

Ad Hoc Rules Committee Minutes
3:00 p.m., A160, June 22, 2011

Meeting was called to order by Chairman, Allen at 3:00 p.m. Present were Jack Allen, Joe Stuchlak, Bill Miller and Bev Ward. Excused, John West. Also present was Cindy Phillippi and Trena Larson.

The meeting was properly noticed. Motioned by Stuchlak/Ward to approve the Agenda. Motion carried by unanimous voice vote.

Motioned made by Stuchlak/Ward to approve May 12, 2011 minutes. Motion carried by unanimous voice vote.

Page 62, Section 14, 14.01 Strike "under the Home of the Administrative Coordinator/Director of Finance" and insert "with approval by the Administrative & Finance Committee".

Page 64, section c., line 23- strike "all" and insert "monthly"
Page 64, section c., line 12 strike "committee approval"

Page 65, section 18, line 12, strike "special"; insert Friday

Page 65, section 18, line 12 insert, "All vouchers forms will contain vendor number, account number, and amount of payment, supporting documentation attached.

Page 65, section 18, 18.01, line 14, strike "special"; insert Friday.

Page 46, section 10, 10.01, line 49-behind --serious health conditions of an immediate family member. Insert "In an event of an employee's death, the beneficiary may apply for catastrophic leave".

Page 19, section 11.06, lines 21-26, strike, ~~**11.06 Screening & Interviews.**~~ The proper screening of Volunteers serves a dual purpose. It ensures that the Volunteer has the necessary skills to carry out the responsibilities of the position, and that the responsibilities of the position fit the interests of the Volunteer. Interviews are required as it provides the opportunity to gather information about interest, skills, and experience of the Volunteer. Screening and interviews shall be the responsibility of the Department Head or designee.

Page 19, section 11.07, lines 45-48, strike A. Letter of Thanks. A brief letter of thanks to the Volunteer issued by the Department Head is encouraged.

B. Formal Recognition. Formal recognition and appreciation events sponsored by the Department are encouraged.

Insert "Each year in December, the Personnel Director will draft a resolution, submit it to the Executive Committee for approval recognizing all volunteers for their service the expiring year, to be forwarded to the County Board in January".

Page 31, line 26, insert as section 3.03, "If an employee cannot punch his/her card, then the time may be written in and initialed by his/her department head. However, employees will not punch time cards for other employees. Employees punching for other employees will first be given a warning. A second offense will result in termination. If, by accident, an employee

punches another employee's card, then the mistake must be initialed and approved by the department head".

The remainder of the section numbers will be updated.

The committee discussed page 11, section 2.09, recommending inserting a "D." LTE's, once hired through the official hiring process may be used in subsequent years. The committee will revisit this section next meeting.

Page 86, section 5, 5.02, lines 50 & 51, strike, ~~Personal use of a County vehicle is prohibited. All employees should be aware that the County's liability for operation of its vehicle covers authorized County business only.~~ Insert "Employees are not permitted to use County vehicles for a personal purpose. The only exceptions to this rule are incidental stops. Examples are stops at a restaurant for a meal, an Automatic Teller Machine (ATM) or financial institution, urgent care or emergency room or a gas station or convenience store."

Page 68, section 21, 21.04 lines 46 & 47, strike, ~~**21.04** Personal cell phones should be on mute, vibrate or silenced during work hours and could be used in emergency cases.~~ Section 8 of the policy was reviewed/forwarded by the Administrative and Finance Committee.

SECTION 1 - 1.01 Purpose. ~~The policy is intended to serve as a basic guide to proper financial and accounting procedures. Any department policies shall be adopted in accordance with this policy.~~

~~The purpose of this policy is to:~~

- ~~A. Provide Adams County with a tool to improve the financial management of County programs and services;~~
- ~~B. Standardize fiscal procedures and practices where appropriate;~~
- ~~C. Provide minimum fiscal management requirements;~~
- ~~D. Serve as a training guide to employees; and~~
- ~~E. Provide a current, comprehensive, and thorough written documentation of the procedures.~~

~~**1.02 Questions.** Questions will arise regarding materials that appear in the budgeting and accounting policies. If the questions cannot be answered within the policy itself, the questions should be brought to the attention of the County Administrative Coordinator/Director of Finance or the assigned designee.~~

