Brown County
Purchasing Policy and Procedures

The County Auditor is charged with the responsibility of insuring that all purchases are made in accordance with all Federal, State, and local laws as well as verifying that each purchase is in line with the approved and adopted Brown County Budget. Each Department Head/Elected Official is responsible for maintaining the integrity of his/her department budget. The department head/elected official is also responsible for planning the day-to-day affairs of the department. One of the most important functions of the department head/elected official is to maintain adequate supplies and materials for the efficient operation of the department. (Reference Local Government Code 112.001 & 112.006).

All purchases and/or services must be routed through the County Auditor. When a department head/elected official needs to purchase supplies or services, he/she will do so by filling out a purchase order and attaching the invoice to the purchase order and submitting them to the County Auditor's Office. The purchase order and invoice will be entered into the computer to be paid to the vendor. Once all are entered, they will be submitted to the Brown County Commissioners' Court for approval to pay during the next Commissioners' Court. All items requested to be paid must be submitted with purchase order and invoice to the Brown County Auditor's Office by 5:00 pm on the Wednesday prior to the next Commissioners' Court meeting.

The only exceptions to a purchase order are the following:

1. Recurring expenses i.e., utility bills, uniforms, telephone service, and water bills.
2. Payments established on a recurring basis as required by approved contract.

NOTE: Any purchase made without a purchase order will not be honored.

September 21, 2026
(Exhibit #12)

Purchasing Procedures for Brown County

The Brown County Auditor has official Purchase Order Books. The purchase order books are distributed to the department head or elected official on an as needed basis. The department head or elected official completes the purchase order and turns it in attached to the invoice, to the Brown County Auditor's Office bill basket. The original white copy and the pink copy of the purchase order remain in the purchase order books. The yellow copy will be attached to the invoice requesting payment.

1. Each department head or elected official shall provide the Brown County Auditor's Office with a signed memorandum designating person(s) who will have the authority to fill out purchase orders.
2. When there is an emergency outside regular business hours, a department head or elected official may release a verbal order to the vendor and then submit a purchase order along with the vendor's invoice on the next business day. *An acute need for an item because of lack of planning does not in and of itself constitute an emergency.*
3. Prior approval must be obtained by the Brown County Commissioners' Court for purchases requiring expenditures of County Funds of more than $1,000.00 and up to $100,000.00 before purchasing said item.
4. All purchases over $100,000.00 shall be made in accordance with the Brown County Bidding Procedures. Each department head or elected official is responsible for following the bidding requirements as stated in the Local Government Code §271.0065 including any successor thereto. (*See page 4.*)

Approval of Claims Brown County

All purchase orders will be presented to the Brown County Commissioners Court for approval. Once the claims are approved, they will be taken to the Brown County Treasurer's office for issuance of checks.

The Brown County Commissioners Court meets generally the first and third Monday of every month or as otherwise deemed necessary by the Brown County Commissioners.

Live Checks

Brown County pays all ***APPROVED*** claims within 30 days of receipt. **Payment of claims requires Brown County Auditor authorization and approval from the Brown County Commissioners Court.** Live checks will not be issued regardless of the circumstances. This includes travel advances. *Poor planning does not in and of itself constitute an emergency.*

*Adopted June 11, 2001; revised November 5, 2007; renewed November 8, 2010; revised and renewed September 21, 2026.

*Local Government Code

Sec. 271.0065. ADDITIONAL COMPETITIVE PROCEDURES. (a) In any procedure for competitive bidding under this subchapter, the governing body shall provide all bidders with the opportunity to bid on the same items on equal terms and have bids judged according to the same standards as set forth in the specifications.

(b) A governmental agency shall receive bids or proposals under this subchapter in a fair and confidential manner.

(c) A governmental agency may receive bids or proposals under this subchapter in hard-copy format or through electronic transmission. A governmental agency shall accept any bids or proposals submitted in hard-copy format.

