

CHISAGO COUNTY
Accounting Policies and Procedures Handbook

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PUBLIC PURPOSE DOCTRINE

PUBLIC FUNDS

Accounting to the interpretation and understanding of state law described as the “public purpose doctrine”, public funds may be spent only if the purpose is a public one for which tax money (and all funds) may be used, there is authority to make the expenditure and the use is genuine. There is not a precise definition of what constitutes a “public purpose”. However, the courts have interpreted it to mean “such an activity as will serve as a benefit to the community as a body and at the same time, is directly related to the functions of government.”

A declaration must be signed by vendors or other claimants and employees and elected officials for reimbursable expenses, as included on the claim forms or on the check endorsement, which states:

Claim Forms: I declare under the penalties of law that this account, claim or demand is just and correct and that no part of it has been paid.

Check endorsement: The undersigned payee in endorsing this warrant check, declares that the same is received in payment of a just and correct claim against the Authority and that no part of it has heretofore been paid.

COUNTY EXPENDITURES

Commentary by State Auditor Patricia Anderson

County officers and employees often ask the State Auditor's Office whether certain expenditures are allowed by law. In order to assist you in addressing such questions, this article will present some of the basic standards to consider when you are faced with an expenditure request.

First, consider the nature of a county's authority to expend funds. As a public entity, a county must have statutory or charter authority to make an expenditure. Such authority may be either expressly enumerated in a statute or in the county's charter, or "implied as necessary in aid of those powers which have been expressly conferred." *Mangold Midwest Co. v. Village of Richfield*, 143 N.W.2d 813, 820 (Minn. 1966). This is a county's main limitation in spending money. Counties can always ask for more authority from the legislature.

Second, make sure each expenditure is for a public purpose. The public purpose requirement originates in the Minnesota Constitution, which states that "taxes.....shall be levied and collected for public purposes." The Minnesota Supreme Court has explained that "public purpose" generally means "such an activity as will serve as a benefit to the community as a body and which, at the same time, is directly related to the functions of government" *Visina v. Freeman*, 89 N.W.2d 635 (1958). It has also stated that public funds may be used by a public entity if the purpose is a public one for which tax money may be used, there is authority to make the expenditure, and the use is genuine. *Tousley v. Leach*, 180 Minn. 293, 230 N.W. 788 (1930). Generally, the main point is that a county's expenditure must ultimately benefit the county's citizens as a whole, although various citizens may benefit more or less directly.

Many of the specific questions we receive involve requests for donations by individuals, non-profit entities, charities, etc. Such donations are not permitted unless they are based on express statutory authority. The assumption is that a gift of public funds to an individual or private entity necessarily serves a private, rather than a public purpose. Attorney General opinions have stated that public entities have no authority to donate funds, even to groups like 4-H clubs, the Red Cross and the Boy Scouts. If a group is going to perform a function that the county has authority to perform, the county should set out the arrangement in a properly executed contract.

Counties, unlike private employers, must remember that public funds cannot be given away to public employees or officials as gifts. Public funds should not be used to purchase plants, flowers, birthday cakes, etc. for officers, employees or others. Likewise, unless express authority provides otherwise, employee social functions may not be paid for with public funds. Of course employees can informally pool their own money to purchase such things for each other. The Attorney General has stated that municipal corporations may not imply authority to appropriate public revenue for celebrations, entertainments, etc., or fund a Christmas party for employees. However, counties are expressly authorized to establish and expend funds for preventive health and employee recognition services. Minn. Stat. § 15.46 (2002). If you have questions, contact the State Auditor's Legal Division at 651-296-2551.

ACCOUNTING PRACTICES

ACCOUNTS PAYABLE

ORIGINAL INVOICES REQUIRED BY LAW

Payment cannot be made from a monthly statement. Original invoices including an itemized list of charges or purchases along with the vendor's name and address are required.

REQUIRED AUTHORIZATION BEFORE CLAIM CAN BE SUBMITTED FOR PAYMENT

Department Heads or other authorized personnel that have signed and initialed an authorization form to approve claims, are authorized to approve claims for their department only. The County Board must special approve all credit card expenses prior to payment. All expense claims made by elected officials must be approved by the County Administrator or the Clerk to the County Board.

SIGNATURES OF STAFF AUTHORIZED TO APPROVE CLAIMS

A record of all signatures and initials of staff authorized to approve claims for payment must be filed with Accounts Payable in the Auditor's Office. This form is required to be filled out at the beginning of each new year but must be kept current for staff changes. (See Forms section)

AUTHORIZED CLAIM FORM

According to M.S. 471.38, subd. 1 the claimant must sign a declaration to the effect that such account, claim, or demand is just and correct and that no part of it has been paid. The endorsement on the back of the check has the same declaration and is an acceptable alternative. (See: Forms)

COUNTY BOARD APPROVAL REQUIRED FOR NON OPERATING CLAIMS

Capital projects and contract payments must be approved by the County Board. When a capital expense is approved by the County Board but an exact amount or vendor is not known, the original invoice must also be approved by the County Board when received.

PAYMENT OF REGULAR OPERATING EXPENSES

Claims and original invoices are due to Accounts Payable Staff in the Auditor's Office by 4:30 p.m. on the first and third Thursday of every month. The claims are then paid seven working days later which is normally on Monday. Commissioner Warrants are County Board approved at the regularly scheduled County Board meetings twice a month and include most regular operating claims. Resolution 95-1221-1 (see: Forms and Policies)

Auditor's warrants include all utility bills including electric, natural gas, phone, postage and County Board pre approved bills including monthly rents, coroner and claims that are approved at County Board meetings that are not included with Commissioner Warrants such as the credit card bills, and non county pass through funds that are receipted in then paid out (such as snowmobile club reimbursements paid by the State of Minnesota or plat book funds collected for 4-H). Auditor warrants are paid on Tuesdays and Fridays of every week.

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CHECKING FOR ACCURACY

All claims paid either by Auditor or Commissioner Warrants should be checked for accuracy by the Department Head or authorized individual approving the claim. The Claim is then signed or initialed and brought to the Auditor's Office. The Accounts payable clerk then foots and checks each claim or invoice with the proper vendor number, general ledger account number, date the invoice will be paid, and checks for Sales Use Tax and any addition errors that may have been made. Each claim or invoice must have the proper documentation and receipts attached. The accounts payable clerk then initials each invoice to show completion of this process.