SECTION 2 - 2.01 Purpose. ~~The purpose of this section is to introduce the user to Basic accounting concepts and principles as they relate to governmental accounting in general~~ **shall be followed by all departments.** ~~and to Adams County in particular. Adams County is independently audited each year. and as such, is required to follow generally accepted accounting principles, which are discussed briefly in this section. For a more detailed discussion of generally accepted accounting principles, refer to the publication GOVERNMENTAL ACCOUNTING, AUDITING AND FINANCIAL REPORTING (GAAFR), which can be obtained from the County Administrative Coordinator/Director of Finance or the assigned designee.~~ **The County is wholly responsible for the receipt and expenditure of all funds regardless of revenue source (i.e. federal, state, tax levy, donations, grants, etc.).**

2.02 Fund Accounting. ~~One of the integral parts of governmental accounting is the use of funds to account for its activities. Adams County utilizes fund accounting. A fund is defined as~~ "An independent fiscal and accounting entity with a self balancing set of accounts recording

cash and other financial resources, together with all related liabilities and residual equities, and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with regulations, restrictions or limitations”.

2.03 Types of Funds. The following is a description of each major category of funds or account groups used in Adams County.

A. Governmental Funds:

1. **General Fund. (100)** ~~The general fund is the fund established to~~ Accounts for resources devoted to financing the general services, ~~which the governmental unit performs for its citizens. This includes such things as general administration, protection of life, property and similar broad services. The general fund is used to account for all financial transactions not properly accounted for in another fund, and is primarily funded by county tax levy.~~
2. **Special Revenue Fund. (200)** ~~Special revenue funds are used to~~ Accounts for the proceeds of specific revenues sources (other than major capital projects) that are legally restricted to expenditures for specified purposes. ~~This includes Health & Human Services, and Library.~~
3. **Debt Service Fund. (300)** ~~The debt service fund is used to~~ Accounts for the accumulation of resources for, and the payment of, general long-term debt principal, interest and related costs.
4. **Capital Projects Fund. (400)** ~~The Capital projects fund is used to~~ Accounts for financial resources to be used for the acquisitions or construction of major capital facilities (other than those financed by proprietary funds or special revenue funds).

B. Proprietary Funds.

1. **Enterprise Fund. (600-700)** The enterprise fund is used to account for operations:
 - a. That are financed and operated in a manner similar to private business enterprises where the intent of the County is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges, or
 - b. Where the County has decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriated for capital maintenance , public policy, management control, accountability or other purposes. ~~County enterprise fund includes Solid Waste.~~
2. **Internal Service Fund.** ~~The internal service fund is used to~~ Accounts for the financing of goods or services provided by one department to other departments of the County, or to other governmental entities on a cost reimbursement basis. ~~County internal service funds include Highway.~~
3. GASB 34 Rules may require alternate classification for certain reports from governmental accounting standards.

C. Fiduciary Funds.

1. **Trust and Agency Funds.** ~~Trust and agency funds are used to~~ Accounts for assets held by the County in a fiduciary capacity as trustee, custodian or agent for individuals, other governmental units and non-public organizations.

D. Fixed Assets and Long-term Liabilities Account Groups.

1. **Fixed Assets.** Fixed assets are accounted for in individual funds using object codes in the 900 range. (Account codes #18300 – 18890) All fixed assets are valued at historical cost, or estimated historical cost if actual historical cost is not available. Donated fixed assets are valued at their estimated fair value on the date donated.
Effective 01/01/2003 GASB 34 requires governmental entities to report all capital assets, including infrastructure, in the government-wide statement of net assets and will also require the reporting of depreciation expense.
2. **Long-term Liabilities.** Long-term liabilities of Adams County are not records in the general ledger and are only reported in the notes section of the annual audit financial report.

~~**SECTION 3 - 3.01 Purpose.** The purpose of this section is to outline and explain the various accounting policies utilized by Adams County. These policies define the methods of presenting financial information in the County.~~

3.02 Appropriation and Revenue Control Policy. Department Heads are responsible for their respective departments' expenditures and revenues in comparison to the budget. The Administrative Coordinator/Director of Finance will report monthly to the Administrative & Finance Committee all deviations from budgeted line items. The Administrative Coordinator/Director of Finance shall approve over expenditures in expense lines, and shall be notified of any unrealized revenues and report to the Administrative Coordinator/Director of Finance. Finance Committee. Budget reviews are used to control appropriations. They are also used to monitor that revenues of the County are realized in a timely manner in accordance with budget expectations.

