

HUMAN RESOURCES DEPARTMENT

600 West Fourth Street
Davenport, Iowa 52801-1030

Ph: (563) 326-8767 Fax: (563) 328-3285
www.scottcountyiowa.com



Date: September 17, 2012
To: Dee F. Bruemmer, County Administrator
From: Mary J. Thee, Human Resources Director/Asst. County Administrator
Subject: Human Resources Policy Updates

I am recommending the following changes to the Administration Policies:

Human Resource **Policy J "Overtime Compensation"** updates the policy by adding safe harbor language in compliance with the FLSA and notifies employees of any appeal procedures for payroll issues. The policy requires departments to set leave requirements for FLSA exempt employees. It also addresses overtime reimbursement for grant work by prohibiting compensatory time to be taken if the County is reimbursed in cash and allows lieutenants in the Deputies Division to be eligible for overtime in these circumstances.

General **Policy 34 "Technology Use"** updates the policy to address potential FLSA issues requiring non-exempt employees to not access Outlook accounts outside of work hours and prohibit the forwarding of work e-mails to home. Additionally it prohibits the use of USB flash drives without permission of Department Head to address ward off the introductions of viruses into the system.

General **Policy 26 "Purchasing Card"** updates the policy to clarify issues that appear to be routine issues. It allows for the ability to raise card limits in times of emergencies, such as natural disasters. It also restructures the policy so it flows more logically for employees, such as moving all the prohibited card uses into one section of the policy.

J. OVERTIME COMPENSATION

GENERAL POLICY

It is the general policy of Scott County to provide overtime compensation to eligible employees for approved overtime hours worked in excess of forty hours per week. It is the intent of this policy to comply with the Fair Labor Standards Act (FLSA) to the extent such act is applicable to Scott County.

SCOPE

Except as limited by the "Exclusions" section that follows, this policy is applicable to the following:

All employees responsible to the Scott County Board of Supervisors;

All employees responsible to a county elected office holder with the exception of the elected office holder themselves and Deputies;

All employees not directly responsible to either the Board of Supervisors or an elected office holder and whose governing body and the Board of Supervisors have certified its applicability.

Whenever the provisions of this policy are in conflict with the Code of Iowa, or with a collectively-bargained agreement between the County and a certified bargaining unit, the provisions of the collectively-bargained agreement and/or the Code of Iowa will prevail.

EXCLUSIONS

The Human Resources Department in consultation with the department shall review all County job descriptions in conjunction with the Fair Labor Standards Act (FLSA) for determination of the positions that should be excluded from the overtime provisions of this policy. Generally speaking those positions that meet the federal salary test, supervisory requirements and are considered to be executive, administrative, professional and computer programmer or analysts would typically be exempt. The County has a good faith commitment to comply with the FLSA and to make proper payroll deductions. If an employee believes an improper deduction has been made they may utilize the complaint procedure in County Policy S. The County is committed to reimbursing the employee for any improper deductions.

These exclusions are consistent with the established principle that management officials and supervisory personnel are compensated on a salaried basis and are expected to work whatever number of hours required to accomplish their assigned workload during

any given period. Conversely, during periods of reduced workload, departmental discretion may allow some flexibility to these employees in adhering to a formal schedule of hours. In addition, employees classified as exempt under FLSA shall not have their pay reduced for absences from work of less than one day if the absence cannot be covered by accrued leave. It is expected that employees classified as exempt shall utilize leave banks for absences in increments established by the department, e.g. two or four hours.

Notwithstanding the exclusions specified above, the Board of Supervisors, upon written request from the department head and concurrence by the County Administrator, may grant overtime compensation to an employee whose position could be considered exempt under FLSA, if the job consistently requires overtime work resulting in an unfair demand on the services of the individual filling the position or a salary compression issue with those individuals supervised by the employee. Lieutenants in the Sheriff's Office are permitted to accrue overtime compensation for any grant funded or reimbursable work performed. Corrections Sergeants who are regularly scheduled to work seven-12 hour shifts in a two-week pay period will accrue overtime compensation for approved overtime hours worked in excess of eighty-four hours per two-weeks.

Also, the County Administrator may grant payment of overtime in cases of emergency.

DEFINITION AND PAYMENT OF OVERTIME

Except as otherwise allowed by FLSA, overtime is defined as time worked in excess of forty hours, in any workweek (seven consecutive calendar days). Vacation, sick leave and other paid leaves of absence shall not count as time worked in determining when an employee is eligible for overtime pay. Holidays shall count as time worked in determining when an employee is eligible for overtime pay. An employee must receive approval from the appropriate supervisor prior to working overtime hours.

An employee shall be paid for overtime hours worked at the rate of one and one-half times his/her regular rate of pay. Overtime shall not be paid more than once for the same hours worked.

Nothing in this policy is intended to limit work period scheduling to seven consecutive calendar days, and departments may establish alternate work schedules with overtime thresholds to be determined in accordance with FLSA regulations.

12-HOUR SHIFT ASSIGNMENTS

~~Corrections Sergeants who are regularly scheduled to work seven-12 hour shifts in a two-week pay period will accrue overtime compensation for approved overtime hours worked in excess of eighty-four hours per two-weeks.~~

COMPENSATORY TIME

Employees who are eligible under this policy for overtime compensation may request compensatory time off from work in lieu of overtime pay. Compensatory time may not be accrued for any work that may be funded or reimbursed by another entity. Final approval of such requests shall be at the discretion of the appropriate department head or elected office holder.

Approved compensatory time shall be accrued at the rate of one and one-half hours for every overtime hour worked. Insofar as practical, compensatory time off shall be used as soon as possible after it is accrued. An employee's unused accruals shall not exceed sixty hours and shall be reported through the County's central payroll system. All compensatory time accruals as of June 30th each year will be paid on the first paycheck in July at the June 30th hourly rate.

Employees not covered by a collective bargaining agreement may notify the payroll clerk in writing two weeks in advance of the desire to have twenty or more hours of compensatory hours paid out in the following payroll cycle.

CALL-BACK PAY

In the event an employee eligible for overtime under this policy is called back to work outside his/her normal work shift, he/she shall be paid a minimum of two hours at his/her regular rate of pay, or at the rate of one and one-half times his/her regular rate of pay for all time actually worked, whichever is greater. Any Corrections Sergeant mandatorily called back to fill the hours of a Corrections Officer shall be paid at the rate of one and one-half times his/her regular rate of pay, regardless of any vacation, sick leave and other paid leaves of absence taken in the pay period.

ADMINISTRATIVE PROCEDURES

1. Compliance with FLSA

The Human Resources Department shall be responsible for administering the County's overtime pay policies and monitoring its compliance with the Fair Labor Standards Act. In this regard, the Human Resources **department** Department shall maintain an up-to-date listing by department of those positions which are determined to be exempt from the overtime pay provisions of FLSA.

