

AOC PURCHASE ORDER GUIDELINES

The central purchasing office for the AOC is in the Fiscal Services Division (AOC Purchasing). AOC is temporarily filling the role for the Supreme Court and the Court of Appeals. The Fiscal Services Director or their designee will be the central Purchasing Officer. The following guidelines from AOC Purchasing establish the procedures for procuring tangible goods and/or services.

A purchase order (PO) must be in place for any and all commitments for goods and services prior to obligating funds or receiving any goods or services, except in certain cases for fully executed professional service contracts as it may be difficult to obtain a PO prior to services beginning depending on the time of year. This is not a procurement violation provided that all services are delivered within the term specified in the contract. However, every effort should be made to obtain a timely purchase order for these services. A Purchase Order Request Form may be found on the <http://inside.nmcourts.gov> (tree is as follows: Fiscal/Purchasing/AOC PO Request Form). You can also send an email to aocmagpurchasing-grp@nmcourts.gov and we will send a copy of the PO request form to you.)

PO request forms must be filled out in their entirety including vendor number, vendor name, business unit, fund, department, bud ref, and class. It should also include a clear description of the request. If applicable, include the operating unit, reporting category, sub-account, and a project code. The person requesting the services or goods will need to complete the form. Their supervisor will need to approve the request prior to submitting the form to Purchasing by either signing the form or providing an attachment.

- A PO Request Form (Attachment A), along with all supporting back-up (quotes, contracts, SPA, GSA, and if request is related to grant funds, then grant related-SAM.gov, Subrecipient/Contractor Determination Checklist.) will have to be submitted to aocmagpurchasing-grp@nmcourts.gov to request a PO.
- *For any goods or services that are under \$20,000:* two quotes must be attached to the PO request or one quote and the justification memo that it was the “Best obtainable price” from the CFO. If the vendor is on a valid Statewide Price Agreement (SWPA), only one quote is required regardless of the dollar amount and a copy of the SWPA contract needs to be attached to the PO request. The above amounts are excluding tax. POs over \$20,000 are automatically submitted to DFA for final approval. Agency CFO and CPO will be responsible for ensuring compliance with MAPs and the Procurement Code for those POs under \$20,000. **(This does not include professional services. The threshold for professional services PO’s requiring DFA approval remains at \$5,000)** A list of SWPAs can be found at <https://www.generalservices.state.nm.us/state-purchasing/statewide-price-agreements/>.
 - If requesting general services, NM Horizon’s has first refusal rights to any services requested per NMAC 1.4.1.95, provided that the service is stated on a list on their website. Please send an email with the scope of work to mloehman@horizonsofnewmexico.org (Matt Loehman). Once you receive a declination, you may send in a PO Request Form with the quote and a

copy of the declination. If you receive an acceptance, you are required to submit a PO Request Form to procure the services with NM Horizons. The NM Horizons' website can be found [here](#).

- *For any goods or services that are between \$20,000 - \$60,000:* three quotes must be obtained and attached to the PO request. NM Horizon's will need to be contacted for any general services.
- *For any goods or services that are over \$60,000:* a Request for Proposal (RFP), Invitation to Bid (ITB) or Sole Source Designation (from GSD) must be obtained and attached to the PO request. You can reach out to AOC Purchasing for specifics for these methods, if needed. NM Horizon's will need to be contacted for any general services.
- Once the PO request form is submitted with the above documents, a PO will be entered into SHARE.
- When the PO is approved by DFA, AOC Purchasing will send the approved PO to the requestor. It is the requestor's responsibility to order the goods/services* and provide the vendor with a copy of the Purchase Order.
- Minor purchases of food or refreshment is only allowed for sanctioned training events or conferences, this does not include staff meetings, employee gatherings, lunches, or similar events. (a white paper is required for all food purchase prior to encumbrance)

Change Orders

If any change to the PO's description, amount or funding is needed, a change order is required to be entered into SHARE. When submitting a change order request, please include a comment in the description section of the PO Request Form that details the reason for the change order.

