

Ad Hoc General Administrative and Policies Committee Meeting Minutes
July 14th, 2009, 3:00 p.m.

Called to order by Stuchlak 3:02 p.m. Roll call was taken, present Ward, England, Sumpter and James. Excused West. Also present Barb Petkovsek, Administrative Coordinator/Director of Finance and Chuck Price, Health and Human Services Director.

The meeting was properly noticed.

Motioned by Sumpter/Ward to approve the agenda. Motion carried by unanimous voice vote. Motioned by Ward/Sumpter to approve the June 24, 2009 minutes. Motion carried by unanimous voice vote.

Comments from Chris Murphy were read and discussed.

CHAPTER 7, SECTION 2 - DISCIPLINE AND DISCHARGE

2.02 Disciplinary Procedure. Discipline shall be applied to all County employees for violation of the Personnel and General Administrative Policies, or other reasonable work standards not specifically defined herein, but only after consultation with the Administrative Coordinator/Director of Finance. As part of the disciplinary process, the County shall conduct an adequate investigation, prepare a list of potential violations, provide a copy to the employee for comment, and meet with the employee, and his union representative if applicable, to discuss the allegations and the response. While the following sequence of discipline is normally administered, the Administrative Coordinator/Director of Finance **and Personnel Director** reserves the right to determine the appropriate measure of discipline. ~~All discipline shall be discussed with the Personnel Director.~~

McLaughlin present.

Albert present at 3:40 p.m.

CHAPTER 4, SECTION 4 - PAY CHECKS

4.01 Direct Deposit. **Employees shall receive payroll, via direct deposit, on every other Friday. If a payday falls on a holiday, the employee will receive their payroll on the day prior to the holiday. Pay stubs shall be available for Highway employees by Thursday afternoon, prior to a scheduled Friday payday.**

~~**4.01 Pay Schedule.** Employees shall be paid biweekly on alternate Fridays. If a payday is an observed holiday, employees will be paid on the preceding workday.~~

~~**4.02 Distribution of Checks.** The County Clerk will distribute paychecks in a confidential manner to Department Heads, or their designees, no earlier than 3:00 p.m. on the Thursday of the payroll week. Checks are distributed on Thursday as a courtesy. Shall any problems arise, at the Administrative Coordinator/Director of Finance's discretion, checks will be distributed on the Friday of payroll week.~~

CHAPTER EIGHT: BUDGETING AND ACCOUNTING POLICIES

SECTION 1 - INTRODUCTION TO BUDGETING & ACCOUNTING POLICIES

Albert excused a 3:50 p.m.

~~**1.02 Manual Review.** Each year, during the month of October, the Administrative Coordinator/Director of Finance, or the assigned designee, will be accepting suggestions for revisions and/or additions to the Financial Policy. Revisions and/or additions will be reviewed and approved by the~~

~~Administrative & Finance Committee; once approved these shall be forwarded to the County Board for final approval with the annual Personnel & General Administrative Policies updates. Revisions to this will be issued when policy, organizational or procedural changes occur. Revisions will be forwarded to each manual holder. These revisions must be incorporated in order to keep the policy current. Revision and additions will be effective upon County Board adoption.~~

SECTION 3 - ACCOUNTING POLICIES

Albert present at 4:15 p.m.

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 and 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.

Albert excused at 4:25 p.m.

This section needs to be reviewed and returned to:

3.06 Capital Costs. Capital costs are expenses for fixed assets such as land, land improvements, building and equipment. The County capitalization thresholds, to comply with GASB Statement #34, are as follows:

	Tracking and Inventory	Capitalize and Depreciate
Land	\$1	Capitalize only
Land Improvements	\$1	\$5000
Building	\$1	\$5000
Building Improvements	\$1	\$5000
Construction in Progress	\$1	Capitalize only
Machinery and Equipment	\$1000	\$5000
Vehicle	\$1000	\$5000
Infrastructure	\$5000	\$5000

4.04 Oversight Home Committee and the Administrative & Finance Committees

Replace Oversight Committee with Home Committee through out entire policy.

SECTION 5 - INTERNAL CONTROL

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. Each department shall reconcile monthly revenues, ~~and~~ 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.

Add a J. to this section:

J. End of month financial reports shall be distributed to the departments by the 5th business day of each month.

SECTION 6 - CHART OF ACCOUNTS

• 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

Albert present at 4:45 p.m.

SECTION 8 - DEPRECIATION POLICY

Furniture, Machinery and Equipment: ~~4~~ **3** -20 years

8.04 Service Lives of Assets

SECTION 10 - ACCOUNTS RECEIVABLE

10.03 It is the responsibility **the Administrative Coordinator/Director of Finance** of each ~~Department~~ to reconcile **the** accounts receivable accounts.