2. Record-Keeping

The Auditor's Office, as part of its centralized payroll function for the County, shall be responsible for the maintenance and storage of all official

payroll and employee time records in accordance with FLSA record-keeping requirements. All County departments will cooperate with the Auditor's Office in forwarding time cards, time sheets and related payroll documentation to the Auditor's Office for all employees eligible to receive overtime compensation.

34. TECHNOLOGY USE POLICY

POLICY

The Scott County Board of Supervisors authorizes the use of computers / Internet / intranet / e-mail / text messages / telephone system / voice mail / fax transmittals (collectively “technology”) for the support of all County tasks. It is expected that individuals will use technology to improve their job knowledge, access business related information and communicate with peers in other governmental agencies and the private sector. Employees should not use technology inconsistent with the mission of Scott County. Every employee has a responsibility to maintain and enhance the public image of the County, and to use technology in a productive manner. The purpose of this policy is to outline accessibility and usage of technology. Guidelines are provided for in this policy to ensure that all employees are responsible, productive technology users and are protecting the public image of the County.

SCOPE

This policy is applicable to all employees, offices, and departments within Scott County Government.

ADMINISTRATIVE PROCEDURES

1. Access Request: A user and the user's department head must complete and sign a Technology Services Use Request shown as Attachment A and return it to the Information Technology Department before a username is assigned and access to the Internet is allowed with a County owned account.
2. Password/Pass Phrase: Employees are responsible for the selection and security of account password(s). Passwords will be at least eight (8) characters in length and should consist of a combination of upper and lower case letters, and numbers. Employees should avoid using variations of the user login or the same password as other accounts. Employees will be required to change the login password every 120 days. Employees will be unable to repeat the previous three passwords.
3. Remote Access: An employee that is classified as exempt pursuant to the Fair Labor Standards Act may access a County account from a remote location other than the site designated for that account (e.g., telecommuting or checking e-mail while away from the office on business) only with approval of the employee's supervisor and only for County business. Non-exempt

employees are prohibited from forwarding e-mails from the County account to a personal account.

4. Signature Line: The employee signature line at the bottom of every e-mail message shall include the user's name, title, department and telephone number. The signature line may include the County webpage, employee fax number, or one of the environmental tags attached hereto as Attachment B.
5. Anti-Virus Scans: The Information Technology Department shall purchase anti-virus software or contract for such services to minimize the potential of infected files reaching the county and to reduce the number of spam e-mails. USB Flash drive usage is prohibited unless specifically authorized by your department head.
6. Compliance Review: Violations of the Technology Use Policy will be evaluated on a case-by-case basis by the department head. Violations may result in disciplinary action, and may include referral of a case to the appropriate authorities for civil or criminal prosecution.
7. Random Audits: The Information Technology Department may make random internal audits of technology use.
8. Web Page: Development of a website or home page for department purposes must be made through the Information Technology Department and the County Webmaster to ensure a uniform County web presentation.

I. GENERAL POLICIES

A. Permitted Use

The County expects employee use of County technology for business purposes. The County recognizes, however, that employees may, from time to time, use County technology, including the internet and e-mail, for personal use during working hours. Such personal use is permitted provided (1) it does not interfere with the performance of the employee's job duties and obligations; and (2) it does not violate this policy or any other County policy; and (3) it does not interfere with the operation of County technology. Non-exempt employees are prohibited from accessing County accounts including Outlook outside of their normal working hours.

B. Right and Ability to Monitor

All technology, including the e-mail system, are the property of the County. All electronic data and information, including electronic messages, on or within County technology are the property of the County. All messages sent through electronic means are public records unless otherwise provided by the Iowa Open Records Act (Chapter 22). The County (or its designated representatives) maintains the right and ability, with or without notice to the employee, to access and review any information contained on County

technology, even if protected by private password. Those individuals using County technology have no expectation of privacy in connection with the use of such technology or transmission, receipt, or storage of information through the use of such technology. The County specifically reserves the right to monitor all internet usage, and e-mail messages either composed or received in the e-mail system. It is possible that e-mail sent from the County can be intercepted on the local system and on the Internet; therefore the user should not expect any degree of privacy regarding e-mail messages of any type, including e-mail messages sent or received through a County e-mail account or through a private web-based e-mail account accessed using County technology.

II. PROHIBITED USES

The following uses are strictly prohibited.

- Excessive personal use of County technology.
- Using technology to engage in any conduct that violates any federal, state or local law, or any of the County policy, including but not limited to, using County technology to engage in any form of harassment, or accessing or transmitting any obscene or pornographic material through County technology.
- Engaging in any political activities.
- Revealing your account password(s) to others or allowing use of your account(s) by others. This includes family and other household members when work is being done at home.
- Any commercial use or any use for personal gain.
- Obtaining and/or using another user's passwords.
- Attempting to gain access to files and resources to which you have not been granted permission.
- Making copies of another user's files without their knowledge and consent.
- Stealing, vandalizing or obstructing the use of computing equipment, facilities, or documentation.
- Installing non-work related software on your computer without the express consent of the Information Technology Department.
- Sending unsolicited e-mail messages, including the sending of "junk mail" or other advertising material to individuals who did not specifically request such material (email spam).
- Posting, uploading, or downloading of pornographic or vulgar messages, photos, images, sound files, text files, video files, newsletters, or related materials.
- Violating the rights of any person or company protected by copyright, trade secret, patent or other intellectual property, or similar laws or regulations, including, but not limited to, the installation or distribution of "pirated" or other software products that are not appropriately licensed for use by the County. In order to protect the County from copyright infringement penalties, only software purchased by the County shall be operated on County owned computer hardware.
- Unauthorized copying of copyrighted material including, but not limited to, digitization and distribution of photographs from magazines, books or other copyrighted sources,

copyrighted music, and the installation of any copyrighted software for which the County or the end user does not have an active license.

- Exporting software, technical information, encryption software or technology, in violation of international or regional export control laws.
- Introducing malicious programs into the network (e.g., viruses, worms, Trojan horses, malware, spyware, etc.).

This list is by no means exhaustive, but attempts to provide a framework for activities which fall into the category of unacceptable use of County technology. Any employee who uses County technology in an inappropriate manner will be subject to discipline, up to and including discharge. Further, any employee aware of any activity or activity by another employee that violates this policy is required to notify their department head and the Information Technology Department immediately. If you are unsure as to an item's appropriateness, consult the Information Technology Department or Human Resources Department.

III. COUNTY SOCIAL MEDIA USE

Social media refers to online tools and services that allow any Internet user to create and publish content. Many of these sites use personal profiles where users post information about themselves. The "social" in social media comes in as these individuals find others with similar interests and interact with them through online communities. Social media allows for the easy sharing and re-purposing of existing content, expanding the reach of your work and enabling others to share it with their friends and networks. Examples of social media services include Facebook, Twitter, LinkedIn, blogs, YouTube and Flickr.

