

Yolo Habitat Conservancy

*County of Yolo • City of Davis • City of Winters • City of West Sacramento
City of Woodland • University of California, Davis*

County of Yolo

Administrative Policies & Procedures

August 1, 2018



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Note: Yolo Habitat Conservancy complies with Yolo County’s Administrative Policies and Procedures. This manual includes the following policies and procedures relevant to the day-to-day operations of the Conservancy.



County of Yolo

Administrative Policies and Procedures Manual

TITLE: TRAVEL AND EXPENSE REIMBURSEMENT	DEPARTMENT: AUDITOR-CONTROLLER
TYPE: POLICY	DATE: SEPTEMBER 19, 2006

A. APPLICABILITY

1. The travel and reimbursement expense policies set forth herein apply to all County of Yolo (“County”) officials, officers, employees and volunteers who receive or are eligible to receive any compensation or any reimbursement of expenses from the County or who travel on County-paid business. This includes all elected and appointed officers and officials, members of legislative bodies such as advisory boards, commissions, and committees, and all other persons who receive or are eligible to receive any compensation or any reimbursement of expenses from the County or who travel on County-paid business.
2. In addition, the policies set forth herein also apply to dependent special districts whose board members are appointed and budgets are approved by the Board of Supervisors, such as fire protection districts.

B. PURPOSE

1. The purpose of this policy is to:
 - a. Consolidate Provide guidance to such persons on the standards of the use and expenditure of County resources for travel and expense reimbursement;
 - b. Ensure that all expenses incurred by the County, including but not limited to travel, meals and lodging, are properly authorized and obtained in an efficient manner and at the lowest possible cost;
 - c. Ensure proper reimbursement of duly authorized, actual and necessary expenses, including but not limited to travel, meals, and lodging; and
 - d. Satisfy the requirements of Government Code sections 53232.2 and 53233.3.

C. POLICY OVERVIEW

1. The County of Yolo makes stewardship of limited public resources a primary focus and concern. Accordingly, public resources should only be used when there is a substantial benefit to the efficiency or effectiveness of the County, County government, and County constituents. Such benefits include:
 - a. The opportunity to discuss the community’s concerns with members of the community as well as with Federal, State and other local officials;
 - b. Participating in regional, state and national organizations whose activities directly affect the County;

- c. Attending educational seminars designed to improve skill and information levels;
 - d. Promoting public service and morale through recognition or service and commitment; and
 - e. Conducting County business pursuant to County-approved goals and values.
2. This Policy supplements the definition of actual and necessary expenses for purposes of State laws relating to permissible uses of public resources, and also the definition of necessary and reasonable expenses for purposes of Federal and State income tax laws.

D. AUTHORIZED PURPOSES FOR WHICH EXPENSES MAY BE REIMBURSED

1. County resources, including but not limited to funds, equipment, supplies (including letterhead), titles, and staff time must only be used for authorized County business. The following types of activities generally constitute activities for which expenses may be reimbursed, as long as the other requirements of this Policy are met:
- a. Communicating with representatives of Federal, State, regional, and local agencies on officially adopted County policy positions;
 - b. Attending educational seminars designed to improve the individual's skill and information levels;
 - c. Participating in National, State, regional, and local organizations whose activities affect the County interests;
 - d. Recognizing service to the County (for example, thanking a longtime employee with a retirement gift or celebration of nominal value and cost);
 - e. Attending County-sponsored events;
 - f. Implementing a County-approved strategy for attracting or retaining businesses to the County, which will typically involve at least one staff member;
 - g. Meetings such as those listed above for which a meeting stipend is authorized under this Policy; and
 - h. Conducting County business pursuant to County-approved goals and values and as authorized by the department head or the County Auditor-Controller.
2. Reimbursement of expenses for any other purpose requires approval by the Board of Supervisors.
3. Examples of personal expenses that the County will not reimburse include, but are not limited to:
- a. The personal portion of any trip;
 - b. Political or charitable contributions or fund-raising events;
 - c. Family expenses, including partner's expenses when accompanying official on agency-related business, as well as children- or pet-related expenses;
 - d. Entertainment expenses, including theater, movies (either in-room or at the theater), sporting

- events (including gym, massage and/or golf related expenses), or other cultural events;
- e. Personal automobile expenses other than the County-approved mileage allowance or automobile allowance, such as repairs, traffic citations, insurance or gasoline; and
 - f. Personal losses incurred while on County business.
4. Any questions regarding the propriety of a particular type of expense should be resolved by the approving authority before the expense is incurred.

