



**WRIGHT COUNTY**  
MINNESOTA

# WRIGHT COUNTY FINANCIAL POLICIES

## WRIGHT COUNTY FINANCIAL POLICY MANUAL

Wright County's complete Financial Policy Manual was originally adopted in 2019 it is reviewed annually for changes to rules and/or procedures:

The complete manual can be found at:

[Wright County Financial Policies.pdf](#)



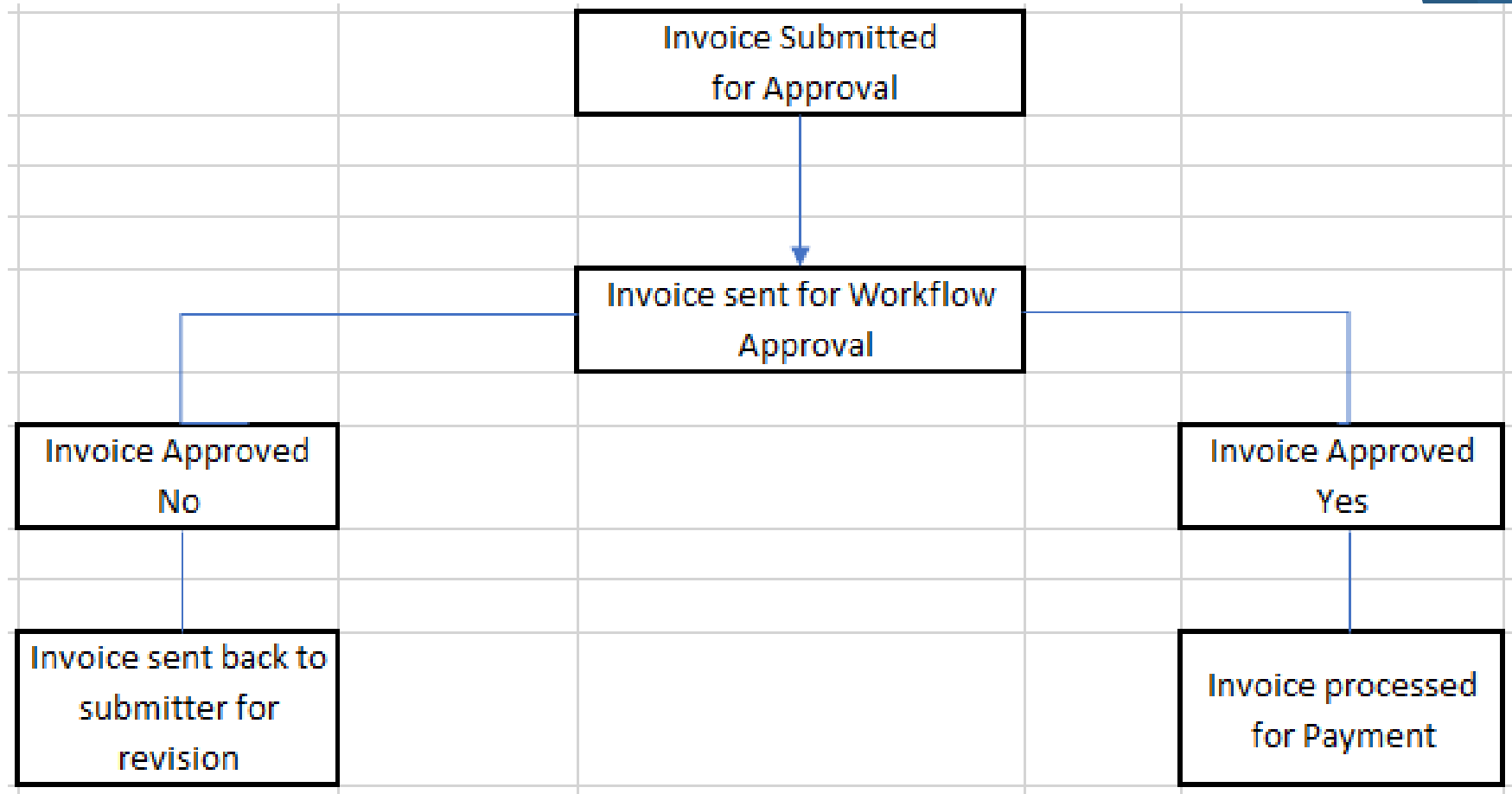
### **FINANCIAL POLICIES & PROCEDURES**

Adopted: 06-25-2019  
Amended 1.28.2020  
Amended 12.15.2020  
Amended 3.2.2021

## PROCUREMENT METHODS

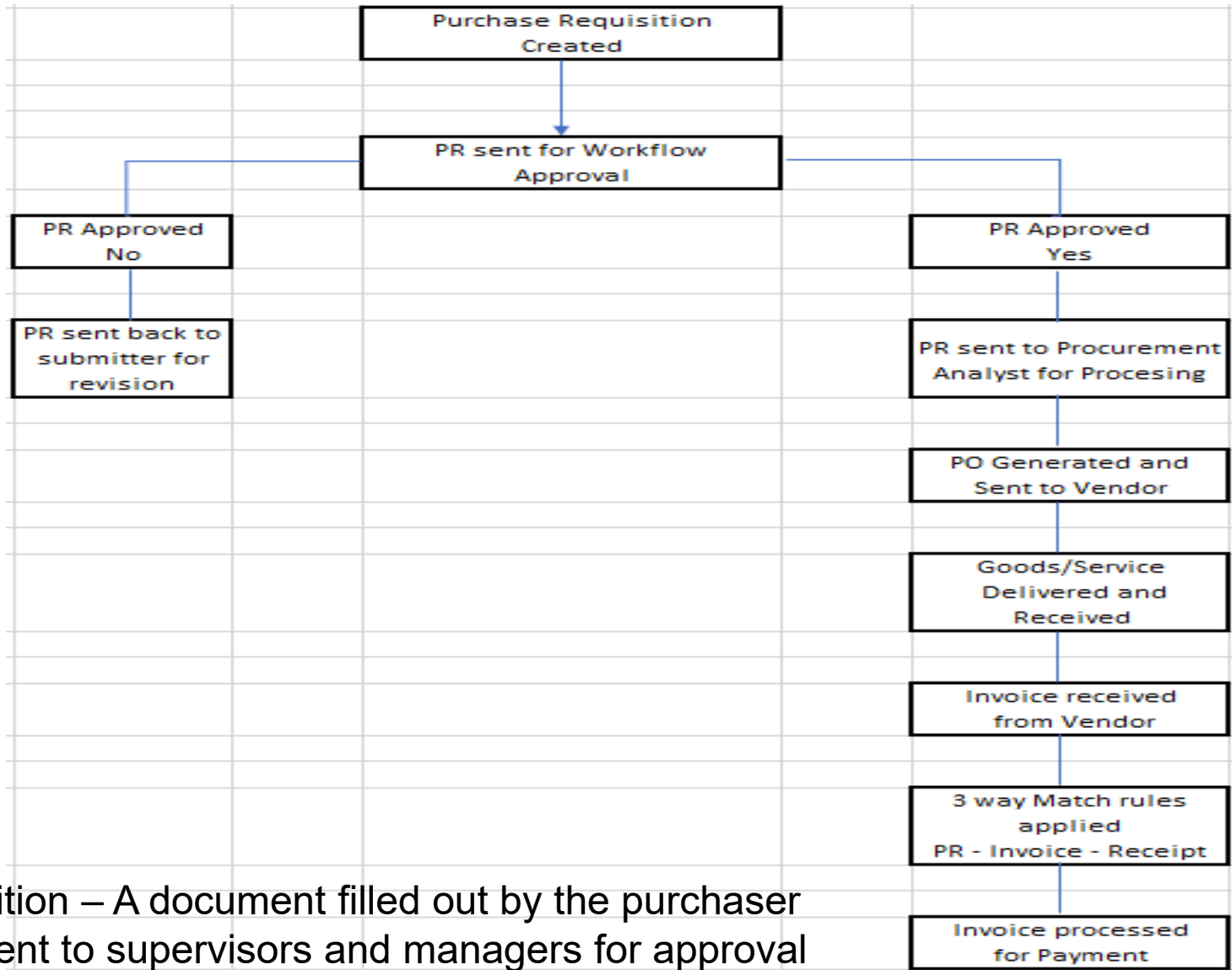
1. Employee Expenses
  1. Reimbursement for purchases or mileage reimbursement for employees
  2. County Procurement Card purchases
2. Purchase Requisition (PR)
  1. A document filled out by the purchaser of goods that is sent to supervisors and managers for approval before it is moved to a Purchase Order(PO) to procure the services or goods.
3. Contract (which in most cases should have PR/PO)
4. Invoice (i.e. Utility bills, subscriptions, medical services, conferences) that likely will not have a PR/PO
5. Grant agreements (where Wright County is the recipient of funding)

# PROCESS OF A NON PO INVOICE



Purchase Order.  
Non PR Invoice – Invoices submitted by vendors that no Purchase Order was created for. (i.e. Utility bills, subscriptions, medical services)

# PROCESS OF A PURCHASE REQUISITION



Purchase Requisition – A document filled out by the purchaser of goods that is sent to supervisors and managers for approval before it is moved to a Purchase Order.

