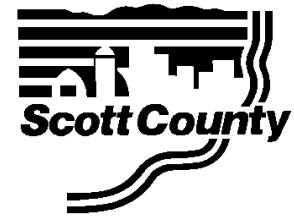


HUMAN RESOURCES DEPARTMENT

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Date: November 14, 2022
To: Mahesh Sharma, County Administrator
From: Mary J. Thee, Human Resources Director/Asst. County Administrator
Subject: Policy Updates

The proposed updates in administrative policies have been distributed to the Department Heads/Elected Officials and is recommended for approval by the Board of Supervisors.

Policy L - Vacation is being updated to clarify language related to Donated Leave. Although request are minimal there is a need for clarification by including injuries and updating language about access as many requests are from staff ineligible for FML.

Policy T - Travel Regulations. This policy changes the notification to the Treasurer's office to five working days notification before departure and that after notification of availability, the payment may be picked up before 4:00. The policy also clarifies the return of excess funds and the loss of travel advance privileges and possible paycheck garnishment.

Policy 11 - Purchasing Policy. This policy clarifies the authorization procedures for departments based on various purchasing levels, the consideration for decisions when competitive quotes are obtained, and the use of joint purchasing contracts. The policy now requires approval of Leases or Subscription Based Information Technology Contracts by the Director of Budget and Administrative Services for accounting disclosure.

Policy 26 - Purchasing Card. This policy update clarifies the use of the card is for business use, updates the accounting program administrator and removes repetitive information. There are no changes to thresholds recommended at this time.

Policy 33 - Budget and Financial Management Policies. This policy updates language to current GAAP phrasing, clarifies the responsible department for accounting services,

and considering outside funding requests. The policy also outlines the process to determine fund balance equity classifications, including transfers to the capital fund. The policy also recognizes the elimination of the MHDD fund and inclusion of the Opioid Settlement and ARPA Grant Funds.

Policy 34 - Technology Use clarifies access to staff accounts and updates to telework. The practice has been to involve HR in decision related to departmental access to staff accounts. The policy is being expanded to recognize other scenarios. Telework has expanded since 2020 and best practices have been established. The updates incorporate those practices along with county experiences over the last few years.

Policy 43 - Video Surveillance adds a confidentiality form for staff in order to emphasize the need to recognize scenarios that require confidentiality.

L. VACATION

GENERAL POLICY

It is the policy of Scott County to grant its employees paid vacation time for the purpose of rest and recreation from their daily work routine. Use of accrued vacation time is to be granted with due consideration of operational needs.

SCOPE

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 deputies provided the appropriate elected office holder and the Board of Supervisors have certified its applicability;

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.

ACCRUAL AND USAGE

Regular full-time employees in active pay status shall accrue annual vacation leave credit, prorated on a pay period basis. Annual vacation shall be accrued as follows:

Years of Continuous Service	Hours Per Year
Less than 1 year	48 hours
More than 1 year, Less than 5 years	80 hours
More than 5 years, Less than 13 years	120 hours
More than 13 years, Less than 20 years	160 hours
Over 20 years	200 hours

Regular part-time employees shall receive vacation credits on the condition that such part-time employees are scheduled to work one thousand forty (1,040) hours or more

annually. Accrual of vacation credits for regular part-time employees shall be pro-rated according to their percentage of full-time employment. Temporary and/or seasonal employees do not earn vacation credit.

In an effort to attract the best qualified candidate for management level positions classified as exempt, consideration may be given to enhancing the vacation credits of the finalist, subject to a recommendation by the County Administrator and approval by the Board of Supervisors.

That part of the pro-rated vacation leave credit to which an employee is entitled shall be accumulated into the account of the employee bi-weekly. Thereupon, it is available for use by the employee pursuant to approval of the Department Head or designee. Employees cannot access hours not accrued. Accrued hours are those listed on the employee's preceding payroll check. Vacation leave shall be paid at the employee's straight time hourly rate of pay in effect during the vacation period.

Employees are encouraged to expend vacation during the year it is accrued. Upon attaining each anniversary date of employment, the accumulated vacation credit of the employee shall be reduced to twice the employee's current annual rate of accrual, assuming there is an excess accumulation in the account.

Regular employees who are in a non-pay status for more than one-half (1/2) the scheduled hours in an accrual period will not accrue vacation leave credits for that period.

Absence on account of illness, injury, inclement weather or disability in excess of that authorized for such purposes may, at the request of the employee and approval of the department head, be charged against accrued vacation leave.

Officially designated County holidays falling within the period of an employee's approved vacation will not be charged against the employee's vacation leave account.

12 - HOUR SHIFT ASSIGNMENTS

Employees who are regularly scheduled to work seven-12 hour shifts in a two-week pay period will accrue vacation based on a 2,184 hour per year schedule.

Annual vacation shall be accrued as follows:

Years of Continuous Service	Hours Per Year
Less than 1 year	50.4 hours
More than 1 year, Less than 5 years	84 hours
More than 5 years, Less than 13 years	126 hours
More than 13 years, Less than 20 years	168 hours
Over 20 years	210 hours

PAYOUT OF VACATION ACCRUAL ON TERMINATION OF EMPLOYMENT

In the event of voluntary resignation, a two (2) week notice shall be given to the department head in writing before unused vacation allowance can be included in the amount of wages due.

In the event of the retirement, layoff or death of an employee, the amount of wages shall include all unused, accrued vacation credit.

In the event of discharge for criminal activity or dishonesty, and said discharge is not reversed, the employee shall forfeit all rights to vacation pay. A discharge for any other reason shall entitle the discharged employee to receive as wages due all unused, accrued vacation credits.

The payout of unused vacation leave under this section shall be at the employee's straight time hourly rate of pay in effect at the time of termination.

An employee terminating County employment who is eligible for payment of unused vacation accruals in accordance with this section shall receive a lump sum payment for such accruals in his/her final paycheck. For the purpose of determining an employee's unused vacation accrual upon termination, the employee's last date of actual work on-the-job shall be considered the termination date unless extenuating circumstances exist. Any exception to this policy must be recommended by the department head and approved by the Human Resources Director.

If an employee is promoted or transferred into an Elected Official or their Deputy position, his/her vacation leave accruals shall be paid out at their straight time hourly rate at the time of the promotion or transfer. Should the employee move back to regular county employment they may request and be advanced up to 40 hours of vacation leave accruals.

ADMINISTRATIVE PROCEDURES

Department heads are responsible for the scheduling of vacations, and in so doing should endeavor to schedule vacation with particular regard to the seniority of employees, provided operating efficiency is maintained. If required to maintain operational efficiencies the department head shall accept annual vacation requests for full weeks through the last day of January for the period beginning March 1. No vacation shall be taken unless it is in accordance with a schedule approved in advance, except as otherwise provided in this policy.

DONATED LEAVE

An employee may voluntarily donate accrued vacation leave to a full-time or regular part-

time employee whose paid leave banks have been exhausted due to a catastrophic illness or injury. A catastrophic illness or injury is defined as a mental or physical health condition for which a treating health care provider has certified the condition is likely to result in a loss of 30 or more consecutive days during a 12 month period. Additionally, an employee may request donated leave for the catastrophic illness of a family member as defined in Policy Y. The health care provider attests that employee's diagnosis/condition meet the requirements. (i.e. an illness requiring prolonged hospitalization or recovery, but Donated leave does not apply for does not include chronic conditions requiring intermittent leave.) or a catastrophic illness in the employee's immediate family subject to The donated leave is subject to the following conditions:

1. To be eligible to accept donated hours, the employee requesting donated leave must not have exceeded the number of absenceabsences permitted per policy (Attendance Policy DD) or have been disciplined for sick leave abuse within the past 24 months.
2. Employees shall submit a request for donated leave to the Human Resources Department and shall waive any and all privacy rights or interests necessary to disseminate a request for donated leave to County employees on their behalf. Employees will not accrue additional paid vacation or sick leave while using the consecutive donated leave.
3. Employees donating accrued vacation leave shall complete a form indicating the number of hours to be donated in four hour increments. All hours donated are non-refundable regardless if they are utilized by the recipient employee. Employees may not donate more than 40 hours.
4. The recipient employee shall receive a straight exchange of sick leave hours for every vacation hour of leave donated. The recipient employee will be compensated at the rate of pay that they receive when using their accrued sick leave.
5. The number of donated hours accepted on behalf of an employee in a non-pay status shall be capped at 12 weeks of the employee's regularly scheduled work hours. the hours necessary to assist the employee to qualify for long term disability (LTD) in case of any employee illness. The number of donated hours accepted on behalf of an employee shall be capped at the number of hours necessary to assist the employee in case of a non-pay status while on approved FML (Policy Y) in case of family member illness. Any eligible FML leave runs concurrently to donated leave.
6. The Human Resources Department is responsible for the administration of this policy. The Human Resources Department will not reveal the identity of donors except to administer the donation or as required to by law.

T. TRAVEL REGULATIONS

GENERAL POLICY

It is the policy of Scott County to pay reasonable expenses related to travel or meetings which are deemed to be necessary and/or beneficial to Scott County.

SCOPE

This policy is applicable to the following:

All members of the Scott County Board of Supervisors;

All employees responsible to the Board of Supervisors;

All employees responsible to a county elected office holder including the elected office holder 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.

AUTHORITY TO TRAVEL

All travel outside of the Quad-City Area or Scott County and incurrence of related travel expense shall be approved in advance of departure by the responsible department head.

Each department head is fully responsible for expenditures from the department's travel and school of instruction budget, and he/she must certify that funds are available. All travel and mileage reimbursements for authorized travel shall be reviewed and approved by the department head and the County Auditor in accordance with regulations herein described.

EMPLOYEE RESPONSIBILITY

County employees are expected to exercise the same care in incurring expenses that they would if traveling on personal business. Travel expenses that will be reimbursed are confined to those necessary for the approved travel. County employees shall complete the appropriate travel forms referenced in this policy in a timely matter.

IRS REGULATIONS - TAXABLE MEALS AND MILEAGE REIMBURSEMENTS

IRS regulations require that mileage reimbursements for County Board of Supervisors for commuting between the Board member's home and the County Courthouse is taxable income subject to income tax withholding as well as social security and Medicare tax.

