLICY STATEMENT.**

The Port acknowledges the significance of fixed assets in facilitating its operations and commits to maintaining accurate records, safeguarding assets against loss or misuse, and ensuring compliance with applicable regulations. This policy governs the acquisition, management, and disposal of fixed assets to promote transparency, accountability, and efficient resource utilization.

**III. DEFINITIONS.**

- **Capital Asset** - A tangible asset owned by the Port with a cost of \$1,000 or more and an estimated useful life exceeding one year. This includes but is not limited to land, buildings, equipment, and infrastructure assets.
- **Salvage Value** - The estimated residual value of a capital asset at the end of its useful life, typically set at 10% of the asset's cost.
- **Depreciation** - The systematic allocation of the cost of a capital asset over its estimated useful life, excluding land, to reflect its consumption or wear and tear.

**IV. POLICY.**

**Purpose:**

Capital assets play a vital role in the Port's operations, and maintaining accurate records of these assets is essential for effective financial management and compliance with statutory requirements. This policy outlines procedures for the acquisition, depreciation, and disposal of fixed assets to ensure their proper stewardship and safeguarding against loss or misuse.

**Procedures:****Capital Asset Reporting and Recording:**

- The Purchasing Agent shall promptly notify the accounting clerk upon the purchase and receipt of any capital asset during the fiscal year.
- The accounting clerk shall collect supporting documentation, such as purchase orders and invoices, to record relevant asset information in the capital asset listing. This information shall include the asset description, date of acquisition, commencement of depreciation, location, department, cost (or fair value for donated assets), salvage value, and estimated useful life.
- An identification number shall be assigned to each asset by the clerk, and this number shall be affixed to the asset along with a tag/sticker displaying the identification number and the Port's name.

**Depreciation:**

- Except for land, which is not subject to depreciation, capital assets shall be depreciated over their estimated useful lives using the straight-line method.
- The beginning of depreciation shall be the first of the month in which the asset is put into use.

**Capital Asset Disposal:**

- The Purchasing Agent or Department Head shall notify the Comptroller when a capital asset is no longer useful in operations and is available for disposal.
- The Comptroller shall consult with legal counsel to ensure compliance with state laws regarding the disposal of Port property/assets.
- All documentation related to the disposal, including board resolutions, appraisals, advertisements, and bids received, shall be maintained by the Comptroller.
- The Comptroller shall identify the disposed asset on the listing and document its disposal, including the date and proceeds received.
- Failure to adhere to these procedures may expose the Port to risks such as loss, theft, or misuse of its assets, and appropriate actions, including notifying relevant authorities, will be taken to address any discrepancies or missing assets.

**Plaquemines Port, Harbor & Terminal District- GASB Statement #34**

<b>Major Assets</b>					
Type	Asset	Tracking	Capitalize & Depreciate	Example	Life in Years
1	Land	\$1	Capitalize Only	Land	N/A
2	Buildings	\$1	\$50,000	Temporary or Portable	25
				Stationary	40
4,5 &6	Machinery & Equipment	\$1,000	\$5,000	Furniture	5
				Office Equipment	5
				Computer Software	5
				Telephone Equipment	5
				Library Books	5
				Cars	5
				Light Trucks	5
				Busses	8
				Vans	8
				Fire Trucks	15
				Mowers	15
				Small Tractors	15
				Water & Sewer Trucks	10
				Trash & Garbage Trucks	10
				Firefighting Equipment	10
				Communication Equipment	10
				Dozers	10
				Backhoes	10
				Front-End Loaders	10
				Large Tractors	10
				Engineering Equipment	10
				Recreational Equipment	10
3	Land Improvements	\$1	\$25,000	Fencing	20
				Running Tracks	20
				Flag Poles	20
				Parking Lots	20
				Sidewalks	20
				Bus Ramps	20
				Golf Courses	30
				Ball Fields	30
				Landscaping	30
				Land Disposal System	25
				Sewerage Treatment Plants	25
7	Building Improvements	\$1	\$50,000	Air Conditioners	20
				Roofing	20
				Heating	20
				Vaentilation System	20
				Carpet Replacement	7
				Electrical	30
				Plumbing	30
8	Infrastructure	\$50,000	\$250,000	Drainage Systems	25
				Water Systems	25
				Sewerage Systems	25
				Disposal Works Systems	25
				Canal Lining	30
				Paved Roads	40
				Asphalt (Rural) Roads	40
				Asphalt (Urban) Roads	20
				Non-Paved Roads	50

Last Update 5/10/2013

**V. EFFECTIVE DATE(S)**

This Policy is effective May 3, 2024.

**VI. SIGNATURE, TITLE AND DATE OF APPROVAL**

This policy needs to be signed by the appropriate officer before it is considered approved.

<b>Amendment #</b>	<b>Reason</b>	<b>Date</b>	<b>Initials</b>



# PLAQUEMINES PORT: Inventory

**Policy Category:**

**Subject:**

**Office Responsible for Review of this Policy:**

**Procedures:**

**Related Port Policies:**

**I. SCOPE.**

This policy pertains to the management, reporting, and safeguarding of fixed assets within the organization. It encompasses procedures for the physical inventory of fixed assets excluding port vehicles, as well as specific guidelines for port vehicle inventory. Additionally, it outlines the process for the addition, transfer, and disposal of fixed assets.

**II. POLICY STATEMENT.**

The Port is committed to maintaining accurate records and effective control over its fixed assets. Proper inventory procedures are crucial for ensuring accountability, compliance with regulatory requirements, and efficient resource management.