- Enter the current PO amount
- Enter the amount for each line that needs to be changed
- Enter the new PO amount
- Attach the new quote with the new amount
- To close out or cancel a PO, please submit a PO Request Form. (example: Current line 1 Amount \$500, decrease line 1 \$500, New line 1 total 0, Total PO amount 0)
 - Once a PO has been canceled/closed, the PO cannot be modified. A new PO will need to be opened.
- Once the change has been made in SHARE, the amended PO will be sent to the requester.

PO Request Forms for Contracts

When submitting a PO request form for an AOC contract, please attach the fully executed contract. AOC Purchasing will not generate POs with incomplete contracts attached.

- *AOC Professional Service contracts up to \$60,000*: Depending on the professional service, one quote required along with the contract. Please see AOC Purchasing for further guidance. The fully executed contract and the quote (if applicable) need to be attached to the PO request.
- *AOC General Service contracts up to \$60,000*: If a service is determined as a “general service”, the requester should follow:
 - If requesting general services, NM Horizon’s has first refusal rights to any services requested per NMAC 1.4.1.95, provided that the service is stated on a list on their website. Please send an email with the scope of work to mloehman@horizonsofnewmexico.org (Matt Loehman). Once you receive a declination, you may proceed. Fiscal will need the declination attached to the PO Request packet. If you receive an acceptance, you are required to submit a PO Request Form to procure the services with NM Horizons.
 - *For any general service contracts that are under \$20,000*: two quotes must be obtained or one quote and the justification memo from the CFO. If the vendor is on a valid Statewide Price Agreement (SWPA), only one quote is required regardless of the dollar amount and a copy of the SWPA contract needs to be attached to the contract. The above amounts are excluding tax.
 - *For any general service contracts that are between \$20,000 - \$60,000*: three quotes must be obtained and attached to the PO request. NM Horizon’s will need to be contacted for any general services.

General vs Professional Services:

Professional Services:

- Services are professional or technical in nature and meet a more specialized need.
- Work is independent from day-to-day control of the agency; consultant maintains control of work method.
- May require advanced or specialized knowledge, or expertise gained over extensive period in a specialized field of experience.
- Work requires regular exercise of judgment, discretion and decision making; involves providing advice, opinions or recommendations that address issues at the management level and may have policy implications for agency.
- Work may be original and creative in character in a recognized field of endeavor, the result of which may depend primarily on the individual’s invention, imagination or talent.

General Services:

- Services are repetitive, routine or mechanical in nature, following established or standardized procedures as contracted with customary and regular exercise of discretion or independent judgment.
- Services contribute to the day-to-day business operations of the agency, rather than the management or policy of the agency, and meet more general needs of the agency.
- Services generally involve completion of an assigned task, rather than original or creative work.
- Decision-making and analysis, if required, is routine or perfunctory in nature.

(Please contact AOC Purchasing if you need a determination on what type of services are being procured or if there are additional questions regarding general vs. professional services.)

- *Any contract over \$60,000*: an RFP, ITB or Sole Source Designation (from GSD) needs to be attached to the PO request along with the fully executed contract. AOC Purchasing requires all documentation pertaining these procurement methods i.e. final packet, proof of printed advertisement, evaluation sheets etc.
- POs for all contracts will be for the full contractual amount.
 - An executed contract amendment will be required to initiate any change orders for amounts.

Verizon POs

For any purchase orders related to Verizon, AOC's service provider for work cellphones, the requester must submit a Verizon Wireless Request form (Attachment B) along with their PO request form. The Verizon request form is to be used for requests such as ordering a new device, upgrading a current device, cancelling or suspending service etc. You may request the form from AOC Purchasing as well.

Please refer to the Verizon Standard Operating Procedure (SOP) (Attachment C) when an employee, assigned a Verizon device, leaves AOC employment.

Grant Related Funding PO Request

For any purchase orders using grant funding for an AOC contract, goods or services, please attach the fully executed contract, quotes, proof of SAM.gov Suspension & Debarment verification and the Federal Sub-recipient/Contractor Determination Checklist. When submitting to aocmagpurchasing-grp@nmcourts.gov, please CC: Hollie Tanabe, Victor Ornelas and JoAnna Jimenez. AOC Purchasing will not generate grant related funding POs without required attachments.

The instructions for the Suspension & Debarment verification and the Federal Subrecipient/Contractor Determination Checklist are included; Attachment D (must be stamped before the corresponding contract is executed) and E.