Meal allowances for all County employees while traveling (both within the Quad Cities or outside of the area) on County business are also taxable, according to IRS regulations, if the trip does not require overnight lodging. The aforementioned mileage and meal allowances reimbursement requests shall be submitted directly to the Auditor's office payroll division for processing. These reimbursements will be included on the employee's payroll warrant or payroll direct deposit as taxable income. Meal receipts may be required in accordance with the section of this policy entitled "Local Meeting Expenses".

INELIGIBLE EXPENSES

Travel-related expenses that are not eligible for reimbursement include, but are not limited to travel insurance, advanced boarding on airlines; first class/business seat selections, alcoholic beverages, valet, bell hop, laundry services and entertainment.

MODE OF TRAVEL

The mode of travel must be identified when making a request to travel. The factors of distance, expense, convenience, and travel time shall be taken into account when selecting the appropriate mode of travel.

Normally, the most reasonable and economical mode of transportation should be selected. For example, if air travel is more economical than driving (mileage, meals, lodging, etc.), the County may reimburse only for the cost

of the air fare. Appropriate documentation of the selection should be maintained at the time of the travel commitment, to allow for proper documentation of air travel.

REQUEST FOR TRAVEL APPROVAL

Travel approval shall be requested on a Scott County Travel Approval Form (available on the intranet). The travel expense estimate portion of the form should include all costs to be incurred directly by the employee and those costs which will be billed directly to the County. The request shall be submitted to the responsible department head for his/her approval. Separate travel requests are required for each employee traveling. Once approved, the original request form is then returned to the requesting employee, representing the authority to travel, and will be used for subsequent reimbursement of appropriate expenses. The department head may wish to retain a copy for his/her records.

Reimbursement by state and federal governments and other entities must be indicated on the Scott County Travel Approval Form. It is the department's responsibility to apply for reimbursement and to submit these reimbursements to the Treasurer's Office on a timely basis.

REQUEST FOR TRAVEL ADVANCE

Employees requesting a travel advance should indicate the amount requested on the Scott County Travel Approval Form prior to submitting this form to his/her department head for approval. The acknowledgement of the advance indicates the employee agrees to comply with this policy including but not limited to the sole use of the advance is to be used for necessary expenses relate to the approved travel and that the employee agrees to an assignment or deduction from his/her wages for failure to reimburse the County for unused advances not repaid in accordance with this policy.

After receiving approval, County employees may notify the Treasurer's Office by providing the Treasurer with a copy of the approved Scott County Travel Approval Form no later than five (5) working days prior to departure. All Travel Advance Requests processed for payment may be received from the County Treasurer's office prior to 4:00 p.m. on the day notification of availability.

~~After receiving approval, County employees may receive a travel advance from the Treasurer's Office by providing the Treasurer with a copy of the approved Scott County Travel Approval Form no earlier than three (3) working days prior to departure. All Travel Advance Requests should be made to~~

~~County Treasurer's office prior to 4:00 p.m. on the day of the Requests.~~

Travel advance may be requested if the anticipated out of pocket cost exceed \$200 Pre-payment of registration fees, use of travel agencies, use of County purchase cards (except for meals), and billing of the County for lodging expenses are authorized and encouraged to keep travel advances to a minimum.

All travel advances shall be issued in the form of Treasurer's Bank Check. A travel advance shall not exceed \$750. Upon specific approval of the Sheriff, an employee involved in the transport of prisoners may receive a travel advance above \$750 but not to exceed \$1,000. Employees involved in the transport of prisoners should submit meal receipts for the reimbursement of actual meal costs for attendants, inmates and themselves instead of the meal allowance amounts referred to in the section below entitled "Documentation of Expenses". Request for a travel advance beyond the limits of this policy may be appealed at Step 3 of Human Resource's Policy S.

~~Following review and approval by the department head of the return travel request form, any excess travel advance due the County should be taken immediately to the Treasurer's office. The Treasurer's office shall indicate on the travel request form the amount of travel advance returned. Failure by an employee to promptly return unused travel advance can result in the loss of travel advance privileges and possible paycheck garnishment.~~

~~County employees desiring traveler's checks may take the Treasurer's Bank Check to the main office of the bank on which the Treasurer's Bank check is drawn. The bank will issue traveler's checks in the amount of the Treasurer's Bank Check at no charge to the County. Following review and approval by the department head of the return travel request form, any excess travel advance due the County should be taken immediately to the Treasurer's office. The Treasurer's office shall indicate on the travel request form the amount of travel advance returned. Failure by an employee to promptly return unused travel advance can result in the loss of travel advance privileges and possible paycheck garnishment.~~

DOCUMENTATION OF EXPENSES

Upon return from travel, the employee must complete the Scott County Travel Approval Form within five (5) working days and submit it, with receipts, to his/her department head. The department head determines whether monies are due to the County or due to the employee. If the travel required overnight lodging then a Scott County Overnight Travel Expense Summary Report should be completed by the employee and signed by both the employee and

the Department Head and filed with the County Auditor's office within ten (10) working days from return of travel.

Travel expenses should be itemized on the form as follows:

1. Transportation. If the employee personally pays for transportation, the receipt must be noted and attached to the request form. Travel arrangements made through travel agencies, etc. should be billed directly to the employee's department or completed with a purchasing card. In selecting appropriate transportation, the employee should refer to the section of this policy entitled "Mode of Travel".

A. Air Travel. Air travel will be reimbursed at "economy" level rates, excluding rates commonly known as "first class". The County will reimburse for one piece of checked luggage only (excluding any charges for overweight luggage). Receipts are required.

B. Rail, Bus, Subway and Taxi Travel. Appropriate expenses for rail, bus, subway and taxi or ride share service (e.g. Uber or Lyft) travel are eligible for reimbursement when used for County-related business. Receipts are required, and these amounts should be entered in the "Miscellaneous" column. Enter the amount and the purpose of the trip (e.g., \$5.75 - taxi from airport to hotel).

C. Car Rental. Car rental expenses may be eligible for reimbursement provided they are reasonable and economical. All expense receipts and a copy of the rental agreement are required. When using a rental car, the employee will be required to purchase the rental agreement in the name of SCOTT COUNTY IOWA and designate the authorized driver. The rental agreement will include purchasing additional insurance as provided by the rental car company which must include a loss damage waiver (collision) and supplemental liability insurance. When using a rental car, the employee will be reimbursed for actual expenses related to vehicle rental costs, insurance, fuel, parking and tolls. Car rental expense is entered in the "Miscellaneous" column. Additionally employees are encouraged to request a rental car if it can be demonstrated that the entire costs are less than reimbursement of mileage. Scott County will only cover car rental agreements for Employees operating rental vehicles during the course and scope of their employment. Employees

must comply with County Policy 27 Fleet Safety Operation.

The employee will be responsible for any driving infractions, fines and any deductible / damage that must be paid resulting from any accidents / incidents that occur during non-business usage or are in direct conflict with any existing County policy. Any incident out of the ordinary during the rental agreement must be immediately reported to your supervisor and Risk Management.

D. Use of County Vehicle. A County vehicle (if available) should be used when traveling on County business, especially for day trips. When using a County vehicle, the employee will be reimbursed for actual expenses related to fuel, oil, necessary repairs, parking and tolls. Receipts are required, and these expenses are entered in the "Miscellaneous" column.

E. Use of Personal Vehicle. The use of an employee's personal vehicle for County travel should only occur when a County vehicle is not available. When using his/her personal vehicle, the employee will be reimbursed for mileage, parking and tolls. The mileage allowance for use of a personal vehicle shall be at the U.S. Internal Revenue Service rate. Mileage expenses will not be reimbursed if the employee was traveling on a day trip and a County vehicle was available or to same meeting location as members of the same department and the employee did not carpool.

2. Lodging. Lodging is reimbursable for travel of 50 miles or more from the employee's residence. Employees are encouraged to seek the most reasonable lodging rate available. If a reasonable rate is not available, a written explanation should be attached to the request form. Receipts are required for all lodging expense (including tax) should be entered in the "Lodging" column. Iowa Code Section 80.45A prohibits the use of public funds on in state lodging if the location has not certified that staff have been trained in human trafficking prevention. Employees are required to determine if a certified location is available prior to booking in state lodging or the lodging may not be eligible for reimbursement. The Auditor's page on the intranet will provide a link to the state list of certified lodging locations.

Note: All restaurant charges to the room should be entered in the

"Meals" column and not paid for with use of the purchasing card.

If the travel requires overnight lodging then a Scott County Overnight Travel Expense Summary Report should be completed by the employee and signed by both the employee and the Department Head and filed with the County Auditor's Office within ten (10) working days from return of travel.

3. Conference or Seminar Registration. Registration expense not previously paid by the County must be reported in the "Miscellaneous" column. Receipts are required.
4. Meal Allowances. Employees shall be provided meal allowances when traveling on County business. Meal allowances are as follows:

Breakfast: \$11.00 (employee leaves home before 6 a.m. or stays overnight);

Lunch: \$16.00 (out of county and away from work place between 11 a.m. and 2 p.m.);

Dinner: \$31.00 (employee arrives home after 7 p.m.).

Gratuities are included in the above meal allowances. No meal receipts are required to be submitted.

Whenever a meal is included in the conference fee or provided for as part of the overnight accommodations that particular meal allowance shall not be reimbursed.

5. Miscellaneous Expenses. Amounts to be entered in the "Miscellaneous" column discussed under number 1 above include taxi and car rental expenses, parking and tolls, etc. An "I-pass" may be checked out for travel in the Chicago area. Other allowable miscellaneous expenses include conference registration costs, telephone, and postage expenses. These expenses are eligible for reimbursement if related to County business. In addition, a personal, safe-arrival call is allowed upon reaching one's destination. On extended trips of three days or more, additional personal telephone calls are allowed if kept to a reasonable minimum. All calls should be categorized in the "Miscellaneous" columns as either personal or business. Work related calls or safe arrival calls made on personal cellular devices are eligible for

reimbursement if they go over the individual's monthly minute allowance. Any other allowable travel expense for which reimbursement is requested must be identified in the "Miscellaneous" column with receipts attached.