**III. DEFINITIONS.**

- **Fixed Assets** - Tangible assets such as equipment, machinery, vehicles, and property that are owned by the organization and have a useful life beyond one accounting period.
- **Fixed Asset Manager** - Individual responsible for overseeing the perpetual physical inventory of fixed assets.
- **Senior Accountant** - Individual responsible for overseeing financial reporting related to fixed assets.
  - **Port Vehicles** - Vehicles used within the port facility for operational purposes.

#### **IV. POLICY.**

##### **A. Procedures for the Physical Inventory of Fixed Assets excluding Port Vehicles:**

###### ***Preparation:***

- Before the physical inventory, the Fixed Asset Manager generates a report sorted by tag number, serving as a checklist.
- The report includes essential details such as tag number, cost, make, model, description, acquisition date, and department.

###### ***Inventory Process:***

- During the inventory, the Fixed Asset Manager verifies each asset's presence, condition, and accuracy of information against the report.
  - Any discrepancies in asset location prompt the completion of a fixed asset transfer form.

###### **Documentation and Changes:**

- Upon completion, the Fixed Asset Manager gathers transfer, addition, and disposal forms for necessary updates in the system.
  - Unlocated assets are documented for further investigation.

###### ***Reporting:***

Physical inventories are to be conducted periodically, with signed and dated copies submitted to the Senior Accountant.

##### **B. Procedures for the Physical Inventory of Port Vehicles:**

###### ***Scheduling and Notification:***

Annual vehicle inventories are scheduled by the Fixed Asset Manager, with notifications sent to department supervisors regarding dates, times, and locations.

###### ***Inventory Process:***

- The Fixed Asset Manager utilizes a report sorted by Vehicle Identification Unit Number for the inventory.
  - Detailed matching with the report is conducted, including verification of various vehicle attributes.

###### ***Documentation and Verification:***

Changes identified during the inventory are verified and updated in the fixed asset records.



**C. Addition, Transfer, and Disposal of Fixed Assets:**

***Monitoring and Reporting:***

- The Fixed Asset Manager generates a monthly report on Capital Outlay purchases.
- All disposals or transfers of assets require completion of the respective disposal or transfer form.

***Asset Tracking:***

Assets under \$1,000, which departments wish to track, necessitate the submission of a fixed asset add form for proper monitoring.

**V. EFFECTIVE DATE(S)**

This Policy is effective May 3, 2024.

**VI. SIGNATURE, TITLE AND DATE OF APPROVAL**

This policy needs to be signed by the appropriate officer before it is considered approved.

<b>Amendment #</b>	<b>Reason</b>	<b>Date</b>	<b>Initials</b>



<b>PLAQUEMINES PORT: Contracts</b>
<b>Policy Category:</b>
<b>Subject:</b>
<b>Office Responsible for Review of this Policy:</b>
<b>Procedures:</b>
<b>Related Port Policies:</b>

**I. SCOPE.**

This policy applies to all contracts entered into by the Port, encompassing services such as legal, engineering, consulting, and architectural services.

**II. POLICY STATEMENT.**

Contracts entered into by the Port must adhere to specific guidelines to ensure appropriateness of terms, compliance with regulations, and efficiency in procurement processes.

**III. DEFINITIONS.**

- **Executive Director** - Individual responsible for executing contracts reviewed and approved by legal counsel and commissioners. Individual with signature authority for all Port contracts authorized by this policy.
- **Legal Assistant** - Custodian of record for all Port contracts and CEAs.
- **PPHTD Legal Counsel** - Legal advisor responsible for reviewing and recommending approval of contracts.

## **IV. POLICY.**

### **1. Contract Review and Authorization:**

- Contracts are reviewed to ensure compliance with applicable laws, regulations, and policies.
- Contract terms, funding evidence, and procurement processes must comply with competitive solicitation requirements.
- The Port Director or Appointing Authority holds signature authority for authorized contracts.

### **2. Required Contract Content:**

- Specifies maximum contract amount and terms of payment.
- Defines contract duration and termination conditions.
- Describes work to be performed, including goals, deliverables, and monitoring plan.
- Outlines termination circumstances, remedies for default, assignability clause, and anti-discrimination language.
- Specifies schedule for reports or deliverables within contract dates.

### **3. Custodian of Records:**

The Legal Assist serves as custodian of record for all Port contracts and notifies relevant authorities of contract expiration within 90 days.

### **4. Legal Requirement:**

All contracts and CEAs must be reviewed and recommended for approval by PPHTD legal counsel before submission to the board or execution.

### **Procedure:**

#### **Project/Contract Evaluation**

#### **Contract Value Over \$50,000:**

- Contracts sent to legal for review.
- Proposal submission to commissioners if required.

#### **Commissioners Approval:**

- Approval or renegotiation based on project proposal.
- RFP/RFQ Process
- Contract Selection
- Commissioners Approval (VOTE)
- Executive Director Execution

**Additional Guidelines:**

LA Public Bid Law Compliance: Services not requiring bidding must adhere to Ordinance 15-138's dollar thresholds and be approved by the board in an open meeting for exceptions.

**Cost-Effectiveness and Control Implementation:**

- Contracts must ensure cost-effective service provision.
- Prohibition of contracts with related parties.
- Adherence to payment terms and conditions.
- Board approval for contract modifications.
- Organized maintenance of contracts and related documentation.

