

LEGISLATIVE AUDITOR
STATE OF LOUISIANA



CITY OF BAKER

UTILITY DEPARTMENT

FRAUD AND ABUSE AUDIT
ISSUED SEPTEMBER 15, 2004

**LEGISLATIVE AUDITOR
1600 NORTH THIRD STREET
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Under the provisions of state law, this report is a public document. A copy of this report has been submitted to the Governor, to the Attorney General, and to other public officials as required by state law. A copy of this report has been made available for public inspection at the Baton Rouge office of the Legislative Auditor and at the office of the parish clerk of court.

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STEVE J. THERIOT, CPA
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September 15, 2004

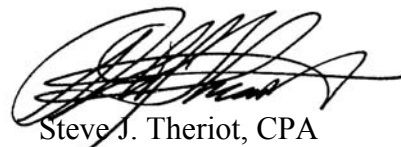
**THE HONORABLE HAROLD M. RIDEAU, MAYOR,
AND MEMBERS OF THE CITY COUNCIL
CITY OF BAKER**
Baker, Louisiana

We have audited certain transactions of the City of Baker Utility Department in accordance with Title 24 of the Louisiana Revised Statutes. Our audit was performed to determine the cause of unusual fluctuations in customer billings and to review management's policies and procedures for the purpose of recommending corrective actions if needed.

Our audit consisted primarily of inquiries and the examination of selected financial records and other documentation. The scope of our audit was significantly less than that required by *Government Auditing Standards*; therefore, we are not offering an opinion on the City of Baker's financial statements or system of internal control, nor assurance as to compliance with laws and regulations. Also, as part of our audit, we applied our *Checklist of Best Practices in Government* to the procedures and practices of the City of Baker Utility Department.

The accompanying report presents our findings and recommendations as well as management's response. Copies of this report have been delivered to council members of the City of Baker and others as required by law.

Respectfully submitted,



Steve J. Theriot, CPA
Legislative Auditor

CGM:JLM:DGP:dl

[BAKER04_2]

	Page
Findings and Recommendations:	
Lack of Established Policies and Procedures	3
Noncompliance With Policies and Procedures.....	5
Customer Billings.....	5
Inadequate Segregation of Duties and Lack of Management Oversight.....	6
Background and Methodology.....	7
Management’s Response	9

During the period January 2004 through April 2004, some customers of the City of Baker's (City) utility system experienced unusual fluctuations in their utility bills. Numerous customer complaints sparked an audit of the City's utility system and the cause of the fluctuations. The following findings and recommendations relate to our audit. Management's response is included at the end of this report.

Lack of Established Policies and Procedures

Cellular Phones: The City has not established written policies and procedures to govern the business use of its cellular phones. Written policies and procedures for the business use and care of cellular phones should be established that (1) contain criteria for the issuance of cellular phones to employees based on employee duties and responsibilities; (2) require a review of cellular phone contracts annually to determine the minimum amount of airtime minutes needed per month and negotiate a new contract when the existing contract expires; (3) require employees who are issued a cellular phone to review their monthly bills and identify personal calls made or received; (4) require employees to reimburse the City at a standard rate for each minute for personal calls; and (5) require review of the monthly bills for correctness and reasonableness of phone usage.

Data Security: The City does not have written policies and procedures related to securing the data stored on its computers, identifying critical and noncritical data, and accessing the Internet. Though passwords are used to prevent unauthorized use of a computer, physical security is lacking. The City should develop a written back-up contingency and recovery plan for the City's computer system that identifies critical and noncritical data. This contingency and recovery plan should be tested periodically for use in the event of a disaster. The City should also establish written policies and procedures addressing Internet access. Finally, the City should limit physical access to office computers, including hardware, software, and documentation to authorized personnel.

Accounts Receivable Collection: Utility customers that have past due account balances are allowed up to three months before the account is sent to collections. As of May 31, 2004, the City had 506 active accounts totaling \$55,026 that were more than three months past due. The City should implement policies and procedures that will ensure all delinquent utility receivables are collected in a timely manner. Furthermore, the City should take actions to aggressively pursue the collection of delinquent amounts.

Records Retention: The City does not have a formal records retention schedule and not all records are immediately filed and preserved in an orderly fashion. The City should develop a records retention schedule and seek approval from the Secretary of State.

Payment Extensions: The City has no procedures for conducting follow-ups when payment extensions are granted or for determining whether or not payment is made by the extension date. The City should develop follow-up procedures to ensure that customers are paying by the extension deadlines. The City should also ensure that utility services are terminated for those customers who do not pay by the deadline.

Flat Fee Water Accounts: Water customers within the city limits do not have meters and are charged a flat fee for water consumption. The City has not established procedures to determine whether customers receive water after service has been disconnected. The City should conduct periodic inspections to verify that service has not been reactivated without proper approval. In addition, the City should consider installing water meters for all customers and billing the customer based on consumption.

Meter Readings: The City does not have written policies or procedures for processing accounts where the customer's meter (gas or water) was either improperly read or estimated by the meter reader. As a result, some customers experienced unusual fluctuations in their utility bills. Though some fluctuation is normal, the City should strive to limit unusual fluctuations. The City should:

- Generate a report at the close of each billing cycle documenting customer usage
- Review the usage report regularly to identify unusual fluctuations
- Determine the cause of unusual fluctuations before billing the customer

The City should also ensure that meter readings are not estimated by removing the prior month's reading from the meter readers' hand held devices. Finally, the City should document the meter reader responsible for each reading and rotate routes at least quarterly.

Meter Deposits: The City has not established written policies and procedures for processing meter deposits. The City should establish policies and procedures to ensure that customer meter deposits are properly recorded and maintained and meter deposits recorded in the general ledger are reconciled to the detailed listing of customer meter deposits and to the related bank account.

In addition, the City should maintain a current inventory listing within the Public Works Department of all gas and water meters placed into service to include the following:

- Serial number indicated on the meter
- Date the meter was placed into service
- Service location
- Person that installed the meter

Furthermore, the City should require the Department of Public Works to perform periodic inventory of its meters and at least annually reconcile the meter inventory to a listing of customers billed for service.

Noncompliance With Policies and Procedures

Disbursements: The City does not consistently follow its current policy and procedures for disbursements. Detailed written procedures for processing disbursements are necessary for a clear understanding of what to do, when to do it, and who should do it to meet management's expectations. Written procedures also help cross-train staff and maintain operational continuity. In addition, proper documentation supporting all disbursements lessens the possibility that errors and irregularities could occur and go undetected.

Employee Attendance: The City does not consistently enforce its policy of requiring leave slips to document when an employee is absent from work. By not properly recording the actual hours an employee works, payments could be made to the employee for time not worked, leave balances could be incorrectly charged, or employees who work additional hours may not be properly compensated. The City should enforce its policy of requiring leave records to document when an employee is absent from work.