~~**3.03 Timing of Review.** A comparison of the budget to actual expenditures is conducted both on a monthly basis and at year end.~~

3.04 Method of Performing Review. Actual accounting expenditures and revenues are compared to the planned budget level to determine problem areas. If actual appropriations are exceeded and/or actual revenues are significantly below budgeted levels, a problem exists and the Department Head is required to inform the Administrative Coordinator/Director of Finance by preparing a written corrective plan to resolve or alleviate the problem. The Administrative Coordinator/Director of Finance shall approve the corrective plan and forward it to the Home and Administrative & Finance Committees.

~~**3.05 Level of Appropriation Control.** Appropriations are controlled in the departments' budgets at the account level. The Administrative Coordinator/Director of Finance shall be responsible for monitoring departmental expenditures and revenues compared to budget expectations on a monthly basis. All financial and budget concerns should be brought to the attention of the Administrative & Finance Committee on a monthly basis.~~

SECTION 4 - 4.01 Budget. The budget is a legal document used to monitor financial resources establishing the upper limit on spending as well as and the amount of projected anticipated revenue to be realized. in a given year. Adams County Board adopts its budget at the department level; however the budget is developed and maintained at the line item level.

It establishes the amount of taxes to be levied and apportioned to municipalities and represents the financial plan for operating. The County Board adopts the budget annually in November.

~~4.02~~ The budget is the primary tool for local government to monitor its financial resources. When the budget is adopted it represents the financial plan for operating the government in the coming year; contained in the budget are decisions regarding its operation.

~~4.03~~ The major difference between a government and a business budget is the governmental budget is adopted by a majority of the County Board and therefore, budgetary control is essential. The adopted budget sets both revenues and appropriation levels along with the amount of taxes that are to be levied in the County and apportioned to its municipalities.

~~4.04~~ Home Committee and the Administrative & Finance Committees review budgets before forwarding the recommended budget to the County Board of Supervisors. The County Board considers the Administrative & Finance Committee's proposed budget and adopts a budget in November of each year.

4.05 Budget Procedures.

- ~~A.~~ Departments shall notify the MIS Director of all technology requests **within the deadline established by the MIS Department.** Any requests over \$5,000 will require **at a minimum,** a meeting with the Department Head, MIS Director, and ~~Administrative Coordinator/ Director of Finance.~~
- B. Each department will receive a budget packet containing budget instructions, budget worksheets and special forms as requested determined by the Administrative & Finance Committee for completion.
- C. Upon completion of the budget packet the information is returned to the Administrative Coordinator/ Director of Finance, **office** or the assigned designee, for data entry.
- D. After data entry is complete budget packets are returned to departments for Home Committee approval.
- ~~E.~~ ~~The Administrative Coordinator/ Director of Finance, or the assigned designee, will notify each department when scheduled for Administrative & Finance Committee review.~~
- F. The Administrative & Finance Committee reviews each department's proposed budget, with the Department Head and **makes any necessary revisions.** The committee chairperson **may be** present, and makes any necessary revisions. **if they desire.**
- G. Upon completion of all departments' proposed budgets, the Administrative & Finance Committee determines **recommends** the proposed tax levy and mill rate.
- H. The Administrative & Finance Committee submits the County Budget to the County Board of Supervisors for adoption.
- ~~I.~~ Throughout the year, any purchase on non-budgeted equipment over \$1,000 requires ~~**PRIOR**~~ Home and Administrative & Finance Committees' approval and shall be forwarded to the Administrative Coordinator/Director of Finance. These requests should be presented by the Department Head.

SECTION 5 - 5.01 Purpose. ~~To have a plan of organization under which employees' duties are so arranged and recorded, and procedures are designated as to make it possible to exercise effective accounting control over assets, liabilities, revenues and expenditures. To~~

the greatest extent possible as staffing permits, work of employees is subdivided so that no single employee performs a complete cycle of operations. Moreover, under such a system, the procedures to be followed are documented and require proper authorizations by designated officials for all actions to be taken.

5.02 Procedures. Each Department shall develop an organizational chart clearly defining lines of authority and responsibility.