**Checklist for RFP Activities:**

- Submit draft RFP for Port Commissioners' review and approval.
- Advertise RFP in Gazette and on Port Website.
- Address vendor questions and provide agency answers.
- Evaluate proposals and select based on RFP criteria and scoring.
- Notify selected and rejected vendors.

**6. Obtain Port Commission approval of contract.**

**V. EFFECTIVE DATE(S)**

This Policy is effective May 3, 2024.

**VI. SIGNATURE, TITLE, AND DATE OF APPROVAL**

This policy needs to be signed by the appropriate officer before it is considered approved.

Amendment #	Reason	Date	Initials



<b>PLAQUEMINES PORT: Payroll</b>
<b>Policy Category:</b>
<b>Subject:</b>
<b>Office Responsible for Review of this Policy:</b>
<b>Procedures:</b>
<b>Related Port Policies:</b>

**I. SCOPE.**

This policy applies to all staff members of the Port of Plaquemines Harbor and Terminal District (PPHTD) regarding the management of personnel records, payroll preparation, timekeeping, payouts, and compensatory time off.

**II. POLICY STATEMENT.**

PPHTD is committed to maintaining accurate and confidential personnel records, ensuring timely and accurate payroll processing, and providing fair compensation and benefits to its employees. This policy outlines the procedures for personnel record maintenance, payroll preparation, timekeeping, payouts, and compensatory time off.

**III. DEFINITIONS.**

- **Director of Administration** - The individual responsible for maintaining personnel files and overseeing payroll operations.
- **Comptroller** - The individual responsible for processing payroll information and coordinating with the payroll service bureau.
- **Exempt Employees** - Employees who are exempt from overtime pay regulations as per the Plaquemines Parish Civil Service Manual.
- **Non-exempt Employees** - Employees who are entitled to overtime pay as per the Plaquemines Parish Civil Service Manual.

**IV. POLICY.**

**Personnel Records:**

- The Director of Administration is responsible for maintaining personnel files on all staff members.
- Each personnel file must include essential information such as employment application or resume, date of employment, position, pay rates, authorization of payroll deductions, earnings records, termination data, and any relevant documentation related to the employee's work and disciplinary history.
- All personnel records must be securely stored in a locked file cabinet in the Director of Administration's office. Access to these files is restricted to authorized personnel and should be requested in writing to the Executive Director.

#### **Payroll Preparation and Timekeeping:**

- All timesheets must be complete and submitted no later than 10:30 am on the Monday prior to the pay date.
- Time Collected Via Punches: The employee's time is collected through punches via the web or the hardware device.
- Once the employee has finished entering time records for an entire pay period, they can submit their timesheet for approval.
- If all time entries are authorized by managers, the submitted timesheet is instantly switched to approved [status].
- The Comptroller is responsible for processing approved timesheets and reporting the information to the payroll service bureau.
- Paychecks are directly deposited, and check stubs are mailed upon receipt.
- The Comptroller maintains all original payroll records, including annual and sick leave records.
- Any changes to existing payroll records must be submitted in writing and signed by authorized personnel.
- Any corrections or concerns regarding payroll, please contact Human Resources by calling (504) 682-7920.

#### **Payouts:**

- Upon resignation or termination, employees will be paid their annual leave balance upon return of all Port property and/or reimbursement funds that have not been fully earned.
- Payments to surviving spouses or children of deceased employees will follow State Statue RS9:1515. Documentation must be forwarded to the accounting department for payment issuance.

#### **\*\*\*Compensatory Time Off:**

- Exempt employees who work more hours than regularly scheduled may receive compensatory time off on a pro-rata basis.



- Nonexempt positions are entitled to overtime pay as per the Plaquemines Parish Civil Service Manual and are not eligible for compensatory time off.

**\*\*\*Granting Compensatory Time Off:**

- Compensatory time off may be granted to exempt employees with prior approval from the department manager.
- Supervisors may grant compensatory time off for special projects or additional hours worked.
- Compensatory time will be granted on an overtime (time and a half) basis.

**\*\*\*Using Compensatory Time Off:**

- Employees may request the use of compensatory time off, which must be granted within a reasonable period.
- Supervisors may deny requests if the use of compensatory time off will unduly disrupt department operations.
- Compensatory time earned by exempt employees must be taken within two months following the end of the workweek during which it was earned, with an accrual limitation of 40 hours.
- Employees cannot accrue compensatory hours in excess of 40 in a two-month period.

Failure to submit a timesheet on time may result in a delay in receiving payment. Plaquemines Port, Harbor & Terminal District cannot guarantee issuance of a paycheck for the current pay period if the timesheet is not submitted promptly.

If an employee fails to submit a timesheet by the deadline, they will have to wait until the next pay date to receive payment for the hours worked during that pay period.

Overtime compensation will be provided in accordance with Civil Service Rule IV, Section 6.

The balance summary for annual and sick leave displayed in UKG is solely for the employee's tracking purposes and does not influence payroll processing.

**Conclusion:**

Any intentional misrepresentation of hours worked constitutes fraud and may result in disciplinary action or termination of employment. It is imperative for all employees within Plaquemines Port, Harbor & Terminal District to adhere to this policy to ensure accurate recording of working hours and leave taken.

**Rescue Boat Department**

Complete one timesheet for each bi-weekly pay period.

- Timesheets must be completed daily by the employee.
- Timesheets are due every Monday before payday.