Customer Billings

Utility Billing: During the period April 2001 through May 2004, the City did not assess \$585 in penalties and fees and billed a total of \$1,518 in penalties and fees although utility services were disconnected or the residence was vacant. The City's utility policy provides that customers are billed each month and that bills are due and payable upon receipt of the bill. Late payment subjects the customer to penalties, fees, and disconnects.

Assessing penalties and fees to residences that are disconnected or vacant overstates the City's accounts receivable creating a false impression of expected revenue. The City should cease assessing penalties and fees for residences where services have been disconnected or are vacant. The City should also implement policies and procedures that require the following:

- Periodic site visits to confirm whether a residence is vacant
- Monthly review of the cutoff report before bills are prepared
- Verification of all disconnections by someone independent of the Utility Department

Customer Utility Cutoffs: The City does not uniformly enforce its cutoff policy. City policy states that customers who have not paid their bill within five days of the past due date will receive a 24-hour disconnect notice. The cutoff day for each billing cycle is the day following the disconnect notice. The City should uniformly enforce its cutoff policy. The City should also establish specific cutoff days for each billing cycle to reduce the likelihood of customers receiving services after the cutoff date.

Nonsufficient Funds: City policy provides that insufficient funds or account closures will cause a customer's service to be disconnected without notice. However, in many cases, services are not disconnected until the next cutoff report is prepared (approximately 30 days). The City should enforce its policy and disconnect services for those customers who attempt to pay their bill with insufficient funds.

Inadequate Segregation of Duties and Lack of Management Oversight

During our audit of the Utility Department, we noted that the same employee performs a variety of duties that are incompatible for the proper segregation of duties. We also noted that management beyond the department level provided little or no oversight. A lack of proper segregation of duties and management oversight could allow irregularities to go undetected during the normal course of business.

The City should consider hiring an additional employee in the Utility Department or reorganizing it to properly segregate the duties of:

- Preparing customer billings
- Preparing cutoff notices
- Preparing account adjustments
- Issuing extensions

The City should also implement policies and procedures that require the Director of Public Works to review cutoff reports to ensure that the appropriate utility services were disconnected and reconnected each month. Finally, the City should require all supervisors to perform periodic reviews and evaluations of their subordinate staff and maintain records of those evaluations.

The City of Baker (City) was incorporated as a village in 1944 and officially became a city in 1962. The City currently has a population of 13,483. The City's Utility Department serves approximately 5,500 utility customers both inside and outside the city limits.

The Utility Department bills its customers for gas, water, sewer usage, and garbage disposal. The City has 29 different customer routes that are divided into three different cycles to alleviate congestive billing. The first two digits of the customers' account number determine their billing cycle.

The timing of customers' monthly meter readings as well as their billing periods depends on their billing cycles. There is one cutoff per each billing cycle. The City's utility policy provides that customers are billed on the Tuesday, for cycle 1, of the second week of each month, cycle 2, the third week, and cycle 3, the fourth week.

The past due date for cycle 1 is the Monday of the second week of the following month of service; for cycle 2, the Monday of the third week of the following month; and for cycle 3, the Monday of the fourth week of the following month. Bills are due upon receipt and will become delinquent on each cycle's past due date with an added 5% penalty. The customer must pay the gross amount on a past due account.

Customers who have not paid their bills within five days of the date when the past due notice is mailed out will receive a 24-hour disconnect notice (red-tag) delivered to their premises. The cutoff day for each cycle is the day following the disconnect notice.

On March 19, 2004, Mayor Leroy Davis notified the legislative auditor of allegations of possible improprieties in the City's Utility Department. This examination was performed to determine the propriety of this allegation.

The procedures performed during this examination consisted of the following:

- (1) interviewing employees and officials of the City;
- (2) interviewing other persons as appropriate;
- (3) examining selected documents and records of the City; and
- (4) reviewing applicable state laws and regulations.



City of Baker

"Great American Hometown"

OFFICE OF THE MAYOR

Harold M. Rideau

September 3, 2004

Mr. John Morehead
Office of Legislative Auditor
1600 North Third Street
Baton Rouge, Louisiana 70804-9397

Dear Mr. Morehead:

Enclosed please find our response to the Legislative Audit findings. In an effort to comply with your finds we have outlined each suggestion and our provisions to comply.

If you have any question or suggestions concerning the material enclosed please feel free to contact my office at 225-778-0300.

Sincerely,

Harold M. Rideau
Mayor, City of Baker

cc: Calvin Moore

RECEIVED
LEGISLATIVE AUDITOR
04 SEP -7 PM 1:11

MEMO

9/3/04
Mayor, made this
suggested change
JME

DATE: September 2, 2004

TO: Julie McCulloch

FROM: Ron Wall

I have reviewed your responses to the Legislative Auditor's Findings and commend you and Donna Allen for the great work that you both did "under the gun" as you were, both time wise and otherwise. The only comment I have is that Item 8-1 does not appear to adequately address the recommendation to identify unusual fluctuations in gas or water bills and to determine the cause of the same prior to billing the customer. Please look at that aspect, and if you feel that the response is adequate, send it off as planned.

September 3, 2004

City of Baker Response to Legislative Auditors Findings

1. Cellular Phones:

- A. *Written policies and procedures for the business use and care of cellular phones should be established...*

See attached (*Item #2-1*), proposed Cellular Telephone Policy
(*Must have approval from the Baker City Council to be adopted as a City Policy*)

2. Data Security:

- A. *The City should develop a written back-up contingency and recovery plan for the City's computer system that identifies critical and non-critical data.*

The critical data in the AS400 System will be saved three times weekly alternating with the Finance Director and the Utility Billing Office Manager. Back up tapes is then catalogued to ensure critical data is saved.

A mirror back up, upgrading the current AS400, will be installed in the near future to prevent loss of critical data. In the event that the AS400 should crash, the City of Baker will have a system save and save-all date tapes in the fireproof vault and the same will be stored off site at Hancock Bank. All non-critical data is saved in each departments PC and is backed up regularly.

- B. *The City should also establish written policies and procedures addressing Internet access.*

See enclosed proposed Internet Use Policy (*Item # 3-1*). (*Must have approval from the Baker City Council to be adopted as a City Policy*)

- C. *The City should limit physical access to office computers, including hardware, software, and documentation to authorized personnel.*

To comply with this suggestion, the City intends to erect a wall with a locked door that will allow the AS400 to be physically secured with limited key access. The software is currently locked in a fireproof vault with limited access of three employees. Once a month a system save will be stored offsite at Hancock Bank. To further secure the Utility Billing Office, the mail slots, postage machine, and copier will be relocated and an electronic code entry alarm system that is directly connected to the Police Department is proposed to be installed

3. **Accounts Receivable Collection:**

- A. *The City should implement policies and procedures that will ensure all delinquent utility receivables are collected in a timely manner. Further, the City should take actions to aggressively pursue the collection of delinquent amounts.*

Currently the computer is programmed to send out three bills to customers that have relocated and closed their account. We will have the computer programmed to send one final bill, one delinquent bill, and then send the account to collection. We will also ask the Baker City Council to amend Sec 25-12 of the Baker City Code to include this policy and amend the Utility Policy.