MINNESOTA SALES AND USE TAX

Most county purchases and county income (fees for service) are subject to payment of Minnesota Sales and Use Tax. The Minnesota Department of Revenue website at www.taxes.state.mn.us has "Fact Sheets" available by subject and by number that may be helpful.

Many vendors we do business with believe that we are tax exempt and often times omit including sales tax on their invoices. If we are not charged sales tax, the sales tax should be paid to the Minnesota Department of Revenue. Do not add the tax on the invoice and pay the vendor more than the invoice total. The vendor should be contacted to let them know that Chisago County is not exempt from sales tax. County staff that is authorized to make purchases should be aware that vendors located out of state might not charge the required Minnesota Sales and Use Tax to the State of Minnesota.

If Sales Tax is not charged, the invoice should be stamped with the "On Sales Tax List" stamp when footing the invoices. This aids the person imputing the claims into our IFS system that a "T" should be placed under the "RP" (Report Code) Field and also a "T" should be placed in the "TX" (Tax Code) field, so that a month end sales tax report can be generated within IFS with amounts that are due to the Minnesota Department of Revenue. Entering a "T" in both fields in IFS serves as a double check when running month end reports. The report code report is useful for department totals. The Tax code report calculates Sales tax on individual invoices listed.

When purchasing under a contract with the vendor and according to the terms, Sales Tax is to be paid by the vendor. The tax should be itemized on the billing sent to Chisago County.

If purchasing from an out of state vendor and for example the vendor includes 5% Sales Tax from its home state, we are required to pay the difference (1.5% in this example) to the Minnesota Department of Revenue.

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FORM W-9 REQUIRED TO BE ON FILE

A W-9 is required for all vendors that do a service for Chisago County. When a vendor is added to IFS and it is for a service vendor, a request for a W-9 is sent along with a blank W-9 form. The 1099 field in IFS is changed to "Y" for yes, then because a SSN/Fed ID number is required, 999999999 is put into that field until the W-9 is returned with the correct number. In the Vendor category 1 field an "AA" is filled in so that a report can be run of all of the vendors that have not returned their W-9. When the W-9 is returned, if it is a corporation or exempt for another reason, the correct TIN is input and a "BB" is put in the Vendor category 1 field and the vendor is marked "N" for 1099. A list can now be run of all vendors that have a W-9 on file but do not receive a 1099 because they are incorporated. If a vendor returns a W-9 and they are an individual/sole proprietor or LLC the IFS program must be marked correctly for individual or organization and the correct TIN input with the "Y" for 1099 .

PUBLICATON OF PAID CLAIMS

Publication of payee's name and amount for checks over \$300 is required. M.S.375.12, subd. 2 allows for a statement showing the total number of other claims that did not exceed \$300 and their total dollar amount for publication.

2004 FEDERAL CHECK 21 POLICY

The County keeps all cancelled checks for 10 years, according to the State Retention Schedule. The Check 21 Policy removed the requirement that banks return cancelled checks and are required to return only electronic images of the checks.

ARCHIVAL POLICY

After an invoice has been paid and warrants have been sent out to the vendors, the accounts payable clerk then optically scans each claim or invoice and any attachments. The claims are indexed by warrant number and vendor number. These optically scanned documents are kept according to Chisago County computer policy off site as well as on site. The original claims are kept 10 years according to the State of Minnesota retentions schedule. (Once Human Services scans their documents, a request will be made to the State of Minnesota to make the optically scanned documents the originals, after the Audit is complete.)

POLICIES GOVERNING DISBURSEMENTS

All payments of claims must adhere to State, Federal and County Policies. Chisago County sets mileage rates, meal reimbursement amounts and Per Diem amounts at the annual organizational meeting. Cell phone policy, travel and mileage reimbursement policy, education and health club reimbursement policy and expenditure policy can all be found in the Chisago County Personnel Policy Manual under section E. (See: Forms and Policies)

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CREDIT CARD POLICY

Chisago County has a credit card policy that can be found on the computer on the G drive under Everyone/credit card. A copy of the Policy as well as the forms can be found under (Forms and Policies).

REPLACEMENT OF LOST, STOLEN OR DESTROYED CHECKS

All warrants that are replaced for any reason are required to have an affidavit of lost or stolen check form filled out and filed with the Auditor's Office. If a check is thought to be stolen, a stop payment is done immediately. If the check is lost or misplaced a stop payment is done on the original and a duplicate check using the same warrant number is reissued once an affidavit is received. For warrants that are said to have never been received by the vendor, a 10 day waiting period is required from the date of issuance. The bank is contacted for verification that the original check has not been cashed and then a lost or stolen affidavit form is sent to the vendor.

UNCLAIMED WARRANTS

The Chisago County Treasurer's Office is in charge of notifying vendors and reporting to the State of Minnesota any unclaimed warrants. When a warrant remains not cashed the Treasurer's office sends a list of the unclaimed warrants to the Auditor's Office. The Auditor's office then checks to see if the warrant has been paid at a later date to that same vendor. If not, the Treasurer's office notifies the vendor that there was a warrant issued that remains not cashed. The vendor is given the opportunity to cash the original warrant or if it has been lost, they are sent an affidavit of lost or stolen check form. When the affidavit is received, a stop payment is done and the check is reissued. If no response is received, a second letter is sent by certified mail to the last known address. If no reply is received the warrant is cancelled and receipted into the agency fund. The information is added to the list of unclaimed property and reported to the State of Minnesota according to M.S. 345.41. (see: Forms and Policies)

REFUND OF OVERPAYMENTS

If we have overpaid a vendor, whenever possible we request the check to be returned to us to be cancelled even if there are payments on the same check that are actually due to the vendor. When the check has been received and cancelled by us the correct amounts that were a part of that same warrant are paid to the Vendor by Auditor's Warrant on a Tuesday or Friday. A receipt is written for the cancelled warrant and is entered into IFS in a separate batch of Manual Warrants and Corrections. The disbursement is reversed using the same expense general ledger account numbers. When a refund check from the vendor is received, a miscellaneous receipt is written and put into a revenue general ledger account number.