The County recognizes that social media use is an important tool to communicate with citizens and hear directly from them. These "conversations" are what makes social media so different from traditional forms of communication. As such many County departments and programs utilize official social media presences, similarly branded to communicate that the information they are communicating is official and reliable. Scott County seeks a unified approach to utilization of social media sites by its departments and elected officials. Social media sites should be reflective of the County's website and other marketing tools.

Access to social media networks from within the County's IT infrastructure is limited to individuals performing official County business and to agencies or departments with sufficient information and technology security controls.

Employees who post on behalf of a County department must adhere to the following policies:

- Departments shall only utilize County endorsed social media networks for hosting official County social media sites.

- Employees shall not create social media sites without authorization of the appropriate department head or board/commission with departmental oversight and consultation with the County's Webmaster.
- Departments with social media sites should assign an employee(s) to be responsible for the content and keeping the information relevant, current and compliant with the comments policy. The County's PIO and Webmaster should be added as administrators on any social media site in order to be able to address immediate concerns.
- Whenever possible social media sites should link back to the County's website.
- Employees responsible for social media sites should respect the County's "collective voice" by remaining professional in tone and in good taste.
- IT shall provide appropriate security access to social media networks to individuals performing official County business within the scope of this policy.
- Employees authorized to participate in social media by the County shall be provided copies of best practices established by the Social Media Team (which includes representatives from HR, IT, Health, Conservation, FSS, SECC and Auditor's office) and adhere to those practices. It is recommended that authorized County social media users complete social media training provided for by Human Resources and Information Technology.
- Employees participating in social media sites shall limit the amount of time spent attending to department's social media presence to what is needed to post content, evaluate traffic data, review related sites and monitor comments.
- Any articles or documents posted are subject to Iowa Public Records laws. Users shall be notified that public disclosure requests must be directed to the relevant department.
- Scott County respects the right of employees to write blogs and use social networking sites and does not want to discourage employees from self-publishing and self-expression. Employees that maintain a professional blog, contribute to another's professional blogs, or make comments on blogs or other social media sites must maintain a professional tone and are prohibited from:
 - Disclosing County confidential information or making any statements that violate County policies.
 - Drafting, creating or accessing any non-professional blog using County technology.
 - Representing that you are speaking or acting on behalf of the County, or that you are representing or presenting the view of the County unless specifically authorized by the County.
- Employees are expected to follow the guidelines set forth in this policy and the best practices guidelines to provide a clear line between you as the individual and you as the employee. If you publish content to any website outside of the County and it has something to do with work you do or subjects associated with Scott County, use a disclaimer such as this: "The postings on this site are my own and don't necessarily represent Scott County's positions or opinions."

Employees should keep in mind that they are subject to legal action for posting material on a personal blog or social network page that is defamatory to persons; and for posting private information about a coworker's medical or financial affairs. Additionally, the

County requires that employees make clear that any views and positions described on a personal blogs or social network page are their own and not those of the County.

Any County social media site in which the department permits public comments should contain the following language: “Use of this site is subject to the County’s Social Media policy and its user guidelines.”

The following language governs all public comments on social media sites. It will be posted on the County’s website and social media site:

“The purpose of this site is to present matters of public interest in Scott County to its many residents, businesses and visitors. We encourage you to submit your questions, comments, and concerns, but please note this is a **moderated online discussion site and not a public forum.**

Once posted, Scott County **reserves the right to delete submissions** that contain:

- a) profanity and vulgar or abusive language;
- b) personal attacks or threats of any kind;
- c) offensive comments that target or disparage any ethnic, racial, or religious group.
- d) sexual content or links to sexual content
- e) sensitive information (for example, information that could compromise public safety or ongoing investigations)
- f) spam or include links to other sites;
- g) comments not topically related to the particular social medium article being commented upon clearly off topic;
- h) advocate illegal activity;
- i) promote particular services, products, or political organizations/candidates;
- j) infringe on copyrights or trademarks;
- k) use personally identifiable medical information.

Please note that the comments expressed on this site do not reflect the opinions and position of the Scott County government or its officers and employees. If you have any questions concerning the operation of this online moderated discussion site, please contact <insert dept>@scottcountyiowa.com.”

Employees postings on personal social media outside of their professional duties must adhere to the following policies:

Scott County respects the right of employees to write blogs and use social networking sites and does not want to discourage employees from self-publishing and self-expression. Employees that maintain a personal social media site or make comments on blogs or other social media sites must maintain a professional tone and are prohibited from:

- Disclosing County confidential information or making any statements that violate County policies.

- Representing that you are speaking or acting on behalf of the County, or that you are representing or presenting the view of the County unless specifically authorized by the County. If you publish content to any website or social media site outside of your professional duties and it has something to do with work you do or subjects associated with Scott County, use a disclaimer such as this: "The postings on this site are my own and don't necessarily represent Scott County's positions or opinions."

- Posting on a County social media site without disclosing your employment status. Whether you are at home or in the office, working for Scott County is a material fact that may influence content and that community members have a right to know about. If the nature of your comment is confidential, or recommends an action which could adversely affect our citizens or your co-workers, the County reserves the right to delete your comment.

- Also be aware that:

- Your activities may attract media interest in you as an individual, so proceed with care whether you are participating in an official or a personal capacity. If you have any doubts, seek advice from your supervisor or manager.
- State law does not give you unlimited "free speech"; your comments could lead to legal action or discipline depending on the context. When you choose to go public with your opinions you are legally responsible for your commentary. Individuals can be held personally liable for any commentary deemed to be defamatory, obscene (not swear words, but rather the legal definition of "obscene"), proprietary, or libelous (whether pertaining to County staff or individuals). For these reasons, you should exercise caution with regards to exaggeration, colorful language, guesswork, obscenity, copyrighted materials, legal conclusions, and derogatory remarks or characterizations.

Attachment A

TECHNOLOGY SERVICES USE REQUEST

I hereby request access to Technology Services via a Scott County account.

I am specifically requesting access to the following types of technology services (initial by specific requests):

___ Outlook ___ Internet ___ Social Media sites (list: _____)

My signature below certifies that I have read the Technology Use Policy, and that I understand, accept, and will abide by the provisions stated therein. I am also aware that from time to time this policy will be updated and I am expected to be familiar and abide by those updates.

SIGNATURE: _____

NAME: _____

POSITION: _____

DEPARTMENT: _____

PHONE: _____

DATE: _____

DEPARTMENT HEAD APPROVAL: _____

DATE: _____

INFORMATION TECHNOLOGY ASSIGNED USERNAME(S):

**Return this form to the Information Technology Department,
Attention: Network System Administrators**

Attachment B

▮ Please consider the environment before printing this e-mail.



Save a tree.
Please don't print this e-mail unless it's necessary.



Join Scott County in being "Green"; don't print this e-mail unless it's necessary.