Failing to Encumber Funds Prior to Obligation of Funds for Goods/Services

Per DFA's Manual of Model Accounting Practices (MAPs) Fin 4.16, this is a violation of MAPs. AOC would be required to submit an After-the-Fact letter or a Direct Payment Voucher, while acknowledging this violation. This would require DFA's approval prior to submitting any invoice for payment.

- *Direct Pay*: no additional activity to occur, procurement is completed. Request for Direct Payment (no purchase order to be created). If the vouchered invoice represents 100% of the activity, it is not necessary to create a purchase order as there is no expected future activity. Prepare a request for direct voucher payment.
- *After-The-Fact*: work being performed, goods received, or additional work or materials to be provided by supplier. Create a Purchase Order for the total scope of work, funds should be encumbered for the full scope of the work activity or goods. Request After-the-Fact approval of the PO. Indicate why a PO was not prepared and executed prior to work being performed or goods received and number the request as indicated above.

AOC CFO must submit to the FCD Director the Request for Direct Payment or Purchase Order and attach an After-the-Fact or Direct Payment Justification memorandum addressing why the PO was not prepared and executed prior to work being performed or goods received. The CFO must acknowledge that a MAPs violation has occurred and address:

- a. The monetary value of the procurement,
- b. How,
- c. When,
- d. Why, and
- e. What steps the state agency has taken to prevent violations in the future.

Capital Assets and Disposals

- Per MAPs FIN 6, capital asset expenditures are funds used to acquire or improve physical assets such as property, buildings, or equipment. The statutory threshold is \$5,000 per Section 12-6-10 NMSA 1978. Expenditures below \$5,000 that are incurred as part of a building construction or improvement will be considered capital asset expenditures as those aggregate expenditures determine the final value of the asset.
 - For example, if a truck was purchased in one month but during the following month, a bed cover was purchased and installed. The bed cover costs less than the \$5,000 threshold but as it adds value to the truck, this purchase would be a capital asset as well.

Additionally, a capital asset could also be for a “unit” that exceeds \$5,000 in totality.

- For example, modular furniture typically consists of individual items that cost below the threshold but exceed it in aggregate.
- Pursuant to GASB Implementation Guide No. 2021-1, assets should be capitalized if the aggregate acquisition cost is deemed significant at the time of purchase, even if the individual cost falls below the state’s threshold of \$5,000. Beginning with fiscal year 2024, the significant threshold related to aggregate capital asset acquisition for all state agencies is \$200,000. If a similar grouping of capital asset acquisitions exceeds this amount in total at the time of purchase, the acquisition should be capitalized. (For example, if an agency acquires 100 computers at a cost of \$2,500 each, the aggregate value would be \$250,000 and would need to be capitalized.)
- Disposals
 - Requests for disposal or transfer of capital assets must be brought to AOC Fiscal as there are laws in place that must be adhered to per 13-6-1 thru 13-6-5.

Please refer to:

- Attachment A – PO Request Form**
- Attachment B – Verizon Wireless Request Form**
- Attachment C – Verizon SOP**

***AOC Purchasing will place the orders for the following departments only:**

- AOC – Verizon (except JID)
- AOC Fiscal Division– All PO requests

ADMINISTRATIVE OFFICE OF THE COURTS FISCAL SERVICES

VERIZON WIRELESS REQUEST FORM

Employee Name (First and Last Name)

Department/Job Title

Employee ID #

Employee Email

Add/Delete/Suspend Line/Transfer

Location of Phone (Office Location)

Phone Number

Device Serial Number (If on Existing Phone)

Cost of Device

Estimated Monthly Cost

Amount to be Encumbered

Fund/Department/Class Code/Bud Ref

PO Number to Modify

Increase/Decrease Amount

Business Justification for Device and Requested Equipment (if applicable):

Supervisor Approval Signature

Date

ATTACHMENT C

<h2>Administrative Office of the Courts, Fiscal Services Division</h2>	Business Unit:	21800-21600
	Version:	FY24-1
	Effective per:	7/1/2023
	Approval Date:	03/15/2024
	Pages:	2
	CFO Authorization:	

1. Addition, Cancellation, Suspension & Transfer of AOC Verizon Account or Service.

2. Objectives & Scope:

To provide each Division Director & Management Appointee, a process to obtain and complete the, addition, cancellation suspension & transfer of an AOC Verizon accounts equipment or service.

