

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

APRIL 11, 2024

APPROVING CHANGES TO VARIOUS HUMAN RESOURCES AND GENERAL POLICIES

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

Section 1. Human Resources Policy T "Travel" is updated to reflect increase to per diem meal allowances and the use of "I-Pass/EZ Pass for tollway expenditures.

Section 2. General Policy 11 "Purchasing" is updated to address costs of receiving quotes versus the process of obtaining quotes in the current marketplace, raising the Board authorization level, when leases must come before the Board of Supervisors and respective dollar threshold, contract renewal guidelines, and special provisions for fleet management due to market conditions.

Section 3. General Policy 19 "Tax Deed Properties and Auction" is updated to reflect revisions on what organizations are offered tax deed parcels in advance of the public auctions, grant Board of Supervisors ability to set minimum bid price for auction and add an online auction option to dispose of properties not sold at live auction.

Section 4. General Policy 26 "Purchasing Card" is updated to include increased card limits per transaction and per cycle, requests for card issuance by departments, and contact information.

Section 5. This resolution shall take effect immediately.

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.

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.

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: \$15.00 (employee leaves home before 6 a.m. or stays overnight);

Lunch: \$20.00 (out of county and away from workplace between 11 a.m. and 2 p.m.);

Dinner: \$35.00 (employee arrives home after 7 p.m.).

Gratuities and personal credit/debit card fees 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/EZ Pass" account for toll road expenses has been allocated to County fleet vehicles. Associated fees are charged back to the department. 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. The cost of receiving the quotes should not exceed the benefits of the process.

SCOPE

Administrative authority to purchase, sign leases or contract agreements shall be limited to aggregate purchase prices not exceeding \$25,000. Purchases, leases and contract agreements in excess of \$25,000 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 \$25,000 or less, but exceeding \$25,000 in aggregate.

Any and all lease or contract agreements exceeding five (5) years in length must be approved by the authorized board even though the total aggregate lease or contract cost may not exceed \$25,000.

If the lease or contract agreement is open ended, it should be re-bid at end of contract term, unless recommended for renewal. 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.

Contracts agreements that exceed five (5) years may be renewed at the discretion of the department, Director of Budget and Administrative, County Administrator or designee and Board of Supervisors, through board action. The determination to renew an ongoing contract should consider the costs of changing, proposed contract pricing to known market value and prior contract, and satisfaction of services rendered.

Certain professional service contracts or agreements where the County has a standard process, design type, or requirement (e.g. financial audit, computer technology or similar), with the approval of the County Administrator or Designee or Director of Budget and Administrative Services, may be acquired without multiple quotes. The quoted costs should be tested against the market to determine the reasonability of costs. The benefits of keeping with said vendor should outweigh the potential for cost savings from the contract.

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 four (4) days and no more than twenty (20) days prior to the public hearing date.
 - 3. Authorization procedures for purchases, or contracts

	Up to \$2,500	Up to \$25,000	\$25,000 or Above
Department Designee	X		
Department Head or Designee	X	X	X
Director of Budget and Administrative Services or Designee			X
County Administrator			X
Board of Supervisors			X

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.

5. 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 five (5) year period.

6. 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:

- a. Prior to submitting a 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.)

- b. Copy of the public notice to be published 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 (4) nor more than twenty (20) days before the meeting.
- 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, equipment 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:

- The vendor's price
- Conformance with specifications in all material respects
- Past performance

In addition, the Purchasing Division may take into consideration:

- Reputation
- Business
- Financial capabilities.

2. Utilization of professional services shall be awarded based on consideration of factors, that may include but are not limited to:

- Ability to perform work
- Responsiveness
- Past performance
- References
- Reputation
- Business
- Financial capabilities
- Price

The State of Iowa does not require the lowest price to be the determining factor for professional services. The above factors should be considered for the contract recommendation.

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 \$25,000.00 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 PDFs as documents.

For purchases over \$25,000.00 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. If the department utilized a joint purchasing contract to receive expedited delivery or to meet similar need, the department should retain documentation of how the joint purchasing contract is similar to known market rates or better. The use of a joint purchasing contract satisfies the need for multiple quotes of the purchase.

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:

1. Secondary Roads 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. Secondary Roads 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 \$25,000 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 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 or Fleet management "requisition order".
 - b. Any individual "requisition order" in excess of \$2,000, with the exception of purchase of tires, must receive prior approval by the County Engineer or designee.
 - c. Upon receipt of the order, billings will be checked by the Secondary Roads Department/Fleet management and claims prepared for the Engineer's or designee's authorization and approval by the Board of Supervisors.
 - d. Claims exceeding \$25,000 should be communicated to the County Administrator, Director of Budget and Administrative Services, and Risk Management (if necessary).
4. Surcharge Pricing
- a. The County acknowledges there may be delays in procurement that may cause vendors to retroactively request adjustments of committed quotes. Without accepting the price adjustment, the order may be canceled by the vendor.
 - b. Departments may accept up to 5% variance in quotes and accept the increased costs to not lose the asset requested. The department should

evaluate the surcharge price variance in terms of market conditions or beginning the purchase process. Documentation of consideration should be retained by the department. The decision to accept the pricing variance should be communicated to the County Administrator and Director of Budget and Administrative Services.