E. MEETING STIPENDS

- 1. No stipend or other compensation will be paid for attendance at meetings of County boards, commissions or committees except as specifically authorized in advance by the County Board of Supervisors.

F. TRAVEL COST CONTROL AND GUIDELINES

- 1. To conserve County resources and keep expenses within community standards for public officials, travel expenditures should adhere to the following guidelines. In the event that travel expenses are incurred which exceed these guidelines, the cost borne or reimbursed by the County will be limited to the costs that fall within the guidelines.
 - a. Travel Authorization
 - (1.) Department heads or their designees must authorize reimbursable travel and travel reimbursements. All authorized travel costs will be borne by the authorizing department.
 - (2.) Reimbursement of costs for travel outside the State of California must be approved by the Department Head; reimbursement of costs for travel outside the United States must also be approved by the County Administrative Officer.
 - b. Department Travel Coordinators
 - (1.) Each department head shall designate one or more travel coordinators. The travel coordinators will be responsible for making each department's travel arrangements.
 - c. Contract Travel Agency
 - (1.) The County has contracted with an outside travel agency. The preferred method for arranging travel involving airfare, car rentals and/or an overnight stay in a hotel is through the contract travel agency.
 - (2.) Department heads or their designee may authorize the departments' travel coordinators to use other means to arrange travel (i.e., the Internet, etc.) if it results in a cost saving to the County when compared to using the contract agency.
 - d. Per Diem Rate and Travel Reimbursement Rates
 - (1.) The County's authorized per diem rate and the maximum allowable reimbursement rates for lodging and meals, when claimed separately and not as per diem, will be the maximum federal per diem rate allowed by the Internal Revenue Service (IRS). (As of July 1, 2006, the IRS rates are as published by the U.S. General Services Administration.)
 - e. Government and Group Rates
 - (1.) Individuals shall use government and group rates offered by a provider for transportation

or lodging services whenever available, or lower rates when reasonably available.

f. Hotels

- (1.) Lodging costs will be reimbursed at the per diem rate, unless prior approval of a higher rate is obtained from the department head or designee.
- (2.) If the lodging is in connection with a conference or organized educational activity, lodging costs shall not exceed the maximum group rate published by the conference or activity sponsor, provided that lodging at the group rate is available at the time of booking. If the group rate is not available, the individual shall use comparable lodging that is otherwise consistent with this Policy.
- (3.) When attending a conference or seminar where lodging exceeds the per diem rate, the employee will be reimbursed for the actual cost of the lodging to the extent that it otherwise consistent with this Policy. A copy of the conference or seminar flyer that shows the actual lodging rate must accompany claims for reimbursement.

g. Meals

- (1.) Legislative and other Federal, State, regional, and local agency business is frequently conducted over meals; and sharing meals with Federal, State, regional and other local agencies, officials and employees is frequently the best opportunity for more extensive and uninterrupted communication. However each County-paid or -reimbursed meal expense must comply with this Policy as well as the limits and reporting requirements of other Federal, State and local laws and regulations.
- (2.) The County will pay for meals while traveling out of the County at the County-approved per diem rate.
 - (a.) The County will pay for meals while traveling out of the County at the County-approved per diem rate.
 - (b.) Lunch may be claimed on the first day if the trip begins at or before 11:00 a.m., and may be claimed on the last fractional day of a trip of more than 24 hours if the travel terminates at or after 2:00 p.m. For one-day trips, lunch may be claimed if out of the County between the hours of 11:00 a.m. and 2:00 p.m.
 - (c.) Dinner may be claimed if the trip ends at or after 7:00 p.m., whether on a one day trip or on the last day of a trip of more than 24 hours. Dinner may be claimed on the first day of a trip of more than 24 hours that begins between the hours of 4:00 p.m. and 7:00 p.m.
 - (d.) The incidental portion of the per diem is paid only if the travel involves an overnight stay.
- (3.) When meals are included in the registration cost for a conference or seminar, the actual cost of the meal will be paid as part of the registration fee. A separate per diem payment for that meal will not be allowed.
- (4.) Meal expenses exceeding the per diem limits set forth above that are incurred by elected officials, the County Administrative Officer, department heads, and their designated representatives, may be reimbursed if all of the following criteria are met:
 - (a.) The meal is directly related to official County business and directly advances County interests;
 - (b.) The meal is with non-County employees or officials;
 - (c.) Under the circumstances, it is unreasonable and impracticable to stay within the per diem limit;
 - (d.) The cost is reasonable under all of the surrounding circumstances;
 - (e.) Documentation meets Internal Revenue Service documentation requirements, including but not limited to the names of the persons consuming the meal, the date, location, and business purpose;

- (f.) Such use is infrequent;
- (g.) Reimbursement is otherwise consistent with this Policy; and
- (h.) Reimbursement is approved by the Auditor-Controller or County Administrative Officer.