3. Who can submit the addition, cancellation, suspension & transfer of AOC Verizon account or equipment service?

Only the Division Director or an authorized management member appointed by the Division Director can submit a request, with the Directors signature approval authorization. Please send requests to aocmagpurchasing-grp@nmcourts.gov

4. Process for the addition, cancellation, suspension & transfer of AOC Verizon account, equipment or service.

Once the need is identified. The Division Director or authorized management appointee will need to do the following:

- i. Will need to identify and review their division budget to make sure funds are readily available for any additional equipment or modification.
- ii. Identify their correct Verizon account number for their Division.
- iii. Identify new user (new line, new number.), existing user, or cancellation of user (cancelation of existing line)
- iv. Complete AOC's internal request form. (Please see attachment)
- v. Once the request form is complete, please submit to aocmagpurchasing-grp@nmcourts.gov once the submission is reviewed by fiscal services, Purchasing will either approve, deny or ask for modifications on the request.

AOC Fiscal services will then encumber, increase, and or decrease your divisions correct Verizon PO for billing purposes.

AOC Fiscal services will place the order, once approved and send the new device (if needed) to the correct address according to your or your employee's post of duty.

Once the new device, (if needed) arrives to your post of duty, it is the individual employee, or requesters responsibility to request and submit a help desk ticket with JID (Judicial information Division) to get their new deice active and set up, along with any technicalissues.

All Billing will be disbursed by AOC Fiscal services on a monthly basis, to each individual division, once received billing will need to be approved by Division Director and approval must be sent to aoc-againvoice-grp@nmcourts.gov

All old devices or equipment **MUST** be turned into Fiscal Services to be returned to Verizon for trade in or credit on AOC's Verizon account or repurposed.

When an employee is leaving the Division, and/or terminated, it is the Direct Supervisors/Division Directors responsibility to gather the device along with any, and all accessories to be turned into Fiscal Services. **THE**

Administrative Office of the Courts, Fiscal Services Division

Business Unit:	21800-21600
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MOBILE DEVICES CURRENT PASSCODE IS REQUIRED, without the Devices passcode the device is inoperable and useless.

If a device is lost/stolen, it must be reported to your Direct Supervisor/Division Director immediately. The employee must fill out an AOC lost/stolen property form and the form needs to be sent to AOC Purchasing Team to report it to Verizon via the online portal. If a replacement phone is available, Purchasing will notify the employee and supervisor.

LISTED VERIZON DEVICES

- **Cellphones**
- **Desk phones (If Verizon Yealink, does not include NM-DOIT desk phone lines)**
- **Tablets (iPad's)**
- **Mifi Devices**

5. Having billing, procurement, and/or invoicing issues?

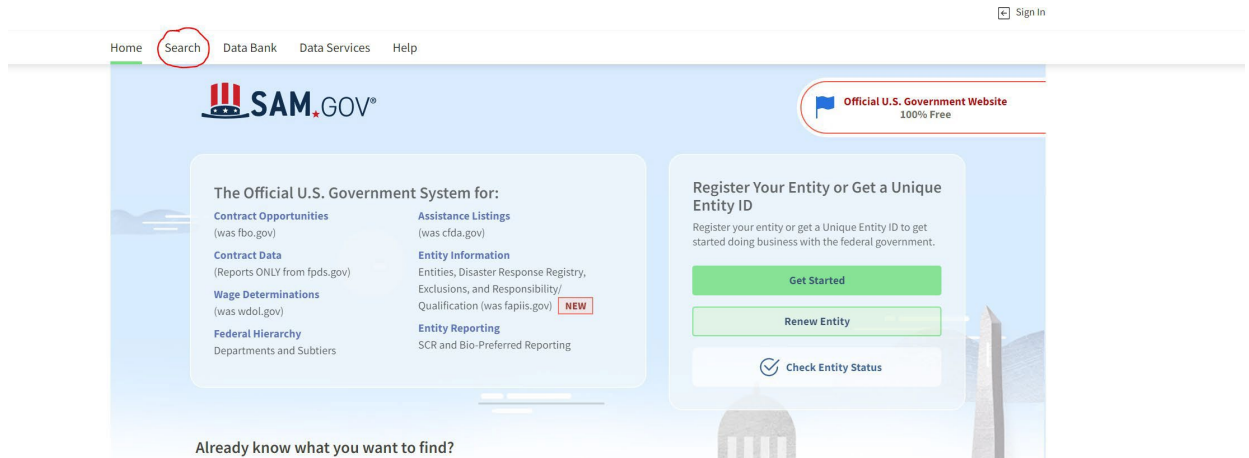
Please Contact AOC Fiscal services regarding any billing, procurement, and/or invoice issues. We will work with our account representative to resolve the issue.