SECTION 11 - ACCOUNTS PAYABLE

11.04 It is the responsibility **the Administrative Coordinator/Director of Finance** of each ~~Department~~ to reconcile **the** accounts payable accounts.

SECTION 13 - CASH RECEIPTS

G. The monthly cutoff for deposits with the County Treasurer is 3:00 p.m. on the last working day of the month. Deposits made after this deadline will be credited to the following month. No exceptions will be made. ~~unless otherwise approved by the Administrative Coordinator/Director of Finance for extenuating circumstances only.~~

H. No checks shall be cashed from cash receipts. ~~any exceptions shall be completed only with a side letter approved by the Administrative & Finance Committee.~~

13.03 Department Procedures

Create a new Section 13.04 Raffle Tickets (this will be provide by Jack at the next meeting to insert)

SECTION 15 - PETTY CASH REIMBURSEMENT

15.02 The petty cash fund will be operated as an ***imprest fund*** (looking for a new word will insert at next meeting) under the control of the responsible department.

15.03 Requests for Petty Cash funds shall be requested through the Administrative Coordinator/Director of Finance who shall forward the request to the Administrative & Finance Committee for approval. Petty cash amounts shall be determined, based on Department request and needs, by the Administrative & Finance Committee.

15.04 Departments are responsible for reconciling at the time of each purchase.

~~15.04~~15.05 Reimbursement Procedures.

- A. Prepare a voucher and attach respective receipts. List on the voucher the account number(s) to be charged and the dollar amounts for each account. The total on the voucher must equal total of the attached receipts.
- B. Receive department head approval and submit voucher to the Administrative Coordinator/Director of Finance Office for reimbursement.

- c. Departments turn in all **receipts** for reimbursement ~~in the~~ **for** current year prior to December 31st.

SECTION 17 - VOUCHERS

17.06 If a Department fails to submit an invoice for payment in a timely manner in order to the process ~~the~~ for 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 all late fees**. All interest will be charged to the department and reported to Oversight and Administrative & Finance Committees.

Albert excused at 5:20 p.m.

This section back to Administrative and Finance Committee for review and discussion:

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.

~~**17.10 Overdrawn Accounts.** Department heads are responsible for their respective departments' expenditures and revenues in comparison to 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 in accordance with section 3.04 of this Chapter. 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.~~

Albert present at 5:40 p.m.

SECTION 19 - CONVENTIONS, SEMINARS, TRAINING & TOUR REIMBURSEMENT

19.03 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 check processing. ~~In order to receive reimbursement, County Board, Committee members and employees must submit a Training & Conference Reimbursement Form along with copies of the original receipts to the Administrative Coordinator/ Director of Finance's office for payment.~~ 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.

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 ~~Personnel Department~~ **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. Per the Wisconsin County Mutual Insurance Corporation, the limits of coverage the employee should have are:

~~SECTION 20 – PERSONAL CELL PHONE USAGE REIMBURSEMENT~~

~~20.01~~ In order to be reimbursed for the use of a personal cell phone for County business, approval must be obtained in advance from the employee's department head. In the case of a department head, approval must be obtained in advance from the Administrative Coordinator/Director of Finance. Only if the approval is obtained, reimbursement may be claimed for actual costs incurred in the conduct of County business. If an employee uses their cell phone for County business, and it does not exceed the minutes on their cell phone plan, the County shall not pay a reimbursement. If the employee is charged for use of their phone for County business while roaming on their cell phone plan or if the minutes used for County business exceed the employee's plan minutes, the County will reimburse employees for these minutes at the rate the employee was billed by the Cell Phone Carrier.

~~20.02~~ Employees shall limit, to the best of their ability, the use of a personal cell phone for County business.

~~20.03~~ If the reimbursements become excessive in use and expense, the department head or Administrative Coordinator/Director of Finance may recommend to the Administrative & Finance Committee that it is in the best interest of the County to issue a County cell phone to the employee. See Section 21 for instructions on obtaining a County cell phone.

~~20.04~~ Reimbursements shall be requested on the Cell Phone Usage Request for Reimbursement Form available in the Administrative Coordinator/ Director of Finance's Office. Attached to this Form, the employee shall include the entire detailed billing from the employee's Cell Phone Carrier with the phone calls for County business highlighted. This shall be submitted to the Department Head for approval of the billing and shall be submitted to the Administrative Coordinator/ Director of Finance's Office for payment with the monthly vouchers.