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 \$25,000.
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.

19. TAX DEED DISPOSAL AND AUCTION POLICY

POLICY

It is the policy of Scott County to allow the transfer of tax deed properties to local taxing bodies and to auction any remaining tax deed properties when the County receives ownership of such properties. The Treasurer's Office shall forward the outstanding tax sale certificates which have been held by Scott County for greater than nine months to the Planning and Development Department. The Planning and Development Department, in consultation with the County Treasurer, County Auditor, City and County Assessor and the County Attorney, shall be responsible for reviewing each property and preparing the property for disposal or auction.

SCOPE

This policy is applicable to those County offices and departments involved in the tax deed property process.

ADMINISTRATIVE PROCEDURES

Tax Deed Property Disposal and Auction

The Planning and Development Department will review each property to determine its size, layout, location, condition, and potential for development. The Planning and Development Department will investigate each property as soon as possible to determine the condition of the property.

The following procedures shall be implemented to dispose of tax deed property in full compliance with all applicable State law:

1. Remove or correct any condition which poses an immediate hazard to the public.
2. Where safety hazards are found, the Planning and Development Department will determine the appropriate corrective action to take to secure the property and abate any hazardous conditions.
3. When the tax deed parcels have structures, the City Housing/Building Code section, the Health Department, and the Planning and Development Department will complete and forward a housing report to the County Administrator which lists code violations and recommends whether or not the structure is beyond repair and should be demolished. In the City of Davenport, the city housing code section will inform the County if the building is on the *Problem Structures List*.
4. If the housing report recommends demolition, the Scott County Board

of Supervisors may decide to demolish the structure or take other actions deemed in the public interest.

5. The County will demolish the building through the standard bidding procedures. If the bids received exceed the funds available, the County will develop a priority list with the advice of the City to determine which structures will be demolished now and which ones later.
6. A list of the properties will be prepared and reviewed with the County Administrator and other County departments, as appropriate, to determine if any properties should be retained for future County use. A list of any County-designated properties will be submitted to the Board of Supervisor's for approval.
7. The list of remaining properties will be distributed to applicable city and school system. The city or school system may request that a property or properties be transferred to them if they can show how the property or properties will benefit a community program or a public good. The property may be transferred after review, including a public hearing, and action by the Board of Supervisors approving the requested transfer. It is the intention of the Board of Supervisors to dispose of these properties as stated above before offering them for sale at public auction. However, once the auction date has been set and the auction list published no further transfer requests will be considered unless extraordinary circumstances can be demonstrated. The Board reserves the right to refuse any or all requests from an applicant if the Board determines that it is in the best interest of the County residents to deny such requests.
8. Following completion of all the above procedures the Board of Supervisors shall set the date for the remaining tax deed properties to be offered at public auction to the highest bidder. Each parcel would have a minimum opening bid approved in advance by the Board of Supervisors and be auctioned to the highest bidder. The Board will take action to approve the bids at the next regularly scheduled Board meeting. The County expressly reserves the right to withdraw any property prior to the actual auction of the property or refuse any bid.
9. Any properties for which no bid is received at the live auction will be made available via the County's online surplus item auction website for a period of thirty days, with a minimum opening bid approved in advance by the Board of Supervisors.
10. Any properties for which no bid is received at either the live or online auction will be reviewed to determine appropriate disposition of such properties.

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, 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 detailed 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 and the Director of Facility and Support Services. Such recommendations will be 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 select the appropriate credit level for each cardholder based on their projected use. 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. 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 under no circumstances use the Purchasing Card for personal purchases. 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 to 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	\$3,000.00	\$50,000.00
Enhanced	\$9,999.99	\$50,000.00
Department Head/ Elected Official/ Manager	\$24,999.99	\$50,000.00

A Department Head or Elected Official shall evaluate the anticipated limit needed for each card holder and select the appropriate card limit.

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

Department Heads/Elected Officials may request either temporary or permanent credit limit changes by written request to the Cardholder Program Administrator. Requests for additional cards may be requested by submitting the completed 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 workdays. 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.gov

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.gov

Purchasing Specialist

600 West 4th Street, Davenport, IA
Phone : (563) 326-8604
Fax: (563) 328-3285
E-Mail Renee.Luze-Johnson@scottcountyiowa.gov

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: _____

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 # _____