



Policies and Procedures 2025

**Columbia Heights
Water District**

P.O. Box 631 - Columbia, LA 71418

"THIS INSTITUTION IS AN EQUAL OPPORTUNITY PROVIDER" 

Columbia Heights Water District

Written Policies and Procedures

- 1) A) Budgeting: Not applicable. A form from Rural Development is used and items are based on the prior year.
- B) Purchasing:
 1. Maintenance personnel is responsible for purchasing materials and supplies as needed for use in every day operational procedures for Columbia Heights Water District. Invoices are signed by operators at the time of purchase. All expenditures are reviewed at monthly Board meetings at which a quorum is present. Each invoice is signed by a commissioner.
 2. Most vendors used by CHWD have been long time suppliers of the District. When any new vendor is added it is at the discretion of operator in charge of purchasing and has Board approval.
 3. The Water District does not have a written policy regarding purchase requisitions or purchase orders for materials and supplies. In the event large ticket items are needed or need to be replaced, such items are brought before the Board for approval.
 4. Any large item, \$2,500.00 or more, which needs to be purchased, comes before the Board. Upon Board approval if the purchase meets or exceeds the Louisiana public bid law an ad would then be placed in the official journal for bids on that item as specified by public bid law. All bids received are brought before the Board of Commissioners for approval. Upon review of all the bids, the board will make a determination as to which bid will be the most beneficial for the District. Determination would be based on price as well as what items are included and what type of maintenance and service that can be expected from each vendor.
 5. Board minutes as well as hard copies of ads are on file for maintenance documentation of all bids and price quotes.
- C) Disbursement: Invoices are received by bookkeeping. These invoices are reviewed to determine that items purchased are for the Water District. Invoices will be signed by personnel making purchase. If purchase is made by phone then name of employee making purchase is listed on invoice as purchaser. After verifying purchase, a check is written for the amount of invoice. Check stub is attached to invoice. These invoices and checks are reviewed by Board President. Payment by check which requires two signatures is remitted to vendor. All expenditures are presented to the Board of Commissioners at monthly Board meeting.
- D) Receipts: Payment for water bills can be made at either of two local banks or by mail. Caldwell Bank and Trust South Branch or Homeland Federal Savings Bank take customers payments and deposit those payments directly into a collections account. The bookkeeper picks the payment receipts up two to three times per week. Bookkeeper picks up mail at post office daily excluding Saturday and Sunday. Bill stubs and checks are added separately and balanced. Checks are deposited and the amount on bill stub are posted to customers accounts. After payment register is run, the check and payment amounts are again balanced. Bookkeeping is part time position and is contract labor. The contract is held by DLP, Inc., dba Delta Printing, Debra L. Poole. When payments are picked up they are secured until they are balanced to stubs and deposited. The Secretary/Bookkeeper posts receipts to Quickbooks from deposit slips on a monthly basis.

- E) Payroll/Personnel: The Water District employs two maintenance personnel. Two maintenance men are paid a monthly salary on a salary basis. All employees' salaries are monitored by the Board of Commissioners. Employees do not receive any leave or overtime.
- F) Bookkeeping: The Water District has a contract labor with DLP, Inc., dba Delta Printing.
- G) Credit Cards (and debit cards, fuel cards, P-Cards if applicable): The Water District does not have debit cards or credit cards. Fuel is purchased at a local oil and gas distributor and each operator has a card. All fuel is charged and statement is issued at end of month. Statement with purchases is reviewed and approved by Board of Commissioners.
- H) Travel and expense reimbursement: One operator attends training school once or twice a year in order to obtain a Certificate of Certification relating to Water District. Schooling and lodging are paid for by the Water District and is approved by the Board of Commissioners. Operator is reimbursed for meals with receipt upon return. Operator is reimbursed for one of the following: gas or mileage.
- I) Columbia Heights Water District is under the jurisdiction of the Caldwell Parish Police Jury. All employees and Commissioners annually attest through signature verification so as to address nepotism. Columbia Heights Water District is a nonprofit entity.
- J) Debt Service: All debt approved by Commissioners. All current debt is through USDA. Debt reserve and debt service requirements are established and maintained as per loan requirements.

Board (or Finance Committee, if applicable)

Obtain and review the board/committee minutes for the fiscal period:

- A) The Board of Commissioners meets monthly. A quorum is present.
- B) Financial report is reviewed monthly and the previous month's income and expense are provided for comparison.
- C) Monthly minutes are referenced with any approval of contracts, if applicable, or any non-budgetary disbursement.