Please consider the environment before printing this e-mail.



If you must print this e-mail; be sure to recycle the paper.

26. PURCHASING CARD POLICY

POLICY

It is the policy of Scott County to have a Purchasing Card Program. This program is intended to replace blanket ~~orders, petty cash, and orders and~~ purchase orders used to purchase items of small dollar value (<\$2,500).

SCOPE

This policy is applicable to all offices and departments within Scott County Government and other component units that participate in the Scott County Purchasing Card program.

BENEFITS

~~County Departments will be able to obtain supplies and repair parts much faster and easier than before.~~ Department staffs will be able to consummate procure purchases without emergency claim voucher requests or, filling out credit applications for vendors that will be only used once. , or constant replenishment of petty cash. Paperwork and processing for department staff, the Purchasing Division, and Accounts Payable will be sharply reduced. Staff in the field and in the office will be able to make purchases to support their core functions in a much more effective manner, requiring fewer trips and will be able to get items much quicker. These efficiencies will allow the various groups to focus their energies on the more important core aspects of their jobs. This policy and the program structure will support efficiency while maintaining accountability and approval structures.

GENERAL PROGRAM PROVISIONS

This card is to be used to make county purchases as outlined herein. With the approval of the Purchasing Card application by the Department Head/Elected Official, the cardholder has been delegated expenditure and purchasing authority. Said authority is delegated only as it applies to the scope of the cardholder's job and as outlined by the cardholder's immediate supervisor and Department Head or Elected Official. The implied purchasing and expenditure authority of the purchasing card is NOT intended to ~~supercede~~ ~~supersede~~ nor enhance the fiscal authoritative limitations that exist within each Department/Office. For the cardholder: you are only authorized to make purchases for which your supervisor or Department Head/Elected Official has expressly granted and delegated you proper authorization.

The Purchasing Card is not a personal credit card and remains the property of Wells Fargo Bank. The liability for all outstanding charges on the card is with the County; therefore, the card must only be used for purchases required in the normal course of business.

The Purchasing Card that the cardholder receives has his/her name embossed on it. It may not be transferred to, assigned to, or used by anyone other than the designated cardholder. The ONLY exception to this provision are the two generic "Transportation" cards issued for the Sheriff's Office.

The County retains the right to cancel a cardholder's Purchasing Card. Employees must attend a training session prior to card issuance. Each card holder must sign the *Acknowledgement of Scott County Purchasing Card Policy form* (attachment B) prior to being issued a purchasing card. For the Sheriff's Office generic "Transportation" cards, the Sheriff's office will be responsible to provide an overview training prior to releasing a card to an individual for use. (Attachment C)

It is the responsibility of each cardholder to be acquainted with the Purchasing Policies and guidelines of the County and to make card purchases in accordance with these policies. Whenever possible, purchases should be made from Scott County-based businesses.

The cardholder is responsible for following department guidelines for making purchases, being fiscally responsible with county funds, ensuring receipt of materials and supplies, obtaining acceptable receipts and resolving any discrepancies or damaged goods issues.

Cards may be revoked for misuse or non-compliance with procedures. Additionally, disciplinary procedures up to and including termination may result from misuse of the Purchasing Card.

The County may have existing contracts with suppliers for guaranteed/discount pricing. The Purchasing Division provides services to cardholders to allow for competitive purchasing and pricing through pre-negotiated pricing lists or competitive quotes. Contact purchasing for assistance to ensure that county dollars are spent in an effective and efficient manner.

ADMINISTRATIVE PROCEDURES

Program Administrator

Two Program Administrators will coordinate the Purchasing Card Program. The Cardholder Program Administrator will be the Operations Manager, Facility & Support Services who will follow procedures set forth in this policy. This Program Administrator shall be the liaison between the cardholder and the purchasing card system. This Administrator shall issue cards, make card changes, help with transaction disputes and other cardholder related tasks. This cardholder administrator along with the Director of Facility and Support Services shall also facilitate the training required by this policy.

The Accounting Program Administrator shall be the Budget Manager who will follow the procedures set forth in this policy. –This Administrator shall coordinate the reporting, accounting and funds transfers for the Purchasing Card Program. This Administrator shall oversee and audit the period close-out process and liaison with claims clerks on close-out and reporting issues. This program administrator shall prepare the required period reports for the purchasing card program (see Reports below).

Both Administrators shall provide for a backup within their department, and shall provide adequate training thereof. ~~be cross-trained to allow for back up of duties in the event of and absence and shall provide for a further back up person and training thereof.~~ All persons performing Program Administrator functions shall ensure the integrity, consistency and compliance of the program with the policies and procedures herein.

Reports

The Accounting Program Administrator shall download period transaction information at the conclusion of each four-week accounting period. The transaction information shall be audited for completeness and compliance with the county chart of accounts. If necessary, revisions to the transactions shall be made to ensure data integrity for the import into county accounting data systems.

The Accounting Program Administrator shall prepare and distribute the following purchasing system reports immediately following the close of the current purchasing card cycle:

1. Exception Report - this report documents any transactions that are not in compliance with provisions of this policy including unwarranted sales tax, missing receipts, incomplete receipts, etc.
2. General Ledger Report - this report documents the information that will be imported into the county accounting data system including department, vendor, account, amount, posting date, etc. for each individual transaction during the period.
3. Newspaper Report - This report summarizes and sub-totals the amount paid to each vendor for publication in the newspaper.

Policy Review and Revisions

This policy and these procedures shall be reviewed annually by the County Financial Review Committee for possible recommended changes. Said revisions or changes shall be prepared as recommended by the County Administrator or the Director of Facility and Support Services and forwarded to the Board of Supervisors for their consideration and action. The Cardholder Program Aadministrators along with the Director of Facility and Support Services shall provide training for cardholders, claims processors and/or department heads as required for substantive changes to the policy or procedures herein.

This program is designed to be easy to use and flexible. Therefore, user feedback is crucial. In order to make this program as effective as possible, Purchase Card users must notify the Program Administrators of all problems encountered with the card. Users should also communicate any comments related to the reporting, documentation, procedures, and use restrictions related to the Purchasing Card Program. This program is designed to be an important tool to help in helping card users perform their job.

General Responsibilities

This card is to be used to make county purchases as outlined herein. The transactions and credit limits on the card are determined by the Department Head/Elected Official within policy limits and are dependent upon the requirements of the cardholder's position and function. Department Heads/Elected Officials should use ~~lower~~ "standard" transaction and period limits for cards whenever possible to ensure adequate program control and accountability. Higher limits should only be used when necessary to afford the cardholder the ability to efficiently make higher dollar purchases routinely required for their job. With the approval of the Purchasing Card application by the Department Head/Elected Official, the cardholder has been delegated expenditure and purchasing authority.