6. Total Expenses. The provided travel forms should be completed in full and balanced to reflect the total expenses related to the travel. If expenses exceed the amount of any travel advance, the balance should be noted on the form. If the total expense is less than the travel advance, the amount due the County should be noted on the form.

Should a required receipt be lost or not obtained by the employee, a signed statement explaining the circumstances and documenting the expense should be completed by the employee for the Auditor's review. If the expense is deemed reasonable by the Auditor's office it shall be reimbursed to the requesting employee.

COMBINING PERSONAL AND WORK TRAVEL

If an employee is combining work related travel with personal travel the County will not reimburse for any expenses beyond the date the employee could have reasonably returned. Any car rental expenses should be prorated so the County is not reimbursing the employee for personal usage for the vehicle. If the employee is combining work and personal travel and air travel is used, the employee must provide proof to the department head *prior* to travel that the air fare is not increased by the extension of personal days. If the employee could obtain a cheaper air fare the County will only reimburse the lower cost. The travel approval form should note the difference of costs along with the supporting documentation.

In the event an employee's spouse, other family members and/or acquaintances accompany the employee on County-related travel, the employee must bear all additional costs of transportation, meals, conference registration, etc. In the case of lodging, the County will pay only the single room rate. Such single rate must be entered on the lodging receipts.

TRAVEL REWARDS

In the event the employee is the member of a rewards program for hotel, air fare or car rental companies, the employee's travel choices should not be determined by these reward programs. If the employee travels more than 3

times a year for work, these reward points should be credited to a County account and used to reduce future travel expenses.

LOCAL MEETING EXPENSES

Meeting expenses not requiring employee travel outside the Quad-City metro area or Scott County are eligible for reimbursement in accordance with the provisions of this section.

Basic, non-alcoholic beverages and refreshments may be provided at regular meetings of the Board of Supervisors, including Committee of the Whole meetings, work sessions, etc. In the event the Board invites a guest to meet on a matter pertaining to County business, ordinary out-of-pocket expenses such as travel, lodging and meals may be reimbursed in amounts deemed appropriate by the Board.

Basic, non-alcoholic beverages and refreshments also may be provided at County-sponsored meetings when three or more outside, invited guests are in attendance. The purpose of the meeting, number of participants and expenses should be documented on the claim form submitted to the Auditor's office for processing.

If authorized by the appropriate department head, employees may be reimbursed for reasonable meal costs related to local meetings with outside groups or other County employees which involve County business or concerns. The purpose of the meeting, number of participants and expenses should be documented on the claim form. (See section entitled "IRS Regulations - Taxable Meals and Mileage Reimbursements" of this policy for further information.)

ADMINISTRATIVE PROCEDURES

1. An employee may be reimbursed for other travel expenses related to County business, but not referenced in this policy, upon approval by the Board of Supervisors. In no case will an employee be reimbursed for more than his/her actual out-of-pocket expenses.
2. Failure to submit an expense claim form within the required time can result in a forfeiture of claim for reimbursement, an assignment or deduction from wages for funds due Scott County related to a travel advance, and/or disciplinary action which may include the loss of travel advance privileges.

11. PURCHASING POLICY

POLICY

Scott County Code provides that the Director of Budget and Administrative Services shall be responsible for developing, implementing and administering a centralized purchasing function for all County offices and departments.

This policy encompasses the purchasing, contracting and leasing of goods, materials, supplies, equipment, and services and shall be accomplished through competitive bidding or qualifications whenever possible and specifically where it is required by the Code of Iowa; through competitive quotes; or Government Contracts.

SCOPE

Administrative authority to purchase, sign leases or contract agreements shall be limited to aggregate purchase prices not exceeding \$15,000. Purchases, leases and contract agreements in excess of \$15,000 must be approved by the authorized board. This policy shall not be circumvented by purchasing or leasing a group of similar or identical items each costing \$15,000 or less, but exceeding \$15,000 in aggregate.

Any and all lease or contract agreements exceeding three (3) years in length must be approved by the authorized board even though the total aggregate lease or contract cost may not exceed \$15,000.

If the lease or contract agreement is open ended, it should be re-bid at least every three years. If the lease or contract agreement does not include a total cost amount for services provided, then an estimated total cost should be determined and based on that estimated total cost, appropriate approval requirements shall be followed.

This policy does not cover purchases made with the County Approved Purchase Card. Those purchases are covered under Policy Number 26.

This policy does not cover purchases made with Federal grant dollars (direct or indirect). Those purchases are covered under Policy Number 30.

In the event that there is a conflict between this policy and Iowa or Federal law, the applicable law will prevail.

PURPOSE

The purpose of this policy is:

- A. To professionally coordinate and maximize the effectiveness of the purchasing, contracting and leasing of goods, materials, supplies, equipment, and services by Scott County.
- B. To protect and provide for increased public confidence and trust in the procedures followed by the County in public procurements.
- C. To ensure the ethical, fair and equitable treatment of all persons who deal with the purchasing system of the County. To ensure that purchases made with public funds have a public purpose.
- D. To provide increased economy in County purchasing activities and to maximize, to the fullest practical extent, the purchasing value of public funds.
- E. To foster effective broad-based competition.
- F. To effectively support other county departments, component units and agencies.

ADMINISTRATIVE PROCEDURES

A. Approval to Purchase, Lease or Contract Goods and Services

1. Unencumbered spending authority must exist at the appropriate departmental budget level prior to the issuance of a purchase order.
2. No lease or lease-purchase contract for real or personal property shall be entered into until a public hearing has been held on the proposed contract. Notice of the public hearing shall be published in at least one newspaper of general circulation at least 4 days and no more than 20 days prior to the public hearing date.

3. Authorization procedures for purchases, or contracts

	<u>Up to \$2,500</u>	<u>Up to \$15,000</u>	<u>\$15,000 or Above</u>
<u>Department Designee</u>	<u>X</u>		
<u>Department Head or Designee</u>	<u>X</u>	<u>X</u>	<u>X</u>
<u>Director of Budget and Administrative Services or Designee</u>			<u>X</u>
<u>County Administrator</u>			<u>X</u>
<u>Board of Supervisors</u>			<u>X</u>

~~3. Purchases, leases or contracts up to \$2,500 shall require department head (or designee) approval or authorization from the individual with budgetary responsibility.~~

~~4. Purchases, leases or contracts between \$2,500 and \$5,000 shall require approval of the department head (or designee) and the Purchasing Specialist.~~

~~5. Purchases, leases or contracts exceeding \$5,000 and up to \$15,000 shall be approved by the department head (or designee), and the Director of Budget and Administrative Services (or designee), or the County Administrator.~~

~~6. Purchases, leases or contracts exceeding \$15,000 shall require approval of the department head, Director of Budget and Administrative Services, County Administrator and the Board of Supervisors.~~ 4. All leases or Subscription-Based Information Technology Contracts require approval by the Director of Budget and Administrative Services before recommendation to the Board of Supervisors.

75. Lease and contract agreements which do not include a total cost amount for services (i.e., the agreement may only make reference to an hourly rate plus cost of parts) require the department to estimate the total cost. The calculation at arriving at this estimate should be documented with the purchase request and depending on the amount, will require appropriate approvals as stated above. If the agreement is open ended, then the calculation of the total cost amount shall be based on a three year period.

86. Purchasing division shall utilize appropriate insurance and indemnification language if required. Insurance and indemnification requirements shall be developed in conjunction with the Risk Management Coordinator or County Attorney.

B. Individual Department / Office Responsibilities

1. Determine the quality and quantity of goods, materials, supplies, equipment, and services needed and delivery date required. Utilize past purchase information or resources when appropriate. Research specifications to ensure that appropriate information is provided to adequately describe the desired product or services along with minimum standards or requirements.

2. If a lease or lease-purchase contract is being proposed the requesting department shall submit the proposed lease or lease-purchase contract to the Director of Facility & Support Services or Director of Budget and Administrative Services, as appropriate, with the following attachments:

— Prior to submitting lease for approval to the Board of Supervisors, originating department shall request legal review of proposed contract by the County Attorney's office. A written correspondence from the County Attorney's office acknowledging that they have reviewed the contract and find it to be in compliance with applicable state laws is required. (Note: Departments should send a copy of their initial review request from the County Attorney's office to Administration so it may be identified as a future agenda item on the Board of Supervisors' information memo.)

a.

b. Copy of the public notice to be published in the per Iowa Code Section 331.305. The notice is to include the amount, purpose of the lease, time and place of the meeting at which the Board proposes to take action. The notice must be published not less than four nor more than twenty days before the meeting.

a.c. The Director of Facility & Support Services will submit the lease proposal to the Board at the next Board meeting that coincides with the public hearing publication date requirements in accordance with Iowa Code Section 331.305.

Whenever possible, competitive bids for lease agreements shall be secured with the assistance of the Purchasing Division.

3. Anticipate requirements, giving accurate description of article(s) required and sufficient time to purchase item(s) on a competitive basis. When needed, the originating department will identify and collaborate with the Purchasing Division to prepare additional specifications and insurance requirements if any, to secure required items.

4. Receive and inspect item(s) delivered direct by vendor and refuse shipments that fail to meet the purchase order contract. All commodity type items will be coordinated to be received by Facility & Support Services. For specialized items, the department shall coordinate with Facility & Support Services to inspect and accept all items, at time of delivery.

5. Handle all purchases within established procedures. Utilize applicable purchasing resources (competitive bidding, purchasing system, pre-bid items, web-bid items) whenever possible and where appropriate.

C. Computerized Purchase Order System

County departments shall use the Enterprise Financial Planning (ERP) system following guidelines and procedures as promulgated by Administration.

D. Competitive Quotations

1. Whenever feasible, all purchases, leases and contracts for goods, supplies, materials, equipment and services required for public use shall be on an equal and competitive basis. All acquisitions or purchases for like item purchases are to be awarded to the lowest responsible bidder. In determining the lowest responsible bidder consideration shall be given to:

- ~~T~~The vendor's price
- ~~C~~onformance with specifications in all material respects, ~~and~~
- ~~P~~ast performance

~~In addition, the Purchasing Division may take into consideration:~~

- ~~R~~eputation,
- ~~B~~usiness, ~~and~~
- 1. • ~~F~~inancial capabilities.