The Utility Policy, which includes Delinquent Customer Policy, is enclosed (Item # 4-1). This policy is currently being followed. We have had some delays cutting customers utilities off due to attendance problems, which are currently being addressed. The Utility Billing Office Manager is initialing the leave request prior to leave being granted by the Superintendent and Director. (Item # 4-2) Cutting off utilities in a timely manner will help with the collection of delinquent accounts.

4. **Records Retention:**

The City should develop a records retention schedule and seek approval from the Secretary of State.

Enclosed, find the Utility Billing and Finance Department Records Retention Guidelines schedule. (Item #5-1, 5-2). The City will also seek approval of the schedule from the Secretary of State.

5. **Payment Extensions:**

The City should develop follow-up procedures to ensure that customers are paying the extension deadlines. The City should also ensure that utility services are terminated for those customers who do not pay by the deadline.

The City has purchased a dated expandable file. As extensions are granted, the copy of the extension will be placed in date due. The file will be checked by date daily and if payment has not been made, the customers account will be checked and then a work order for disconnect and lock off will be issued. A duplicate copy of the extensions granted will be retained in the monthly cut-off file. This procedure will be added to our current Extension Policy enclosed, (Item #6-1)

6. **Flat Fee Water Accounts:**

A. *The City should conduct periodic inspections to verify that service has not been reactivated without proper approval.*

Procedures for determining accounts:

1. Turn off and lock utilities when vacancy occurs.
2. Inspect all vacant accounts quarterly to ensure utilities are cut off and locked.

B. *In addition, the City should consider installing water meters for all customers and billing the customer based on consumption.*

C. The decision to install water meters at City of Baker residences is determined by the Baker City Council and Mayor/Utility Commission.

7. **Meter Readings:**

A. *The City should:*

-generate a report at the close of each billing cycle documenting customer usage;

-review the usage report regularly to identify unusual fluctuations; and

-determine the cause of unusual fluctuations before billing the customer.

See attached procedures, Item #8-1, #10). The Office Manager and Meter Reader II will identify unusual fluctuations before billing each cycle.

B. *The City should also ensure that meter readings are not estimated by removing the prior month's reading from the meter readers' hand held devices.*

The previous months readings have been removed from the hand held devices.

C. *Finally, the City should document the meter readers responsible for each reading and rotate routes at least quarterly.*

The routes are being assigned and rotated every month by the use of a monthly log

8. Meter Deposits:

A. *The City should establish policies and procedures to ensure that:*

-customer meter deposits are properly recorded and maintained; and

-meter deposits recorded in the general ledger are reconciled to the detailed listing of customer meter deposits and to the related bank account.

The City is currently consulting with a programmer to enable the computer to generate a detailed list of customer meter deposits to allow reconciliation with the general ledger and related bank account.

B. *Additionally, the City should maintain a current inventory listing within the Public Works Department of all gas and water meters placed into service to include:*

-the serial number indicated on the meter;

-the date the meter was placed into service;

-the service location; and

the person that installed the meter

The gas meter information is complete except for indicating the person installing the meter. The City will consult with the programmer regarding the possibility of including the name of the person that installs the meter.

The current water account software does not allow for the date and person installing the meter. The City will consult with a programmer to inquire about the possibility of including this information. Some older water meters do not have serial numbers.

Meter Readers, while reading each month, check the accounts that are showing vacant in the hand held devices.

C. *Further, the City should require the Department of Public Works to perform periodic inventory of its meters and at least annually reconcile the meter inventory to a listing of customers billed for service.*

Annually, the City will physically take an inventory of its meters and reconcile the meter inventory to a listing of customers billed for service.

The following is Policy and Procedures for Meter Deposits:

All new utility customers are required to pay deposits as follows:

- 1. Renters - \$50.00 water, \$100.00 gas**
- 2. Homeowners - \$25.00, \$75.00 gas**

New customers are required to bring documentation that determines if they are a renter or homeowner. The deposit may be waived if existing Baker utility customer who is a homeowner with good credit signs a letter of guarantee for them.

The following steps will be followed for accepting meter deposits:

- 1. Collect appropriate money and give customer numbered white copy of receipt.**
- 2. File pink copy of receipt in numerical order.**
- 3. File yellow copy of receipt in alphabetical order.**
- 4. Document receipt number on move-in paperwork.**
- 5. Deposit money daily with receipt numbers documented.**
- 6. Enter move-in paperwork in computer with all relevant information.**
- 7. At month end, a utility customer deposit general ledger journal entry is made by the Office Manager.**
- 8. Finance Department reconciles the general ledger and relevant bank account monthly.**

9. Disbursements:

- A. *The City does not consistently follow its current policy and procedures for disbursements. Detailed written procedures for processing disbursements are necessary for a clear understanding of what to do, when to do it, and who should do it in order to meet management's expectations. Written procedures also help cross train staff and maintain operational continuity. In addition, proper documentation supporting all disbursements lessens the possibility that errors and irregularities could occur and go undetected.*

The City of Baker has a policy for purchasing and disbursements, see attached Item #10-1). In December, 2003, this policy was not being uniformly followed and the Finance Director distributed the attached letter, (Item #10-2), letter to all Department Heads reinforcing the policy. We will again reinforce our current policy with another reminder to the departments.

10. Employee Attendance:

- A. *The City should enforce its policy of requiring leave records to document when an employee is absent from work.*

Attached, (Item #12-1), was sent to all Department Heads in regard to the City of Baker Leave Policy, Civil Service Rule Number 7, attached (Item#12-2).

11. Utility Billing:

- A. *The City should cease assessing penalties and fees for residences where services have been disconnected or are vacant. The City should also implement policies and procedures that require:*

-periodic site visits to confirm whether a residence is vacant;

-a monthly review of the cut-off report before bills are prepared; and

-verification of all disconnections by someone independent of the Utility Department.

The City is preparing a list of vacant accounts to be checked by the Meter Readers. The vacant accounts will be checked quarterly and Meter Readers will be made more aware to check hand held devices while reading meters monthly. Monthly, the cut-off report will be reviewed by an Account Clerk I before bills are prepared. The Public Works Director will verify all disconnections of utilities and the utility service will be locked off.

With these procedures in place, the penalties and fees assessed to residences will be more accurate.

12. **Customer Utility Cutoffs:**

A. *The City should uniformly enforce its cut off policy. The City should also establish specific cut off days for each billing cycle to reduce the likelihood of customers receiving services after the cut off date.*

See #4 answer to Accounts Receivable Collection and (Item 4-1) Delinquent Customer Policy.

13. **Non-Sufficient Funds:**

A. *The City should enforce its policy and disconnect services for those customers who attempt to pay their bill with insufficient funds.*

See attached policy (Item #15-1) that will be followed. The utilities will be disconnected in a timely fashion and locked off for all nsf checks and the City will make every effort to collect the outstanding debt of the nsf check..