- A. To the greatest extent possible, all financial and accounting responsibilities must be segregated, so that no one individual has complete authority over an entire transaction.
- B. Official accounting reports must be prepared or checked by persons other than those responsible for operations for which the report is prepared.
- C. Each department shall review monthly Skyward financial reports to monitor revenues and expenditures in comparison to the adopted budget.
- D. **End of month financial reports shall be distributed to the departments by the 5th business day of each month.** Each department shall reconcile monthly revenues, expenditures, and balance sheet accounts to the financial reports provided by the Administrative Coordinator/Director of Finance Office by the 18th day of the month. Any discrepancies found in the financial reports shall be brought to the attention of the Administrative Coordinator/ Director of Finance promptly.
- ~~E.~~ No departmental bank accounts may be established without prior authorization by the Administrative Coordinator/Director of Finance and the Administrative & Finance Committee. All such accounts shall follow County policies. Each Department shall reconcile department bank accounts monthly. ~~A copy of the reconciliations shall be forwarded to the Administrative Coordinator/Director of Finance Office at the end of each quarter with a summary report presented to the Administrative & Finance Committee.~~ **Periodic review of bank accounts may be requested by the Administrative and Finance Committee.**
- F. The Administrative & Finance Committee will review all departments' revenues and expenditures, ~~on a rotational basis,~~ to monitor activity in comparison to the budget.
- G. The Administrative Coordinator/Director of Finance will audit vouchers weekly and review departments' revenues and expenditures on a monthly basis, all concerns will be brought to the attention of the Department Head., ~~Home Committee Chair and the Administrative & Finance Committee, with a summary report to Administrative & Finance Committee.~~
- ~~H.~~ All financial records requests will be provided for in accordance with the Adams County Public Records Policy.
- ~~I.~~ The duties of internal auditor for Adams County is conferred to the Administrative Coordinator/Director of Finance in the adopted job description (9-25-07 County Board Meeting), pursuant to §59.47(2), Wisconsin Stats.
- ~~J.~~ End of month financial reports shall be distributed to the departments by the 5th business day of each month.
- K. Throughout the year, any purchase on non-budgeted equipment over \$1,000 requires PRIOR Home and Administrative & Finance Committees' approval and shall be forwarded to the Administrative Coordinator/Director of Finance. These requests should be presented by the Department Head.**

SECTION 6 - 6.01 Purpose. The chart of accounts is a systematically arranged list of accounts applicable to an accounting system giving account names and numbers. Adams County's accounting system consists of three ledgers (general, revenue and expenditures). The account numbers for accounting and their specific use is explained below:

ADAMS COUNTY'S ACCOUNT STRUCTURE

- | FUND | DEPT | ACCOUNT | OBJECT | PROJECT |
|-----------|--|---------|---------------|-------------------------|
| XXX | XX | XXXXX | XXX | XXX |
| • FUND | General Fund | | | 100 |
| XXX | Special Revenue Funds | | | 210, 240, 400—500,& 600 |
| LEVEL 1 | Debt Service | | | 300 |
| | Internal Service Fund | | | 700 |
| | Enterprise Fund | | | 600 |
| • DEPT | USED FOR: Each Department or sub-unit of County Government is assigned | | | |
| XX | a Department code to see the total budget for that Department or | | | |
| LEVEL 2 | sub-unit. All account codes for the Department are then totaled to determine the Department activity. | | | |
| • ACCOUNT | Assets | | | 1XXXX |
| XXXXX | Liabilities | | | 2XXXX |
| LEVEL 3 | Fund Balance | | | 3XXXX |
| | Revenues | | | 4XXXX |
| | Expenditures | | | 5XXXX |
| | Example: General Fund. Sheriff. Law Administration—100.18.52000 | | | |
| • OBJECT | USED FOR: Expenditures to provide account detail and classify expenditures XXX by the types of goods and services purchased, such as: | | | |
| LEVEL 4 | | | | |
| | <u>OBJECT</u> | | <u>NUMBER</u> | |
| | WAGES | | 100—199 | |
| | BENEFITS | | 200—299 | |
| | OPERATIONS | | 300—799 | |
| | CAPITAL OUTLAYS | | 800—988 | |
| | CARRYOVERS | | 999— | |
| • PROJECT | USED FOR: Providing additional detail to identify transaction of specific projects or programs. Allows departments to summarize data needed to prepare | | | |
| XXX | grant financial statements required by state and/or federal agencies. | | | |
| LEVEL 5 | Example: Health & Human Services Fund. Youth Services. Substitute Care. | | | |
| | Other Purchased Services. Foster Care—240 E 28 54505 350 323 | | | |

Delineated Account Structure

FUND	DEPT	ACCOUNT	OBJECT	PROJECT
100	E 01	51630	999	123
	E = Expense Expenditures 5XXXX			
OBJECT	Provides account detail and classifies expenditures by the types of goods and services purchased.			
PROJECT	Provides additional detail to identify transaction of specific projects.			
FUND	DEPT	ACCOUNT	OBJECT	PROJECT
100	R 23	46120	(only used as necessary)	
	R = Reveunes			