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STEP BY STEP ACCOUNTS PAYABLE PROCESS

1. The claim is either drafted by the employee or an invoice is sent by the vendor to the appropriate department within Chisago County. It is then checked and approved by either the Department Head or authorized staff.
2. The claim or invoice is brought to the Auditor's Office according to the Auditor's or Commissioners Warrants schedule. The invoice is checked for accuracy, sales tax, proper approval and if it adheres to policies. If it is equipment and over \$1,000 it needs an equipment expenditure request form. The equipment expenditure request form must be signed by the department head, the County Administrator and the County Auditor. It must also identify the source of funds for the claim. (See: Forms and Policies)
3. The Claim is then footed with all the information needed for data input into the IFS system including a vendor number and general ledger account number, then it is initialed that it has been checked. Vendor numbers are added into the IFS system by someone in the Auditor's Office other than the person doing the data input.
4. When vendors are added into IFS, a request for a W-9 along with a blank W-9 is sent out to all vendors that are doing a service for Chisago County. The Claims are then input into the IFS system during which time the vendor numbers, general ledger account numbers and Sales Tax information is checked again.
5. When data input is complete and the batch \$ total has balanced, audit lists for the County Board are generated and distributed to County Board members and the County Attorney prior to the next County Board meeting. The County Attorney approves and signs one of the Audit lists and returns it to the Auditor's Office.
6. The warrants are generated by someone other than the accounts payable clerk that has done the data input. The warrants are brought to the Treasurer's office for signatures. The accounts payable clerk then adds the warrant numbers to the claims and does a final check for accuracy. Warrant control and check numbers are logged.
7. The warrants are then brought to the Treasurer's office for mailing. A copy of the warrant register is kept by the Treasurer's office as well as the Auditor's Office.
8. The claims and invoices are then optically scanned. The original invoices are kept for a ten year period (until the Chisago County retention policy is changed with the State of Minnesota recognizing the optically scanned document as the original). The warrant number and vendor number is used as the query for the optically scanned document.
9. Month end reports are sent to each department for review after all receipts, checks, journal entries and transfers are entered into IFS.

ACCOUNTS RECEIVABLE

MISCELLANEOUS RECEIPTS OF CASH AND CHECKS

Most monies that are not tax collections are usually received by individual departments and then brought to the Chisago County Auditor's Office. A receipt is written in triplicate with a description of the transaction, the fund and account number where the money should go. The receipt is signed with the Auditor's name by the Deputy Auditor. The money along with the original and one copy of the receipt is given to the Treasurer's Office where the amount is verified and the receipt is signed and validated. The department or the customer is given the original receipt. The Treasurer's office uses the validated receipt for data entry into the Treasurer's Financial System. The Auditor's Office uses the copy of the receipts that are kept in a bound book (in consecutive order) for data entry into the IFS system.

DEPARTMENT RECEIPT SCHEDULES

There are departments that have their own bank accounts such as the parks department, Sheriff's Office and the Chisago County Jail (prisoner accounts only). The parks department will receipt the funds collected for shelter rental and park fees with the Auditor's Office at the end of the park season. The Recorder's Office, Human Services, Probation and the Highway Department bring over monies collected usually on a daily basis. The Zoning department brings monies collected to the Auditor's Office on a weekly basis. The fees that are collected by the Sheriff's Department are receipted monthly. Heartland Express Bus Fares are receipted once a week.

ELECTRONIC TRANSFERS

Electronic Fund Transfers are received by the Chisago County Treasurer. The Auditor's Office is given a copy of the fund transfer and writes a receipt using the same process as stated above. The Auditor's Office keeps by date the notices of electronic fund transfers that have been receipted.

TAX COLLECTION

Current taxes are collected by the Treasurer's Office. Collections are entered into the Tax system and balanced by batch daily with what is deposited into the Bank. The Auditor's Office collects and writes receipts for all delinquent taxes. The delinquent tax receipts are in triplicate and are handled with the same process as the Miscellaneous Receipts. The delinquent taxes are then posted into the tax system. The monies that are collected for current and delinquent tax are also balanced prior to the distribution of tax settlements to Chisago County Taxing districts.

ENTERING RECEIPTS INTO IFS

All receipts are then entered into the (IFS) integrated financial systems program. Staff from Human Services Department enters all of the receipts that are Welfare fund receipts. The Auditor's office enters into IFS all other receipts. The tax collections are entered into IFS in batches four times a month. The Treasurer's Office also enters all receipts into the Treasurer's Financial program including delinquent tax receipts and batches of Current Tax collections. Four times a month and at the end of every month all receipts for monies that are collected are balanced between the IFS systems and the Treasurer's financial system. The receipt totals by fund are then entered into the Collection Register. The collection register is kept on the G drive on the computer network.

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CREDIT CARD PAYMENTS

Credit card payments are generally accepted for current taxes only at the present time. There are several reasons delinquent taxes are not accepted by credit card payment. Partial payments are not accepted for delinquent taxes and there is nowhere on the County's web page where information can be obtained about delinquent taxes. Taxpayers must call our office for an amount due as well as what years can be paid if there are multiple years due. If a credit card payment is made for delinquent taxes with the wrong amount paid, it can not be applied to their taxes until the correct amount is received. A miscellaneous receipt would be written instead of a delinquent tax receipt and the payment would be held in a partial payment account in the Tax and Penalty fund. When the remainder of what was due is paid we would then have to process a check from Tax and Penalty by Auditor's Warrant and the two amounts would then be written up on a delinquent tax receipt.

REFUNDS OF OVERPAYMENTS

In general any overpayments for fees and charges for services will not be refunded unless the amount is more than \$5.00. The exception would be if a written request is received for the refund.

MONTH END ACCOUNTING AND REPORTING

After all receipts and checks have been processed and all journal entries and transfers of funds are entered into the IFS system, the Trial Balance is prepared. Funds are balanced with the Highway and Human Services accountants. The Revenue Fund and all other Governmental funds are balanced between the Treasurer's office and the Auditor's office. Monthly department budget reports are then printed and forwarded to Department heads and various staff as requested.

NSF CHECKS

There is a \$30.00 NSF check fee that is imposed on all checks returned to Chisago County for Non Sufficient Funds. The Treasurer's Office sends a certified letter to the payer. If there is no response a second reminder letter is sent. If there is no response the department is notified and the original receipt is cancelled.