- At the end of each weekly shift, completed timesheets should be reviewed for accuracy.
- Late submissions may affect paycheck issuance.
- Failure to submit a timesheet may result in payment delay until the next payday.
- Overtime payment follows Civil Service Rule IV, Section 6.

**Note:** The leave balance summary on timesheets is for employee tracking only.

**Annual and Sick Leave Sheets (Office and Rescue Boats)**

1. Any time off, sick or annual must be requested in UKG or written.
2. Request for eight (8) hours or less of annual leave should be made at least 24 hours in advance.
3. Request for more than eight hours should be made one week in advance.
4. Request for more than 8 hours must be stamped received in the Port Office 7 calendar days from the first day of requested leave.
5. Phone calls for leave request will not be honored by anyone in the Port office, written request on proper form or submitted via UKG.
6. Submission of Annual Leave Sheets does not guarantee the approval of same. The Port Administration is under no obligation to approve time off requests.
7. Annual and Sick leave balance records must be kept by the payroll department.
8. Any disputes of balances reflected on employee's check stub must be submitted in writing to the payroll department.

For any additional information regarding annual and sick leave please refer to your Civil Service Manual.

Any questions regarding this information please contact your immediate supervisor.

**V. EFFECTIVE DATE(S)**

This Policy is effective May 3, 2024.

**VI. SIGNATURE, TITLE AND DATE OF APPROVAL**

This policy needs to be signed by the appropriate officer before it is considered approved.

<b>Amendment #</b>	<b>Reason</b>	<b>Date</b>	<b>Initials</b>




<b>PLAQUEMINES PORT: Reimbursements</b>
<b>Policy Category:</b>
<b>Subject:</b>
<b>Office Responsible for Review of this Policy:</b>
<b>Procedures:</b>
<b>Related Port Policies:</b>

**I. SCOPE.**

This policy outlines the guidelines and procedures for reimbursements at Plaquemines Port, Harbor & Terminal District (PPHTD), covering advances, non-travel expenditures, travel expenses including lodging, meals, airfare, international travel, special meals, automobile reimbursement, gasoline, other expenses, and professional development.

**II. POLICY STATEMENT.**

PPHTD recognizes the necessity of reimbursing employees for expenses incurred during official business activities. However, it emphasizes fiscal responsibility and accountability in expense reporting and ensures compliance with relevant laws and regulations.

**III. DEFINITIONS.**

- **Expense Report** - A documented record submitted by employees detailing expenses incurred during official business activities, including original receipts and supporting documentation.
- **Tier Cities** - Classifications of cities based on lodging and meal rates, with different reimbursement limits.

**IV. POLICY.**

**Advances:**

Advances for hotel/motel or travel expenses should be rarely requested and must be accompanied by adequate documentation upon completion of the trip.

**Non-Travel Expenditures (Goods/Materials, Licenses):**

All expenses must be submitted using the PPHTD Employee Expense Reimbursement form with original receipts and detailed descriptions. Reimbursements for training/licenses will be granted with proper documentation.

**Travel Expenses Overnight Lodging:**

Travel requests require prior approval. Lodging reimbursements are subject to comparison for the "best value" option and must be within set tiers unless approved otherwise.

**Meals:**

Reimbursement for meals during single-day travel is not applicable, except for extended travel periods. Reimbursements follow specific schedules based on travel duration and time.

**Tiers:**

PPHTD follows tiered reimbursement rates for lodging and meals based on city classifications.

**Tier I**

<b>Breakfast</b>	<b>\$ 9</b>
<b>Lunch</b>	<b>\$13</b>
<b>Dinner</b>	<b><u>\$29</u></b>
	<b>\$51</b>

**LODGING:** **Routine Lodging**

In-State Cities (except as listed) **\$91**

Alexandria/Leesville/Natchitoches **\$97**

Baton Rouge – EBR **\$97**

<u>Covington/Slidell – St. Tammany</u>	<u>\$91</u>
<u>Lafayette</u>	<u>\$91</u>
<u>Lake Charles – Calcasieu</u>	<u>\$91</u>

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**Tier II**

<b>Breakfast</b>	<b>\$10</b>
<b>Lunch</b>	<b>\$19</b>
<b>Dinner</b>	<b><u>\$30</u></b>
	<b>\$59</b>

**LODGING: Routine Lodging**

New Orleans, Orleans, St. Bernard, Jefferson,

and Plaquemines Parishes \$156

Out-of-State (Except Cities listed in Tier III & IV) \$91

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**Tier III**

<b>Breakfast</b>	<b>\$12</b>
<b>Lunch</b>	<b>\$17</b>
<b>Dinner</b>	<b><u>\$32</u></b>
	<b>\$61</b>

**LODGING: Routine Lodging**

Atlanta, Austin, Cleveland, Dallas/Fort Worth **\$134**

Denver, CO, Fort Lauderdale, Hartford, Houston, Kansas City, Las Vegas, Los Angeles, Miami, Minneapolis/ST. Paul, Nashville, Oakland. CA., Orlando, Philadelphia, Phoenix, Pittsburgh, Portland, OR., Sacramento, San Antonio, San Diego, Sedona, St. Louis, Tampa, Wilmington, DE, Puerto Rico, Virgin Islands, all of Alaska and Hawaii, Guam, American Samoa, Saipan

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<b>Breakfast</b>	<b>\$13</b>
<b>Lunch</b>	<b>\$19</b>
<b>Dinner</b>	<b><u>\$36</u></b>
	<b>\$68</b>

**Tier IV**

**Lodging**

**LODGING: Routine**

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**Lodging** Baltimore MD, Seattle, WA, San Francisco, CA \$212  
Alexandria, VA, Arlington, VA,

**Air Fare:**

Airfare reimbursement follows cost-effectiveness criteria and requires proper documentation. The lowest logical airfare should be selected, and upgrades are not permitted.

