

Maine County Commissioners Association (MCCA)

Non-Employee Purchasing Policy and Approval Process

For consideration of adoption by the Board of Directors

I. Purpose

The purpose of this policy is to establish clear procedures and accountability standards for purchases made by individuals who are not employees of MCCA, including elected officials, volunteers, contractors, or other non-staff members. This policy ensures responsible financial stewardship, internal control, and compliance with applicable laws and regulations. This policy is in addition to and does not change the process for NACo conference reimbursements (budget line item 6041-00) for MCCA's two elected NACo representatives.

II. Scope

This policy applies to all purchases or reimbursement requests submitted by non-employees of MCCA, including but not limited to:

- Board members (President, Vice-President, Secretary/Treasurer)
- Appointed committee members
- Contractors or consultants
- Volunteers acting on behalf of the organization

III. General Policy

1. Authorization Required

No non-employee may obligate or expend organizational funds without prior written authorization as outlined in this policy. Unauthorized purchases will not be reimbursed.

2. Use of Organizational Funds

All purchases must be reasonable, necessary, and directly related to the organization's approved operations, programs, or events.

3. Conflict of Interest

Non-employees must disclose any potential or actual conflicts of interest in accordance with the organization's Conflict of Interest Policy prior to making a purchase or recommending a vendor.

IV. Approval Thresholds and Procedures

All non-employee purchase requests must be submitted in advance using the Non-Employee Purchase Request Form or by documented email, and approved according to the following thresholds:

<u>Purchase Amount</u>	<u>Required Approval</u>
\$1-\$500	Secretary/Treasurer unless the request is made for the person in that role, then it will be approved by the MCCA President or Vice President
\$500+	Secretary/Treasurer and Full Board Approval (majority vote at a meeting or via written/electronic resolution)

NOTE: The Board of Directors voted on June 11th, 2025, to cap non-employee purchases at \$3,000 for the year 2025. This amount may be changed in January with the passing of the new Budget. This expense should have its own budget line item number for accounting clarity.

V. Reimbursement Process

1. Submission

Non-employees must submit original itemized receipts and the approved purchase request form to the Administrator within 30 days of the transaction.

2. Review and Processing

The Administrator shall verify the purchase aligns with the approved request and confirm availability of budgeted funds. Once verified, the Administrator will process the reimbursement through standard financial procedures.

3. Incomplete or Unapproved Requests

Reimbursement will not be issued for any purchase lacking prior approval, appropriate documentation, or that falls outside the scope of the organization's mission or budget.

VI. Prohibited Purchases

The following types of purchases are not eligible for reimbursement under this policy:

- Alcoholic beverages
- Personal or non-business expenses
- Cash advances or gift cards (unless pre-approved for a specific program purpose)
- Purchases in violation of conflict-of-interest guidelines

VII. Record Retention

All purchase requests, approvals, and receipts will be retained in accordance with the organization's financial recordkeeping policy.

VIII. Policy Oversight and Amendments

The Board of Directors is responsible for oversight of this policy. Any proposed amendments must be approved by a majority vote of the Board and documented in the official meeting minutes.

The Budget and Finance Committee recommends the adoption of this policy by the full Board of Directors.

Adopted this ninth day of July by a majority vote of the MCCA Board of Directors.

Authorized Signatures:

_____ President	7-9-2025
_____ Vice-President	7-9-2025
_____ Secretary/Treasurer	7-9-2025