14. **Inadequate Segregation of Duties and Lack of Management Oversight:**

A. *The City should consider hiring an additional employee in the Utility Department or reorganization it to properly segregate the duties of:*

-preparing customer billings;

-preparing cutoff notices;

-preparing account adjustments; and

-issuing extensions.

The City will segregate duties as follows:

-preparing customer billings- Donna Allen, Office Manager

-preparing cutoff notices- Monese Scott, Account Clerk I

*-preparing account adjustments- Julie McCulloch, Director &
Julie Pittman, Director of Finance to initial*

-issuing extensions- J. E. Carroll, Adm. Asst. to approve by initial

An additional employee has been hired in the Utility Billing Department.

- B.** *The City should also implement policies and procedures that require the Director of Public Works to review cut off reports to ensure that the appropriate utility services were disconnected and reconnected each month.*

The City will implement a policy and procedure that requires the Director of Public Works to review cut off reports to ensure that the appropriate utility services are disconnected and reconnected.

- C.** *Finally, the City should require all supervisors to perform periodic reviews and evaluations of their subordinate staff and maintain records of those evaluation.*

See attached employee evaluation (Item #17-1), City of Baker employee evaluation, which will be done twice annually.

CITY OF BAKER CELLULAR PHONES IN THE WORKPLACE ISSUES AND POLICY

This policy outlines the use of personal cell phones at work, the personal use of business cell phones and the safe use of cell phones by employees while driving and employees who work in the Public Works/Utilities Department.

Procedures:

1. Personal cellular phones.

While at work, employees are to exercise the same discretion in using personal cellular phones as they do for company phones. Excessive personal calls during the workday, regardless of the phone used, can interfere with employee productivity and be distracting to others. The City of Baker encourages a reasonable standard of limiting personal calls during work time to no more than one per day as needed. Employees are therefore asked to make any other personal calls on non-work time where possible and to ensure that friends and family members are aware of the City of Baker's policy. Flexibility will be provided in circumstances demanding immediate attention.

The City of Baker will not be liable for the loss of personal cellular phones brought into the workplace.

2. Personal use of company-provided cellular phones.

Where job or business needs demand immediate access to an employee, the company may issue a business cell phone to an employee for work-related communications. Such phones are to be used for business reasons only. Personal calls should be kept to a minimum.

3. Safety issues for cellular phone use.

Employees whose job responsibilities include regular or occasional driving and who are issued a cell phone for business use are expected to refrain from using their phone while driving. Safety must come before all other concerns. Regardless of the circumstances, including slow or stopped traffic, employees are strongly encouraged to pull off to the side of the road and safely stop the vehicle before placing or accepting a call. If acceptance of a call is unavoidable and pulling over is not an option, employees are expected to keep the call short, use hands-free options if available, refrain from discussion of complicated or emotional issues and keep their eyes on the road. Special care should be taken in situations where there is traffic, inclement weather or the employee is driving in an unfamiliar area.

Employees working in the Public Works/Utilities Department are at a greater risk. Not only does it take employees away from their job duties it is also a hazard around gas lines. It is possible for the batteries used in a cell phone to create an ignition capable spark and if this were to occur, the results could be catastrophic. Therefore personal cell phones must be kept in your personal vehicle and used only during ^{breaks}brakes and lunch time. The Public Works & Utility employees are a vital part of the City of Baker fulfilling its obligations to the citizens. We count on you being a productive employee. This rule is intended to assist you in helping us fulfill our obligations.

All employees that do not comply with this policy fully will be subject to disciplinary action as follows.

Steps for disciplinary action for employees not in compliance with this policy. Within a 1 year time period.

- FIRST OFFENSE:** Verbal reprimand with Record of Disciplinary Action Form filed with Personnel Department.
- SECOND OFFENSE:** Written reprimand with Record of Disciplinary Action Form filed with Personnel Department.
- THIRD OFFENSE:** Employee will be sent home without pay for the remainder of the day with record of Disciplinary Action Form filed with Personnel Department.
- FOURTH OFFENSE:** Employee will be sent to the Appointing Authority with copies of Disciplinary Action Form. Employee will then be subject to day/days of suspension without pay and record of Disciplinary Action Form filed with Personnel Department.

4. Issuance & review of yearly contract.

Issuance of City cell phones will be limited to Department Heads and positions deemed by the Mayor, due to their duties and responsibilities. Department Heads may request an additional city cell phone for other positions by writing a letter of justification to the Mayor.

The cell phone contracts shall be reviewed yearly by the Mayor, Purchasing Agent and Budget Director.

Should you have any questions in regards to this policy, please contact the Personnel Department.

Harold Rideau, Mayor

CITY OF BAKER INTERNET USE POLICY

Internet access is provided to individuals based upon business needs to benefit the City through connection to worldwide information resources. Employees have a responsibility to maintain and enhance the City of Baker's public image while accessing the Internet by following these guidelines:

- 1. Employees using Internet access via the City hardware and software are representing the City of Baker. As such, their conduct should be ethical and lawful at all times. Channels may be accessed for official city business to gain technical or analytical information and to establish business contacts.**
- 2. Limited personal use of the Internet is allowed, however, it is expected to be on the employees own time and is not to interfere with the person's job responsibilities.**
- 3. Employees are responsible for the content of all text, audio, or images they place or send over the Internet. Fraudulent, harassing, or obscene messages are prohibited. All messages on the Internet should be identified with the employee's name. Employees may not obscure the origin of messages and the information published should not violate or infringe upon the rights of others. Abusive, profane or offensive language transmitted through the City system is strictly prohibited.**
- 4. All messages created, sent, or retrieved over the Internet are the property of the City of Baker and should be considered public information. The Company reserves the right to access and monitor all messages and files on the computer system at any time. All communications can be disclosed to law enforcement officials or other third parties without prior consent of the sender or the receiver.**
- 5. Harassment of any kind is strictly prohibited. Messages with derogatory or inflammatory remarks regarding race, religion, national origin, sexual orientation, or other protected attributes may not be transmitted.**
- 6. Violations of the Internet may result in disciplinary action up to and including termination and illegal activities may result in prosecution by legal authorities.**

EMPLOYEE ACKNOWLEDGEMENT

I have read the City of Baker's Internet Policy and agree to abide by these guidelines whenever accessing the Internet. I also understand that failure to follow the guidelines will result in discipline up to and including discharge.

Employee Signature

Date

UTILITY POLICY**TO: ALL BAKER UTILITY CUSTOMERS****SUBJECT: UTILITY POLICY**

Three cycles have been created to alleviate the excessive workload caused by a one cycle system. The following schedule for the cycles are:

CYCLE I:

- a. The first two digits of an account number beginning with 01 through 08 and 24 & 25 will be billed on Tuesday of the second full week of each month.
- b. The past due date for Cycle I will fall on Monday of the second week of the following month.
- c. Red Tag days for Cycle I is Wednesday of the week following the past due date.
- d. Cut off days for Cycle I is the day following the Red Tag day.