The Purchasing Card is not a personal credit card and remains the property of Wells Fargo Bank. The liability for all outstanding charges on the card is with the County. Therefore, the card must only be used for purchases required in the normal course of business. All purchases are to be documented with an itemized receipt. Failure to provide a receipt of the purchased transactions could result in personal liability of the transaction.

~~The Purchasing Card that the cardholder receives has his/her name embossed on it. It may not be transferred to, assigned to, or used by anyone other than the designated cardholder.~~

~~The County retains the right to cancel a cardholder's Purchasing Card. Employees must sign the *Acknowledgement of Scott County Purchasing Card Policy form* (attachment B) prior to being issued a purchasing card. Cards may be revoked for misuse or non-compliance with procedures. Additionally, disciplinary procedures up to and including termination may result from misuse of the Purchasing Card.~~

Personal Use of Purchasing Card

Cardholders ~~cannot~~ shall not use the Purchasing Card for personal purchases with the intent of reimbursing the County. Cardholders are, under no circumstances, allowed to make personal purchases using the Purchasing Card. Violation of this provision will result in revocation of the purchasing card, disciplinary action, collection proceedings

Draft for discussion purposes

and possible criminal actions. Any violations of this provision shall be reported on the exception report.

Cash Advances

The Purchasing Cards are not set up to allow nor intended to be used for any type of a cash advance.

Purchasing Card and System Controls

The Purchasing Card is different from ~~a your normal~~ personal MasterCard/Visa. It has the ability to control use in the following ways:

- Maximum dollar amount of each transaction (see section "Card Limits")-
- Total spending limit per cycle
- Merchant Category Code (MCC)

The "Delegation of Authority" that has been provided to each cardholder sets the maximum dollar amount for each single purchase or transaction (Single Purchase Limit), and a total for all purchases made within a given billing cycle (28 days).

Each time a cardholder makes a purchase, the limits ~~may will~~ be automatically checked and the authorization request will be declined should the amount exceed those limits.

The credit limit on each card was preset based on certain usage assumptions. If the credit limit on your card is not adequate to handle planned purchases, contact your department head who will determine if spending limits on the card need to be increased and will contact the Cardholder Program Administrator.

The Merchant Category Code (MCC) allows for restriction of card use by type of business. Each business is classified by the services or products that it supplies and is given a specific MCC. Therefore the Purchasing Card can be restricted for use at specific types of businesses by excluding specific MCC Codes ~~frms forfrom~~ authorized use.

Card Limits

	<u>Per Transaction</u>	<u>Per Billing Cycle</u>
<u>Standard</u>	<u>\$ 500.00</u>	<u>\$ 2,500.00</u>
<u>Enhanced</u>	<u>\$2,500.00</u>	<u>\$25,000.00</u>
<u>High</u>	<u>\$7,500.00</u>	<u>\$25,000.00</u>

The base limit for cards issued shall be the standard amount listed above. A Department Head or Elected Official may request the enhanced card limit ONLY if the card user is expected to ROUTINELY make purchases that would exceed the standard card limits. A Department Head or Elected Official may make a request to the Board of

Draft for discussion purposes

Supervisors for one card, issued directly to the Department Head/Elected Official with the “High” limits listed above. These cards are intended ONLY for those special situations where a department routinely requires a higher limit for normal business operations. In addition, the Purchasing Specialist shall have a card with the “High” limit amount which would allow for approved purchases by other county department/offices.

Emergency Raised Card Limits

The County Administrator may request additional higher emergency spending limits/authorization for certain emergency or special situation such as: natural disasters, disaster recovery, business continuity, etc. Such request should be made during a regular Board meeting when possible, but may be made by polling Board members for approval in an emergency situation.

Purchasing Card Security

It is the card holder’s responsibility to immediately sign the back of the card upon issuance. Keep the The Purchasing Card should be kept in a secure location at all times. The ~~cardholder, should~~cardholder should be the only one using the card. It is the cardholder’s responsibility to ensure the security of the card, ~~and to make it accessible only to you.~~

Guard the Account Number carefully. Do not post it at your desk or write it in any place that is easily accessible to others.

Similar to a personal credit card, if the Purchasing Card is lost/stolen you must immediately notify Wells Fargo Bank by phone (See Contact List-Attachment A). You must also notify the Cardholder Program Administrator and your immediate supervisor. The card will be immediately suspended and a replacement card will be issued.

Card Issuance / Changes / Suspension / Cancellation

To request a Purchasing Card, additional cards, or changes to existing cards, Department Heads shall contact the Cardholder Program Administrator and request card changes using provided request forms. All requests must be approved by the Department Head/~~Elected Official or Official or~~ their designated representative.

Purchasing Cards are issued to individual employees, with the exception of the two Sheriff’s Office generic “Transportation” cards. If an employee leaves the department, whether transferred to another County Department or terminated, it is the ~~D~~Department ~~H~~head/Elected Official’s responsibility to obtain the Purchasing Card from the cardholder that is terminated/transferred, cut the card in half, and return it to the Cardholder Program Administrator.

Exceptions are issues relating to purchases or transactions that are not in compliance with the provisions of this policy. Each reporting cycle, these issues are reported on the Exception Report.

Purchasing Cardholders will have the opportunity to resolve minor exceptions (sales tax, missing, inaccurate or incomplete receipts) and have the issues removed from the exception report if resolved within 30 days. Once removed, the exceptions will not count against a Cardholder. Major infractions (personal charges, split transactions, inappropriate use, etc) will NOT be removed, even if resolved. Habitual violators of the policy will also not have the opportunity to remove items from the exception list. Major infractions with blatant disregard for the provisions of this policy may result in immediate revocation and/or suspension of card holder privileges.

eCardholders that have 3 or more **minor** exceptions within a 6-month period shall have their cardholder privileges revoked and their card suspended until they are retrained on this policy. **Under the discretion of the Cardholder Program Administrator or Accounting Program Administrator an employee may be required to complete training on the policy for a single minor exception.** ~~A permanent revocation of the purchasing card and privileges~~ may result from a blatant major infraction(s) or habitual minor infractions and repeated suspensions.

Revocations and suspensions ~~The matter will also~~ be forwarded to the Human Resources Department for disciplinary action. If a second suspension is required the suspension shall be permanent and the employee will not be a cardholder within this program. ~~A permanent~~ Permanent suspensions will also be forwarded to the Human Resources Department for disciplinary action.

Personal Credit Rating

The Purchasing Card and all the charges on it are County liabilities. Therefore, it has no impact on your personal credit rating.

~~Remember that you signed an agreement with the County prior to receiving the Purchasing Card and as such, you are responsible for any abuse as outlined in this policy.~~

Audits

To ensure the success of the Purchasing Card program and the County's financial responsibility, continual audits of a cardholder's Purchasing Card documentation and files will occur.

The primary purpose of the audit is to ensure that complete and accurate record keeping is occurring and that all Purchasing Card program procedures are being followed.