**All the above information excludes JID, as they have their own internal process and Verizon account.

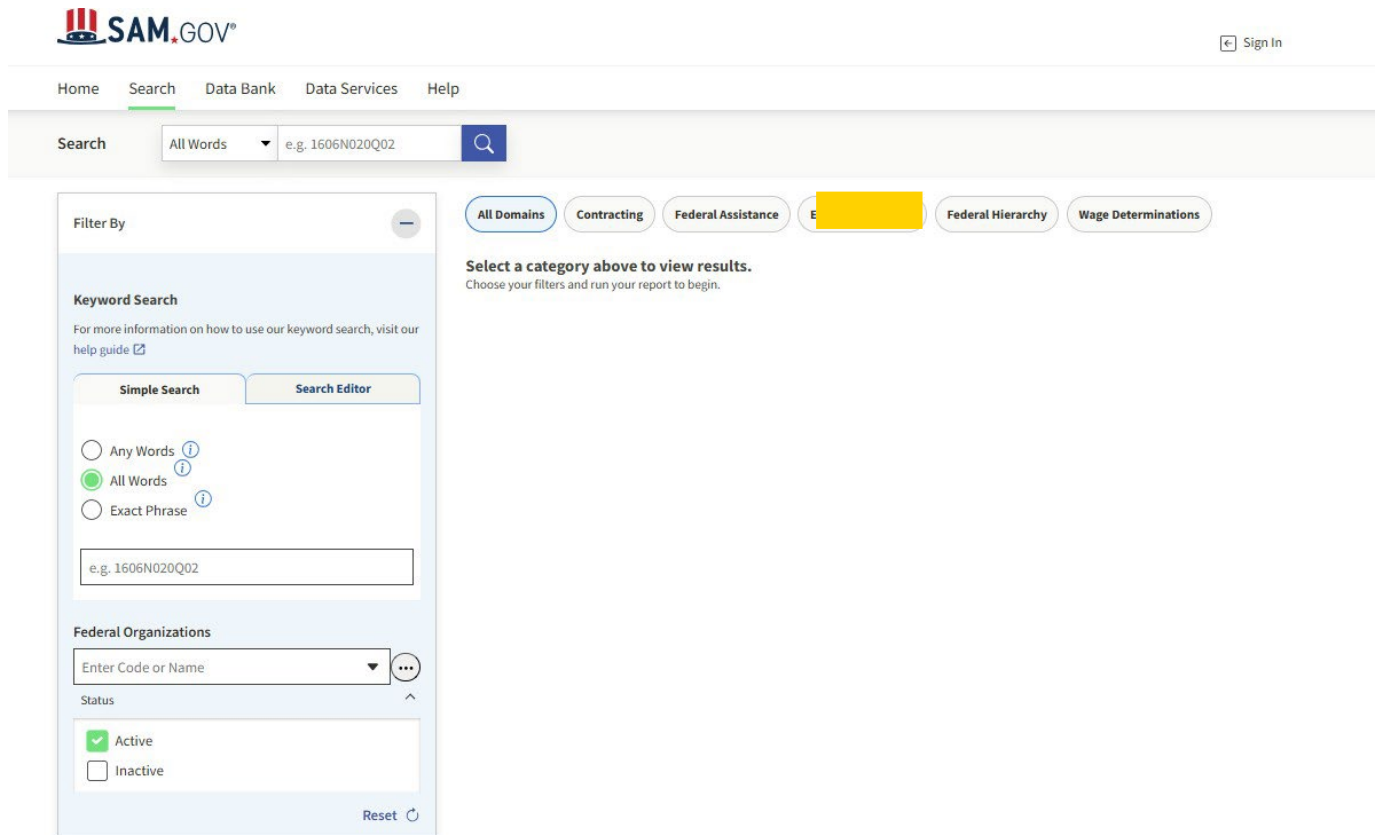
Attachment D

How to check for Suspension and Debarment

1. Navigate to SAM.gov
2. Select the "Search" tab at the top of the page.



3. Select 'Entity Information'.



How to check for Suspension and Debarment

4. Select 'Exclusions'.

The screenshot shows the SAM.gov search interface. At the top left is the SAM.GOV logo. To the right is a 'Sign In' button. Below the logo are navigation links: Home, Search, Data Bank, Data Services, and Help. A search bar contains the text 'All Words' and 'e.g. 1606N020Q02'. Below the search bar is a red circle with a slash and the text 'Please Sign In: You must sign in to your SAM.gov account to search Entities, Responsibility/Qualification and the Disaster Response Registry.' To the right of this message is a green 'Sign In' button. Below the search bar is a 'Filter By' sidebar. The sidebar has a 'Keyword Search' section with a 'Simple Search' tab selected. It contains three radio buttons: 'Any Words', 'All Words' (which is selected), and 'Exact Phrase'. Below these is a text input field containing 'e.g. 123456789, Smith Corp'. There are also dropdown menus for 'Entity', 'Location', and 'Status'. At the bottom of the sidebar are checkboxes for 'Active' (checked) and 'Inactive', and a 'Reset' button. To the right of the sidebar is a horizontal menu with buttons for 'Entity Information', 'Entities', 'Disaster Response Registry', 'Responsibility / Qualification', and 'Exclusions'. The 'Exclusions' button is highlighted in yellow. Below the menu is the text 'Select a category above to view results. Choose your filters and run your report to begin.'

5. You can now search by Keyword. Enter the contractor's/business name here and hit 'Enter'.