Revenues 4XXXX

Balance Sheet Accounts:

FUND	ACCOUNT		
Account	xxxxx		
Assets	1XXXX	100 A	11100
Liabilities	2XXXX	100 L	21010
Fund Balance	3XXXX	100 Q	34300

6.02 Chart of Account Maintenance. The Administrative Coordinator Director of Finance Office shall maintain the chart of accounts. Changes to accounts require submission of the appropriate form (s) as established by the Administrative and Finance Committee. When a new account number or maintenance to an existing account number is needed (i.e. activate an inactive account or inactivate an active account), the Element and Account Number Maintenance Form should be completed and submitted to the Administrative Coordinator/Director of Finance, or the assigned designee. The Administrative Coordinator/Director of Finance shall be notified when new elements (i.e. accounts, objects or projects) are needed using the above mentioned form. Only the Administrative Coordinator/Director of Finance, or the assigned designee, shall complete chart of account maintenance.

8.07 Inventory Systems. All inventory systems are to be updated annually for any additions or removals. Inventory Forms should be submitted to the Administrative Coordinator/Director of Finance at time of event. Any asset being disposed of should have the removed tag taped to the Form. Tags generally are not removable. The tag number should be noticed on the form and scratched off of the item.

9.02 Procedures. All journal entries must be prepared on the Journal Entry Form obtained from the Administrative Coordinator/Director of Finance Office. The Journal Entry Form may be obtained from the Administrative Coordinator/ Director of Finance Office.

9.03 If a journal entry is made to pay another Department for a service, It is the responsibility of the Department receiving the service to prepare the journal entry. The form is to be complete, balanced (debits = credits), and when submitted no later than the 3rd business day of the following month in which the journal entry applies. Journal entries received after the 3rd business day will be posted in the following month and will not be reflected on the department monthly financial report. with the following information:

- A. Date
- B. Account Number(s) Debit
- C. Amount Debit
- D. Account Number(s) Credit
- E. Amount Credit
- F. Description
- G. Authorized and signed by Department Head or the assigned designee

9.04 Journal entries must balance (Debits = Credits) or the journal entry will be returned to the Department.

9.05 ~~No journal entries to cash accounts (# 1XXXX) generally should only take place, unless to adjust for transfers between funds to balance cash in the appropriate funds. These transfers shall only be completed with approval of the Administrative Coordinator/Director of Finance to verify the proper accounting transaction.~~

~~**9.06 Journal Entry Deadline.** Journal entries should be submitted to the Administrative Coordinator/Director of Finance or the assigned designee, as they are prepared and no later than the 3rd business day of the following month in which the journal entry applies. Journal entries received by the Administrative Coordinator/Director of Finance after the 3rd business day of the month following the month in which they apply will be posted in the following month and therefore will not be reflected in the department monthly financial report.~~

SECTION 10 - ACCOUNTS RECEIVABLE

10.01 Purpose. Accounts receivable are used to record revenues in the period in which they are earned. In most cases ~~within the County~~ these accounts are used ~~only~~ at year-end. Other accounts receivable accounts include billings to patients or clients, and billings to the state for work done on a monthly basis.

10.02 Procedures. At year-end, each Department must determine the revenues that have been earned in the current year but will not be received until the following year. It is the department's responsibility to include the proper fiscal year to which a transaction will apply. ~~The system does not automatically flag the transaction. For items to be included in the accounts receivable they must be submitted to the Administrative Coordinator/Director of Finance, or the assigned designee, in a timely manner for processing by the last full week of February prior to the fiscal year accounts being closed.~~

SECTION 14 -14.01 Adams County's cash is invested by the Adams County Treasurer ~~under the Home of the~~ Administrative Coordinator/Director of Finance.

~~SECTION 16 - CONTINUING APPROPRIATIONS- CARRY OVER ACCOUNTS/FUND BALANCES~~

16.01 Adams County presently maintains "Continuing Appropriations" (also known as non-lapsing or carry over accounts) in its general fund accounting system, which are the result of monies left from prior years budgets that are carried over to subsequent year budgets as established by County Board Resolutions. The general fund, special revenue funds, internal service funds and enterprise funds maintain fund balances as a result of monies left from prior years' budgets. Fund balances are used in subsequent year budgets and are maintained at an adequate level to cover emergencies and maintain a stable economic environment.