CYCLE II:

- a. The first two digits of an account number beginning with 09 through 16 and 26 & 27 will be billed on Tuesday of the third full week of each month.
- b. The past due date for Cycle II will fall on Monday of the third week of the following month.
- c. Red Tag days for Cycle II is Wednesday of the week following the past due date.
- d. Cut off days for Cycle II is the day following the Red Tag day.

CYCLE III:

- a. The first two digits of an account number beginning with 17 through 23 and 28 & 29 will be billed on the Tuesday of the fourth full week of each month.

Page 2 Utility Policy

- b. The past due date for Cycle III will fall on Monday of the fourth week of the following month.
- c. Red Tag days for Cycle III is Wednesday of the week following the past due date.
- d. Cut off days for Cycle III is the day following the Red Tag day.

Bills are due upon receipt and will become delinquent on each cycle's past due date with an added 5% penalty.

After delinquent days have passed for each cycle, a delinquent notice (blue card) will be mailed to the customer, granting five (5) days from the date on the blue card for payment of past due accounts. If past due accounts are not paid in that time, a hand delivered, 24 hour cut off notice will be delivered and a \$15.00 additional delivery charge will be added to the account.

If the account is not paid within 24 hours, all utilities (gas, water and sewer) will be disconnected, and a \$15.00 per utility charge will be added to the account. To resume service, all added charges (5% per month on the unpaid balance, \$15.00 delivery charge, and \$15.00 per utility charge) plus the outstanding balance and the current month's bill must be paid.

We realize that this policy will not affect most of our customers. We appreciate you and how you pay your account. We owe it to you to operate your system in a sound fiscal manner.

For those of you who do not pay your account timely, please read the new policy carefully, because it could cost you a lot of money.

If you have any questions, or if our office can be of assistance to you, please call 775-9952 between the hours of 7:30 a.m. and 4:30 p.m., Monday through Friday.

BAKER UTILITY OFFICE

WE ARE NOT RESPONSIBLE FOR MISDIRECTED MAIL. IF YOU DO NOT RECEIVE A BILL BY THE FIRST OF EACH MONTH, PLEASE CALL OUR OFFICE FOR YOUR BALANCE.

REQUEST FOR LEAVE

TODAY'S DATE _____

EMPLOYEE NAME _____

EMPLOYEE DEPARTMENT _____

TYPE LEAVE REQUESTED (check one) _____ K-TIME _____ ANNUAL
SICK _____ FUNERAL _____ WITHOUT PAY _____

DATE(S) LEAVE REQUESTED _____

IF SICK, NATURE OF ILLNESS? _____

Physicians Signature (if applicable) _____ DATE _____

TOTAL HOURS ACCUMULATED PRIOR TO REQUEST? _____ ANNUAL
K-TIME _____ SICK _____

I certify that the above request is true and correct.

EMPLOYEES SIGNATURE _____ DATE _____

I have verified the above information prior to sending this for approval by the Mayor.

AUTHORIZED SIGNATURE _____ DATE _____

THIS REQUEST HAS BEEN APPROVED. _____

THIS REQUEST HAS BEEN DENIED. _____

DUE TO: _____

SUPERVISOR SIGNATURE _____ DATE _____



City of Baker

"Great American Hometown"

Utility Billing RECORDS RETENTION GUIDELINES

<u>RECORD TYPE</u>	<u>RETENTION PERIOD</u>
1. Billing register	current yr plus 5 yrs.
2. Payment stubs	current yr plus 3 yrs.
3. Cash receipts	current yr plus 3 yrs.
4. Cashier report	current yr plus 1 yr
5. Purge report	7 yrs.
6. <i>monthly Files paper work</i>	<i>current yr plus 5 YRS.</i>

RECORD RETENTION GUIDELINES FOR FINANCE DEPARTMENT

Audit Reports	Permanent
Bank Statements	6 Years
Cash Receipts/Registers	Current Year, plus 3 Years
Cash Disbursement Check Registers	Current Year, plus 3 Years
Employee Records	Period of Employment, plus 3 Years
Expense Reports	6 Years
Financial Statements:	
Year to Date/General Ledger	Permanent
Revenue & Expenditures	6 Years
Inventory Records	6 Years
Retirement Reports/Payments	Permanent
Payroll Records	Permanent

Extension Guidelines
City of Baker
Utilities

- 1 Only two (2) extensions per twelve (12) month period.
- 2 Account must be open for one (1) year before extensions will be allowed.
- 3 Extended amount must be paid at least two (2) weeks before new bill is due. This includes red tag.
- 4 Only resident on account or spouse may sign for an extension.
- 5 No extension allowed over the telephone. (Must have original signature)
- 6 If extension is broken, no extensions will be allowed for one (1) year from that date.
- 7 No extensions allowed on NSF Checks.
- 8 No extensions on left over red tag fee from previous month.
9. Add PROCEDURE FOR FOLLOWING-UP ON DEADLINE

April 1, 2004

Meter Reading 101

We have a **big** problem with inaccurate meter readings. To ensure that accurate bills are sent timely to customers, the following measures will be taken.

Estimating:

After a significant amount of inquiry and investigation regarding misreads and inaccurate billing, it is my impression that some meters are being estimated and not actually read each month.

Assuming our vision is correct, we should have a significant reduction of CJV's using the outlined procedure below. This procedure will allow the Office Manager and Superintendent to determine where and by whom the misreadings are occurring.

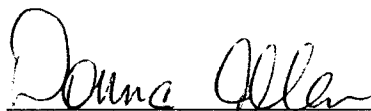
PROCEDURES TO BE FOLLOWED:

Daily Reading

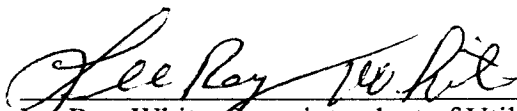
ATTACHED FIND A DAILY LOG SHEET TO BE FILLED OUT AND TURNED IN TO SUPERINTENDENT UPON COMPLETION OF EACH CYCLE.

1. No one is to read the same route consecutively (twice in a row).
2. There will be no writing on paper and then entering into the hand held device, unless the hand held device are broken and PRIOR permission is granted by Office Manager or Superintendent. If readings are hand written a copy by cycle and by whom it was written will be given to superintendent, NO EXCEPTIONS OR EXCUSES.
3. RECALLS – A copy of ALL RECALLS should be given to Superintendent listed by street and address, with original reading and recheck reading.
4. All vacation requests and K-time requests to be scheduled in advance and through the Office Manager. The Office Manager is to initial showing approval and then send to Superintendent and Director for approval. This is to insure that billing is timely. Unless an emergency situation occurs, there should never be two meter readers absent from work at the same time.