This screenshot is similar to the previous one, but the 'Exclusions' button in the horizontal menu is now highlighted in blue. The 'Filter By' sidebar is the same, but the dropdown menu for 'Entity' is expanded, showing options: 'Excluded Individual', 'Excluded Entity', 'Federal Organizations', 'Exclusion Type', 'Exclusion Program', 'Location', and 'Dates'. A yellow arrow points to the text input field in the sidebar, which contains 'e.g. 123456789, Smith Corp'.

How to check for Suspension and Debarment

The screenshot shows the SAM.GOV search interface. The search bar contains "e.g. 1606N020Q02". The search results are filtered by "Margaret Purifoy". The results table shows two entries for Margaret Purifoy, both with an "Exclusion" status. The first entry has an activation date of Mar 22, 1999 and a termination date of indefinite. The second entry has an activation date of Dec 20, 1998 and a termination date of indefinite. The filter sidebar on the left shows the search criteria and various filter options.

- In the screenshot above, you see that Margaret has an exclusion. In the screenshot below, you'll find that Andrea I Gunderson does not have an exclusion. Make sure the screenshot contains the name of the person or entity searched, the results of the search, and a timestamp. To Timestamp, when saving to PDF, include Headers and Footers, then Print to Save. See Example, page 4.

The screenshot shows the SAM.GOV search interface. The search bar contains "e.g. 1606N020Q02". The search results are filtered by "Andrea I Gunderson". The results page displays "No matches found" and a message: "We couldn't find a match for your search criteria. Please try another search or go back to previous results." A "Go Back" button is visible. The filter sidebar on the left shows the search criteria and various filter options.

Attachment E

ADMINISTRATIVE OFFICE OF THE COURTS
FEDERAL SUBRECIPIENT AND CONTRACTOR DETERMINATION CHECKLIST
(For use when funding is Federal or for Federal or State match)

FedGrant Number: _____	Prepared by: _____
Entity Name: _____	Date: _____

SUBRECIPIENT AND CONTRACTOR DETERMINATIONS

- (a) In general, Sub-recipients support the performance of a mission while Contractors provide services in support of the mission.