GIFTS AND CONTRIBUTIONS

Chisago County Resolution No. 060419-3 Regarding Acceptance of Gifts, deals with the acceptance of gifts and contributions. Any gift of money, property or other things of value that have a value in excess of \$500.00 shall be accepted only by the Chisago County Board of Commissioners. Gifts of value less than \$500.00 may be accepted by the County Board or a Department Head at any time, provided notification concerning such gift is made to the Chisago County Auditor by the acceptor in a timely manner. (See: Forms and Policies)

CAPITAL ASSET PROCEDURES

A fixed/Capital asset in Chisago County is any item or infrastructure valued at \$5,000 or more. Chisago County tracks but does not capitalize items of value between \$1,000 and \$4,999. An Equipment Expenditure Request Form is required on all purchases of capital assets over \$1,000. Depreciation is recorded for all assets \$5,000 and over excluding inexhaustible assets such as land and land improvements. Donated assets are recorded at estimated fair value at time of acquisition. The Highway department also keeps their own set of records for their capital assets and infrastructure (roads and bridges). The MICS department keeps track of all computer equipment regardless of cost including software and their specific locations.

STEP BY STEP PROCESS FOR TRACKING CAPITAL ASSETS

1. The account activity report of all revenues and expenditures is matched with equipment expenditure request forms. When checking the account activity report, if an expenditure is over \$1,000 and it is not clear if the expense is actually considered an asset, a copy of the invoice is made to determine if it is an asset or not. The invoice is kept for the Audit process and marked No FA if it is not a fixed asset.
2. If the asset is a computer asset and the tag number is not on the expenditure form, the MICS asset data base is checked for a tag number. The account activity report is marked with the tag number. If the item is Highway department equipment or Sheriff's vehicles the County Capital asset program uses the same unit number that they use.
3. The asset is entered into the Capital Asset System including the department the asset is purchased for, the physical location, the classification of the asset, the condition of the asset, the source of funds and fund of purchase, the owning fund and the item type. The item type drives the system to capitalize the asset or not. EI is expendable inventory which would be items less than \$5,000. FA would be items \$5,000 and over. The FA items are depreciated starting from the month of purchase. The life of the asset is determined partly by the class of the item and the Chisago County schedule of depreciation.
4. The disposal of assets is harder to determine. The account activity report can be helpful when assets have been sold at auction. The invoices on larger equipment often includes the trade in amounts and equipment serial numbers traded. MICS tracks computer equipment that has been disposed of. The problems occur when an item is taken out of service but has not actually been disposed of or removed from the County. The other method to determine disposal is to wait until the signed lists come back from the departments showing equipment that no longer exists. The MCIT insurance list is also helpful to check the list of vehicles.

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5. Once all the purchased assets have been entered into the system. A list by department is generated and sent to each department. The assets that have been purchased for the Audited year (new items) are highlighted. Instructions are sent with the lists to locate and verify all assets on the list and to note any items that have been disposed of as of December 31st. The Department Head then signs off on the list and returns it to the Auditor's office where the remainder of the disposals are entered.

6. Year end reports are then generated by class, department, tag number, new additions and deletions. Depreciation schedules are run by function in three different formats.

DISASTER RECOVERY

The County has an IT Disaster Recovery plan that can be found on the Chisago County computer network and hard copies in the MICS Department and off site in a fire safe box in the basement of the Chisago County Jail.

FORMS AND POLICIES

EXPENSE FORMS AND POLICIES

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CREDIT CARD FORMS AND POLICY

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AUTHORIZATION TO APPROVE CLAIMS

JANUARY 2007

CHISAGO COUNTY RECORDER

Listed below are the names and signatures authorized
to approve invoices for payment.

Print or type name	Signature and/or Initials
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____

(EXAMPLE)

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CHISAGO COUNTY

Equipment Expenditure Request

(Please fill out as completely as possible)

(This form is also to be used for County Departments to request non-budgeted expenditures)

*Date _____

*Equipment Description _____

Equipment Cost _____

Installation _____ Maintenance _____

*If not budgeted, identify source of funds _____

*If not budgeted, explain why needed _____

Department or Location of equipment _____

\$1000.00 and above

Capital Asset Tag(s) _____

MICS use only

Purchase Order # _____ Vendor _____

Equipment Cost _____ Inventory : Yes _____ No _____

Requestor _____ Date _____ Approved _____

***Department Head** receives and reviews request for equipment expenditures of \$1000.00 or over, including information on total cost such as interest, length or leases and rental costs.

Approval/Disapproval _____ Date _____

****Administration** office reviews for consistency, uniformity and budget planning.

Approval/Disapproval _____ Date _____

****Auditor** or **Financial Manager** reviews for financial review payment.

Approval/Disapproval _____ Date _____

Deputy Auditor: Date of payment and initials _____

Fixed Asset # _____

* **If requested item is NOT a budgeted expense, you MUST complete these fields, if more room is needed please use the back of this form.**

** **Administration and Auditor signatures required ONLY if cost is over \$10,000.00.**

EXPENSE REIMBURSEMENT

Chisago County Personnel Policy Section E Policy 1

A. GENERAL

The Chisago County Board believes that the timely submission of requests for reimbursement of approved expenses is imperative to its operation.

B. REIMBURSEMENT

The following procedure should be followed in order to receive reimbursement of expenses.

- An itemized claim form complete with date, amount, receipts if applicable and nature of claim is submitted to the approving department's responsible official
- The claim is to be forwarded to the appropriate fiscal officer for processing of the claim, usually the County Auditor.
- Claim will be paid by Auditor's Warrant if authorized by statute or approved by standing rule, previous action of the County Board, or Auditor's determination of eligibility.
- All other claims will be paid Commissioner's Warrants unless expressly permitted by the County Board of Commissioners.
- Claim shall be submitted for payment no later than 60 days following the date of the expense incurrence; the Auditor may waive the time requirements upon review of circumstances.

Adopted by the Chisago County Board of Commissioners on April 30, 2003

TRAVEL/MILEAGE REIMBURSEMENT/INSURANCE Chisago County Personnel Policy Section E Policy 2

A. GENERAL

Because Chisago County employees at various times start their work day away from their normal work site to attend training, meet with clients, attend meetings, etc, it is necessary to determine what hours are considered travel miles and work hours in getting to and from this non-traditional work site and eligible reimbursable mileage.

B. TRAINING REQUEST FORM

Employee's requesting to attend training will be required to fill out a Training Request Form indicating the hours of the training and time needed for travel. Request for training shall be authorized prior to attendance at such training.