**International Travel:**

International travel must be pre-approved and reimbursed according to tier IV rates unless specified otherwise. Visa and immunization reimbursements are subject to justification.

**Special Meals:**

Reimbursements for special meals are allowed in exceptional circumstances and require detailed justification.

**Automobile Reimbursement/Mileage/Parking:**

Personal automobile usage reimbursement is limited. Mileage allowance is authorized for approved travelers, and parking expenses are reimbursable within set limits.

- Mileage may be reimbursed in accordance with the State of Louisiana Travel Guidelines.
- Parking reimbursements are granted with itemized receipts. Up to \$5 can be reimbursed without receipt.
- Rental Cars are permitted when conducting Port business in travel status. Receipts are required. Port vehicles should be used when available.

**Reimbursements for Other Expenses:**

Telephone, internet access, baggage tips, and luggage allowances are reimbursable within specified limits.

**Professional Development:**



Reimbursements for professional development follow policy guidelines, with exceptions requiring prior approval.

**Approval Levels:**

Expenditure approval limits are defined based on hierarchical positions within PPHTD.

- Director of Administration and Director of Port Security & Vessels: \$4,999.99 for expenditures not incurred by the personnel in these positions.
- Deputy Port Director: \$14,999.99 for expenditures not incurred by the individual in this position.
- Executive Director: Budget limit for expenditures not incurred by the individual in this position.

**Waiver:**

The Executive Director may waive any provision in the policy in the best interest of PPHTD, supported by relevant documentation.

**V. EFFECTIVE DATE(S)**

This Policy is effective May 3, 2024.

**VI. SIGNATURE, TITLE, AND DATE OF APPROVAL**

This policy needs to be signed by the appropriate officer before it is considered approved.

<b>Amendment #</b>	<b>Reason</b>	<b>Date</b>	<b>Initials</b>



<b>PLAQUEMINES PORT : Internal Audit Procedures</b>
<b>Policy Category:</b>
<b>Subject:</b>
<b>Office Responsible for Review of this Policy:</b>
<b>Procedures:</b>
<b>Related Port Policies:</b>

**I. SCOPE.**

These internal auditing procedures apply to all activities within the Plaquemines Parish Harbor and Terminal District (PPHTD). The internal auditing department, as defined by the Plaquemines Parish Government Internal Auditing Department/Committee under the Plaquemines Parish Government Home Rule Charter for Local Self-Government Section 7.08, “Audit Committee,” is responsible for conducting audits to improve accountability, ethical and professional practices, effective risk management, and the quality of output. These procedures aim to support decision-making processes and performance tracking.

**II. POLICY STATEMENT.**

The PPHTD is committed to maintaining a robust internal auditing process to ensure transparency, accountability, and efficiency in its operations. Through systematic audits, the organization seeks to identify areas for improvement, mitigate risks, and enhance the overall quality of its services. The internal auditing department operates under the mandate outlined in the Plaquemines Parish Government Home Rule Charter, Section 7.08, to provide analysis, appraisals, recommendations, counsel, and information to the Port members.

**III. DEFINITIONS.**

- **Chief Internal Auditor** - The individual responsible for overseeing internal auditing activities within the PPHTD.
- **Audit Notification** - Formal communication issued by the Chief Internal Auditor to announce an upcoming internal audit.

- **Entrance Conference** - A meeting held at the beginning of an audit to discuss objectives, scope, and address any queries related to the audit process.
- **Fieldwork** - The stage of the audit process involving data collection, document review, and interviews with relevant personnel to support audit objectives.
- **Exit Conference** - A meeting convened after the completion of fieldwork to discuss the draft report with management.
- **Draft Report** - Preliminary report prepared by the internal auditors, outlining findings and observations for discussion with management and affected parties.
- **Final Report** - A comprehensive report incorporating management's responses and any other relevant feedback, circulated to management, the audit committee, and affected parties.

#### IV. POLICY.

##### **Internal Auditing Process**

###### **Audit Notification:**

The Chief Internal Auditor initiates the internal auditing process by issuing an Audit Notification to the Port before commencing internal audits. This notification outlines the scope and objectives of the impending audits, setting the stage for the evaluation process.

###### **Entrance Conference:**

To establish clarity and understanding among stakeholders, an entrance conference is conducted. This conference serves as a platform to communicate the audit objectives and scope effectively, ensuring alignment among all involved parties.

###### **Fieldwork:**

During the fieldwork phase, auditors diligently engage in comprehensive activities such as document review and interviews. This meticulous approach supports audit objectives and aids in the preparation of a detailed written draft report, capturing essential insights.

###### **Exit Conference:**

Upon the completion of fieldwork, an exit conference is convened to discuss the draft report with management. This session allows for invaluable feedback and clarification of findings, fostering collaboration and ensuring accuracy in the final report.

###### **Draft Report Review:**

Before finalization, the draft report is shared with all auditees for review and discussion. This proactive step aims to mitigate potential misunderstandings and discrepancies, promoting transparency and consensus.