2. Utilization of professional services shall be awarded based on consideration of factors including, but not limited to:

- ~~A~~ability to perform work,
 - ~~R~~esponsiveness
 - ~~P~~ast performance
 - ~~R~~eferences
 - Reputation
 - Business
 - Financial capabilities
 - Price
- ~~2., and price. In addition, the department may take into consideration reputation, business, and financial capabilities.~~

3. For public improvements and construction contracts (excluding design and consulting contracts) that exceed the public bidding requirements as set forth in

the Iowa Code Section 331.341 the determination and criteria for determining the lowest responsible bidder shall be accomplished through a formalized process. That process shall set out criteria and notification in the specifications document and gather qualification, reference and other pertinent information at the time of the bid. The use of an American Institute of Architects Form 305A with an addendum or a similar standardized form for gathering appropriate information from bidders shall be used whenever possible. Scott County reserves the right to reject a bid based on the criteria set forth and the evaluation of the submitted information and research conducted

4. For purchases less than \$2,500.00 departments/ offices that require a purchase order may enter the purchase into ERP directly as a purchase order.

For purchases between \$2,500.00 and \$15,000.00 departments/ offices are strongly encouraged to obtain at least three competitive quotes. Departments may request the Purchasing Division to obtain quotes on their behalf or may obtain their own quotes utilizing applicable purchasing resources (competitive bidding, purchasing system, pre-bid items, web-bid items), and enter them directly into the ERP requisition form, attaching PDF's as documents.

For purchases over \$15,000.00 requisitions shall be entered into the ERP system and routed to the Purchasing Division, who shall solicit bids utilizing open competitive bidding practices. Typically bids received by the Purchasing Division will be submitted through the bidding service selected for use by Scott County. Competitive pricing may also be obtained through joint purchasing contracts, such as Iowa Department of Administrative Services (DAS), NASPO ValuePoint, and state contracts that allow attachment by local governments and others. The Purchasing Division acknowledges that there may be some occasions where it is not possible to obtain three bids based on the type of purchase. If this is the case, the Purchasing Division shall submit a written statement why they did not obtain multiple bids for the item being purchased.

5. All parties involved shall comply with all applicable laws and regulations pertaining to their employment practices, and shall not discriminate in providing services on the basis of race, color, creed, national origin, sex, handicapped condition or religious affiliation.
6. The County shall comply with the state preference law as it relates to Iowa products.
7. In accordance with Iowa Code, Chapter 73, whenever possible, all requests for bids and all proposals for expenditure of public funds must be made in general terms so that no brand or trade names are specified. Also, all requests must contain this statement: "By virtue of statutory authority, a preference will be given to products and provisions grown and coal produced within the State of Iowa."

E. Unsolicited Proposals

Definition- an unsolicited proposal is a document or package of documents submitted to Scott County or a Scott County Office or Department, that proposes to provide a product or service that was not solicited nor initiated by Scott County.

1. An unsolicited proposal that does not correspond to the Scott County mission, vision, or values, is outside of the normal scope of Scott County government services, is not a product Scott County requires or a service Scott County needs may be rejected without further consideration by the Purchasing Division
2. An unsolicited proposal that does correspond with the mission and scope of Scott County government will be evaluated for merit by the department or office with jurisdiction or control in the service area that best matches the proposal. In the absence of a clear corresponding department or office, the review of the unsolicited proposal shall be made by the Director of Budget and Administrative Services with input and assistance from other County departments.
3. The Purchasing Division may require the submission of additional or supplemental information from the submitter in order to fully evaluate the submission. An unsolicited proposal submission that refuses to provide typical, pertinent information that the evaluator deems necessary, may be rejected without further consideration.
4. Unsolicited proposals that are found to have merit may be forwarded to the Board of Supervisors for consideration. Proposals without merit or determined to be outside of the scope of Scott County government shall not be forwarded to the Board of Supervisors.
5. Proposals that have the potential for competitiveness, either by their nature or as required by law, shall initiate a request for proposal process. The Purchasing Division shall take measures to protect information contained in the unsolicited proposal. Said measures may include returning all copies of the unsolicited proposal to the submitter for resubmission as part of the RFP process. At a minimum, the Purchasing Division shall notify the submitter that the unsolicited proposal is, by law, a public document.

F. Public Access to Procurement Information

Purchase orders and other information of a public nature shall be available for inspection upon request to the Purchasing Specialist, providing that they are not deemed to be confidential because they contain trade secrets or reports that give a competitive advantage and serve no public purpose. Purchasing records are also governed by Freedom of Information Act laws for public records. See policy 31- Public Records and Information for further information. The Budget and Administrative Services Department shall maintain records of purchases made (award information, contracts and purchase orders) and the purchasing process (bid requests, specifications, proof of publication, bid results, bid documents and submittals, etc.) for all centralized purchasing transactions. In

the absence of other legislative requirements, the retention duration for said records shall be: three years past the award date or the contract completion date (whichever is later).

G. Bids on Contracts for Repair or Construction of County Buildings.

See Iowa Code section 331.341 for specific contract letting procedures to follow.

H. Special Provisions for Secondary Roads Department:

1. Construction and Maintenance Projects: These types of services will be either bid through the I.D.O.T., Secondary Roads office or in coordination with I.D.O.T. meeting their specifications and requirements and bid through the Secondary Roads Department. Participation by Budget and Administrative Services Department will not be required in these areas.
2. Purchases through the State of Iowa General Services Office and the Iowa Department of Transportation Purchasing Department: The Secondary Roads Department will take advantage of State Purchasing Facilities and their volume purchasing discounts when practical and possible.
 - a. The Secondary Roads Department will fill out the required State Order Forms or submit a department "requisition order".
 - b. Upon receipt of order and billing, the Secondary Roads Department will check shipment against the order and prepare the necessary County claim for payment.
 - c. All orders exceeding \$15,000 will require prior Board of Supervisors approval.
3. Equipment Repair Parts, Materials and Services: The specifics on these items generally cannot be anticipated or determined in advance. These are generally items that cannot be inventoried and must be purchased expeditiously to prevent costly delays and operational problems. The purchase of these items require the technical expertise and knowledge of Secondary Roads' fleet management personnel for effective, expeditious purchasing. These purchases may also be the type or nature where they are only available from one source.
 - a. The ordering of these materials and supplies and services may only be authorized by a Secondary Roads Department "requisition order".
 - b. Any individual "requisition order" in excess of \$1,000, with the exception of purchase of tires, must receive prior approval by the County Engineer.

- c. Upon receipt of the order, billings will be checked by the Secondary Roads Department and claims prepared for the Engineer's authorization and approval by the Board of Supervisors.

I. Emergency Purchases

1. County Administrator, or designee, may declare an emergency when:
 - a. The circumstances pose a threat to the public health, welfare or safety.
 - b. The situation must be taken care of immediately in order to prevent immediate and apparent loss to the County.
 - c. Conditions beyond reasonable control of the County occur; such as accidents or unforeseeable failure in equipment, which are essential to the operation of the County.
2. In the event that the circumstances surrounding the emergency do not allow sufficient time to convene the Board of Supervisors, the County Administrator, or designee may authorize emergency purchases in excess of \$15,000.
3. If the emergency purchase requirements are met, the County Administrator, or designee shall take informal bids if time allows.
4. In all cases of emergency purchases by the County Administrator or designee, the following must be submitted to the Board of Supervisors at the next meeting following the purchase:
 - a. A detailed purchase description outlining the critical nature of the need to purchase
 - b. An invoice if goods have been received
 - c. A written account explaining why an emergency was declared
 - d. The effects of the emergency on County operations or the public
 - e. Why the particular vendor was chosen.
5. All emergency purchases will be reviewed carefully by the Board of Supervisors at the next regularly scheduled meeting to assure that the use of the procedure is not being abused.

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 purchase orders, purchase orders used to purchase items of small dollar value (~~<\$2,500~~), and purchases within Department Head/Elected Official or designee authority.

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. The County may utilize the purchase card provider for accounts payable purchases and the use of accounts payable credit accounts.

BENEFITS

Department staff will be able to make purchases to support their core functions in a much more effective manner, will require fewer trips away from the workplace, and will be able to receive items much quicker. These efficiencies will allow staff to focus their energies on the core aspects of their jobs. This policy and the program structure will support efficiency while maintaining accountability and approval structures. The use of a purchase card program may enable the County to reduce expenditures through a revenue sharing agreement with the merchant card provider.

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/Elected Official. The implied purchasing and expenditure authority of the purchasing card is NOT intended to 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 the card issuer. 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.

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.

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.

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. The cardholder is responsible to assure that the purchase made with public funds has a public purpose.

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 retains the right to cancel a cardholder's Purchasing Card.

ADMINISTRATIVE PROCEDURES

Program Administrator

Two Program Administrators will coordinate the Purchasing Card Program. The Cardholder Program Administrator will be the Director of Facilities and 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 Program Administrator shall issue cards, make card changes, help with transaction disputes and other cardholder related tasks. This Program Administrator shall also facilitate the training required by this policy.

The Accounting Program Administrator shall be the Director of Budget and Administrative Services who will follow the procedures set forth in this policy. This Program 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. 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 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. Said revisions or changes shall be prepared as recommended by the County Administrator, Director of Budget and Administrative Services or the Director of Facility and Support Services and forwarded to the Board of Supervisors for their consideration and action. The Cardholder Program Administrators shall provide training for cardholders, claims processors and/or Department Heads/Elected Officials 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 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 "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 the card issuer. 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.

Personal Use of Purchasing Card

The Purchasing Card is not a personal credit card and remains the property of the card issuer. The liability for all outstanding charges on the card is with the County. Cardholders 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 may result in revocation of the purchasing card, disciplinary action, collection proceedings 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 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 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 a purchase card is not adequate to handle planned purchases, the cardholder

should contact their Department Head/Elected Official who will determine if spending limits on the card need to be increased. The Department Head/Elected Official will contact the Cardholder Program Administrator, authorizing an increase in a card holder's limits.