C. HOURS OF WORK

When an employee is required to attend a meeting or training that is off-site from their normal work place, work hours shall be calculated from the point of departure (work site or from the employee's home) whichever is less. In the event that an over night stay is required, work hours will begin when the training starts the next working day.

D. MILEAGE REIMBURSEMENT

When attending these meetings/events mileage shall be calculated from the point of departure (work site or from the employee's home) whichever is less. In the event there are two or more workers attending the same training session and are driving together, only one employee may claim mileage reimbursement. The County may request that an employee use a County vehicle as transportation or request that employees car pool. The mileage reimbursement rate shall be set by the County Board of Commissioners.

E. STARTING THE DAY AT A NON-TRADITIONAL WORK SITE

Employee's who need to begin their work day at a non-traditional work site shall inform their supervisor either verbally or in writing.

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F. PERSONAL VEHICLE USE

Employee's required to use their personal vehicle to conduct county business shall be reimbursed at the mileage rate established by the County Board of Commissioners. Employees shall submit claims for reimbursement to their department head for approval on the designated County form.

G. INSURANCE

Employee's shall be required to provide their own personal insurance coverage for vehicles used for County business. The County does not assume responsibility for damage to an employee's vehicle.

H. DRIVERS LICENSE

If an employee will be driving their own personal vehicle or a County owned vehicle in the course of their employment duties, such employee shall possess a valid drivers license. In the event that an employee's driving privileges are revoked or suspended and that employee drives in the course of their job duties, the employee shall notify their Department Head immediately of such revocation or suspension.

TRAVEL EXPENSES AND REIMBURSEMENTS
Chisago County Personnel Policy Section E Policy 3

A. GENERAL

Because Chisago County employees at various times start their work days away from their normal work site to attend training, meet with clients, attend meetings, etc, it is necessary to determine what hours are considered travel miles and work hours in getting to and from this non-traditional work site and eligible reimbursable mileage and expenses.

B. TRAINING REQUEST FORM

Employee's requesting to attend training will be required to fill out a Training Request Form indicating the hours of the training and time needed for travel. Request for training shall be authorized prior to attendance at such training by the Department Head. Out of state travel must be prior approved by the County Board of Commissioners.

C. APPROVAL AND NOTIFICATION OF TRAVEL

1. Expense reimbursement will be provide to authorized personnel provided the Chisago County Board has approved a budget that includes an amount for the expenses incurred.
2. Items reimbursable as an expense shall be reimbursed at the full dollar amount as approved by the Chisago County Board. Items reimbursable as income shall be subject to standard withholding practices.
3. Department Heads or their designees must approve all travel for their employees.
4. Out of state travel must be prior approved by the County Board of Commissioners.

D. REIMBURSABLE EXPENSES

Authorized personnel shall be reimbursed for the following expenses, subject to the listed limitations:

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1. Use of Private Automobile:

When attending meetings/events mileage shall be calculated from the point of departure (work site or from the employee's home) whichever is less. In the event there are two or more workers attending the same training session and are driving together, only one employee may claim mileage reimbursement. The County may request that an employee use a County vehicle as transportation or request that employees car pool. The mileage reimbursement rate shall be set by the County Board of Commissioners.

Employees shall submit claims for reimbursement to their department head for approval on the designated County form.

2. Air Transportation:

- A. Authorized personnel traveling on County business and utilizing air transportation shall be reimbursed for their travel expense by coach air fare rates when such accommodations are available. Air fare should be billed to the County at the lowest available rate, based on inquiries to travel or ticket agents.
- B. To qualify for payment or reimbursement of this expense item, authorized personnel shall submit a Claim Voucher for reimbursement which spells out why the expense was incurred to the County Auditor, for approval by the County Board. A receipt from the travel or ticket agent, documenting the expense, should be attached to the Claim Voucher.
- C. Whenever public funds are used to pay for airline travel by an elected official or public employee, any credits or other benefits issued by any airline must accrue to the benefit of the public body providing the funding. In the event the issuing airline will not honor a transfer or assignment of credit benefit, the individual passenger shall report receipt of the credit or benefit to the public body issuing the initial payment within ninety (90) days of receipt.

3. Lodging Expenses

- A. The County will reimburse lodging expenses at the single accommodation rate.
- B. Charges for lodging will be reimbursed for only the night prior to the formal start of a conference, seminar, convention, meeting, or workshop, and those nights when the event is actually in session. One additional night of lodging will be reimbursed under those circumstances where the air transportation cost is reduced an amount greater than the cost of expenses incurred as a result of delaying air transportation by one day.
- C. Lodging should be billed to the County whenever possible.

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- D. The County may be eligible for a governmental rate for lodging expenses which is lower than the rate normally charged. Employees should check into this rate when making reservations.

E. MEAL ALLOWANCE

The County will not reimburse for meal expenses (i.e. food, non-alcoholic beverages, taxes, and a 15% tip) when the meal is consumed within the County of Chisago, unless the meal is part of a conference, seminar, convention, workshop or directly related to County business within the County of Chisago, or is consumed by a County Commissioner on the day of a County Board meeting.

The County shall reimburse authorized personnel for meal expenses such as food, non-alcoholic beverage, taxes and a 15% tip when the meal is consumed outside the County of Chisago, or as allowed, at the rate set forth each year by the Chisago County Board.

Department Heads or their designees must approve any individual meal expenses in excess of the above amounts for their employees. If the meal is part of a conference, seminar, convention, meeting or workshop, the County shall reimburse for the actual expense of the meal, regardless of the amount.

To be eligible for reimbursement for breakfast, authorized personnel must leave home prior to 6:00 a.m. To be eligible for dinner reimbursement, authorized personnel must be unable to reach home prior to 6:00 p.m.

F. RENTAL VEHICLES

- 1. The County shall pay for or reimburse authorized personnel for the expense of vehicle rental.
- 2. To qualify for payment or reimbursement of this expense item, authorized personnel shall submit a Claim Voucher for reimbursement to the County Auditor, for approval by the County Board. A receipt from the entity which provided the vehicle, documenting the expense, should be attached to the Claim Voucher.

G. MISCELLANEOUS EXPENSES

- 1. The County shall pay for or reimburse authorized personnel for parking fees, cab fare, and telephone calls incurred while outside the County of Chisago.