Bank Reconciliations

Client bank accounts are not applicable

- A) All bank accounts are reconciled monthly.
- B) Bank reconciliations are reviewed at monthly board meetings by the Board of Commissioners

Collections

Collection locations include two local banks and mail collected through the post office.

For each cash collection location selected:

- A) Tellers at two local banks accept payments of cash or check and deposit into collections accounts. All tellers are bonded.
- B) All payments are accompanied by bill stubs which are balanced to deposits. All deposits are made at time of payment.

There is no written policy.

Disbursements - General

There is no policy requiring a purchase order or electronic equivalent. See B) Purchasing item.

- A) Any new vendors are added at the discretion of the operator making the purchase with Board approval.
- B) Unused checks are maintained in a locked location. Two signatures are required.
- C) No signature machine is used. Wet signature only.

Travel and Expense reimbursement

Any travel expense would be reimbursed by invoice only and approval upon management.

Payroll and Personnel

Only employs two part time operators. Salaries are reviewed monthly through income and expense report.

No attendance or leave records.

No employees have been terminated during fiscal period.

Payroll taxes and contributions are prepared by a third party local C.P.A.

Other

- 31. There were no misappropriations.
- 32. Notice posted on premises, back of the water bills and via website www.columbiaheightswater.us
- 33. No Exceptions

Contracting Policy

Types of Services Requiring Written Contracts:

- 1) Formal Written contracts should be prepared for public works, materials/supplies, and professional services, over \$ 30,000.00.
- 2) Prior to entering into a contract or renewing a contract, the Board will perform a needs assessment that includes: (1) identifying the entity's goals and objectives; (2) exploring possible alternatives to contracting to meet the identified goals and objectives; and (3) comparing costs and benefits associated with alternatives to contracting against the costs and benefits of contracting (board should consider whether contracting is the most cost-effective way of obtaining necessary goods and services). The needs assessment should be documented in writing and maintained in the file with the contract document.
- 3) For public works and material/supplies, the Board will follow the provisions of the Public Bid law and/or Louisiana Procurement Code (if adopted), as applicable. All documentation related to compliance with these provisions will be documented in writing and maintained in the contract file.
- 4) While the Public bid Law is not required for professional service contracts, the Board will evaluate whether professional service fees are reasonable. Once a vendor is selected, the criteria for selecting the vendor should be documented in the contract file.
- 5) The Board will assess whether contracts may be amended by change orders. If change orders are within the scope of the contract (i.e. allowed under the original contract), the change orders should be documented in writing and maintained in the contract file.

Standard Terms and Conditions:

- 1) Contract terms and conditions should be clearly states and in the best interests of the entity, and include the following:
 - Specific goods/services to be performed and coss;
 - Timing of service delivery;
 - Period covered by the contract;
 - Clearly defined performance standards and measurable outcomes;
 - How vendor performance will be evaluated/monitored;
 - If and how the contract may be amended (change orders) within the scope of the contract or terminated; and
 - Consequences for failure to meet contract requirements.

Legal Review:

- 1) Prior to execution, the District's legal advisor should review contracts and change orders in excess of \$30,000.00 for compliance with applicable laws and entity policies. Evidence of legal review should be documented and maintained in the contract file.

Approval Process:

- 1) Contract documents should be reviewed, signed and dated by the President of the Board and maintained on file at the entity's office. Any amendments to the contract should be allowable under the original contract terms and should also be in writing and signed by all applicable parties.

Monitoring Process:

- 1) The Board will establish centralized oversight of contracts, including maintaining a master list of all active contracts that includes the following for each contract (multiple contracts with the same vendor should be treated as separate contracts):
 - Vendor's name and contact information;
 - Starting date of the contract;
 - Ending date of the contract;
 - Type of services to be received;
 - Cost of the services; and
 - Employee responsible for monitoring the contract terms and conditions (i.e. contract manager)
- 2) For each contract (including change orders), management should designate a individual with the authority and knowledge to monitor the contract and related project/service.
- 3) Payments to vendors should only be made by the purchasing/disbursement function after verifying that the related goods or services have been received or performed in accordance with the terms of the contract.

Disaster Recovery/Business Continuity Policy

Columbia Heights Water District has identified certain information that is critical for the ongoing operation of the water district. This information includes the current year and prior year accounting records (including the general ledger and cash receipt and disbursements journals), current year and prior year payroll information for current and past employees, and all current and past utility customers account information. All of this information is stored electronically on the Columbia Heights Water District computer located with the bookkeeper. It is also backed up offsite via a cloud base system. Accounting records that are stored on the water district laptop is manually backed up to a flashdrive on a daily basis. The water district has installed antivirus software on the district's computer system and ensures that the software is updated for any new threats. All system and software patches or updates are downloaded and installed by the water district, whenever they receive notification of available updates. The bookkeeper is the person responsible for recovering and restoring computer operations after a critical event.