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 from authorized use.

Card Limits

	Per Transaction	Per Billing Cycle
Standard	\$1,000.00	\$ 2,500.00
Intermediate	\$3,000.00	\$25,000.00
Enhanced	\$14,999.99	\$25,000.00

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.

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 of Supervisors meeting when possible, but may be made pursuant to the emergency procedures in Policy 11.

Purchasing Card Security

It is the card holder's responsibility to immediately sign the back of the card upon issuance. The Purchasing Card should be kept in a secure location at all times. The cardholder is the only one authorized to use his or her purchasing card. It is the cardholder's responsibility to ensure the security of the card.

The cardholder shall guard the account number carefully. It should not be posted or written down 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 the card issuer 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/Elected Officials shall contact the Cardholder Program Administrator and request

card changes using provided request form. All requests must be approved by the Department Head/Elected Official or their designated representative.

If an employee leaves the department, whether transferred to another County Department or terminated, it is the Department Head/Elected Official's responsibility to obtain the Purchasing Card from the cardholder that is terminated/transferred, notify the Cardholder Program Administrator to cancel the card, 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.

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. Repeat 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.

Cardholders 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. The Program Administrator will notify the Human Resources Director of any actions taken.

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.

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/Elected Officials 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.

Guidelines for Card Use - Cardholder Responsibilities

Purchasing Cards shall be used for "point of sale" transactions only. Those are defined as purchases made at a physical location. 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 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 including, but not limited to:

- Office supplies
- Repair parts
- Miscellaneous operating supplies
- Items specified on County Contracts
- Travel expenses (employee portion only, if traveling with others)
 - airfare
 - hotel
 - ground transportation / parking fees
- Seminar and training registration fees

If you locate a supplier that will accept our purchasing card, but are unsure if it is an unauthorized use of the card, contact the Cardholder Program Administrator

The cardholder is responsible for ensuring receipt of materials and supplies, and resolving any receiving discrepancies or damaged goods issues. The cardholder is responsible to assure that the purchase made with public funds has a public purpose.

General Instructions - How to make a purchase

- Identify a transaction that you wish to make with the Purchasing Card.
- Determine the transaction is not 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 and billing address. 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.

- Notify the supplier that the County is tax-exempt and should not be charged sales tax. The Federal tax ID number and Illinois tax exempt number is located on the face of the card. Upon receiving the receipt make sure that sales tax has not been charged.
- Processing fees should not exceed the benefit of processing the payment through a purchasing card. Percentage benefit of associated revenue share will be distributed to all departments for general use and knowledge.
- When ordering over the phone or internet provide the supplier with the 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 turn in the receipt to the department claims clerk.

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 claims 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 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.

Should a required receipt be lost or not obtained by the employee, a signed statement by the employee and Department Head/Elected Official explaining the circumstance and documenting the expense should be completed by the employee for the Program Administrator’s review. If the expense is deemed reasonable by the Program Administrator it shall be paid through the purchasing card. Transactions documented in this manner will be reported on the Exception Report as a minor exception.

Unreasonable transactions and those not approved by the Department Head / Elected Official will require documentation by the vendor, and / or reimbursement to the County.

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, or document the cost benefit of discounts applied through point of sale transaction. A receipt for each incorrect charge as well as the credit and / or recharge should be obtained and turned into the claims clerk

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 - No meals will be allowed on the purchasing card. Food provided as part of training or meeting events, where the County is the training or meeting event organizer, and as approved by the Department Head/Elected Official or the designee may be purchased. Sheriff Transportation Deputies while transporting inmates 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

Why Approval 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 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 card issuer. 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.

Disputed Charges

If there is a problem with a purchased item or charges for a transaction, 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, they should contact the Cardholder Program Administrator. This Program Administrator can assist the cardholder in resolving the dispute and can involve 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.

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

- Online statements are available continuously at the website designated by the card provider.
- 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 approval must occur on that day to ensure that documentation is provided as funds are transferred to the card provider.
- Claims clerks are encouraged to reconcile throughout the cycle to reduce the amount of work at the end of the cycle.
- Cardholders are 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 receipt. Cardholders are required to verify transactions on the statement with actual sales receipts and packing slips. If there is a disputed billing, follow the procedures as noted.
- Claims clerks will print cardholder reconciliation sheets and attach all receipts. In addition, a department summary sheet must be included with all cardholder sheets beneath. The signature (real or digital) of the Department Head/Elected Official or designee is required on the department summary sheet.
- 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 items were purchased 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 Department 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 county use, then the cardholder must provide a credit receipt 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.

Non-substantive modifications to appendices may be updated without approval of the Board of Supervisors.

Attachment A

SCOTT COUNTY PURCHASING CARD PROGRAM CONTACT LIST:

Cardholder Program Administrator:

Director of Facilities and Support Services, Facility & Support Services
600 West 4th Street, Davenport, IA
Phone: (563) 328-3241
Fax: (563) 328-3245
E-mail: Tammy.Speidel@scottcountyiowa.com

Accounting Program Administrator:

Director of Budget and Administrative Services
600 West 4th Street, Davenport, IA
Phone: (563) 326-8651
Fax: (563) 328-3285
E-Mail: david.farmer@scottcountyiowa.com

~~Administrative Assistant~~Purchasing Specialist

600 West 4th Street, Davenport, IA
Phone : (563) 326-8604
Fax: (563) 328-3285
E-Mail renee.luze-johnson@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.

Attachment B

**ACKNOWLEDGMENT OF SCOTT COUNTY
PURCHASING CARD POLICY IN EXCHANGE FOR ISSUANCE OF
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 26.

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 #: _____

Department / Agency: _____

Attachment C

Scott County Purchasing Card Program

Request for Purchasing Card Issuance

Department: _____ **Date:** _____

As Department Head/Elected Official 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 #26.

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) |
| SSN: | SSN: |
| Card Limit | Card Limit |
| Default FUND | Default FUND |
| Default DEPT | Default DEPT |
| Default PROGRAM | Default PROGRAM |
| Default STATE PROGRAM AREA | Default STATE PROGRAM AREA |
| Default STATE OBJECT CODE | Default STATE OBJECT CODE |
| 3) | 4) |
| SSN: | SSN: |
| Card Limit | Card Limit |
| Default FUND | Default FUND |
| Default DEPT | Default DEPT |
| Default PROGRAM | Default PROGRAM |
| Default STATE PROGRAM AREA | Default STATE PROGRAM AREA |
| Default STATE OBJECT CODE | Default STATE OBJECT CODE |

5)
SSN:
Card Limit
Default FUND
Default DEPT
Default PROGRAM
Default STATE PROGRAM AREA
Default STATE OBJECT CODE

6)
SSN:
Card Limit
Default FUND
Default DEPT
Default PROGRAM
Default STATE PROGRAM AREA
Default STATE OBJECT CODE

7)
SSN:
Card Limit
Default FUND
Default DEPT
Default PROGRAM
Default STATE PROGRAM AREA
Default STATE OBJECT CODE

8)
SSN:
Card Limit
Default FUND
Default DEPT
Default PROGRAM
Default STATE PROGRAM AREA
Default STATE OBJECT CODE

Department Head/Elected Official Approval: _____

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

Department # _____

33. BUDGET AND FINANCIAL MANAGEMENT POLICIES

GENERAL POLICY

The following budget and financial policies have been developed to provide guidance to the County's budget and financial management system.

SCOPE

This policy is applicable to all offices and departments within Scott County government.

PURPOSE

The County's intent is to support a sound and efficient financial management system which best utilizes available resources and provides an acceptable service level to the citizens of Scott County. The following statements are not intended to restrict Scott County's authority in determining service needs and/or activities of Scott County. These financial policies do not limit the Scott County Board of Supervisors ability and responsibility to respond to service delivery needs above or beyond these policies. The Scott County Board of Supervisors as a policy making group is still accountable for the efficient and responsive operation of Scott County.

SPECIFIC POLICY PROVISIONS

REVENUE POLICY

1. Scott County will initiate efforts to maintain diversified and stable revenues in an attempt to limit the impact of short run fluctuations in any one revenue source.
2. Annual revenues will be estimated by an objective, and whenever possible analytical process.
3. Existing revenue sources will be re-examined with new revenue sources investigated during the annual budget preparation process.
4. Revenues may exceed expenditures if the fund balance of any funds needs to be increased to meet minimum balance requirements. Additionally, surplus fund balances may supplement revenues in order to fund onetime expenditures or capital costs.
5. Property tax revenue collections will be established through a tax levy rate for general operations which will not generally exceed the cost of living of the previous year.

6. In relation to enterprise funds which have been established to support expenditure levels, user fees and charges will be established to fund direct and indirect cost of the activity whenever feasible.
7. User fees in other governmental areas such as health and recreational services will be established at a level which will not inhibit participation by all.
8. All user fees and charges will be re-evaluated on an annual basis during the budget preparation process.
9. One-time or special purpose revenues such as grant funds will be utilized to fund capital expenditures or expenditures required by that revenue. Such revenues will generally not be used to subsidize reoccurring personnel, operating and maintenance costs and if approved will be qualified by stating such on-going program may be ended once grant funds or other revenue sources no longer exist.
10. Scott County will on a continuous basis seek methods to reduce the County's reliance on the property tax through seeking legislative support for additional hotel motel tax and for higher reimbursement rates or funding of state housed services, investigating additional non-property tax revenue sources, and encouraging the expansion and diversification of the County's tax base with commercial and industrial development.

OPERATING BUDGET/EXPENDITURE POLICY

1. The County Administrator will compile and submit to the Scott County Board of Supervisors a balanced budget by the first of February of each year.
2. The balanced budget will reflect expenditures which will not exceed estimated resources and revenues. Routine expenditures will not be greater than the previous year's expenditure level by more than the estimated annual percentage increase in the cost of living.
3. The operating budget for Scott County will be developed and established on a service level basis. Any additions, deletions and/or alterations in the operating budget will be related to services to be provided to the general public.
4. The operating budget will emphasize productivity of human resources in providing services, efficient use of available revenue sources, and quality of services to be provided.
5. New service levels including requests from outside agencies for ongoing program support will be considered when additional revenues or offsetting

reductions of expenditures are identified, and the new services fall within the broad framework of the County operation, or when such services are mandated by the State of Iowa or the federal government.