16.02 "Continuing Appropriation" **Carry over** accounts shall be established by County Board for the following reasons:

16.03 The Administrative & Finance Committee shall review "Continuing Appropriation" **Carry over** accounts annually to ascertain if the appropriation meets the above criteria.

16.04 ~~Continuing Appropriations may not exceed 20% of the current year actual audited expenditures, with excess amounts being closed to the general fund upon receipt of the annual audited Adams County financial statements; unless prohibited by the application of generally accepted accounting principles or County Board Resolution. The unreserved/undesignated fund balance in the General Fund shall be maintained at 15-25% of~~

the current year actual audited expenditures for the general fund. ~~Fund balances in special revenues fund balances shall not exceed 20% of the current year actual audited expenditures with excess amounts being closed to the general fund upon receipt of the annual audited Adams County financial statements unless prohibited by the application of generally accepted accounting principles or County Board Resolution.~~ Internal service and enterprise funds shall be assessed by end of year cash balances. The cash balances in these funds should be maintained at 20 - 30 % of the current year actual audited expenditures for the fund (75-100 days cash reserve is desired). Fund balances shall be analyzed and appropriately applied in the budget process.

17.02 ~~The County Board shall adopt the annual budget, once the budget is adopted it is the responsibility of the Department Head to monitor all expenses and sign all vouchers to take accountability for the spending within their department's budget. All expenditures shall be in accordance with Chapter 8, Section 3 Accounting Policies.~~

- A. ~~Departments must submit a completed voucher. ~~Those submitting a voucher are responsible to remove sales tax and take allowable discounts.~~ respective invoices attached and allowable discounts taken, to the Administrative Coordinator/Director of Finance Office for payment prior to the invoice due date. Vouchers are paid every Thursday in weekly check run. Vouchers must be submitted to the Office of the Administrative Coordinator/Director of Finance by the previous Friday at 4:30 p.m. in order to be processed the following week. Vouchers submitted late shall be paid the following Thursday. Any voucher without the above will be returned to the Department and will not be paid until corrected.~~ All vouchers forms will contain vendor number, account number, amount of payment, supporting documentation attached.
- B. ~~All vouchers for a department will be turned in at the same time for process in batch order.~~ All vouchers for a department will be turned in at the same time for process in batch order.
- C. ~~Vouchers will be paid once a month by the 15th of each month.~~ Vouchers will be paid once a month by the 15th of each month.
- D. ~~The Administrative Finance Committee will review and approve/deny all payments.~~ The Administrative Finance Committee will review and approve/deny all payments.
- E. ~~Reimbursement to employees for county items purchased is strongly discouraged. In lieu of this practice, county items will be charged to the department and a voucher submitted for payment. This procedure allows the County to purchase the item(s) tax exempt.~~

17.04 For all purchases from vendors who do not have an authorized account, please contact the Administrative Coordinator/ Director of Finance, or the assigned designee.

17.05 ~~Vouchers shall be processed on the Adams County Voucher. Any exceptions to the use of this Form shall be approved by the Administrative Coordinator/Director of Finance. Any voucher received by the Office of the Administrative Coordinator/Director of Finance that does not have supporting documentation, original invoice, and the appropriate signature will be returned to the Department and shall not be paid.~~

17.06 ~~If a Department fails to submit an invoice for payment in a timely manner in order to the process the payment by the due date, the Department Head must contact the Administrative Coordinator/Director of Finance to process the payment of any interest due and/or late fees. All interest will be charged to the department and reported to Home and Administrative & Finance Committees.~~ If a Department fails to submit an invoice for payment in a timely manner in order to **the** process the payment by the due date, the Department Head must contact the Administrative Coordinator/Director of Finance to process the payment of any interest due and/or late fees. All interest will be charged to the department and reported to Home and Administrative & Finance Committees.

17.07 Approval Limits. The following table shows the maximum purchase a Department Head may approve when dollars **have been allocated in the current year budget.** Beyond that limit the Administrative Coordinator/Director of Finance shall approve the payment prior to any purchase. After the purchase is made the Administrative Coordinator/Director of Finance shall sign the voucher for approval of payment.