(5.) It is the desire of the County to maintain a drug and alcohol free workplace, including work away from County buildings and facilities. Expense reimbursements shall not include the cost of alcoholic beverages.

h. Mileage

(1.) The automobile mileage reimbursement rate will be equivalent to the standard rate and terms set by the Internal Revenue Service. (Individuals receiving a monthly automobile allowance will be reimbursed for authorized travel mileage beyond the County of Yolo and the City of Sacramento.

(a.) Travel for commuting between home and the office is not reimbursable.

(b.) Travel between home and a County business destination is reimbursable to the extent that the total mileage exceeds the normal round-trip commute between the home and the office.

(c.) Travel between County offices for authorized County business purposes is reimbursable.

i. Travel-Related Incidentals

(1.) Incidental expenses actually incurred while traveling may be claimed as allowed in the Travel Procedures prescribed by the Auditor Controller and only if a detailed description of items claimed appear on the "Travel Claim". Examples of incidental expenses include bridge tolls, parking meters and telephone calls.

j. Employees with Special Needs

(1.) In the event of special needs of employees a department head may authorize reasonable accommodations for travel, lodging and meals.

k. Other Expenses

(1.) All expenses that do not fall within this Policy or the Internal Revenue Service reimbursable rates must be approved by the Board of Supervisors, in a public meeting before the expense is incurred, in order to be reimbursed.

l. Cash Advances

(1.) From time to time, it may be necessary for a County official to request a cash advance to cover anticipated expenses while traveling or doing business on the County's behalf. Such cash advance requests shall be submitted and processed in accordance with applicable County Policies and Procedures.

G. TRAVEL/REIMBURSEMENT CLAIMS, CONTENT AND SUBMISSION DEADLINE

1. All cash advance expenditures, credit card expenses, and expense reimbursement requests must be submitted on a claim form provided by the County. This form shall include the following advisory statement:

a. "All expenses claimed on this form must comply with the County's policies relating to expenses and use of public resources. The information submitted on this form is a public record. Penalties for misusing public resources and violating the County's policies include loss of reimbursement privileges, restitution, civil and criminal penalties, personnel action up

to and including termination of employment where appropriate, as well as additional income tax liability.”

2. Expense claims must document that the expense(s) met the requirements of this Policy. For example, if the meeting is with a legislator, the County official should explain whose meals were purchased, what issues were discussed and how those relate to the County’s adopted legislative positions and priorities.
3. Individual must submit their expense claims within thirty (30) days of an expense being incurred, accompanied by receipts and other records documenting each expense. Restaurant receipts, in addition to any credit card receipts, are also part of the necessary documentation.
4. Inability to provide such documentation in a timely fashion may result in the expense claim being denied.
5. In the event an employee pays for County-related expenses from his or her own funds while on County business, that employee is entitled to timely reimbursement by the County. Timely reimbursement is defined as reimbursement within twenty (20) business days of submission of a properly completed claim.
6. All expenses are subject to verification that they comply with this Policy.
7. All documents related to reimbursable agency expenditures are public records subject to disclosure

H. Reports to Legislative Body

1. Members of a legislative body shall briefly report- on conferences and other meetings and events attended at County expense at the next regular meeting of the legislative body. If multiple members attended, a joint report may be made.

I. COMPLIANCE WITH LAWS

1. County officials, employees and volunteers shall keep in mind that some expenditures may be subject to reporting under the Political Reform Act and other laws.