COUNTY BIDDING PROCEDURES

All purchases of $100,000 or more are subject to these procedures, unless specifically exempted pursuant Local Government Code §262.024 or other relevant statute.

1. Standard Bidding Procedures

(1) Authorized person submits requisition to the Auditor's Office. The requisition shall be accompanied by a draft specification.

(2) Auditor's Office prepares the specification and presents it to Commissioners' Court for approval.

(3) In the event the Auditor's Office finds it necessary to make revision to the draft specifications submitted, he/she shall submit his/her revised draft to the official or department head making the purchase prior to submitting same to Commissioners' Court. If the requesting official and the Auditor's Office cannot reach an agreement on a mutually acceptable specification, then both drafts will be submitted to the Commissioner's Court. The Commissioners' Court shall determine the best set of specifications to be the basis for the request for bid.

(4) The Commissioners' Court has the authority to designate the accepting Officer (or officers), for the receipt of the goods to be purchased. If not otherwise designated the receiving agent shall be the Auditor.

(5) Upon approval of specification, Auditor publishes notice in newspaper and will mail notices to Vendors on the bidder list.

(6) Auditor receives sealed bids that are opened and read aloud.

(7) Bids are evaluated and a recommendation is made to Commissioners' Court.

(8) Commissioners' Court makes the award and the Auditor issues a purchase order in conformance with the approved specifications. Commissioners' Court shall have the sole authority to revise the approved specifications.

2. Cooperative Purchasing

(1) The County may acquire goods and services through cooperative purchasing programs, including but not limited to BuyBoard and Sourcewell, and other legally authorized cooperative procurement organizations.

(2) Pursuant to Chapter 271.102, Texas Local Government Code, purchases made through an approved cooperative purchasing program satisfy competitive procurement requirements, provided the cooperative contract was awarded through a competitive process in compliance with applicable laws and regulations.

(3) Prior to utilizing a cooperative contract, the Auditor's Office shall

determine that the contract is valid, available for use by the County, and provides a procurement method that is in the County's best interest. Documentation supporting the cooperative purchase shall be retained in the procurement file.

(4) When federal grant funds are used, all applicable federal procurement requirements, including 2 C.F.R. Part 200 (Uniform Guidance), shall also be satisfied, as directed by the federal agency ultimately funding the grant.

(5) Goods and services purchased via cooperative purchasing programs are otherwise subject to all rules of approval and payment.

Sec. 271.101. DEFINITIONS. In this subchapter:

(6) "Local cooperative organization" means an organization of governments established to provide local governments access to contracts with vendors for the purchase of materials, supplies, services, or equipment.

(7) "Local government" means a county, municipality, special district, school district, junior college district, regional planning commission, or other political subdivision of the state.

3. Added by Acts 1995, 74th Leg., ch. 746, Sec. 7, eff. Aug. 28, 1995.

4. **Sec. 271.102. COOPERATIVE PURCHASING PROGRAM PARTICIPATION.** (a) A local government may participate in a cooperative purchasing program with another local government of this state or another state or with a local cooperative organization of this state or another state.

5. (b) A local government that is participating in a cooperative purchasing program may sign an agreement with another participating local government or a local cooperative organization stating that the signing local government will:

(1) designate a person to act under the direction of, and on behalf of, that local government in all matters relating to the program;

(2) make payments to another participating local government or a local cooperative organization or directly to a vendor under a contract made under this subchapter, as provided in the agreement between the participating local governments or between a local government and a local cooperative organization; and

(3) be responsible for a vendor's compliance with provisions relating to the quality of items and terms of delivery, to the extent provided in the agreement between the participating local governments or between a local government and a local cooperative organization.

6. (c) A local government that purchases goods or services under this subchapter satisfies any state law requiring the local government to seek competitive bids for the purchase of the goods or services.

Added by Acts 1995, 74th Leg., ch. 746, Sec. 7, eff. Aug. 28, 1995.
Amended by: Acts 2015, 84th Leg., R.S., Ch. 261 (S.B. 1281), Sec. 1, eff. May 29, 2015.