Auditing and oversight occurs at many levels within the program. Claims clerks audit purchases as part of the reconciliation process. Department Heads or designees review department purchases as they approve the submission of the reconciliation documents. The Accounting Program Administrator reviews all purchases and receipts for policy compliance and proper accounting. The Auditor's Office reviews all purchases, documentation and accounting of the program. The county's independent annual financial audit includes a sample audit of the program each year.

Additionally, on an annual basis each department will be provided a list of purchasing cards issued to employees within that department. Departments must conduct a physical inventory of purchasing cards and provide a written report of the results of the inventory.

Guidelines for Card Use - Cardholder Responsibilities

~~It is the responsibility of each cardholder to be acquainted with the Purchasing Policies and guidelines of the County and to make card purchases in accordance with these policies. Whenever possible, purchases should be made from Scott County based businesses.~~

Purchasing Cards shall be used for "point of sale" transactions only. ~~That Those are- is~~ defined as purchases made at a physical location. ~~-transactions where the credit card transaction occurs at the same time you agree to make the purchase. It is not acceptable to convert previously invoiced purchases to the purchasing card. This provision minimizes the potential for duplicate payment of county obligations.~~ This provision does not preclude cardholders from making purchases remotely via the internet or telephone. It does, however prohibit contacting a vendor to charge an purchase invoice to the purchasing card that was previously invoiced as a traditional bill. Invoices received that were not made via purchasing card must be paid via the traditional accounts payable methods to avoid duplicate payment and unnecessary confusion.

Examples of the types of transactions your Purchasing Card should be used for include:

- Office Supplies
- Repair Parts
- Miscellaneous Operating Supplies
- Items specified on County Contracts
- Travel expenses including airfare and hotel (no meals; employee portion only if traveling with others)
- Seminar and training registration fees

Draft for discussion purposes

This list is by no means complete. ~~It will be up to the cardholder to seek out potential opportunities for card usage.~~ If you locate a supplier that will accept our purchasing card, but are unsure if it is an unauthorized use of the card, call the Cardholder Program Administrator

Do not use your Purchasing Card on expenditures that impact the following items:

- ~~• Meals (due to IRS regulations regarding meal reimbursements when no overnight stay is required, and due to Possible non-covered spouse traveling to seminar/conference/training with employee, no meals will be allowed on purchasing card. Use existing Treasurer Travel Advance procedures or seek personal reimbursement from County within allowable meal guidelines found in the County's travel policy) NOTE: Sheriff Transportation Deputies are exempt from this provision~~
- ~~• Items that are *not* within your departments authorized budget.~~
- ~~• Individual purchases which have been artificially separated from larger or bulk requirements to fall within spending limits~~
- ~~• Professional Services and 1099 Services~~

The cardholder is responsible for ensuring receipt of materials and supplies, and resolving any receiving discrepancies or damaged goods issues.

The County may have existing contracts with suppliers for guaranteed/discount pricing. The Purchasing Specialist will notify county departments of any and all preferred suppliers discounted contracts. Purchasing off competitively bid contracts for routinely purchased items is the most cost-effective method of procurement. Purchasing items from non-preferred suppliers when an agreement between the County and a supplier exists must be explained. Repeated violations will result in revocation of card privileges.

General Instructions On How To Purchase

- Identify a transaction that you wish to pay for make with the Purchasing Card.
- Determine the transaction is not one of those prohibited by County/Departmental policy. If not prohibited, proceed with the transaction.
- Order Item via in-person purchase, internet or phone transaction.
- Submit Purchasing Card to cashier or submit card number and expiration date via the phone or internet. Vendors may also require the 3 digit security code located on the back of the card. Verify that websites used provide for encryption or other security to safeguard cardholder information. Never type purchasing card number into a free text field or send your entire credit card number and expiration date in the body of an email. Reputable sites clearly post security information. If you are unsure if the site you are trying to use is adequately secure, contact the IT Department for advice or assistance. - ~~If purchasing over the phone or Internet give supplier Purchasing Card number and date.~~
- Notify the supplier that the County is tax-exempt and should not be charged sSales tTax. The Federal tax ID number and Illinois tax exempt number is located on the

Draft for discussion purposes

face of the card. Upon receiving receipt/invoice make sure that sales tax has not been charged.

- Processing fees are not to be paid by Scott County. Charging the consumer these fees is specifically against the vendor's merchant agreement with Visa/MasterCard.
- When ordering over the phone/internet provide the supplier with your complete shipping instructions including name, street address, and internal location information. Instruct the supplier to include in the delivery package a receipt or packing slip detailing what was purchased and the amount of each item.
- When making purchases on line, ensure that the internet vendor has a secure site. The address window must start with https://. Look for a "lock icon" on the web page. When placing an order over the internet, the cardholder must confirm that the merchant will charge the purchasing card only when a shipment is made. The card holder must also request that a detailed packing slip be included with the items when sent. If items are back ordered, the County may not be charged except upon shipment of the merchandise. The back ordered merchandise must be received in the billing cycle in which the charge was made. The card holder must print a copy of the on-line sales receipt at the time of the on-line purchase for use as the receipt for reconciliation purposes.
- If purchasing in person, review sales slip to determine all amounts were properly charged, sales tax was not assessed, and retain the receipt.
- For all types of purchasing card transactions it is the *cardholder's responsibility* to obtain acceptable receipt(s) documenting the transaction. Said receipts should be obtained at the time of the transaction and turned into the claims clerk as soon as possible to avoid "end of the cycle" issues and to allow clerks the opportunity to reconcile periodically throughout the cycle. Acceptable receipts should be original (avoid photo copies and faxes) wherever possible. Acceptable receipts should include the last four digits of the card number (~~usually the last four digits~~) and detailed information about what was purchased. Cardholders should mark "PC" in bold, visible letters on the receipt to properly identify the receipt and facilitate routing to the proper accounting stream.

Sales Tax

The cardholder is responsible for indicating to the supplier that the County is tax exempt, and therefore, should not be charged sales tax. Repeated neglect by the cardholder to ensure that the supplier does not charge sales tax will result in card privileges being revoked. All sales tax should be avoided wherever possible. If sales tax appears on a purchasing card transaction, it is the cardholder's responsibility to reverse those charges or seek out credit for the tax amounts.

Unauthorized Uses

Cardholders shall NOT make purchases with the county purchasing card that are not for

authorized county uses and specifically approved within the management structure of their particular department, elected office, or agency.

Further, certain types of purchases are strictly forbidden per this policy regardless of Department Head, Elected Official, or agency authorization.