**Response Period:**

Auditees are afforded a response period of 20 business days to provide written feedback on observations, findings, and opinions outlined in the draft report. This ensures ample time for thorough review and thoughtful responses.

**Final Report Distribution:**

The Chief Internal Auditor distributes the final audit report, incorporating management's written comments, to all auditees, management, the audit committee, and other substantially affected parties. This comprehensive dissemination ensures transparency, accountability, and informed decision-making based on the audit findings.

**V. EFFECTIVE DATE(S)**

This Policy is effective May 3, 2024.

**VI. SIGNATURE, TITLE AND DATE OF APPROVAL**

This policy needs to be signed by the appropriate officer before it is considered approved.





<b>PLAQUEMINES PORT: Financial Reporting</b>
<b>Policy Category:</b>
<b>Subject:</b>
<b>Office Responsible for Review of this Policy:</b>
<b>Procedures:</b>
<b>Related Port Policies:</b>

**I. SCOPE.**

This policy outlines the procedures and requirements for financial reporting within the organization. It applies to all departments and personnel involved in financial management.

**II. POLICY STATEMENT.**

The organization is committed to maintaining accurate, transparent, and timely financial reporting practices to support effective decision-making and ensure compliance with regulatory requirements.

**III. DEFINITIONS.**

- **Comptroller** - The individual responsible for overseeing financial reporting and management within the organization.
- **Executive Director/Deputy Director** - The designated authorities responsible for reviewing monthly financial statements before distribution to the Port Board.
- **LA R.S 24:513** - Louisiana Revised Statutes pertaining to the submission of audited financial statements to the LA Legislative Auditor's office.

**IV. POLICY.**

**Monthly Reports:**

- The Comptroller shall prepare a comprehensive set of monthly financial reports for distribution to the management staff.
  - These reports shall encompass a Summary Report for all accounts included in the annual operating budget.

**Review Process:**

Prior to distribution to the Port Board, the monthly financial statements shall be reviewed by the Executive Director and/or Deputy Director to ensure accuracy and alignment with organizational objectives.

**Year-End Report/Audit:**

- Pursuant to LA R.S 24:513, the Port is obligated to annually submit its audited financial statements to the LA Legislative Auditor's office.

**V. AUDIT BID**

**VI. EFFECTIVE DATE(S)**

This Policy is effective May 3, 2024.

**VII. SIGNATURE, TITLE AND DATE OF APPROVAL**

This policy needs to be signed by the appropriate officer before it is considered approved.







<b>PLAQUEMINES PORT: Grant Compliance</b>
<b>Policy Category:</b>
<b>Subject:</b>
<b>Office Responsible for Review of this Policy:</b>
<b>Procedures:</b>
<b>Related Port Policies:</b>

**I. SCOPE.**

This policy applies to all grants received or renewed by the PPHTD.

**II. POLICY STATEMENT.**

The Port is committed to ensuring compliance with all terms and conditions outlined in grants received, whether from governmental or private funders. This policy outlines the procedures for managing grant contracts, financial transactions, and adherence to funding restrictions.

**III. DEFINITIONS.**

- **Grant**- A financial award provided to PPHTD for specific projects or initiatives, typically with defined terms and conditions.
- **Comptroller** - The designated individual responsible for overseeing financial matters and grant compliance within PPHTD.

**IV. POLICY.**

**Grant Receipt and Approval**

- Upon receipt or renewal of a grant, a copy of the executed grant agreement must be promptly forwarded to the Comptroller for review and record-keeping purposes.

- Acceptance of grants must be approved via ordinance before implementation.

### **Grant File Management**

The Comptroller shall establish and maintain a permanent file for each grant received, which includes the original contract and any related financial correspondence.

### **Review of Grant Contracts**

It is the responsibility of the Comptroller to thoroughly review each grant contract to identify and extract any fiscal obligations or requirements that PPHTD must comply with.

### **Adherence to Funding Restrictions**

- PPHTD is committed to adhering to all restrictions imposed by its funders, whether governmental or private.
- Employees of PPHTD are expected to promptly report any instances of non-compliance with grant terms to management.

### **Financial Procedures**

- In most cases, PPHTD will receive grant funds after expenditures have been paid.
- All deposits for federal and state funds must be made individually and recorded using the unique source code assigned to each fund.

Note: This policy shall be communicated to all relevant employees within PPHTD and reviewed periodically to ensure its effectiveness and compliance with regulatory requirements.

## **V. EFFECTIVE DATE(S)**

This Policy is effective May 3, 2024.

## **VI. SIGNATURE, TITLE AND DATE OF APPROVAL**

This policy needs to be signed by the appropriate officer before it is considered approved.





<b>PLAQUEMINES PORT: Budgeting</b>
<b>Policy Category:</b>
<b>Subject:</b>
<b>Office Responsible for Review of this Policy:</b>
<b>Procedures:</b>
<b>Related Port Policies:</b>

**I. SCOPE.**

This policy outlines the procedures and guidelines for the budgeting process at the Plaquemines Parish Harbor and Terminal District (PPHTD). It encompasses budget preparation, amendments, adjustments, and reviews to ensure fiscal responsibility and transparency.

**II. POLICY STATEMENT.**

PPHTD is committed to sound financial management through the establishment and adherence to budgeting practices that align with organizational goals, legal requirements, and best practices in public finance.