H. HOURS OF WORK

When an employee is required to attend a meeting or training that is off-site from their normal work place, work hours shall be calculated from the point of departure (work site or from the employee's home) whichever is less. In the event that an over night stay is required, work hours will begin when the training starts the next working day.

I. STARTING THE DAY AT A NON-TRADITIONAL WORK SITE

Employee's who need to begin their work day at a non-traditional work site shall inform their supervisor either verbally or in writing.

J. INSURANCE

Employee's shall be required to provide their own personal insurance coverage for vehicles used for County business. The County does not assume responsibility for damage to an employee's vehicle.

K. DRIVERS LICENSE

If an employee will be driving their own personal vehicle or a County owned vehicle in the course of their employment duties, such employee shall possess a valid drivers license. In the event that an employee's driving privileges are revoked or suspended and that employee drives in the course of their job duties, the employee shall notify their Department Head immediately of such revocation or suspension.

L. SEATBELT USAGE

When an employee is on County business driving a County vehicle or their own personal vehicle such employee is required to wear a seat belt.

M. VIOLATIONS OF LAW

While on County business employees are required to follow all traffic laws. Violations of law while on County business are solely the responsibility of the employee. Traffic tickets incurred will be the responsibility of the employee.

N. GENERAL RULES

1. Authorized personnel who have access to vehicles owned by the County shall use those vehicles whenever they are able to do so. If a County-owned vehicle is not available, authorized personnel can use a privately-owned vehicle.

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2. Authorized personnel shall rent automobiles only when the cost of such rental is less than alternative methods of transportation and then only if a Department Head has authorized the rental; or, in the absence of a Department Head, the County Administrator has authorized the rental.
3. Travel is allowed only in performing the work of the County or in the betterment of the County.
4. Travel advances shall be allowed pursuant to the provisions of M.S. 471.97, authorized personnel can receive travel advances whenever the Department Head or the County Administrator determines it is reasonable to allow a travel advance.
5. Authorized personnel attending the same functions or event should share transportation and other expenses, including lodging expenses, whenever it is practical to do so.
6. In the case of extended travel, authorized personnel shall take the least expensive method of transportation.

Adopted by the Chisago County Board of Commissioners on April 30, 2003

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POLICY NBR: 2007-1 **Adopted: January 2, 2007**

CHISAGO COUNTY
MEAL REIMBURSEMENT POLICY

I. POLICY STATEMENT

The County of Chisago recognizes that its employees and elected officials may at times receive value from traveling out-of-county in-state or out-of-state for workshops, conferences, events and other assignments. This policy sets forth the conditions under which meals will be reimbursed by the County.

II. POLICY GUIDELINES

A. Employees and elected officials are expected to submit expense claims to which receipts must be attached. It is not intended that the maximum allowable reimbursement be paid to claimants in lieu of a receipt.

B. The county will not reimburse for alcoholic beverages, costs associated with the attendance of a family member, and meal expenses included in the cost of registration.

C. Claims for reimbursement for out-of-county but in-state meals will be paid in the following amounts up to:

1. Breakfast: \$8.00
2. Lunch: \$9.00
3. Dinner: \$16.00

D. If the event, workshop, conference or assignment requires out-of-state travel it must be approved in advance by the County Board at an open meeting and must include an estimate of the cost of the travel.

1. Individuals traveling out-of-state will be eligible for up to a \$40.00 meal reimbursement for each day of said travel, instead of utilizing the above schedule. However, receipts must be included to receive the \$40.00 allowance.

EDUCATION REIMBURSEMENT
Chisago County Personnel Policy Section E Policy 4

A. GENERAL

Chisago County encourages the professional and job related development of its employees.

B. FUNDING

The reimbursement of tuition shall be limited to \$500 per calendar for an employee and is subject to the availability of funds, staffing needs and workload requirements.

C. ELIGIBILITY

All regular employees are eligible for reimbursement of tuition.

D. APPROVAL

All requests for reimbursement shall require the approval of the Department Head and the Human Resources Director. Requests must be pre-approved before enrollment. All request approvals shall be on an individual basis based on the employee's attendance, work history, and other contributing employment factors.

E. REIMBURSEMENT

Employees shall be reimbursed after the completion of the class. Documentation relating to the completion of the class is required before reimbursement shall be made. Documentation shall be presented to the Human Resources Director for processing. Reimbursement shall be made after County Board approval.

F. HOURS OF WORK

Employees wishing to participate in the educational reimbursement program shall do so on their own time. Attendance at classes is not reimbursable under this policy.

G. EDUCATION REIMBURSABLE

All requests for reimbursement shall be directly job related in nature and the information obtained during the education is needed to complete or meet changes in job responsibilities because of internal or statutory changes. Classes not related to the employees' current job duties are not eligible for reimbursement.

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H. HEALTH CLUB REIMBURSEMENT

Non-bargaining unit employees may be eligible for 50% reimbursement of yearly health club membership dues up to a maximum of \$200. The above requirements also apply to this provision.

I. REQUIREMENTS

Employee's leaving county service less than six (6) months after receiving a reimbursement will be required to repay the county the full amount of that reimbursement.

Adopted by the Chisago County Board of Commissioners on April 30, 2003

Chisago County Cell Phone Policy

Effective Date: April 1, 2006

Purpose:

The rapidly changing world of wireless communications provides an opportunity for County Departments to ensure efficient, safe, and high-quality customer service to the citizens of Chisago County. In recognition of that fact Chisago County believes a policy governing their use is essential. The policy is necessary to assure the use of cells phones will benefit Chisago County, enhance service delivery to the citizens of Chisago County, and be managed in a safe and uniform manner across departments.

Policy:

Based on identified needs in providing service, Chisago County will provide a cell phone for the following purposes only:

- Employment requires timeliness of contact.
- Employment requires dangerous / safety related operations, such as Sheriff Deputy or Sewer Inspection, or work occurring in clients' homes.
- Wireless communication provides an operational or financial advantage to County.
- Employee deals with sensitive law enforcement issues.

Procedure:

The department director determines the most practical and cost effective plan for the operations and coverage necessary for staff within their department.

Each department will keep an inventory of the employees name, position, phone and plan purchased for each County provided cell phone.

Each department will receive and keep on file a detailed billing of all calls charged to the county on the wireless plan.

Department will provide to the County Administrator a review of the department's effective use of wireless phone plans.