- Personal Use - Cardholders are, under no circumstances, allowed to make personal purchases using the Purchasing Card. Violation of this provision will result in revocation of the purchasing card, disciplinary action, collection proceedings and possible criminal actions.
- ~~Meals - (due Meals (due to IRS regulations regarding meal reimbursements when no overnight stay is required, and due to possible non-covered spouse traveling to seminar/conference/training with employee, no meals will be allowed on purchasing card. Use existing Treasurer Travel Advance procedures or seek personal reimbursement from County within allowable meal guidelines found in the County's travel policy) NOTE: SSherriff Transportation Deputies are exempt from this provision~~
- Items that are *not* within your departments authorized budget.
- Individual purchases which have been artificially separated from larger or bulk requirements to fall within spending limits
- Professional Services and 1099 Services

If Why Approval is May Be Denied

If a supplier advises that card approval has been denied, it is most likely a violation of one of the established levels of authority checks.

- Example- the purchase exceeds the single dollar transaction limit on the card.
- Example- the account is over the set monthly cycle limit.
- Example- transaction is a violation of the Merchant Category Code.
- Example- the expiration date or three digit security code was incorrectly entered by the merchant.

The supplier will not have information related to the reason for denial, nor does the cardholder have the authority to obtain this information from the Bank. If a transaction is denied, the cardholder should contact the Cardholder Program Administrator for assistance. Please allow 24-48 hours for that information to become available.

~~Do not split a transaction into two or more transactions just to get below your single transaction limit. Exceptions to this policy will be noted and are considered serious violations of this policy. Cardholders that engage in or allow a vendor to split transactions to avoid card limits will be subject to card revocation (temporary or permanent, depending on the severity) and possible disciplinary action.~~

Draft for discussion purposes

Disputed ~~Billings~~Charges

If ~~you have there is~~ a problem with a purchased item or charges for a transaction billing of an item, you the card holder should first try to reach a resolution with the vendor that supplied the item. Most problems can be resolved expeditiously in this manner.

If the cardholder is unable to reach an agreement with the supplier, contact the Cardholder Program Administrator. This Program Administrator can assist the cardholder in resolving the dispute and can involve Wells Fargo (the card issuer) in the dispute if necessary. Similar to all credit cards the County Purchasing Card program does have the ability to place transactions in a disputed status to give further time to resolve the dispute.

Any disputed charges are placed in a suspended account and subtracted from the payment due. Once final resolution is reached the charge is either reapplied to the balance due, or permanently removed from the account.

~~If Supplier Does Not Accept Credit Cards~~

~~Thank the vendor for their time and search for a vendor that will accept credit cards, or send a requisition to Purchasing to place the order.~~

Reconciliation Responsibilities (For claims clerks, ~~and~~ Department Heads, Elected Officials and agencies)

- Online statements are available continuously at www.wellsfargo.com.
- The billing cycle for the Purchasing Card is every fourth Thursday. Exceptions to this may occur due to holidays when cycle periods may be shortened to allow for reconciliation on regularly scheduled work days. Reconciliations by claims clerks with Department Head/Elected Official/ Agency—approvalAgency approval must occur on that day to ensure that documentation —is provided as funds are transferred to Wells Fargo.
- Clerks are encouraged to reconcile weekly to reduce the amount of work at the end of the cycle.
- ~~Cardholder is required to provide all sales receipts, for the transactions listed on the statement immediately. In the event a receipt is lost or misplaced; it is the cardholder's responsibility to obtain a duplicate.~~
- ~~Verify duplicate receipt. Verify~~ transactions on the statement with actual sales receipts and packing slips. If there is a disputed billing, follow the procedures as noted.
- ~~Cardholder is required to provide all sales receipts, packing slips for the transactions listed on the statement immediately. In the event a receipt is lost or misplaced; it is the cardholder's responsibility to obtain a duplicate.~~
- Clerks will print cardholder reconciliation sheets and attach all receipts. In

addition, a department summary sheet must be attached with all cardholder sheets beneath. The signature of the Department Head/~~Elected Official~~ ~~or Official~~ or designee is required (similar to payroll and accounts payable).

- NOTE: If a cardholder had no purchase activity on the purchasing card for a particular billing cycle, no Statement of Account will be generated for that cardholder unless adjustments for previously billed transactions are processed during that billing cycle.

Approval of Card Use

Department Heads/Elected Officials or designees, because of their knowledge of the job responsibilities of the cardholders, are required to look at each cardholder's purchases, and at the merchant who made the sale in order to determine if these items were for Official County Use and if they were allowed to be purchased in accordance with the instructions provided.

If for any reason the ~~D~~department ~~H~~head/Elected Official or designee questions the purchase(s), it is their responsibility to resolve the issue with the cardholder. If they cannot be satisfied that the purchase was necessary and for ~~Official~~ official County county Use, then the cardholder must provide a Credit Voucher proving item(s) have been returned for credit. Unauthorized use of the Purchasing Card will result in revocation, possible collection and potential disciplinary action, up to and including termination of employment.

Draft for discussion purposes

Attachment A

SCOTT COUNTY PURCHASING CARD PROGRAM CONTACT LIST:

Cardholder Program Administrator:

Tammy Speidel,

~~Operations~~ Manager, Facility & Support Services
Manager, Facility and Support Services

~~600 West 4th Street, Davenport, IA~~

~~Phone:~~ (563) 328-3241

~~Fax:~~ (563) 328-3245

~~E-mail:~~

~~tspeidel~~Tammy.Speidel@scottcountyiowa.com

Accounting Program Administrator: ~~Sarah Kautz, Budget Manager~~

~~David Farmer, Budget Manager~~er

~~600 West 4th Street, Davenport, IA~~

~~Phone:~~ (563) 326-8651

~~Fax:~~ (563) 328-3285

~~E-Mail:~~ skautz@scottcountyiowa.com

~~david.farmer@scottcountyiowa.com~~

~~Chris Berge, Administrative Assistant~~

~~600 West 4th Street, Davenport, IA~~

~~Phone :~~ (563) 326-8604

~~Fax:~~ (563) 328-3285

~~E-Mail~~ Chris.Berge@scottcountyiowa.com

Wells Fargo Bank Customer Service: 800/932-0036

Contact Customer Service 24-hours per day/7-days per week to report lost or stolen cards. This should also be reported to the Cardholder Program Administrator and the cardholder's immediate supervisor.

Draft for discussion purposes

(also report to Program Administrator)

Attachment B

**ACKNOWLEDGMENT OF SCOTT COUNTY
PURCHASING CARD POLICY IN EXCHANGE FOR ISSUANCE OF
WELLS FARGO BANK PURCHASE CARD**

Scott County (“County”) is pleased to present you with this purchasing card. It represents the County’s trust in you and your empowerment as a responsible agent to safeguard and protect our assets.

I, _____ (Print Name), hereby acknowledge receipt of a Scott County Wells Fargo Purchasing Card, number (last 8 digits) _____. As a Corporate Cardholder, I agree to comply with the terms and conditions of this Agreement, including the “Scott County Purchasing Card - Policies and Procedures” outlined in cardholder training and contained in Scott County General Policy XXVI.