Ethics Policy

Prohibitions:

- 1) The prohibitions and requirements include those under the Louisiana Code of Government Ethics (Ethics Code) in its “code of conduct” policies for all officials and employees. All employees and officials must take one-hour of officially sanctioned ethics training each year, and should not conflict with any provisions of the Ethics Code.

Actions to be Taken:

- 1) The Board President has a responsibility to report possible Ethics Code violations to the Louisiana Board of Ethics, pursuant to R.S. 42:1161 (A). The Board President is also required to cooperate in connection with any investigation or hearing which is conducted by the Ethics Board.

System to Monitor:

- 1) The Board shall constantly screen all employees under their supervision to ascertain that such employees are needed to perform the work of the agency and shall promptly take the necessary steps to reduce the number of the employees of the agency to a sufficient or satisfactory number required.
- 2) Complaints received from the public and from within the entity will be taken seriously and investigated by the Board. The investigative procedures should be fair and thorough, and any corrective action taken should be in accordance with policy.

Annual Attestation:

- 1) The Board will require that each official and employee annually attest through signature verification that he or she has read and agrees to comply with the entity’s ethics policies.

Ethics Designee:

- 1) The Board has appointed the President of the Board to be it’s ethics designee.

Sexual Harassment Policy

Mandatory Policy - R.S. 42:342:

The Board's sexual harassment policy, is as follows:

It is the belief of the Columbia Heights Water District that its employees are the primary means by which its goals and objectives will be met. All employees of the Columbia Heights Water District must understand its position on harassment. Sexual harassment is defined as unwelcome sexual advances, requests for sexual favors, and other verbal, physical or inappropriate conduct of a sexual nature when the conduct explicitly or implicitly affects an individual's employment or the holding of office, unreasonably interferes with an individual's work performance, or creates an intimidating, hostile, or offensive work environment.

Sexual harassment and discrimination in the workplace are prohibited by federal law through the Civil Rights Act of 1964 and by state law through La. R.S. 23:301 *et seq.* These laws prohibit both *quid pro quo* harassment, which arises when consent to sexual demands is made an express or implied condition of employment, and hostile work environment harassment, which arises when the workplace is permeated with discriminatory intimidation, ridicule or insult that is sufficiently severe or pervasive to alter the conditions of the victim's employment and created an abusive working environment.

Sexual harassment may be defines as unsolicited, offensive behavior that inappropriately asserts sexuality over employees including but not limited to the following:

- a) *Verbal*: Sexual innuendos, suggestive comments, threats, sexual humor;
- b) *Non-Verbal*: Leering, whistling, obscene gestures, showing inappropriate images; and
- c) *Physical*: Touching, brushing the body, coerced sexual activity, assault, impeding egress or passage.

Sexual harassment and discrimination in the workplace shall not be tolerated and the Board will take appropriate action to end any such harassment and/or prevent the recurrence of any such misconduct.

If a person's behavior makes an employee uncomfortable, the employee should feel free to immediately advise the person that, in the employee's opinion the behavior is inappropriate, and that the employee would like it stopped.

Any employee of the Columbia Heights Water District may file a complaint of sexual harassment. Any employee who believes he or she has been subjected to unlawful sexual harassment, or has been retaliated against for reporting such activities or assisting in a related investigation of such activities, must report the alleged act immediately or as soon as possible to the Board President.

Whether or not a particular incident is sexual harassment requires a complete factual investigation, and the Board will conduct such investigations on all complaints in a manner so as not to cause any serious effect on innocent employees who either file a complaint and/or may be the subject of a filed complaint. In all instances, a prompt and thorough investigation will take place, giving careful consideration to protect the rights and dignity of all persons involved.

If a person's behavior makes an employee uncomfortable, the employee should feel free to immediately advise the person that, in the employee's opinion, the behavior is inappropriate, and that the employee would like it stopped.

Any employee of the Columbia Heights Water District may file a complaint of sexual harassment. Any employee who believes he or she has been subjected to unlawful sexual harassment, or has been retaliated against for reporting such activities or assisting in a related investigation of such activities, must report the alleged act immediately or as soon as possible to the board president, Louis Champagne.