SUBRECIPIENT (Check YES or NO for each statement)

- (b) Characteristics indicative of a subrecipient are when the entity:

1	<input type="checkbox"/> Yes <input type="checkbox"/> No	Determines who is eligible to receive what Federal assistance. <ul style="list-style-type: none">Entity receives a subaward from Administrative Office of the Courts (AOC) and then may grant funding to another entity.Entity determines whether a potential grantee meets program eligibility requirements for assistance under the Federal program.
2	<input type="checkbox"/> Yes <input type="checkbox"/> No	Has its performance measured in relation to whether objectives of a Federal program were met. <ul style="list-style-type: none">AOC holds the entity responsible for meeting performance targets tied to program objectives.Entity must submit a comprehensive final progress report at the end of the agreement.
3	<input type="checkbox"/> Yes <input type="checkbox"/> No	Has responsibility for programmatic decision-making. <ul style="list-style-type: none">Entity has latitude to make decisions within the specified terms of agreement.Entity makes decisions regarding the appropriate details/language to be included in agreements.
4	<input type="checkbox"/> Yes <input type="checkbox"/> No	Is responsible for adherence to applicable Federal program requirements specified in the federal award. <ul style="list-style-type: none">AOC holds the entity responsible for compliance with applicable program statutes, regulations, rules, policies and guidance, and the subaward references the applicable Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards.AOC monitors the organization for compliance with applicable program requirements.
5	<input type="checkbox"/> Yes <input type="checkbox"/> No	Uses the Federal funds to carry out a program for a public purpose specified in the authorizing statute(s) as opposed to providing goods or services for the benefit of the AOC. <ul style="list-style-type: none">Entity performs all or a portion of the scope of work or objectives of the award received by the AOC.Entity's role requires more than services that support a program. The entity is responsible for maintaining or creating proper documentation that can be verified at monitoring visits.

**ADMINISTRATIVE OFFICE OF THE COURTS
FEDERAL SUBRECIPIENT AND CONTRACTOR DETERMINATION CHECKLIST
(For use when funding is Federal or for Federal or State match)**

CONTRACTOR (Check YES or NO for each statement)

(c) Characteristics indicative of a contractor are when the entity:

1	<input type="checkbox"/> Yes <input type="checkbox"/> No	<p>Provides the goods and services within a normal business operation.</p> <ul style="list-style-type: none"> • Entity exists for the purpose of providing a particular service. • Entity receives little, if any, instruction from the AOC as to how the organization goes about performing the services. • Entity is not required to submit a comprehensive closeout package at the end of the agreement.
2	<input type="checkbox"/> Yes <input type="checkbox"/> No	<p>Provides similar goods and services to many different purchasers.</p> <ul style="list-style-type: none"> • Entity provides similar services to a number of other organizations in addition to the AOC.
3	<input type="checkbox"/> Yes <input type="checkbox"/> No	<p>Normally operates in a competitive environment.</p> <ul style="list-style-type: none"> • Entity competes with other organizations to provide a similar service.
4	<input type="checkbox"/> Yes <input type="checkbox"/> No	<p>Provides goods or services that are ancillary to the operation of the Federal program.</p> <ul style="list-style-type: none"> • Entity aids or supports the program in a subsidiary capacity (i.e., the entity may provide certain project information, but the AOC will write the final accomplishment report). • Entity provides a service which enables the AOC to carry out the program.
5	<input type="checkbox"/> Yes <input type="checkbox"/> No	<p>Is not subject to compliance requirements of the Federal program.</p> <p><i>NOTE: This question is written as a negative statement. If you affirm that the bullet points below are correct, then check the "Yes" box; if they are not correct, check the "No" box.</i></p> <ul style="list-style-type: none"> • Entity is not responsible for compliance with applicable program statutes, regulations, rules, policies or guidance, and the subaward does not reference the Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards. • AOC does not provide the entity with technical assistance or training with regard to program requirements. • AOC does not monitor the entity for compliance with program requirements.

(d) The Determination is made based on the majority of the information based on the "yes" boxes checked above. Once the determination is made, check the appropriate box supporting the decision (Subrecipient or Contractor). All of the characteristics listed above may not be present in all cases, and the AOC must use judgment in classifying each agreement as a subaward or a procurement contract.

Determination (Check One):	<input type="checkbox"/> Subrecipient	<input type="checkbox"/> Contractor
Approved by:	<i>Grant Program Manager</i>	Date: _____
Comments:		