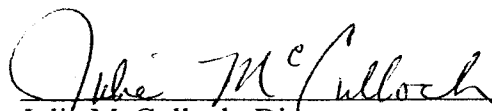
5. If there is a specific problem at an address where the meter can not be read, the Office Manager will be notified of the problem immediately and the customer will be notified in writing.
6. Before the Meter Reader II begins reading each morning, he will assign daily work orders by area to be picked up by noon and completed daily. In Meter Reader II's absence, the Office Manager will assume this responsibility.
7. **NORMAL WORKING HOURS** – 7:00 A.M. – 3:30 P.M. Meter Readers will handle calls until 3:15 on normal business days, at which time they will report to the Maintenance Barn. **On cut off days** (approximately 5 days per month), one meter reader will stay **until business office closes.**
8. We have three meter readers with 23 routes to read. The expected time of completion for these routes will be by the 15th of each month. In the event of the absence of a Meter Reader on any given day, meters will be read in the afternoon also to maintain the scheduled time of completion by the 15th.
9. **CUTOFF** – When water and gas is cut off, it should be locked **every time.** Customers have complained that they should not pay reconnect fees because the water or gas was never cut off.
10. **Office Manager and Meter Reader II** will review the final billing edit and register before bills to customers are printed.
11. **Office Manager and Meter Reader II** to determine if work assignment is light and three meter readers are not required to accomplish the tasks for that day, at least one meter reader will report back to the Utility Superintendent for assignment



Donna Allen, Utility Billing Office Manager



Lee Roy White, Superintendent of Utilities



Julie McCulloch, Director

April 1, 2004

Cc: Mayor Leroy Davis
J. E. "Goose" Carroll, Administrative Assistant

PURCHASING

**City of Baker, LA
Accounting Policies and Procedures Manual**

DESCRIPTION: Purchasing Procedures	INDEX: PUR 400.1
	EFFECTIVE DATE: 01/01/96

PURPOSE: To establish procedures for initiating purchases

RESPONSIBILITY: All Department Heads; Purchasing Agent

SPECIFIC PROCEDURES - BLANKET PURCHASE ORDER

The maximum limit on any single purchase order under the Blanket Purchase Order System (BPO) is \$100.00. This means that Department Heads may buy any number of items, in any quantity from one vendor on one BPO, as long as the total cost for all items/quantities does not exceed \$100.00. This limit will be strictly enforced. The following additional procedures will apply:

1. The Department Head must personally sign purchase requisitions. A sample completed Purchase Requisition for BPOs is included (Example 1).
2. A Blanket Purchase Order Vendor List is included at the back of this policy. These are the only vendors which Department Heads may purchase from directly. However, if a Department Head has reasonable justification as to why another vendor should be added to this list, then that Department Head should submit the reasons/justifications in writing to the Purchasing Agent.
3. The Blanket Purchase Order Vendor List and BPO number list will be revised annually effective July 01.
4. Department Heads shall provide the Purchasing Agent with the name of the City employee who will be authorized to sign the BPO during periods of absence of the Department Head. Periods of absence are defined as vacations, sick leave, etc. The Department Head being out of the office or in a meeting is not recognized as a period of absence. All BPOs/Requisitions signed by a designee of the Department Head during his absence must still be countersigned by the Department Head upon his return to duty. This procedure will be accomplished at the Finance Director's office.
5. Complete the pre-numbered Purchase Requisition form as shown on the sample (Example 1). Write the BPO number assigned to the vendor you wish to purchase from in the

PURCHASING

City of Baker, LA Accounting Policies and Procedures Manual

DESCRIPTION: Purchasing Procedures - Continued	INDEX: PUR 400.1 EFFECTIVE DATE: 01/01/96
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space at the top right corner of the requisition for "P. O. No.", circle the letter "B" directly under the "P.O. No." indicating that this is a BPO. At the top left corner, fill in the current date, the fund, department and account number for your department, as you wish to have the item paid for. Fill in the name of the foreman/supervisor or leader who requested the item in the space marked "Requisitioned By". If the item is for vehicle maintenance, list the vehicle number in the "VEH NO." space. Also show the mileage. Stock numbers apply only to Central Stores. Fill in the item description and the quantity. The heavy, or darker, vertical line between the fifth and the sixth block in the quantity space indicates a decimal point. So, if the quantity is one (1), it would be listed as a one (1) in the fifth block, followed by two (2) zeroes. Next, fill in the space for Unit of Measure (UOM) as ea. for each, TN for ton, etc. When the requisition form is taken to the vendor, the price will be filled in at the time of sale. The price marked on many items is not always the price charged to the City.

6. The Purchase Requisition form is in three (3) parts, or copies. The original, or white copy goes to the vendor at the time of purchase. The yellow copy is the department's file copy. The pink copy should be sent to the Finance Director, along with the invoice or delivery ticket without delay.
7. The BPO procedure is complete.

SPECIFIC PROCEDURES - REGULAR PURCHASE ORDER

A. GENERAL

The purchasing process begins with a requisition from the using agency. Once a need for a particular item is determined by the department, the Department Head should inquire at Central Stores to see if the item is in stock. If it is in stock, then it will be issued as needed. If it is not a stock item, or if it is temporarily out of stock, the Department Head then initiates a Purchase Request, a sample of which is included (Example 2).

1. Complete the Purchase Requisition form as shown on the sample. Leave the "P.O. No." blank. Circle

City of Baker, LA
Accounting Policies and Procedures Manual

DESCRIPTION: Purchasing Procedures - Continued	INDEX: PUR 400.1 EFFECTIVE DATE: 01/01/96
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the letter "D" to indicate a department request. Fill in the date, fund number, department numbers and the account numbers as required. In the space for "Requisitioned By", enter the name of the foreman, supervisor or the job name. If the item to be purchased is a vehicle maintenance item, list the vehicle unit number and mileage in the space for them. Stock numbers are for Central Stores restock requests, and those requests will be initiated by Central Stores personnel. Complete the form by listing the item description, and the quantity in the proper spaces. The darker line separating the fifth and sixth block under "Quantity" indicates a decimal point. Therefore, a quantity of one (1) would be shown as a "1" in the fifth block followed by two (2) zeros. After the form is complete, it must be signed by the Department Head. Department Heads must notify the Purchasing Agent, in writing, if someone other than the Department Head will be authorized to sign requests during their absence (See Item 4 under 'Specific Procedures').

2. Once completed, the Purchase Requisition form should be distributed as follows:
 - a. White copy (Original) - Remains with the department file;
 - b. Yellow copy - Send to the Purchasing Agent;
 - c. Pink copy - Send to the Finance Director.

3. The Purchasing Agent will determine the vendor with the product requested, at the best price. The Purchasing Agent will then issue a Purchase Order. Distribution of the Purchase Order is as follows:
 - a. White copy (Original) - Send to the vendor who will supply the item;
 - b. Pink copy - Send to the Finance Director;
 - c. Yellow copy - File in Purchasing Agent's numerical file;
 - d. Goldrod copy - Receiving Copy; Send back to the requesting agency; This allows them to know that their request has been processed and the item requested will be shipped or delivered, either to them direct or to the Central Stores Warehouse.