6. Requests for startup or pilot projects or programs with no more than a three year duration will be considered if it contributes to the economic vitality of the County and has more than 75% of the program costs funded by other sources. Projects or programs in economic development that are to be funded regionally by other local governments in collaboration with the County will be considered in annual requests.
7. Current County expenditures will be funded by current revenues unless specifically approved by the Board of Supervisors.
8. The County will avoid the postponement of current expenditures to future years, accruing future year revenues, or utilization of short term debt to fund operating expenditures.
9. The operating budget will provide funding for the on-going maintenance and replacement of ~~fixed-capital~~ assets and equipment. These expenditures will be funded from current revenues transferred to the Capital Improvement Funds.
10. Each year the County will revise current year expenditure projections during the succeeding year's budget preparation process. Costs of operating future capital improvements included in the capital projects budget will be included in the operating budget.
11. The County will participate in a risk management program to minimize losses and reduce costs. This program ~~will protect~~will protect the County against catastrophic losses through the combination of insurance, self-insurance and various federal and state programs. To be assured that the county continues to get the best rates from time to time the insurance will be bid through the Purchasing Division of ~~Facilities and Support Services~~Administration including the insurance consultant support services.
12. The County will maintain a budgetary control system to monitor its adherence to the approved operating budget.
13. All departments will have access to expense and revenue reports comparing actual revenues and expenditures to budgeted amounts. These reports will be updated through the financial management ERP system to allow departments to regularly review their financial position.
14. The County will consider the end of year fund balance equity and appropriately determine non-spendable, committed, restricted, and assigned fund balance. The County Administrator will consider assignments of fund

balance at the end of the year and will include, but not limited to, future one time projects, risk management claims, capital projects, and health and dental insurance.

CAPITAL IMPROVEMENT BUDGET POLICY

1. The County will make all capital improvements in accordance with the adopted Capital Improvement Program except for emergency capital improvements which are deemed necessary by the County staff and approved individually by the Board of Supervisors.
 2. Capital improvements will be identified on the basis of long-range projected needs rather than on immediate needs in order to minimize future maintenance, replacement and capital costs.
 3. A capital improvement program will be developed for a five-year period and updated annually.
 4. Estimated costs of each capital improvement projected for each year will be included in the plan.
 5. Revenue sources for capital improvements will be identified in the plan whenever possible.
 6. Intergovernmental funding sources from the federal, state and private sector will be actively sought and used as available to assist in financing of capital improvements.
 7. Future operating costs associated with the capital improvement will be projected and included as a part of the budget submission in the capital improvement budget.
 8. The County will consider an annual transfer, to occur in the following fiscal year, of General Fund assigned fund balance to the Capital Fund. The use of the assigned fund balance represents the use of one time funding on one time capital expenditures. The County may allocate \$300,000 of prior year budgetary savings to the specific budgetary needs of the County Conservation Capital Budget. If the prior year does not allow for \$300,000 budgetary needs, the amount may be reduced through a recommendation to the Board of Supervisors.
- ~~8. Capital Funding Requests From Outside Agencies~~
- ~~• Capital funding requests (greater than \$5,000) from outside agencies will only be considered during the Board's regular annual budget review cycle.~~

- ~~Said requests must be submitted to the County Administrator on or before December 1st for the following budget year.~~
- ~~Said requests for the next fiscal year will only be accepted for consideration if the County's unassigned General Fund balance exceeds the minimum required level, 15% of operating expenses. (The 15% minimum required level shall be based on the audited beginning unassigned General Fund balance amount of the current fiscal year less any planned uses of fund balance included in the current fiscal year budget compared with current year budgeted general fund operating expenses).~~
- ~~Said request shall describe the project in detail and shall include the following minimum information:

 - ~~Project impact on community (economic development, quality of life, etc.)~~
 - ~~Total cost of project~~
 - ~~% of request from County to total project cost~~
 - ~~Listing of other revenue sources~~~~
- ~~The Board of Supervisors recognizes a commitment of county funds can be necessary from the County to be awarded certain grants from the State. Capital requests for infrastructure will only be matched if submitted to the State as a Community Attraction Tourism grant, a Resource Enhancement and Protection grant or similar state grant request. Funding is dependent on monies available in the designated project fund for these grant matches. The County must approve its commitment prior to the grant submittal to the State. The project must have a regional impact.~~
- ~~Approved funding allotments will be made beginning with the next fiscal year being budgeted and after property taxes have been received in October and may be made over a multi-year period.~~
- ~~No allotment will be given until the requesting organization informs the County in writing that all funding commitments have been made and that the project has begun (this action must be completed prior to December 31st of the next fiscal year being budgeted, if not, the County's funding commitment will end). Note: Agencies may request an extension to this provision. The extension request should be submitted in writing detailing reasons for the extension and the extension timeframe requested.~~
- ~~Any approved funding commitment from the County for a project should be considered final with no subsequent funding request to be made to the County on that project.~~

- ~~• Any future State action such as program funding reductions, increased unfunded State mandates, or the enactment of property tax limitation legislation may not allow the County to consider or, complete fulfillment of these types of capital funding requests.~~

9. Bike Trail Funding

- The Board of Supervisors supports the development and construction of bike trails that will connect communities within the County. The Board encourages state and federal legislators to fund grant opportunities to fund these bike trails. The Board will support grant applications to appropriate state and federal agencies for grant funding of these trails.
- The Board will participate in funding the local match grant requirement of bike trail development and construction that connect non-contiguous cities within Scott County. The Board will also consider allowing the use of the County's right of way for portions of proposed trails along County roads.
- The Board of Supervisors will fund 10% of the local match grant requirement (up to a 30% grant local match requirement). For example, if the grant award is for \$1 million with a 30% local-70% federal/state split the County would fund \$30,000 of the local match. If the same \$1 million grant had a 40% local-60% federal/state split the County would still only fund \$30,000 of the local match. If this is a multi-county grant application the 10% County local match funding amount will be based on the percentage of bike trail mileage in Scott County.
- The County encourages communities to secure additional local grant funding toward the local match requirement (i.e., riverboat grants, foundations, businesses, etc.). The County will not reduce its 10% local match commitment by any additional funding secured by the communities toward their 90% share of the local match.
- The County will not participate in any ongoing maintenance costs of the bike trails.

OUTSIDE FUNDING REQUESTS

Funding Requests From Outside Agencies

- Capital funding requests (greater than \$15,000) from outside agencies will only be considered during the Board's regular annual budget review cycle.
- Said requests must be submitted to the County Administrator on or before December 1st for the following budget year.

- Said requests for the next fiscal year will only be accepted for consideration if the County's unassigned General Fund balance exceeds the minimum required level, 15% of operating expenses. (The 15% minimum required level shall be based on the audited beginning unassigned General Fund balance amount of the current fiscal year less any planned uses of fund balance included in the current fiscal year budget compared with current year budgeted general fund operating expenses).
- Said request shall describe the project in detail and shall include the following minimum information:
 - Project impact on community (economic development, quality of life, etc.)
 - Total cost of project
 - % of request from County to total project cost
 - Listing of other revenue sources
- The Board of Supervisors recognizes a commitment of county funds can be necessary from the County to be awarded certain grants from the State. Capital requests for infrastructure will only be matched if submitted to the State as a Community Attraction Tourism grant, a Resource Enhancement and Protection grant or similar state grant request. Funding is dependent on monies available in the designated project fund for these grant matches. The County must approve its commitment prior to the grant submittal to the State. The project must have a regional impact.
- Approved funding allotments will be made beginning with the next fiscal year being budgeted and after property taxes have been received in October, or as agreed upon by County administration, and may be made over a multi-year period.
- No allotment will be given until the requesting organization informs the County in writing that all funding commitments have been made and that the project has begun (this action must be completed prior to December 31st of the next fiscal year being budgeted, if not, the County's funding commitment will end). Note: Agencies may request an extension to this provision. The extension request should be submitted in writing detailing reasons for the extension and the extension timeframe requested.
- Any approved funding commitment from the County for a project should be considered final with no subsequent funding request to be made to the County on that project.
- Any future State action such as program funding reductions, increased unfunded State mandates, or the enactment of property tax limitation legislation may not allow the County to consider or, complete fulfillment of these types of capital funding requests.

DEBT ADMINISTRATION POLICY

1. The County will limit its long-term borrowing to capital improvements or projects which cannot be financed from current revenues or for which current revenues are not adequate.
2. Long-term borrowing will only be utilized to fund capital improvements and not operating expenditures.
3. The payback period of the bonds issued to fund a particular capital project will not exceed the expected useful life of the project.
4. It is recognized that the State of Iowa sets the debt limitation for municipalities at 5 percent of actual property valuation.
5. Whenever possible, special assessment, revenue bonds and/or general obligation bonds abated by enterprise revenues will be issued instead of general obligation bonds funded by property tax.
6. For those general obligation bonds issued and funded by property taxes, debt service and interest payment schedules shall be established whenever possible in such a manner to provide equalization of debt and interest payments each year for the life of the total outstanding general obligation bonds.
7. The County shall encourage and maintain good relations with the financial and bond rating agencies and prepare any reports so requested by these agencies. Full and open disclosure on every financial report and bond prospectus will be maintained.

FINANCIAL REPORTING POLICY

1. The County will establish and maintain a high standard of accounting practices and procedures which adhere to the concept of full and open public disclosure of all financial activity.
2. The accounting system will be maintained on a basis consistent with accepted standards for governmental accounting.
3. Quarterly financial statements reported on a budget basis of accounting will be presented to the Board of Supervisors on a regular basis.
4. The County's independent public accounting firm will publicly issue an audit opinion regarding the financial statements to the County. The annual audit

will be made available to the general public, bonding and financial consultants, and any other interested citizens and organizations. The annual audit will be posted on the county website.

5. The Annual Comprehensive ~~Annual~~ Financial Report and accompanying audit opinion will be completed and submitted to the Board of Supervisors by December 31 and following the close of the preceding fiscal year.