# APPROVAL LIMITS – LEVEL 1

## Micro-Purchases:

### Procurement by Micro-Purchase < \$10,000

Procurement by micro-purchase is the acquisition of supplies or services, the aggregate dollar amount of which does not exceed \$10,000, or the amount listed for micro-purchase in the Federal Acquisition Regulation at 48 CFR Subpart 2.1, whichever is higher, or \$2,000 in the case of acquisitions for construction subject to the Davis-Bacon Act.

Threshold            Less than \$10,000

Signature Authority    Department Head or Designee

Award Requirements    May be awarded without soliciting competitive quotations if the non-federal entity determines the price to be reasonable per 2 CFR § 200.404.

The assessment of reasonableness must be documented.

To the extent practicable, purchases must be distributed equitably among qualified suppliers per Minn. Stat. 471.345, Subd. 5.

## APPROVAL LIMITS – LEVEL 2

Department Head or Designee:

Threshold	\$10,000 – \$25,000
Signature authority	Department Head or Designee
Award Requirements	May be awarded by direct quotation or in the open market  Documentation of a minimum of two quotations must be retained per 2 CFR § 200.320.  Competitive proposals may be solicited even though not legally required; once competitive bids are solicited the County must follow the bid specifications in the selection process.

## APPROVAL LIMITS – COUNTY ADMINISTRATOR

Threshold            \$25,001 - \$100,000

Signature Authority    Department Head and County Administrator

Award  
Requirements        All purchases shall be made by obtaining oral or written quotations from at least three responsible vendors.

Contract may be made either upon sealed bids or by direct negotiation by obtaining two or more quotations per Minn. Stat. 471.345, Subd. 4.

Note exceptions in Minn. Stat. 373.01, Subd. 2.

Competitive proposals may be solicited even though not legally required; once competitive bids are solicited the County must follow the bid specifications in the



## APPROVAL LIMITS – LEVEL 4 – COUNTY BOARD CHAIR

Level 4 goes past the high limit of \$175,000.

Threshold	\$100,001 - \$175,000
Signature Authority	Department Head, County Administrator and County Board.
Award Requirements	<p>All purchases shall be made by obtaining oral or written quotations from at least three responsible vendors.</p> <p>Contract may be made either upon sealed bids or by direct negotiation by obtaining two or more quotations per Minn. Stat. 471.345, Subd. 4. Note exceptions in Minn. Stat. 373.01, Subd. 2.</p> <p>Competitive proposals may be solicited even though not legally required; once competitive bids are solicited the County must follow the bid specifications in the selection process.</p>

## PROCUREMENT AND INVOICE APPROVALS

Approval Levels are based on our Wright County Financial Policy  
ERP approval levels vary from the Financial Policy and add a layer of approval

Work Flow Approval levels are as follows:

- \$0.00-\$3,000.00 – Level 1 Department Head or Designee  
Looks a little different as this is where we added the extra level of approval from \$0.00-\$3,000.00. Policy states no PO is required for purchases under \$3,000.00 but they are recommended
- \$3,000.01 - \$25,000.00 – Level 2 Department Head or Designee
- \$25,000.01 - \$100,000.00 – Level 3 County Administrator
- \$100,000.01 < - Level 4 – County Board Chair

## APPROVAL LEVEL UPDATES

### Discussion Items:

- Approval limits are outdated

### Recommendations:

- Discussion was had with department heads

### Proposed New Limits:

Level 1- \$0.00-\$10,000.00 – Supervisor or Department head designee

Level 2 - \$10,000.01 - \$100,00.00 – Department Head or designee

Level 3 - \$100,000.01 - \$200,000.00 – County Administrator

Level 4 - \$200,000.01 < - County Board

## **FUTURE DISCUSSION:**

ERP demonstration:

- Commissioner's Mileage
- The PO/AP process





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**QUESTIONS:**