City of Baker, LA
Accounting Policies and Procedures Manual

DESCRIPTION: Purchasing Procedures - Continued	INDEX: PUR 400.1 EFFECTIVE DATE: 01/01/96
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REQUEST FOR SERVICES

Departments which have need for services such as typewriter repair, copier repair, radio repair, etc., should complete a request in the same manner as a Purchase Request. Once the form is completed, the department should keep the original for their files and send both the yellow and the pink copies to the Purchasing Agent. After a vendor has been assigned to provide the services, the Purchasing Agent will send the yellow copy back to the department and the pink copy to the Finance Director.

1. **REQUESTS FOR SERVICE CONTRACTS, ANNUAL OR LONG-TERM**
Any using department may request that a service contract be issued for continuing maintenance or service for such items as computers, copiers or other equipment. The cost of such service contract must be budgeted by the department. These requests will be processed as a regular Purchase Order Request.
2. Requests for service must show exactly what type of service will be required and what type of equipment will be serviced. Requests which are received by the Purchasing Agent which are not complete, or lack specific information, will be returned to the department concerned without action.

QUOTE/BID PROCEDURE

1. **Quotes:** Whenever an anticipated purchase will exceed the threshold allowed by LA Statute 38:2212, it will be necessary for price quotes to be obtained before a vendor can be selected. This action will be completed by the Purchasing Agent upon receipt of a request for purchase from a Department Head.

It is permissible for departments to recommend vendors who may provide quotes. However, the actual receiving of these quotes or proposals will be done by the Purchasing Agent and filed with the Purchasing Order file copy.

2. **Sealed Bids:** Whenever the estimated cost of a purchase will exceed the threshold allowed by LA Statute 38:2212, it will be necessary to solicit sealed bids in accordance with current laws. Sealed bids will be received and opened by the Council during a regular session.

City of Baker, LA
Accounting Policies and Procedures Manual

DESCRIPTION: Purchasing Procedures - Continued	INDEX: PUR 400.1 EFFECTIVE DATE: 01/01/96
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Advertisements, and all other procedural tasks required by law are the duty of the Purchasing Agent. However, the department requesting the purchase must have a maximum input in preparing the bid specifications.

If the bid, once awarded by the Council, is to be done by written contract other than Purchase Order Contract, the Purchasing Agent will coordinate the contract documents with the City Attorney.

RECEIVING

1. **WHEN RECEIVED BY REQUESTING DEPARTMENT:** When the items requested are shipped or delivered directly to the department which requested them, the Department Head or his representative should verify the order for:
 - a. **Completeness.** Are all items listed on the delivery invoice actually there? Mark the invoice for any shortages and initial.
 - b. **Condition.** Are there signs of damage from shipping/handling? If so, the invoice should be noted, and the Purchasing Agent notified.
 - c. **Correctness.** Are the items received what you ordered? If they are not, they should not be accepted. Have them returned if delivered by the vendor, and notify the Purchasing Agent. If the items are delivered by UPS or motor freight, receive them, notify the Purchasing Agent who will arrange for their return.
2. **WHEN RECEIVED BY CENTRAL STORES:** Shipments for departments which are delivered to the Central Stores facility will be received in the same manner as noted above. In addition, the Central Stores personnel who receives the items will notify the department concerned of the arrival of the shipment.
3. All receiving documents such as delivery tickets, bills of lading, invoices, etc., will be forwarded without delay to the Finance Director. Do not send these documents to the Purchasing Agent.

DATE C 18 93
 FUND NO. 01
 DEPT. NO. 04100

PURCHASE REQUISITION
 CITY OF BAKER

REQ. NO. 0630
 P.O. NO. 16-1
 TYPE: D(B)R

ACCT	REQUISITIONED BY	VEH NO.	MILEAGE	STOCK NO.	DESCRIPTION	QUANTITY	UOM	UNIT COST
5205	SMLTH				MASON'S TROWEL	100	ea	2.79
5850	DOE	101			Air Filter	100	ea	2.39
SAMPLE								

TOTAL

EXAMPLE 1

B = BLANKET
 TYPE: D = DEPT REQ

VENDOR NO. 0780 BAKER TRUE VAL
Mark You Sionter

DATE NEEDED _____



City of Baker

"Great American Hometown"

Item 10-2

DEPARTMENT OF FINANCE

December 4, 2003

INTEROFFICE MEMO: TO ALL DEPARTMENT HEADS & PEOPLE
AUTHORIZED TO PURCHASE

FROM: DIRECTOR OF FINANCE

REMINDER: Purchases for under \$100.00 can be done without a Purchase Order only if the vendor is on the Blanket Purchase Order Listing. All other vendors for any amount of money must have Purchase Orders done first.

Purchases for over \$100.00 without prior approval from the Purchasing Agent are still coming across my desk. The Purchasing Agent, myself and the Budget Director have explained many times that no one can purchase anything over \$100.00 from anyone without prior approval from the Purchasing Agent and budget authority. This must be done in the form of a Purchase Order (P.O.) before a purchase is made. This is a violation of the City of Baker's Policies & Procedures.

If the Purchasing Agent does not give prior approval before a purchase is made that is over \$100.00 with a P.O., the City of Baker did not accept responsibility for purchasing the item thus, it is not responsible for paying the bill. The purchaser who signed the requisition has taken responsibility for making payment of the purchase.

For the last two years, our auditor has written this violation in our audits. It is time to adhere to the policy that was approved by the City. This policy will be strickly enforced.

If you have any other questions, please call.

Julie Pittman
Julie Pittman, Director of Finance

Anstead Clayton
Anstead Clayton, Budget Director

Don Kyer
Don Kyer, Purchasing Agent

Cc: Mayor, City Attorney, Auditor



City of Baker

"Great American Hometown"

Item 12-1

PERSONNEL DEPARTMENT

September 1, 2004

MEMORANDUM

TO: Department Heads
FROM: Phyllis Trisler *Phyllis* Personnel Director
SUBJECT: Leave Request Policy

In keeping with the City of Baker Leave Request Policy I would like to remind you of the following rules:

SICK: Rule #7, Section 2.3 - When an employee calls in sick you must submit a copy of the sick leave request on the day employee calls in sick. Please be sure that the nature of the illness is stated on this form. This form should be signed and completed by the employee/physician as soon as possible.

VACATION: Rule #7, Section 1.4 - Must be applied for and used only when approved by the Supervisor, Department Head and/or Appointing Authority.

Please be sure that ALL employees, under your direction, are aware of these rules.

pt

1.4 TAKING ANNUAL LEAVE

- a. Annual leave must be applied for by the employee and may be used only when approved by the Appointing Authority or his delegated representative.
- b. Annual leave must not be chargeable for non-work days such as regular and special holidays. Employees normally working more than 40 hours per week will have one Saturday and Sunday included with each 40 hours of vacation time, even though the normal work week would include all or part of one or both days.