FUND BALANCE POLICY

Government Accounting Standards Board (GASB) has issued Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*. The Statement is effective for the County beginning with fiscal year ending June 30, 2011. The objective of this statement is to improve the usefulness and understandability of governmental fund balance information. The Statement provides more clearly defined categories to make the nature and extent of the constraints placed on a government's fund balance more transparent. The Statement impacts governmental fund types, however, in non-governmental funds; the County may decide to assign funds for specific purposes.

1. The fund balance will be reported in five categories: Nonspendable Fund Balance, Restricted Fund Balance, Committed Fund Balance, Assigned Fund Balance, and Unassigned Fund Balance.
 - a) Nonspendable Fund Balance - Amounts cannot be spent because they are not in spendable form or legally or contractually required to be maintained intact.
 - b) Restricted Fund Balance - Amounts are restricted by external parties (i.e. creditors, grantors, contributors) or laws / regulations of other governments or restricted by law through constitutional provisions or enabling legislation, such as an ordinance.
 - c) Committed Fund Balance - Amounts that can only be used for specific purposes pursuant to constraints imposed by formal action of the Board of Supervisors. The formal action must occur prior to the end of the reporting period. The amount, which will be subject to the constraint, may be determined in the subsequent period.
 - d) Assigned Fund Balance - Amounts constrained by the government's intent to be used for specific purposes that are neither restricted or committed. The intent can be expressed by the County Administrator.
 - e) Unassigned Fund Balance - Is a residual classification for the general fund. The total fund balance less amounts categorized as non-spendable, restricted, committed and assigned equals unassigned fund balance. The general fund is the only fund that should report a positive unassigned fund balance amount. A negative unassigned fund balance is possible in other funds.

Minimum year-end fund balances will be maintained for all governmental and proprietary funds as follows:

<u>Governmental Fund Types</u>	<u>Minimum Fund Balance</u>
General	Unassigned, 15% of Annual Operating Expenses
Secondary Roads	Restricted, Between 5% & 10% of Annual Operating Expenses
MH-DD	Restricted, 25% Minimum is Recommended ARPA Grant
	Restricted, No
	Minimum Required
Opioid Settlement	Restricted, No Minimum Required
Rural Services	Restricted, \$25,000 Minimum Balance
Recording Management Fees	Restricted, No Minimum Required
Debt Service	Restricted, \$25,000 Minimum Balance
Capital Projects	No Minimum Required <u>Positive</u>
	<u>Assigned Fund Balance</u>
<u>Proprietary Fund Types</u>	<u>Minimum Fund Equity</u>
Self-Insurance	\$1,000,000 Minimum Balance
Golf Course	Positive Unrestricted Net Assets

2. Flow of Funds Policy:

The County will spend the most restricted dollars before less restricted, in the following order:

- 1) Nonspendable (if funds become spendable)
- 2) Restricted
- 3) Committed
- 4) Assigned
- 5) Unassigned

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 the 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 shall 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 (or designee) must complete and sign a Technology Services Use Request shown as Attachment A and return it to the Information Technology Department (IT) in order for a username to be assigned and to ensure access to the Internet or technology is allowed with a County owned account. The employee email name will follow their social security card format of firstname.lastname, unless there is a compelling reason otherwise. Any modifications should be requested by the Department Head or Elected Official and approved by IT and HR Directors.
2. Password/Pass Phrase: Employees are responsible for the selection and security of account password(s). Passwords will be at least twelve (12) characters in length and should consist of a combination of upper and lower case letters, numbers or special characters. Employees may not reuse passwords and should not use variations of the user login or the same password as other accounts, especially personal accounts. Employees will be required to change the login password every 120 days. Employees will be unable to repeat the previous three passwords. Passwords shall not be shared with others or left in plain sight.

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., teleworking or checking e-mail while away from the office on business) only with approval of the employee's department head and only for County business. Non-exempt employees are prohibited from monitoring emails outside of approved work hours.
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 or departmental fax number. Any other tags must be approved in advance by the Department Head or Elected Official. The signature line is to remain professional and not include superfluous items. An employee may include a professional photo of them in their email that has been approved in advance by the Department Head or Elected Official. The photo shall be of themselves, not a candid shot or selfie and have a professional tone.
5. Security Scans: The Information Technology Department shall purchase security hardware/software or contract for such services to minimize the potential of malicious files reaching the County network 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, IT Director and Human Resources Director. 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; and (4) it does not incur additional expense for the County. Non-exempt employees are prohibited from accessing County accounts including Outlook outside of their authorized working hours. Additionally the County anticipates some incidental use of personal technology for business purposes. On occasion an employee may be required to verify their identity by receiving a text message, phone call or code generated from a County recommended application. The County does not expect this incidental use to incur any additional expenses for the employee.

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, cellular device usage and e-mail either composed or received in the e-mail system. It is possible that e-mail sent from the County can be intercepted; 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. Email requiring privacy for any reason including regulatory compliance should be sent/received using end to end encryption as provide by Information Technology. IT staff shall not permit access to employee emails of current employees that has not been approved by two or more of the following individuals; County Administrator, Assistant County Administrator/Human Resources Director, Sheriff or County Attorney. Any employee who uses County technology in an inappropriate manner will be subject to discipline, up to and including discharge.

C. Record Retention

The IT Department will maintain a copy of all emails sent or received for a period of five (5) years from the date in which they are sent or received, Records may be retained for a longer time period if it is subject to a litigation hold.

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 accessing or transmitting through County technology materials viewed as harassing, offensive, obscene or pornographic.

- Engaging in any political activities.
- Revealing your account password(s) to others or allowing use of your account(s) by others, including co-workers or 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 County 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 inappropriate messages, photos, images, symbols, 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.).
- Utilization of technology outside of authorized work hours for non-exempt employees.

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 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. TELEWORK PROCEDURES

It is important for county staff to perform work at the established worksite in order to serve the public and fellow staff members. Most County positions do not lend themselves to telework arrangements and require a physical presence at the worksite. The ability to telework is at the discretion of the Department Head/Elected Official and based on ability to perform the majority of duties remotely. Telework does not modify the job duties listed in the employee's job description or their pay rate, but may result in supplemental duties of an equal or lower pay rate. Telework may be offered on a temporary or intermittent basis, and may be discontinued at any time at the discretion of the Department Head/Elected Official.

Teleworking allows an employee to work from an approved location such as home or ~~an approved~~ satellite location for all or part of the employee's regular work week. Employees are required to provide advance notice of any change in work location on a permanent or prolonged basis. Example of a permanent change is a new home address and a prolonged change is a satellite location that will extend beyond two weeks. The County reserves the right to end the telework agreement based on the work location. The employee is responsible for any costs associated with setting up the remote work location, including but not limited to furniture or connectivity.

Employees and the Department Head/Elected Official must sign the County's telework agreement attached hereto. Any violations of the parameters set forth in the telework agreement are subject to disciplinary action up to and including termination.

Telework may be an option discussed as a reasonable accommodation through discussions with Human Resources and the Department Head/Elected Official when there is a disability.

An employee on an approved telework agreement must remain available to come to the County worksite within a departmental established time period, if a business need arises. The employee is still expected to request vacation for time off and report any illness and utilize sick leave if unable to perform duties or attending medical appointments.

The Information Technology Department will work with the department to provide necessary technology to perform work remotely. The Information Technology Department will address requests on a case by case basis and may deny the remote use of some equipment. The telework agreement shall list specific equipment and employee responsibility for said equipment. All equipment used remotely shall be specifically assigned to the employee and if not returned upon request or termination, the replacement value shall be deducted from the employee's paycheck. The County will not pay for any internet access required by an employee to perform work remotely. Employees may not utilize a public WIFI connection that isn't utilizing VPN to access county laptops or computers.

Any employee approved for telework that has access to confidential information or HIPPA protected information shall set forth in the telework agreement what arrangements are taking place at the remote worksite to address protection of said information. Confidential

or HIPPA related information shall not be performed on personal electronic equipment or utilizing a public WIFI connection that isn't using a VPN connection.

Non-exempt employees that are permitted to telework should only perform work during authorized work hours. Supervisors are responsible for monitoring telework activities pursuant to FLSA standards, as not to create a compensable work event outside of authorized and pre-approved overtime. Exempt staff shall maintain regularly scheduled work hours and days pre-approved by the supervisor. Additionally supervisors are responsible for assuring productivity of the employee, setting expectations and having regular appointments to discuss work related activities.

IV. 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, Pinterest, Snapchat, Instagram, 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, complying with this and other county policies and exercise 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 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.

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.gov.”

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 utilizing LinkedIn identifying their County employment are required to reflect appropriate demeanor for a County employee. 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 or sensitive 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 my employer’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 blog or social network page are their own and not those of the County.

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: _____)

___ Smart phone (exempt employee) ___ Smart Phone (non-exempt employee)

My signature below certifies that I have read the Technology Use Policy and Electronic Device policy (if applicable), 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: _____

SUPERVISOR APPROVAL AND ACKNOWLEDGEMENT IF ISSUING SMART PHONE TO NON-EXEMPT EMPLOYEES: _____

DATE: _____

DEPARTMENT HEAD APPROVAL: _____

DATE: _____

INFORMATION TECHNOLOGY ASSIGNED USERNAME(S):

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

Attachment B



TEMPORARY TELEWORK AGREEMENT

This Agreement is effective between _____ (hereinafter “the employee”) and _____ Department/Office (hereinafter “the department”). The parties agree as follows:

Scope and Duration of Agreement

1. This Agreement shall become effective as of _____ and shall remain in full force and effect until _____, unless modified or rescinded by the department.
2. The term “office workplace” is the official work site of the department, which is the usual and customary location of the department’s offices or an alternate location as set forth in the terms and conditions of this agreement.
3. The employee agrees to perform his/her assigned duties for the department as a “teleworker.” The employee agrees that teleworking is for ~~a temporary~~ the above stated time period and may be terminated at any time at the discretion of the department.
4. Other than those duties and obligations expressly imposed on the employee under this Agreement, the duties, obligations, responsibilities and conditions of the employee’s employment with the department remain unchanged as a result of entering into this Agreement. The employee’s salary and participation in employee pension, benefits, and County-sponsored insurance plans shall remain unchanged so long as the hours worked remain unchanged.