~~**17.08 Voucher Verification.** The Department shall be responsible to ensure that no taxes are charged to the County on all invoices, as the County is tax exempt. The Payroll Specialist/Account Technician shall be responsible to verify that the invoice amount matches the voucher amount. Any vouchers that are incorrect will be returned to the department by the Administrative Coordinator/ Director of Finance's Office for correction prior to any payment being issued. The Administrative & Finance Committee shall review and approve or deny summary reports of the payments issued each month. Signatures or stamps of the Administrative & Finance Committee on the summary report authorizing prior weekly payments.~~

~~**17.09** The Administrative & Finance Committee at any regular meeting may request to see supporting documentation of any department.~~

SECTION 18 - SPECIAL CHECKS

18.01 Purpose. **All vouchers forms will contain vendor number, account number, and amount of payment, supporting documentation attached.** Special **Friday** checks cannot be used to pay mileage and/or meal vouchers, or for payment of bills that missed the regular accounts payable cutoff. Special **Friday** checks are ~~only for extraordinary or unusual expenditures that arise and payment needs to be made immediately.~~ **Shall be for any invoice that will incur a finance charge, penalty, or interest if paid after the 15th of the month, or if early payment of the invoice will provide a financial discount to savings to the county, or if the payment is time sensitive.** All Friday checks must be in the Administrative **Coordinator/Director of Finance no later than 9:00 a.m. on Friday for processing that day.**

~~**18.02 Procedures.** When it is determined that a special check is needed, the below listed procedures shall be followed:~~

- ~~A. Contact the Administrative Coordinator/Director of Finance for authorization to process a special check;~~
- ~~B. Prepare a voucher and attached respective invoices;~~
- ~~C. Have voucher signed by Department Head, or the assigned designee; and~~
- ~~D. Submit the voucher to the Administrative Coordinator/Director of Finance for payment.~~

SECTION 19 –19.01 The Administrative and Finance Committee may issue a Department/employee a credit account or subsidiary credit card for extenuating circumstances that do not allow for efficient business practice using the master credit card account; the voucher process; or when bulk purchases with vendors such as vehicle gas purchasing accounts are deemed necessary. The Administrative and Finance Committee will establish account limits. Use is authorized for County purchases pursuant to the purpose of the creation of the account, and pursuant to the County's Budgeting & Accounting Policy. i.e. All purchases shall be exempt from Wisconsin sales tax, using the County's Wisconsin Sales & Use Tax Exempt Certificate. All accounts shall be held in the name of Adams County Government under the County Clerk.

19.02 Master Credit Card Account. The Administrative Coordinator/Director of Finance shall oversee the master credit card to be used by Departments when voucher processing is not an option for payment or if delay of authorized purchase or payment would cause a financial or economic burden to the County or an employee of the County.

19.03 Credit Account/Subsidiary Credit Card Authorization. The subsidiary credit card account shall fall under the master credit card account overseen by the Administrative Coordinator/Director of Finance, whereas credit accounts shall fall under the appropriate department. Example of credit accounts may include Ace or Walmart. Upon the approval of the Administrative & Finance Committee accounts shall be established. Access to a credit card or subsidiary credit account is not an entitlement.

19.04 Internal Controls: For internal control procedures the Administrative Coordinator/Director of Finance shall maintain an up-to-date record of all authorized personnel who has access to each credit account or subsidiary credit card issued and the limit on each card. Under no circumstances shall the account be used for a cash advance or for personal use. An employee is required to comply with internal control procedures, not specifically outlined in this policy, that are designed to protect County assets; which may include ability to produce the card to validate its existence and account number.

19.05 Payment Process: All credit accounts shall be paid in accordance to the County's Budgeting & Accounting Policy. All subsidiary credit card account receipts shall be signed by the user/purchaser; include the account number for payment and be submitted to the appropriate department personnel within 5 days. Inability to process payment timely will be considered for revocation of the account.

19.06 Non-Conformance: Improper use of any County authorized credit card or credit account may result in disciplinary action up to and including discharge. Employee access can be revoked at any time by the Department Head. The Administrative Coordinator/Director of Finance shall report any misuse to the Administrative & Finance Committee. The Administrative & Finance Committee shall determine if any department account shall be revoked.

19.07 Employment Termination: Upon termination of employment with the County, for any reason, any and all credit cards issued to the employee shall be returned immediately and the account will be suspended.

SECTION 20 - 20.01 Approval. Elected Officials, Department Heads and staff personnel may attend conventions, seminars, training and tours, provided it is related to the employee's job, and is approved in the department's budget. **If funds are not available, PRIOR approval must be obtained from the Home Committee and the Administrative Coordinator/Director of Finance.** ~~If the travel expenses will overdraw the budget, PRIOR approval must also be obtained from the Home Committee and Administrative & Finance Committee.~~

20.03 Reimbursement for Expenses. The County will reimburse employees for expenses incurred for approved travel, conventions, seminars, training and tours. Employees shall be reimbursed in the ~~weekly~~ **monthly** check processing. Employees shall receive approval, from their Department Head, prior to attending any convention, seminar, training or tour. The Department Head shall only approve an employee to go to a convention, seminar, training or tour if the money is available in the budget. In order to receive reimbursement, County Board, Committee Members, and employees must submit the original receipts and appropriate forms.

