§ 104-b. Procurement policies and procedures. 1. Goods and services which are not required by law to be procured by political subdivisions or any districts therein pursuant to competitive bidding must be procured in a manner so as to assure the prudent and economical use of public moneys in the best interests of the taxpayers of the political subdivision or district, to facilitate the acquisition of goods and services of maximum quality at the lowest possible cost under the circumstances, and to guard against favoritism, improvidence, extravagance, fraud and corruption. To further these objectives, the governing board of every political subdivision and any district therein, by resolution, shall adopt internal policies and procedures governing all procurements of goods and services which are not required to be made pursuant to the competitive bidding requirements of section one hundred three of this article or of any other general, special or local law. In cities with a population of one million or more, the procurement policy board shall develop and promulgate such policies and procedures by rule.

2. Such policies and procedures shall contain provisions which, among other things:

a. prescribe a procedure for determining whether a procurement of goods and services is subject to competitive bidding and documenting the basis for any determination that competitive bidding is not required by law;

b. provide that, except for procurements made pursuant to subdivision three of section one hundred three or section one hundred four of this article, section one hundred seventy-five-b of the state finance law, section one hundred eighty-six of the correction law, or the policies and procedures adopted pursuant to paragraph f of this subdivision, alternative proposals or quotations for goods and services shall be secured by use of written requests for proposals, written quotations, verbal quotations or any other method of procurement which furthers the purposes of this section;

c. set forth when each such method of procurement will be utilized, taking into account which method will best further the purposes of this

section and the cost-effectiveness of the method;

d. require adequate documentation of actions taken in connection with each such method of procurement;

e. require justification and documentation of any contract awarded to other than the lowest responsible dollar offeror, setting forth the reasons such an award furthers the purpose of this section; and

f. identify the individual or individuals responsible for purchasing and their respective titles. Such information shall be updated biennially.

g. set forth any circumstances when, or types of procurements for which, in the sole discretion of the governing body (or in the case of cities with a population of one million or more, the procurement policy board), the solicitation of alternative proposals or quotations will not be in the best interest of the political subdivision or district therein.

3. Comments concerning the policies and procedures shall be solicited from officers of the political subdivision or district therein involved in the procurement process prior to the enactment of the policies and procedures, and from time to time thereafter.

4. The governing board shall annually review its policies and procedures. In the case of a city with a population of one million or more, the annual review shall be the duty and responsibility of the procurement policy board.

5. The unintentional failure to fully comply with the provisions of this section shall not be grounds to void action taken or give rise to a cause of action against the political subdivision or district or any officer or employee thereof.

6. Notwithstanding any other provisions of this section or any provision of law, boards of education shall have the authority to

include in the internal policies and procedures governing procurement of apparel or sports equipment, where such procurement is not required to be made pursuant to the competitive bidding requirements of section one hundred three of this article, a prohibition against the purchase of apparel or sports equipment from any vendor based upon either or both of the following considerations: (a) the labor standards applicable to the manufacture of the apparel or sports equipment, including but not limited to employee compensation, working conditions, employee rights to form unions, and the use of child labor; or (b) the bidder's failure to provide information sufficient for boards of education to determine the labor standards applicable to the manufacture of the apparel or sports equipment.