~~20.05~~ Any reimbursement expense paid to an employee for personal cell phone usage shall be deducted from the Department's expense account for telephone services.

SECTION 21 - COUNTY CELL PHONE ISSUANCE

21.04 Under no circumstances shall the County cell phone be used for personal telephone calls. If an employee violates this Policy or if there is excessive unnecessary usage of the cell phone, disciplinary action, up to and including discharge may be taken.

England excused at 6:00 p.m.

22.03 Purchasing Rules & Regulations.

- A. Competitive bidding is not required for contract unless there exists a specific legal requirement that bidding proposals be advertised. Except where required by statute, the County is free to negotiate contracts, as it deems provident.
- B. Adams County follows §59.52(29) and §66.0901, Wisconsin Stats., for public works contracting and bidding **and shall comply with all prevailing wage requirements.**
 1. All public works contracts for construction, repair, remodeling or improvement of any public work, building or furnishing supplies or materials of any kind where the estimated cost will exceed \$25,000, the amount stated in §59.52(29), Wisconsin Stats. as may be amended from time to time, shall be by contract to the lowest responsible bidder.
 2. If the estimate is between \$5,000 and \$25,000, pursuant §59.52(29), Wisconsin Stats., applies and a contract may be given directly after the giving of a Class I notice or by a Request for Proposal (RFP). A Proof of Responsibility, pursuant §66.0901, Wisconsin Stats. as may be

~~amended, supplied not less than five (5) days prior to the opening of any RFP must accompany a RFP from any contractor.~~

- ~~3. The previous provisions of county policy, B1 and B2, are not mandatory for the repair or reconstruction of public facilities when damage or threatened damage creates an emergency, as determined by resolution of the County Board or the welfare of the County is threatened.~~
- ~~4. Nothing herein applies to public construction if the materials or labor are donated or provided by volunteers or by county personnel on county time.~~
- ~~5. Nothing herein applies to highway contracts which the County Public Works Committee or the County Highway Commissioner is authorized by law to let or make.~~

~~E. Bidding and contract procedures pertaining to bids will be determined by the County Board unless delegated to a governing committee by State Statute, County Board Ordinance or County Board Resolution. These procedures include the following:~~

~~1. **Eligibility to Bid.** Including but not limited to:~~

- ~~_____ County residency~~
- ~~_____ Sufficient insurance~~
- ~~_____ Bid Bond~~
- ~~_____ Licensed or certified~~
- ~~_____ Performance bond~~

~~2. **Solicitation of Bids.** Including but not limited to:~~

- ~~_____ County paper~~
- ~~_____ Other periodicals~~
- ~~_____ Direct Letter of Invitation~~

~~3. **Submission of Bids.** Including but not limited to:~~

- ~~_____ Sealed and labeled as a bid~~
- ~~_____ Delivered to named official's office by set time and date~~
- ~~_____ On prescribed form~~
- ~~_____ Including bid bond~~

~~4. **Handling of Bids and Quotations.** Including but not limited to:~~

- ~~_____ Not opened until due date and time passes~~
- ~~_____ Opened in public at open meeting~~
- ~~_____ Copies of bids available to public after opening~~

~~5. **Awarding of Invitations to Bid.** Including but not limited to:~~

- ~~_____ To lowest eligible bidder~~
- ~~_____ Award in writing~~
- ~~_____ Subject to receipt and approval of performance bond by~~
- ~~_____ Corporation Counsel, if required~~

~~6. **Performance by Successful Bidder.** Including but not limited to:~~

- ~~_____ As per contract~~
- ~~_____ Performance monitored and determined by Committee delegated~~
- ~~_____ Responsibility for bid and contract~~

SECTION 24 - CONTRACTS, TITLES & LEASES

24.01 All **original** contracts, titles and leases shall be reviewed and initialed by the Corporation Counsel and Administrative Coordinator/Director of Finance prior to Committee and/or County Board approval.

24.02 All **original** contracts, titles and leases shall be signed by the Administrative Coordinator/Director of Finance, after review and approval of the Corporation Counsel and appropriate Oversight Committee provided they have been approved in the current year's budget.

24.04 A copy of all **original** signed contracts and leases shall be provided to the County Clerk by the Department Head within five (5) working days.

24.06 All **original** Contracts, Titles and Leases shall be held in the name of "Adams County Government" and shall be held by the County Clerk unless otherwise stated by law.

Set the next meeting date for July 28th.

Motioned by James/Ward to adjourn at 6:30 p.m. Motion carried by unanimous voice vote.

Respectfully submitted,

Cindy Phillippi,
Recording Secretary