- A. **Lodging.** Approved lodging should be reserved in the name of Adams County ~~and shall be direct billed to the County. In extenuating circumstance the~~ **by** use of a credit card available from the Administrative Coordinator/Director of Finance may be used to reserve a room. Employees shall pay the difference between single and double rates if lodging is shared with a non-county employee.
- B. **Mileage.** Employees authorized to drive for County business shall hold a valid driver's license. Authorized use of an employee's automobile for County business shall be reimbursed at the rate set by the Internal Revenue Service. ~~Contact the Administrative Coordinator/ Director of Finance's Office for the current rate.~~ The employee shall use the most direct route possible. Distance shall be computed from the employee's primary residence or work location, as circumstances warrant. In order to receive mileage reimbursement, it will be necessary to provide the Administrative Coordinator/Director of Finance with a Certificate of Insurance, or a copy of the declaration page, indicating the amounts of coverage for liability and an expiration date of the policy. The minimum limits of coverage the employee shall have are:
 - ~~1. Mileage computation for all business travel during normal scheduled business hours shall use the employee's work place or the point of origin whichever is less. If the return trip is outside business hours, mileage shall be paid to the employee's work place or to the employee's home, whichever is less.~~
 - 1** No employee may claim mileage to his work place if it is the first (1st) stop of the day, or from his work place if it is the last stop of the day.
 - 2** For trips that commence and terminate during non-business hours, the actual point of origin shall be used to compute mileage.
 - 3** The County shall make no reimbursement, other than the per mile reimbursement specified above, to employees who use their private vehicles in the conduct of County business.
 - 4** If traveling by bus or other means of transportation, the appropriate fare will be paid by the County.
- C. **Meals.** Employees will be reimbursed for meals if: **a maximum of \$35.00 per day if**
 1. The employee is attending an approved convention or seminar out of the County.
 2. Meal reimbursement shall be as follows:
 - a) **Breakfast.** ~~Maximum of \$8.00 if the employee leaves home before 7:00~~

a.m.

- ~~b) **Lunch.** Maximum of \$10.00 if the employee leaves his Department before 10:30 a.m. and returns home after 2:30 p.m.~~
- ~~c) **Dinner.** Maximum of \$15.00 if the employee returns home after 7:00 p.m. If meals are included in the registration fee, the County will pay the cost of both. It will be necessary to have a receipt for meals. No reimbursement shall be made for the cost of alcoholic beverages and tips. A 15% gratuity will be allowed.~~
- D. **Registration.** If a request for a registration check is not submitted timely to the Administrative Coordinator/ Director of Finance's Office, the employee shall pay the cost of the registration and include that cost in the expense reimbursement request for the next **monthly** weekly-check run.
- E. **Transportation.**
 - 1. **Air Travel.** ~~The most economical means of transportation shall be used in all cases unless travel time is a factor. In that case, special consideration will be given to approval of airfare. Travel by plane shall be at coach rate and airline tickets shall be purchased in advance so as to achieve the lowest possible fare. If air travel will require additional nights of lodging and additional meals, these extra expenses and the value of lost work time shall be weighed against the airfare and the most economical choice shall be made. A receipt shall accompany the request for payment.~~
 - 2. **Auto Rental.** ~~The most economical means of transportation shall be used in all cases unless travel time is a factor. Auto rental shall be made only if less expensive than other forms of land transportation or if other forms of transportation would prove unreasonable from a time and use perspective. Only the reasonable cost of compact or subcompact models is reimbursable, unless prior approval is obtained from the Administrative Coordinator/Director of Finance. A receipt shall accompany the request for payment.~~

Set next meeting date for Tuesday, July 5, 2011 at 3:00 p.m.

Motioned by Ward /Miller to approve the Resolution Adopting New Personnel & General Administrative policy with amendment to the year. Motion carried by unanimous voice vote.

Motioned by Ward/Stuchlak to adjourn at 4:57 p.m. Motion carried by unanimous voice vote.

Respectfully submitted,

Cindy Phillippi
Recording Secretary