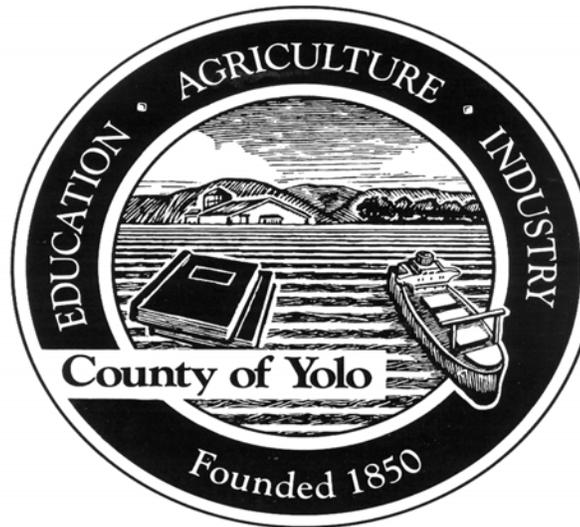
J. VIOLATION OF THIS POLICY

1. Use of public resources or falsifying expense claims in violation of this Policy may result in any or all of the following:
 - a. loss of reimbursement privileges;
 - b. a demand for restitution to the County;
 - c. the County’s reporting the expenses as income to the individual to Federal and State tax authorities;
 - d. civil penalties of up to \$1,000 per day and three times the value of the resources used;
 - e. prosecution for misuse of public resources; and

f. personnel action up to and including termination of employment where appropriate.

COUNTY OF YOLO

TRAVEL PROCEDURES MANUAL



**Auditor-Controller's Office
February 2003**

**YOLO COUNTY
TRAVEL PROCEDURES MANUAL**

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YOLO COUNTY TRAVEL PROCEDURES MANUAL

1 PURPOSE OF MANUAL

The purpose of the travel procedures manual is to prescribe uniform procedures pertaining to the reimbursement of travel related expenses in accordance with laws and regulations and Board policies. The manual incorporates Administrative Policy Manual Section 2-5 as revised on January 28, 2003 (see Appendix A).

2 SCOPE

The procedures contained herein apply to all travel **outside** of Yolo County incurred by personnel in County departments and Special Districts under the control of the Board of Supervisors. Travel within Yolo County is covered in the Expense Reimbursement Procedures Manual (to be issued by the Auditor-Controller in 2003).

3 TRAVEL AUTHORIZATION

The Department Head or their designee must authorize all travel.

1. Department heads or their designees must authorize travel requests for their employees. The authorizing department will incur all travel costs.
2. The Board of Supervisors must authorize any travel requested by members of the Board that will be financed or reimbursed by the County.
3. Eligible members of any authorized County advisory board, commission or committee may be reimbursed for County related travel authorized by the Board of Supervisors, or the appropriate department head or designees. The authorizing department will incur all travel costs.
4. If an employee has special needs related to travel, the department head may authorize reasonable accommodations.

4 ARRANGING TRAVEL

4.1 Department Travel Coordinators

Each department head shall designate one or more travel coordinators. The travel coordinators will be responsible for making the most cost effective travel arrangements given the facts and circumstances related to the travel.

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4.2 Preferred Method For Travel Arrangements

The County has contracted with Giselle's travel agency. The preferred method for arranging travel involving airfare, car rentals and/or an overnight stay in a hotel is through Giselle's.

Only the designated travel coordinators are authorized to obtain travel through Giselle's.

Giselle's Travel
3 Parkcenter Drive Suite 100
Sacramento, CA 95825
(800)-523-0100
(916) 565-0936 (fax)

The contract travel agency is authorized to access the State of California's Enhanced Airfare Program. The program offers negotiated rates between selected cities on selected carriers. The program does not require advance reservations or Saturday night stays to obtain reduced rates.

The travel coordinator must provide the appropriate budget unit to the contract travel agency to insure correct billing by American Express.

Airfare and other modes of transportation obtained through the contract travel agency will be billed to the County's American Express account (see Section 6)

Car rental arranged by the contract travel agency will be billed directly to the department incurring the cost.

Hotel arrangements obtained through the contract travel agency will be paid by either 1) requesting a per diem advance, 2) requesting a pre-payment directly to the hotel or 3) requesting reimbursement after the completion of the travel if personal funds are spent (see Section 6).

4.3 Alternative Methods For Travel Arrangements

In certain circumstances, better rates for airfare, car rental and hotels may be obtained via the Internet or sources other than the contract travel agency. Travel may be obtained from these other sources only if it results in a net saving to the County and has been pre-approved by the department head or their designee.

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Alternative methods may also be used if the department head or designee determines that an emergency exists where response time from the contract travel agency will not meet the needs of the department.

If travel reservations are purchased via the Internet, it must be through a secured web site (See Sections 6.5 and 6.6 for payment methods).