**III. DEFINITIONS.**

- **Budget Category** - Classifications of expenditures or revenues with shared or particular characteristics, including but not limited to Revenue, Personal Services, Financial and Related Services, Operating Services and Supplies, and Capital Outlay.
- **Budget Subcategory** - Subordinate categories within budget categories, encompassing specific revenue or expenditure types such as Ad Valorem Tax, Grant Revenue, Tariff Fees, Interest, and others.

#### **IV. POLICY.**

##### **General Information Regarding Budget Process:**

- The Executive Director bears overall responsibility for preparing, presenting, and administering the annual budget.
- The governing authority (Port Board) is tasked with adopting budgets and making timely amendments. All relevant documents are to be retained at the Council Secretary's office and Port's Finance Office.
- The budget must include detailed comparisons of current year information, projections, and state law-mandated percentage changes for various financial metrics.
- The Executive Director must administer and monitor budgets, providing monthly budget-to-actual comparisons to the board.
- The Executive Director must notify the Plaquemines Parish Council and request budget amendments from the Port Board when certain financial thresholds are met.

##### **Budget Preparation:**

- The Executive Director must submit the budget to the Port Board no later than November 1, followed by a public hearing and adoption of budget ordinances by December 31.
- The budget must contain essential components such as a budget message, revenue and expenditure estimates, organizational tables, retirement fund obligations, and a capital improvement plan.
- Appropriations lapse at year-end except for specific categories like Capital Improvement projects and encumbered operating appropriations.

##### **Budget Amendments and Adjustments:**

- All budget amendments must be adopted through ordinance by the board.
- The Executive Director has limited authority to reallocate funds within budget sub-categories, subject to approval via a Budget Adjustment Form.
- The Finance Department processes all approved Budget Adjustment Forms and budget amendments.

##### **Budget Reviews:**

- Directors must review department expenses before budget reviews, submitting questions or changes to the Finance Department for clarification.
- Monthly financial reports, including budget-to-actual comparisons Summary are presented to the Port Board.

**V. EFFECTIVE DATE(S)**

This Policy is effective May 3, 2024.

**VI. SIGNATURE, TITLE AND DATE OF APPROVAL**

This policy needs to be signed by the appropriate officer before it is considered approved.







<b>PLAQUEMINES PORT: Debt Service</b>
<b>Policy Category:</b>
<b>Subject:</b>
<b>Office Responsible for Review of this Policy:</b>
<b>Procedures:</b>
<b>Related Port Policies:</b>

**I. SCOPE.**

This policy outlines the guidelines and procedures governing debt issuance, continuing disclosure obligations, debt reserve requirements, and debt service requirements for the Port of [Placeholder] Harbor and Terminal District (PPHTD).

**II. POLICY STATEMENT.**

The PPHTD recognizes the importance of prudent financial management in supporting its mission and strategic objectives. This policy aims to ensure transparency, accountability, and responsible stewardship in the management of debt-related activities.

**III. DEFINITIONS.**

- **Debt Issuance Approval** - All debt issuance must receive approval from the Port Board via ordinance. The Port shall engage a financing team to facilitate the financing process, including the development of offering documents, presentations to rating agencies and investors, bond marketing, pricing, and transaction closure.
- **Continuing Disclosure/EMMA Reporting** - The PPHTD shall adhere to specific continuing disclosure standards outlined in continuing disclosure agreements (CDAs), also referred to as continuing disclosure certificates or undertakings. EMMA reporting, mandated by Securities and Exchange Commission (SEC) Rule 15c2-12, requires the submission of annual financial information and material event notices through the Electronic Municipal Market Access (EMMA) portal.

- **Debt Reserve Requirements** - The PPHTD must comply with debt reserve requirements stipulated in bond covenants. These reserves serve as safeguards to ensure the availability of funds for debt service and other obligations.
- **Debt Service Requirements** -- Debt service requirements, delineated in bond covenants, dictate the obligations for timely payment of principal and interest on outstanding debt.

#### **IV. POLICY.**

##### **1. Debt Issuance Approval:**

- All debt issuance initiatives must obtain approval from the Port Board through ordinance.
- Upon deciding to finance a capital project through bond issuance, the Port shall engage a financing team to oversee the financing plan and related activities.
- The Port, pursuant to LA RS 34:1356, possesses the authority to annually levy an ad valorem tax, not exceeding five mills on the dollar, on taxable property within the district. Funds generated from this levy shall be allocated towards district needs and lawful purposes, including capital improvements.
- The district may also borrow funds for such purposes and issue certificates of indebtedness secured by applicable fees and taxes in accordance with relevant statutes.

##### **2. Continuing Disclosure/EMMA Reporting Requirements:**

- The Port shall enter into CDAs at the time of bond issuance to facilitate compliance with SEC Rule 15c2-12.
- EMMA reporting obligations necessitate the submission of annual financial information and material event notices electronically through the EMMA portal.
- The Comptroller shall ensure compliance with reporting obligations by:
  - Identifying information required for annual filings.
  - Disclosing filing deadlines.
  - Enumerating required reporting events specified by the SEC and CDAs.
  - Ensuring accuracy and timeliness in reporting.

##### **3. Debt Reserve Requirements:**

The Port shall adhere to debt reserve requirements outlined in bond covenants to maintain adequate reserves for debt service and other obligations.

**4. Debt Service Requirements:**

~~Debt service obligations specified in bond covenants must be fulfilled promptly and in accordance with agreed-upon terms.~~

**V. EFFECTIVE DATE(S)**

This Policy is effective May 3, 2024.