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County staff will only use county purchased phones for County Operations. Occasional calls of a personal nature, with absolute prohibition of use for personal business or non county employment, not to exceed 10% of total use will be permitted. With agreement of department head, an employee with a permitted cell phone use may purchase, at their expense, an additional and separate phone number and line.

The cellular phone must be available for service and use during all expected business hours of work and on an on call basis as required by the department director.

For safety reason, use of the cellular phone while driving a motor vehicle is **Prohibited**.

Cell phones should not be used at times when *their use* causes distractions or interruptions to others.

Former cell phone reimbursement agreements with county staff which required personal expense of cell phone and plans are permitted to naturally expire (maximum of one year) before this policy will take effect.

Effective December 31, 2006, Chisago County will cease employee reimbursement for general cell phones and cell phone plans.

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COUNTY OF CHISAGO
REQUEST FOR COUNTY ISSUED CREDIT CARD

TO: COUNTY AUDITOR

FROM: _____

Chisago County _____

RE: Request for County Issued Credit Card for
(Place an X in the applicable box)

- Commissioner
- Department Head
- Employee

Department Head Portion:

I request the following employee be issued a Chisago County Credit Card.

Employee Full Name (print): _____

Employee Sample Signature: _____

Title: _____

Department: _____

County Issued Credit Card Account Limit:

(Place an X in the applicable box)

- | | |
|--|---------|
| <input type="checkbox"/> County Board of Commissioners | \$1,500 |
| <input type="checkbox"/> County Department Heads | \$1,000 |
| <input type="checkbox"/> County Employees | \$500 |

The Department Head may recommend an account limit for an employee not to exceed \$500. Without exception, the County Board of Commissioners will establish all account limits.

Use of County Issued Credit Card:

County provided credit cards are to be used only for conducting officially approved County business. Official County business includes approved travel (hotels, meals, travel expenses) and registration fees per County policy and any other items approved, per County policies, prior to actual purchase. No alcoholic beverages may be purchased with said card.

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Reason why credit card is needed: _____

I hereby certify that I have reviewed with the employee the Chisago County Issued Credit Card Policy and the Credit Card User Agreement (Exhibit B).

Signature of Department Head _____ Date _____

Employee Portion:

I have reviewed the Chisago County Issued Credit Card Policy and the Credit Card User Agreement. I agree to abide by these policies and other policies of the County. I consent to the County running a background credit check on my personal credit history if the County deems it necessary.

Signature of Employee _____ Date _____

County Auditor Portion:

Received request on _____
Date

Presented to the Chisago County Board on _____
Date

Action taken by Chisago County Board on _____
Date

- Approved as requested
- Denied
- _____

Chisago County Auditor _____ Date _____

If approved, card was delivered to employee on _____
Date

Employee Portion:

I acknowledge receipt of credit card bearing number _____.

Employee _____ Date _____

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**COUNTY OF CHISAGO
COUNTY ISSUED CREDIT CARD USER AGREEMENT**

I agree to the following regarding use of the Chisago County credit card.

- 1) I understand that I am making financial commitments on behalf of the County of Chisago and will strive to obtain the best value for the County.
- 2) I understand that under **no** circumstances will I use the Credit Card to make personal purchases, either for myself or for others.
3. I understand that no alcoholic beverages may be charged to a county-issued credit card.
4. I understand that it is my responsibility to provide a receipt for all charges made by me on the Chisago County Credit Card. I will reimburse Chisago County for expenses if I do not submit a receipt or have lost my receipt and cannot obtain a copy.
5. I will follow the established procedures for use of the County Issued Credit Card. Failure to do so may result in either loss of privileges or other disciplinary actions, including termination of employment from Chisago County.
6. I agree that should I willfully violate the terms of this Agreement, I will reimburse the County of Chisago for all incurred charges and any fees related to the collection of those charges.

Fund and Department: _____

Employee Name and Phone Ext. (Print): _____

Employee Name (Signature): _____

Date: _____

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Commissioners:
District 1
Lynn Schultz
District 2
Rick Olseen
District 3
Bob Gustafson
District 4
Ben Montzka
District 5
Mike Robinson

COUNTY OF CHISAGO
BOARD OF COMMISSIONERS
Chisago County Government Center
313 North Main Street, Room 172
Center City, MN 55012-9663

Phone: 651-213-8830 • FAX: 651-213-8876

John Moosey
County Administrator

RESOLUTION NO. 061122-1
AUTHORIZING LIMITED USE OF COUNTY-ISSUED
CREDIT CARDS AND REVISING POLICY

WHEREAS, the Chisago County Issued Credit Card Policy, adopted by Resolution No. 020403-1 on April 3, 2002, provides detailed information regarding the use of county issued credit cards authorized by the Chisago County Board of Commissioners and assigned to selected Chisago County employees or elected officials to purchase goods and services for Chisago County; and

WHEREAS, County issued credit cards are to be used for County business only; and

WHEREAS, the Chisago County Board of Commissioners is enhancing the existing methods of reimbursements for merchandise purchases to provide an effective and efficient tool to allow selected Chisago County employees to improve methods of requisitioning, purchasing, and payment for transactions; and

WHEREAS, a need to strengthen and enhance the procedure process of the current Chisago County Issued Credit Card Policy has occurred;

BE IT RESOLVED, that the Chisago County Board of Commissioners hereby adopts the Revised Chisago County Issued Credit Cards Policy and files it in the office of the County Auditor.

(A copy of the Chisago County Issued Credit Card Policy is on file in the office of the County Auditor and the office of the County Administrator)

Adopted: November 22, 2006

Mike Robinson, Chair

Attest: _____
DeAnna M. Lilienthal
Clerk, County Board

CHISAGO COUNTY

COUNTY ISSUED CREDIT CARD POLICY

(This policy does not pertain to local “charge” accounts)

I. PURPOSE

The purpose of this policy is to provide detailed information regarding the use of county issued credit cards authorized by the Chisago County Board of Commissioners and assigned to selected Chisago County employees or elected officials to purchase goods and services for Chisago County.

II. SCOPE

This policy applies to all County Departments, funds and agencies that have selected employees or elected county officials, including county commissioners, to use County issued credit cards.

III. GENERAL

A County issued credit card is to be used for County business only. Personal use of County issued credit cards is prohibited. The Request for a County issued Credit Card will be made by the Department Head and submitted to the County Auditor’s Office for presentation to the County Board for approval. Upon approval, the County Auditor’s Office will process the request for County issued credit cards for the selected employee(s).