Termination of Agreement

5. The employee’s participation as a teleworker is available only to employees deemed eligible at the department’s discretion and approved and/or provided resources through the Information Technology Department. There exists no right to telework. The department may terminate the employee’s participation as a teleworker, upon written notice of five (5) working days, unless the department director states in writing that conditions exists requiring less than five (5) days. The department will not be held responsible for costs, damages or losses resulting from terminating this Agreement. This Agreement is not a contract of employment and will not be construed as such.

Compensation

6. The employee agrees that work hours, overtime compensation, and vacation schedules will conform to existing policies and procedures during the term of this Agreement. The employee will be paid in accordance with state law, Scott County policies/rules and applicable collective bargaining agreements. Unless expressly provided for in this Agreement, the employee will not be entitled to any compensation for the use of the employee’s home as an office, employee’s furniture, equipment or supplies used in the employee’s home, transportation for commuting to and from the official work site, picking up or delivering work-related materials, or for any other employment-related activity or duty, or any home costs for utilities incurred in the performance of the employee’s work-related duties.

7. The employee shall not work overtime for which additional compensation might be due without supervisory approval in advance. If the employee works overtime that has been approved in advance, the employee will be compensated in accordance with applicable laws, rules or collective bargaining agreements. By signing this Agreement, the employee agrees that failing to obtain proper approval for overtime work may result in removal from telework or appropriate disciplinary action. The employee must obtain supervisory approval before taking leave, in accordance with established procedures. By signing this Agreement, the employee agrees to follow established procedures for requesting and obtaining approval of leave.
8. Teleworkers must report to their official work site on scheduled telework days if requested by the supervisor or department head/elected office holder. A request by the supervisor or department head/elected office holder or the employee to report to the official work site shall not be construed as a termination of the telework arrangement. The employee's travel to the official work site is considered commute time, not hours of work, unless the employee is called into the official work site unexpectedly during the scheduled hours of a telework day.

Leave

9. Regulations regarding leave remain unchanged under the Telework Program. Leave must be requested and approved in accordance with existing practices, laws, regulations and county and departmental policy.
10. Supervisor or department head/elected office holder must clearly articulate the rules for use of leave and the leave approval process. Telework employees are expected to adhere to the same policies and procedures as non-telework employees.
11. Employees at a telework site who experience an emergency (e.g., power outage) must contact their manager. Employees may be directed to report to the official work site or another approved telework site to complete their workday.

Equipment and Supplies

12. The employee is responsible for the safekeeping of all department equipment and supplies located in the off-site work location.
13. The employee agrees that all equipment, software and supplies provided by the department for use at the telework site are to be used only for department business and may be used only by the employee or other persons authorized by proper management authority.
14. The department, at its sole discretion, may choose to purchase related office supplies for use by the employee while teleworking. This decision shall rest entirely with the department. The decision to discontinue use of such equipment shall rest entirely with the department.
15. In the event of equipment failure or malfunction, the employee agrees to immediately notify the department and cooperate to effect immediate repair or replacement of such equipment. The employee is responsible for returning inoperable equipment to the department for repair. In the event of delay in repair or replacement, or any other circumstance under which it would be impossible for the employee to telework, the employee understands that the employee may be assigned other work, or this Agreement may be temporarily suspended at the department's discretion.
16. All equipment supplied by the department will be inventoried and accounted for to the department by an inventory list signed by the employee.

17. The employee will not modify or alter any equipment nor relocate it without prior approval by the department. The employee will ensure that all County owned equipment is used only by department-authorized personnel to conduct department work.
18. The employee agrees that all County owned data, software, equipment, and supplies must be properly protected and secured. Department-owned data, software, equipment and supplies must not be copied in violation of law or the department's (or Scott County's) licensing agreements with its vendors. The employee will comply with all applicable policies and instructions regarding conflicts of interest and confidentiality. The employee agrees that, on termination of employment, this agreement or at the direction of the department, the employee will return all property belonging to the department in the employee's possession or control of the department to the office work site.
19. Furniture, lighting, electrical and telephone services and household safety equipment incidental to the use of the County owned equipment, software and supplies shall be appropriate for their intended use and shall be used and maintained in a safe condition, free from defects and hazards.

Workspace and Inspections

20. The employee agrees to designate a workspace within the employee's telework site and maintain this workspace in a safe condition, free from hazards and other dangers to the employee and County equipment. The telework site must be free from distractions and disturbances from children, pets, family members and others during work hours. The County expects teleworkers make and keep family care arrangements as needed. The telework site is subject to inspection and approval by the department. Work-related injuries must be reported in compliance with Policy AA. All county policies and workplace posters are available on the intranet.
21. Unless otherwise agreed, a minimum of twenty-four (24) hours advance notice must be given before management may inspect the employee's telework site to ensure that Information systems and sensitive information protection measures are in place at the telework site. Such inspections shall be conducted during the employee's normal working hours. If the employee refuses a telework site inspection, the manager may immediately terminate the employee's telework agreement and the employee must surrender all County-owned equipment and supplies and return to the official work site.
22. As equipment is specifically assigned to the employee, if it is not returned upon request or termination the replacement value shall be deducted from the employee's paycheck.
23. The department shall set forth phone communication needs and expectations with the employee.
24. The employee agrees that the department will not be responsible for moving the employee's personal furniture or household belongings, nor for making any improvements or modifications to the employee's home in order to create the telework site. The department will install, if necessary and agreed to, work-related equipment at the department expense upon the employee's first entry in the Telework Program. If the employee changes from one telework site to another, the cost of terminating service at the former location and establishing service at the new location will be the responsibility of the employee, unless the department determines that it would be in the department's best interest to pay such costs.

Work Performance

25. The employee is responsible for maintaining and communicating availability (presence), appropriate levels of production, and quality of work while teleworking. Inadequate availability, work production and/or work quality may be cause for modification or termination of the employee's participation in teleworking. In such instance, the employee may, without right of appeal, be required to return to work at the official worksite.

Liabilities

26. The County assumes no liabilities for injuries to the employee that occur outside of the designated home work area or satellite location or outside of approved working hours. The employee is wholly liable for injuries to other persons in the home work area or satellite location. The employee's and the department's liability and respective obligations shall be governed by Iowa law.

Responsibilities of Teleworkers

27. Inform management when unable to perform work due to illness or personal situations for which paid leave is authorized, or in extenuating circumstances, when leave without pay may be appropriate.
28. Accurately report time and attendance. The employees must submit their time and attendance in accordance with existing policy making certain to appropriately code their hours of telework.
29. Contact the official work site to retrieve messages and to request from management approval of a change in telework site.
30. Meet organizational requirements regarding communication and availability (presence).
31. Protect all county equipment by securing unattended laptops or other equipment whether it is in the office, home or while on travel.
32. Protect and store confidential physical and electronic information in a manner to maintain confidentiality and immediately report information system security incidents.
33. Report any work-related accidents.

Amendments

34. This Agreement may be modified, amended or terminated at any time by written notification from the department to the employee, as necessary, to ensure that the operating needs of the department are met.

Disclaimer

35. Nothing contained in this Agreement conveys nor is it intended to convey upon the employee a contract of employment.

Terms and Conditions of Telework Agreement

Name of Employee:

Name of Department:

Statement as to the benefit to the County as a result of the telework arrangement: ~~Employee teleworking arrangement is in accordance with the Novel Coronavirus (COVID-19) Temporary Employment Policy.~~

Duties to be performed by Employee: Employee's duties shall be consistent with those required at the worksite, with any modification to those duties as separately communicated by management to the employee.

Telework site:

Address

City, State, Zip

Business Phone

Work days and duty hours at the telework site:

Telework conditions specific to this agreement:

Equipment provided to support telework:

I affirm by my signature below that I have read this entire Agreement and that I understand and agree to its entire content. I also affirm that I have been made aware of the following: the responsibilities for documenting time, attendance, approval of leave requests and provisions governing the approval of overtime and compensatory time; performance requirements and measurement; proper use and safeguard of government property; maintenance of records; and standards of conduct.

Employee's Signature Employee's Printed Name Date

Supervisor's Signature Supervisor's Printed Name Date

Department Head/Designee
Signature Dept. Head/Designee's Printed Name Date

VIDEO SURVEILLANCE CONFIDENTIALITY

My signature below certifies that I acknowledge I have a business need for access to the County's video surveillance system and information contained therein. I further acknowledge that some of the information I may view may be considered confidential or sensitive and would not be considered a public record. I have read Policy 43 Video Surveillance and agree to only use my access for official purposes and not disseminate information that has not been clearly identified as a public record. Any inappropriate use of my access which violates County policies will result in removal of access and appropriate disciplinary action. Should at any time my access exceed the approved level, I acknowledge my need to report it to Information Technology immediately.

NAME: _____

SCOTT COUNTY ID#: _____

POSITION: _____

DEPARTMENT: _____

PHONE: _____

SIGNATURE: _____

DATE: _____

DEPARTMENT HEAD APPROVAL: _____

DATE: _____

IT APPROVAL: _____

DATE: _____

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

November 22, 2022

APPROVING CHANGES TO VARIOUS GENERAL AND HUMAN RESOURCES POLICIES

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

Section 1. Human Resources Policy L "Vacation" is updated to clarify donated leave procedures.

Section 2. Human Resources Policy T "Travel Regulations" modifies the turnaround time for travel advances and return of excess advances.

Section 3. General Policy 11 "Purchasing" updates the policy to clarify authorized purchasing levels and process for approval of leases and subscription based contracts.

Section 4. General Policy 26 "Purchasing Card" updates the program administrator.

Section 5. General Policy 33 "Budget and Financial Management" updates the terminology to coincide with GAAP phrasing and recognizes fund deletions and additions.

Section 6. General Policy 34 "Technology Use" addresses access to staff accounts and updates the telework procedures.

Section 7. General Policy 43 "Video Surveillance" adds an appendix form for staff to acknowledge responsibilities.

Section 8. This resolution shall take effect immediately.