**VI. SIGNATURE, TITLE AND DATE OF APPROVAL**

This policy needs to be signed by the appropriate officer before it is considered approved.





<b>PLAQUEMINES PORT: Fiscal Policy Statements</b>
<b>Policy Category:</b>
<b>Subject:</b>
<b>Office Responsible for Review of this Policy:</b>
<b>Procedures:</b>
<b>Related Port Policies:</b>

**I. SCOPE.**

The fiscal policy statements outlined herein apply to all financial activities and transactions conducted by PPHTD (Port Property Harbor Terminal District).

**II. POLICY STATEMENT.**

PPHTD is committed to maintaining transparency, accountability, and prudent financial management practices in all its operations.

**III. DEFINITIONS.**

- **Capital Expenditures** - Expenditures for assets that are expected to provide benefits for multiple years.
- **Salary Advances** - Prepayments of salary made to employees prior to the normal payday.
- **Travel Cash Advances** - Prepayments of funds provided to employees to cover anticipated travel expenses.
- **Out-of-Pocket Expenses** - Expenses incurred by individuals in the course of PPHTD business for which they seek reimbursement.
- **Project Accounts** - Separate accounts established to track funds received and expended for specific projects.
- **Bank Reconciliation:** The process of comparing the balances in PPHTD's accounting records to the balances on its bank statements.

**IV. POLICY.**

1. All cash accounts owned by PPHTD will be held in financial institutions that are federally insured and have received a favorable CRA (Community Reinvestment Act) rating.
2. Capital expenditures exceeding \$1,000 will be tagged. Expenditures exceeding \$5,000 will be tagged and capitalized on PPHTD's books and records.
3. No salary advances will be issued under any circumstances.
4. Travel cash advances will only be provided under special conditions and with pre-approval from the Executive Director. Reimbursements will be issued upon submission of a completed PPHTD expense report using the official form and according to the normal disbursement schedule.
5. All donations received will be recorded in PPHTD's books and records. Acceptance and approval of donations must be granted by the Port Board.
6. Management personnel are required to take annual vacations that do not interfere with fiscal procedures. Variances to this policy require written permission from the Executive Director in special circumstances.
7. PPHTD will reimburse out-of-pocket expenses only when supporting documentation for approved costs is presented.
8. Funds received for each project will be segregated into separate project accounts in the general ledger to prevent commingling with general operating funds. Monthly financial statements, including Balance Sheet and Statement of Revenues and Expenses, will be produced for each project as a separate Department upon request by Directors.
9. The Executive Director and Deputy Director are signatories for all PPHTD bank accounts. PPHTD's Directors will provide the third signature. Two signatures are required for all disbursements made by check.
10. Bank statements will be reconciled monthly to account for any outstanding or lost checks.
11. Expense reports will be maintained to disclose the nature and dates of expenses incurred.
12. Separate files will be maintained for each bank account and vendor, with files kept separately for each fiscal year.
13. PPHTD will engage the services of a Certified Public Accountant to conduct a formal financial audit at fiscal year-end.
14. Correction fluid is prohibited for use in preparing timesheets or any accounting documents.

**V. EFFECTIVE DATE(S)**

This Policy is effective May 3, 2024.

**VI. SIGNATURE, TITLE AND DATE OF APPROVAL**

This policy needs to be signed by the appropriate officer before it is considered approved.







<b>PLAQUEMINES PORT:</b> Computer System Backup Procedures
<b>Policy Category:</b>
<b>Subject:</b>
<b>Office Responsible for Review of this Policy:</b>
<b>Procedures:</b>
<b>Related Port Policies:</b>

**I. SCOPE.**

This policy applies to all personnel within the Plaquemines Port and Harbor Terminal Department (PPHTD) who are involved in the management, maintenance, and operation of computer systems and data backups.

**II. POLICY STATEMENT.**

**III. DEFINITIONS.**

- **Comptroller** - Refers to the individual within PPHTD responsible for overseeing financial operations and ensuring the integrity of accounting systems.
- **Director of Administration** - Denotes the personnel responsible for administrative functions within PPHTD, including overseeing server operations and backups.
- **Offsite Cloud Backup** - A remote backup solution where data is stored securely in a cloud-based environment, separate from the primary on-premises infrastructure.

#### **IV. POLICY.      **Evalu our IT****

1.      The Comptroller is mandated to initiate the backup procedure for the accounting system at the conclusion of each business day. This ensures that critical financial data is preserved and readily accessible for reference or recovery purposes.
2.      The Director of Administration is tasked with executing server backups to the designated hard drive on a weekly basis. This procedure serves to safeguard essential operational data and systems.
3.      Every Friday, the Director of Administration shall rotate the hard drive used for server backups, ensuring that each drive undergoes regular usage and is stored securely in the Port’s safe deposit box.
4.      As an additional precautionary measure, PPHTD maintains an offsite cloud backup solution to mitigate the risk of data loss due to unforeseen circumstances or disasters, providing an extra layer of protection for critical information and systems.

Note: This policy is effective immediately upon issuance and is subject to periodic review and updates to align with evolving technological requirements and best practices. All personnel within PPHTD are expected to adhere to the guidelines outlined herein to ensure the integrity and security of computer systems and data backups.

#### **V.      **EFFECTIVE DATE(S)****

This Policy is effective May 3, 2024.

#### **VI.      **SIGNATURE, TITLE AND DATE OF APPROVAL****

This policy needs to be signed by the appropriate officer before it is considered approved.