IV. BACKGROUND

The County has used various methods to purchase goods and services for Chisago County. Chisago County is enhancing the existing methods of reimbursements for merchandise purchases to provide an effective and efficient tool to allow selected Chisago County employees to improve methods of requisitioning, purchasing, and payment for transactions. Purchase information will be provided in sufficient detail to allow for verification by the approving official.

V. STATUTORY AUTHORITY

Minnesota Statute 375.171 Credit Cards. “A county board may authorize the use of a credit card by any county officer or employee otherwise authorized to make a purchase on behalf of the county. If a county officer or employee makes a purchase by credit card that is not approved by the county board, the officer or employee is personally liable for the amount of the purchase. A purchase by credit card must otherwise comply with all statutes, rules, or county policy applicable to county purchases.” *HIST: 2000 c 328 s 1 Copyright 2000 by the Office of Revisor of Statutes, State of Minnesota.*

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VI. CREDIT CARD POLICY AND PROCEDURE

A. Intended Accomplishments.

This policy is intended to ensure that county issued credit cards are used in accordance with Chisago County policies; ensure internal controls for authorized credit; ensure that the County bears no legal liability from inappropriate use; to provide a convenient credit method; minimize the number of county issued credit cards used in the County; and to empower employees to increase productivity, flexibility, and efficiency.

B. Credit Card Authorization.

County issued credit cards will have the County's name, employee's name and the expiration date. The credit card vendor will have no personal credit records, social security numbers or other personal information maintained. Without exception, all county issued credit cards require approval by the County Board of Commissioners and will be processed by the Chisago County Auditor or as delegated to Deputy Auditors.

C. Request for a County Issued Credit Card.

A request for a County issued credit card will be done by submitting a Request for County Issued Credit Card form (Exhibit A) and a County Issued Credit Card User Agreement (Exhibit B). A request for a County issued credit card must be made by the Department Head. In the event the request is from a county commissioner, the request must be made by the Administrator. Any Department Head wanting an employee to have a County issued credit card for official business purposes must fill out a Request for County Issued Credit Card form. The Department Head shall complete the appropriate sections of the Request for County Issued Credit Card form and submit it to the County Auditor's Office. The County Auditor will present the request for the County issued credit card(s) to the County Board of Commissioners. The County Board of Commissioners will approve or deny the request based upon the information presented on the form. There must be a compelling reason for the County Board of Commissioners to approve issuance of a County provided credit card. The County may run a background credit check on the employee's personal credit history. Upon approval, the County Auditor will process the request for County issued credit cards for the selected employee(s). The County Auditor will distribute the County Issued Credit Card(s) and add it to the inventory of County issued credit cards list. Upon issuance of the County provided credit card, the cardholder will personally sign for their county issued credit card.

D. County Issued Credit Card Account Limit.

County issued credit card account limits are as follows:

<u>Cardholder</u>	<u>Account Limit</u>
County Board of Commissioners/Administration	\$1,500
County Department Heads	\$1,000
County Employees	\$500

Without exception, the County Board of Commissioners will establish all account limits. Any purchase exceeding the cardholder limit will not be allowed on the county issued credit card.

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Any request for a deviation from the account limits MUST be submitted in writing by the Department Head. The reasons why the limit is not sufficient MUST be stated in detail in the written request.

E. Use of County Issued Credit Card.

County provided credit cards are to be used only for conducting officially approved County business. **They are not to be used in any circumstances for personal reasons.** Any cardholder who makes a purchase with a county issued credit card that is not authorized by the County Board becomes personally liable for the amount of the purchase, as well as any fees or penalties associated with the purchase. Official County business includes approved travel (hotels, meals, travel expenses) and registration fees per County policy and any other items approved, per County policies, prior to actual purchase. No alcoholic beverages may be charged to a county-issued credit card. *Cardholder responsibility – The county provided credit card is issued in the name of a specific cardholder with their name embossed on the card. No other person is authorized to use the card.* All items purchased over the counter must be immediately available and cannot be back ordered. **Any charges incurred must be submitted to the Chisago County Auditor’s Office with supporting documentation (monthly statement) and receipts attached within 7 days of statement receipt date. Repeated violations of this section will result in the forfeiture of the county issued credit card.**

F. Documentation, Reconciliation, and Payment of County Issued Credit Cards.

Documentation must be retained as proof of purchase whenever using the credit card. For purchases over the counter, the cardholder must obtain a customer copy of the charge slip, and submit it to the County Auditor’s Office with the monthly statement. There must be documentation to verify purchases shown on the cardholder’s monthly statement. If, for some reason, the cardholder is missing documentation of the transaction, the cardholder must contact the vendor for a duplicate receipt. Lost receipts or where no duplicate receipt is available will be immediately reimbursed to the County by the cardholder. It is the responsibility of the cardholder to resolve any dispute with a vendor. Customer copies of charge slips, receipts and monthly statement will be reconciled by the department and forwarded to County Auditor’s Office for payment within seven (7) working days of the receipt of the statement or within the terms and conditions of the vendor. The Department Head must review all documentation and ensure that all purchases are valid and appropriate prior to approving the claims for payment. Any “over limit” fee will be the responsibility of the cardholder. **Repeated violations of this section will result in the forfeiture of the county issued credit card.**

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G. Inventory of County Issued Credit Cards.

A list of County issued credit cards will be maintained in the County Auditor's Office. Department Heads on an annual basis must submit to the Auditor's Office a list of who has charge cards in their department and what each card holder is authorized to use the card for. As needed, but at least on an annual basis the County Auditor will conduct a physical inventory of county issued credit cards and provide a report to the County Board. The cardholder must physically produce the card.

H. Lost or Stolen County Issued Credit Cards.

Should any cardholder lose or have their County issued credit card stolen, it is their responsibility to immediately notify, within 24 hours, the credit card issuer and the County Auditor's Office. Contact information of the credit card issuer will be provided to the cardholder.

I. Cancellation.

The Chisago County Board of Commissioners reserves the right to cancel any individual cardholder at any time. The County Auditor (or as delegated to Deputy Auditors) is authorized to cancel individual cardholders due to resignation or termination of employment from Chisago County.

Any deviation from this policy may be grounds for discipline up to and including termination of employment from Chisago County.