1.5 TERMINATION OF EMPLOYMENT

Upon termination of employment, the employee shall be paid for accumulated annual leave at the time of his termination of employment with the City. In case of death of employee, accumulated annual leave at the time of death shall be paid to the beneficiary of the employee.

SECTION 2. SICK LEAVE

2.1 INITIAL CREDIT

Effective July 14, 1966, regular employees on the payroll of the City of Baker shall be credited with accrued sick leave based on continuous employment in the amount of twelve (12) work days for each year of continuous service up to a maximum of 360 work days, or one day for each full month of service for a partial year.

2.2 AMOUNT EARNED

~~Thereafter,~~s Sick leave with pay shall be earned by all regular employees in the classified service at the rate of one (1) day for each full calendar month of service. In addition, any regular employee that has maintained perfect attendance for the three consecutive months in a quarter, will receive one (1) additional day of sick leave (i.e. three (3) days plus one (1) day) for that quarter. The calendar quarters are: January through March, April through June, July through September and October through December. Perfect attendance shall be defined as working very normal working days of a month, with exception of regular scheduled paid vacation days and holidays. (Amended & approved by Civil Service Board 11/15/00) (Amended & approved by Civil Service Board 5/6/02)

2.3 REQUESTS FOR SICK LEAVE

An employee who has taken sick leave shall file with his Appointing Authority or delegated representative a certificate stating the cause of his absence and the amount of time taken. If the amount of leave taken is in excess of three consecutive days, a registered physician must certify to the nature of the illness or injury and the necessity for absence. If there is a reasonable doubt as to the validity of an employee's claim for consecutive

1700 10 0

leave of three days or less, the Appointing Authority or his delegated representative may require a statement from a registered physician or other acceptable proof that the employee was ill and unable to report to work. When it has been determined that an employee has charged an absence against sick leave, although no actual sickness occurred, the value of absent time must be deducted from employee's annual leave, or if earned annual leave is insufficient, deduction shall be made from employee's pay. In addition, disciplinary action may be taken by the Appointing Authority.

2.4 WORKER'S COMPENSATION INSURANCE PAYMENTS:

If and when the disability of an employee's illness or injury is of a nature that he/she is entitled to payments under any Workers' Compensation Insurance which is in effect, the electing employee shall, at his/her option, be entitled to receive 1/3 day of sick leave with pay, based at rate of 1/3 day of regular straight time pay to the extent that sick leave has accumulated. The employee's sick leave account will be charged 1/3 day for each day of his/her workers' compensation leave. After all accumulated sick leave is exhausted the employee shall be entitled to workers' compensation only. (Amended & approved by Civil Service Board 11/15/00)

2.5 ACCUMULATED SICK LEAVE

On December 31 of each year the accumulated sick leave earned by an employee shall be carried forward to the succeeding year, provided that the accumulated sick leave carried in this manner shall not exceed 360 days.

2.6 TERMINATION

All accumulated sick leave shall be forfeited upon termination of employment with the City of Baker under all conditions of termination, with the following exceptions:

- a. If an employee is laid off due to a reduction in work force, and through no fault of his own, he/she may remain on the payroll until such time as accumulated unused sick leave, at the time of the lay off, is exhausted, not to exceed 360 days.
- b. If an employee retires at normal retirement age in accordance with the Louisiana Municipal Retirement System, he/she may apply to the Appointing Authority for a lump sum payment of accumulated unused sick leave. This payment may be granted if the City has sufficient funds to do so. If no lump sum payment is made, the employee will be considered on leave of absence with pay for the period of their accumulated and unused sick leave prior to the date of retirement.
- c. In the event of the death of an employee, lump sum payment of accumulated and unused sick leave, not to exceed 360 days, shall be made to the beneficiary of the employee.

#15

Item 15-1

CASH RECEIPTS

City of Baker, LA Accounting Policies and Procedures Manual

DESCRIPTION: Non-Sufficient Funds (NSF) Check Policy	INDEX: CR 100.3
	EFFECTIVE DATE: 01/01/96

PURPOSE: To establish a NSF check policy

RESPONSIBILITY: All Department Heads; Finance Director

The bank will forward NSF checks to the Finance Department. The Finance Director will maintain a log of all NSF checks using the NSF Check Log (Exhibit B) which documents the return of the checks to the proper department and the final status of the checks.

The department that initially received the check is responsible for collecting and handling all NSF checks returned to them by the Finance Department. This includes maintaining adequate documentation including evidence of collection attempts and notification to the Finance Director when the funds have been received through a standard memorandum (CR.3). For internal control purposes, this duty should be assigned to a department employee that is not directly involved in the collection process.

A ~~\$10.00~~²⁰ fee will be imposed upon the payor at the time the check is returned to the City. The City should accept only cash, money order or cashier's check for the amount of the NSF check and the fee. If personal contact by the responsible department does not produce payment, the Finance Department will be notified in writing. At that time, a standard letter (CR.1) will be sent to notify the payor of the outstanding balance owed to the City including the NSF check amount and the fee imposed. Upon collection, the responsible department will remit the funds received to the Finance Department breaking down the NSF check amount and the fee imposed using the Cash Remittance Slip (Exhibit C). All redeposits will be made under a separate deposit.

If there is no response to the initial contact with the payor within ten (10) days, a second standard letter (CR.2) will serve as legal notice of the worthless check. If the payor fails to respond within ten (10) days, the NSF check will be turned over to the City Attorney or Prosecutor for collection.

NAME OF EMPLOYEE: _____

CLASS TITLE: _____

DEPARTMENT/DIVISION/SECTION: _____

RATING PERIOD: _____

SUPERVISORY PERSONNEL PERFORMANCE FACTORS	UN-SATISFACTORY	IMPROVEMENT NEEDED	SATISFACTORY	VERY GOOD	OUTSTANDING
1. Attendance: Absenteeism; punctuality; remaining on the job.					
2. Quality of Work: Accuracy, neatness, thoroughness, competence.					
3. Work Habits: Observes work and safety rules; follows instructions.					
4. Initiative: Self starter; finds work to do; self motivated.					
5. Dependability: The degree to which the employee can be relied upon to get job done.					
6. Relations with other employees: Ability to get along with co-workers, subordinates, and superiors.					
7. Quantity of work: Amount of acceptable work accomplished.					
8. Adaptability: Ability to adjust to new or different assignments.					
9. Judgement and Common Sense: Ability to make sound decisions and take correct actions.					
10. Public Contact: Manner in dealing with and helping the public.					
11. Planning and Organizing Work: Effective and efficient utilization of time and resources.					
12. Communications (oral and written): Effective expression; how well ideas are understood by others.					
13. Supervisory Ability: Leadership; getting work done through others; training subordinates.					
14. Management Ability: Effective and economical management of Division or Program.					

-10-

#7

*** CONTINUED ON REVERSE SIDE ***