Whether or not a particular incident is sexual harassment requires a complete factual investigation, and the board will conduct such investigations on all complaints in a manner so as not to cause any serious effect on innocent employees who either file a complaint and/or may be the subject of a filed complaint. In all instances, a prompt and thorough investigation will take place, giving careful consideration to protect the rights and dignity of all persons involved.

It is mandatory that *all parties* to an allegation of sexual harassment participate in the investigation of the incident, and cooperation in the investigation of claims of harassment is an express element of each employee's employment with the Columbia Heights Water District. The board will take those steps it feels necessary to resolve the problem, which may include verbal or written reprimand, suspension or termination.

The board will investigate by gathering information, in as confidential a manner as possible, given the need to investigate the complaint, from all concerned parties, and it will not retaliate against any employee as a result of reports of alleged harassment or cooperation with any investigation. The board may consult its legal representative for assistance in determining whether conduct that has occurred does in fact constitute sexual harassment. The board may also make subsequent inquiries from time to time to ensure offensive conduct does not resume and/or that the subject of such harassment has not suffered any retaliation.

No retaliation of any kind will be tolerated because an employee in good faith reports an incident of suspected harassment. The supervisor, or other person to whom the complaint was made, will work to establish mutually agreed upon safeguards against retaliation while attempting to mediate any sexual harassment complaint.

Any employee, manager, or supervisor found by the board to have unlawfully sexually harassed, or unlawfully retaliated against, another employee will be subject to appropriate discipline, up to and including termination. If any employee, manager, or supervisor is found by the board to have intentionally made a false allegation of sexual harassment, that individual will be subject to appropriate discipline, up to and including termination.

Regardless of the outcome of the investigation by the board, a complainant may pursue a claim under state and/or federal law.

Mandatory Policy - R.S. 42:343:

- Each employee/official will receive a minimum of one hour of education and training on preventing sexual harassment during each full calendar year of his public employment or term of office, as the case may be.
- The board president shall require supervisors and any persons designated by the agency to accept or investigate a complaint of sexual harassment in his agency to receive additional education and training.
- The education and training may be received either in person or via the internet through training and education materials approved by the board president.
- The board shall ensure that each public servant in the agency is notified of the agency's policy against sexual harassment and the mandatory training requirement on preventing sexual harassment. The board president, or his designee, shall be responsible for maintaining records of the compliance of each public servant in the agency with the mandatory training requirement. Each public servant's record of compliance shall be a public record and available to the public in accordance with the Public Records Law.
- The board shall ensure that its policy against sexual harassment and its complaint procedure is prominently posted on its website or, if the agency does not have a website, that a notice on how to obtain the information is posted in a conspicuous location in each of the agency's offices.
- Local government entities may complete a training course request form on the State Civil Service website at:

<https://www.civilservice.louisiana.gov/Divisions/Training/PreventingSexualHarassment.aspx>

Mandatory Policy - R.S. 42:344:

The district shall compile an annual report by February first of each year containing information from the previous calendar year regarding his agency's compliance, including:

- The number and percentage of public servants in his agency who have completed the training requirements;
- The number of sexual harassment complaints received by his agency;
- The number of complaints which resulted in a finding that sexual harassment occurred;
- The number of complaints in which the finding of sexual harassment resulted in discipline or corrective action; and
- The amount of time it took to resolve each complaint.

These reports shall be public record and available to the public in the manner provided by the Public Records Law.

- Local government entities can find an example report on the Louisiana Municipal Association's website at:

https://www.lma.org/LMA/Publications/Legal_Documents/LMA/Publications/Legal_Assistance.aspx?hkey=23fb60cf-lce2-43c5-9abe-9f6a7738259b

EEOC Requirements:

- It is unlawful to harass an applicant or employee because of that person's sex. Harassment can include "sexual harassment" or unwelcome sexual advances, requests for sexual favors, and other verbal or physical harassment of a sexual nature.
- Harassment does not have to be of a sexual nature, however, and can include offensive remarks about a person's sex. For example, it is illegal to harass a woman by making offensive comments about women in general.
- Both victim and the harasser can be either a woman or a man, and the victim and harasser can be the same sex.
- Although the law doesn't prohibit simple teasing, offhand comments, or isolated incidents that are not very serious, harassment is illegal when it is so frequent or severe that it creates a hostile or offensive work environment or when it results in an adverse employment decision (such as the victim being fired or demoted).
- The harasser can be the victim's supervisor, a supervisor in another area, a co-worker, or someone who is not an employee of the employer, such as a client or customer.
- Additional resources and guidance are available on the links on the EEOC's website at:

https://www.eeoc.gov/laws/types/sexual_harassment.cfm