I acknowledge receipt of said Agreement and Procedures and confirm that I have read and understand the terms and conditions. I understand that the County is liable to Wells Fargo Bank for all County charges.

I agree to use this card for County approved purchases only and agree not to charge personal purchases. I understand that the County will audit the use of this card and report any discrepancies.

I further understand that improper use of this card may result in disciplinary action, up to and including termination of employment. Should I fail to use this card properly, I authorize the County to deduct from my salary that amount equal to the total of the discrepancy. I also agree to allow the County to collect such amounts even if I am no longer employed by the County.

I understand that the County may terminate my right to use this card at any time for any reason. I agree to return the card to the County immediately upon request or upon termination of employment.

Applicant: _____

Signature: _____

Date: _____

| Last 4 Digits of Social Security #: _____

| County Dept./Department / Agency _____

Attachment C

Scott County Purchasing Card Program

Request for Purchasing Card Issuance

Department: _____ Date: _____

As Department Head of the above named department I am requesting the issuance of purchasing cards to the following individuals under my span of control. I understand that each cardholder must attend training as required by the Purchasing Card Program Administrator prior to card issuance and activation. Said training is intended to inform and orient cardholders to the policies and procedures regarding the Purchasing Card Program, Scott County General Policy #XXVI.

I understand that the use of purchasing cards by our department must only occur in accordance with the above-mentioned policy.

Requested Cardholders:

- | | | |
|-----------------------|------------------------|------|
| 1) | 2) | |
| <u>Last 4 of SSN:</u> | <u>Last 4 of</u> _____ | SSN: |
| <u>Card Limit</u> | <u>Card Limit</u> | |
| 3) | 4) | |
| <u>Last 4 of SSN:</u> | <u>Last 4 of</u> | SSN: |
| <u>Card Limit</u> | <u>Card Limit</u> | |
| 5) | 6) | |
| <u>Last 4 of SSN:</u> | <u>Last 4 of</u> | SSN: |
| <u>Card Limit</u> | <u>Card Limit</u> | |
| 7) | 8) | |
| <u>Last 4 of SSN:</u> | <u>Last 4 of</u> | SSN: |
| <u>Card Limit</u> | <u>Card Limit</u> | |

(use additional forms if request exceed eight cardholders)

Department Head Approval: _____

Are there currently other cardholders in the department? Y / N

Department # _____

**Attachment C
ACKNOWLEDGEMENT OF SCOTT COUNTY PURCHASING CARD POLICY
SHERIFF TRANSPORTATION OFFICERS**

You are being given a purchasing card to use in your official capacity as a Sheriff Transportation Officer. It is your responsibility to utilize this card according to the guidelines you have been provided with and you must act responsibly to safeguard and protect Scott County's assets.

I, _____(print name) hereby acknowledge receipt of a Scott County Wells Fargo Purchasing Card number (last eight digits)_____. As an authorized user of this card, I agree to comply with the terms and conditions outlined in the RULES OF USE sheet I have been provided. My signature confirms that I have read and understand the rules associated with use of this card. I understand that Scott County is liable to Wells Fargo bank for all County charges.

I agree to use this card for approved purchases only and agree not to charge personal purchases on this card. I understand that the County will audit the use of this card and all discrepancies will be reported.

I also understand that improper use of this card may result in disciplinary action which may include termination of employment or legal proceedings if necessary. If I fail to use this card properly, I authorize Scott County to deduct from my pay that amount equal to the total of the discrepancy. I also agree to allow the County to collect such amounts, even if I am no longer employed by the county.

I understand that the County may terminate my right to use this card at any time and for any reason and I agree to return the card to the County immediately upon my return from each transport I complete or upon request of the County.

Signature: _____

Date: _____

Card Issued by:

Rules of Use Purchase Card - Sheriff Transportation Officers

Training and Acknowledgement

You have been assigned use of a purchasing card by the Scott County Sheriff's Office, for use during your duties as a Transportation Officer. It is expected that this card will be used for point of sale transactions only, such as fuel, food for prisoners, hotel, authorized emergency roadside services or authorized emergency repair services. Training for this card consists of reading the rules that follow and signing off on Attachment C- ACKNOWLEDGEMENT OF SCOTT COUNTY PURCHASING CARD POLICY - SHERIFF TRANSPORTATION OFFICERS.

General Instructions on How to Purchase

- Identify an approved transaction that you wish to use the purchasing card to pay for.
- Submit your purchasing card for purchase, this may be either a pay at the pump type transaction or may involve submitting the card to a cashier for payment.
- Notify the vendor that Scott County is tax exempt and should not be charged sales tax. The Federal tax ID number and the Illinois tax exempt number are both located on the face of the card. If sales tax appears on a purchasing card transaction, it is the cardholder's responsibility to reverse those charges or seek out a credit for the tax amount. **AT NO TIME**, may you accept cash back to refund sales tax that has been charged.
- For all types of charges, review the receipt to make sure it is detailed, that amounts were properly charged and that sales tax was not charged.
- For all purchasing card transactions, it is the *cardholder's responsibility* to obtain acceptable receipts(s) documenting the transaction. This may include charges and credits for the same transaction. A receipt is needed for **EACH** portion of a transaction that involved charges and credits.
- Your credit limit is \$500.00 per transaction. Do not split a transaction into two or more transactions to get below your single transaction limit. If you run into a situation where you have a charge that exceeds your credit limit, you will need to contact the on duty jail Lieutenant or Sergeant, who can assist you with this need.
- Retain receipts, mark them PC in bold, visible letters to properly identify them and facilitate routing to the proper accounting stream.
- Upon return from your transport, all receipts, document, and the purchasing card must be turned into the on duty Jail Lieutenant or Sergeant.

| [Draft for discussion purposes](#)

- If the purchasing card is lost or stolen, you must immediately contact Wells Fargo at 800/932-0036. They are available 24/7/365. You must also report this to the on duty jail Lieutenant or Sergeant upon your return.

THE COUNTY AUDITOR'S SIGNATURE CERTIFIES
THAT THIS RESOLUTION HAS BEEN FORMALLY
APPROVED BY THE BOARD OF SUPERVISORS ON

DATE

SCOTT COUNTY AUDITOR

R E S O L U T I O N

SCOTT COUNTY BOARD OF SUPERVISORS

September 27, 2012

APPROVING VARIOUS HUMAN RESOURCES AND GENERAL POLICIES

BE IT RESOLVED BY the Scott County Board of Supervisors as follows:

Section 1. That Human Resources Policy J. "Overtime Compensation" is hereby modified to add language for FLSA compliance and to address grant reimbursement of overtime.

Section 2. That General Policy 26 "Purchasing Card" is hereby modified to add authority for emergency purchase and clarify unauthorized purchases.

Section 3. That General Policy 34 "Technology Use" is hereby modified to restrict usage to comply with FLSA and reduce virus risk.

Section 4. This resolution shall take effect immediately.