It is the responsibility of the department head or their designee to maintain adequate documentation showing the net savings or the conditions causing the emergency. Adequate documentation includes a copy of the quote obtained from the contract travel agency compared to the actual cost incurred.

If the use of alternative travel methods does not result in a cost savings to the County, written justification for selecting alternative methods must be included in the supporting documentation.

4.4 Travel Requests

1. Traveling employees will provide their department travel coordinator with trip information including:
 - The name of the employee
 - The program incurring the cost (if applicable)
 - Business purpose of the travel
 - Destination
 - Desired departure and return dates and times
 - Days a rental car is needed
 - Type of car needed
 - Desired hotel location and dates of stay
 - Whether or not a per diem advance or hotel prepayment is requested
 - For conferences/seminars:
 - State what meals are included in the registration (if any).
 - A copy of the conference/seminar registration form if hotel rates exceed the per diem rates (see Section 5.6)
 - Include sufficient information to allow the fiscal staff to properly determine the fund, budget unit, cost center and program (as appropriate) incurring the cost.

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The County's standard travel request form is included in Appendix B. Department may add to the form to meet specific requirements of their department. Completion of travel request forms is at the discretion of individual department heads.

2. The department travel coordinator will request a quote for the requested travel from the contract travel agency. The quote should include the cost of the travel and any service fees.
3. Upon receipt of the quote, the travel coordinator may make alternative arrangements if better rates are available from other sources.
4. The travel coordinator will:
 - Confirm the reservations with the contract travel agency or place the reservations with alternative sources.
 - Record the total cost and method of payment (see Section 6).
 - Forward a copy of the completed travel request, quote from the contract travel agency and other related supporting documents to the department's fiscal staff for payment processing (see Section 6).
 - Provide the traveler with a copy of the Request for Exemption of Hotel/Motel Transient Occupancy Tax form (if applicable) (Appendix D).
 - Provide the traveler with a complete itinerary.

5 TRAVEL EXPENSE LIMITS

5.1 Per Diems –Full Day Travel

The County's per diem rates for lodging, meals/incidentals will be reimbursed at the rates allowed by the Internal Revenue Service. The per diem rates vary from city to city and can be accessed on the Internet at <http://www.policyworks.gov/perdiem>. A full day is defined as a 24-hour period.

Traveling employees may request a per diem advance (see Section 6.1) to pay for their lodging, and meals/incidentals or request reimbursement at the per diem rate (see section 6.6) upon completion of their travel.

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5.2 Incidentals

Incidentals are included in the per diem rate and may not be claimed separately (see Section M for other reimbursable business expenses). Incidentals include such items as personal toiletries and other personal care expenses incurred in an overnight stay.

5.3 Other Business Expense Incurred While Traveling

While traveling on official County business, the following expenses are reimbursable at actual cost when **original receipts** are attached to the travel claim form (Appendix C):

- Necessary taxicab, airport transportation, bus fares or other transportation costs
- Bridge tolls
- Parking fees
- Hotel taxes causing the hotel bill to exceed the federal per diem amount
- Reasonable telephone and facsimile (FAX) charges in connection with County business
- Laundry and dry cleaning if the trip extends beyond five business days, necessary as a result of on the job activities and is reasonable in amount,
- One personal phone call not to exceed 5 minutes duration during each 24 hour period,
- Other justifiable expenses will be approved based on a review of special circumstances.

While traveling on official County business, the following expenses are reimbursable at actual cost **without receipts** with the travel claim Form (Appendix C):

- Metered parking
- Rapid transit fees

5.4 Use Of Private Vehicle

A private vehicle may be used for travel outside of Yolo County for business purposes in accordance with the County's Vehicle Policy contained in Section 2-6 of Administrative Policy Manual and

- Travel for commuting between home and the office is not reimbursable.

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- Travel between home and county business destination is reimbursable to the extent that the total mileage exceeds the normal round-trip commute between the home and the office.
- Travel between county offices for authorized county business purposes is reimbursable.

The mileage reimbursement rate will be equivalent to the rate set by the Internal Revenue Service. The current mileage reimbursement rate is included on the travel claim form (Appendix C).

5.5 Meals-Part Day Travel

The County will pay for meals while traveling out of the County at the per diem rate.

5.5.1 Breakfast

- Breakfast may be claimed when travel commences at or before 6:00 a.m. on the first day of a trip (including one day trips).
- Breakfast may be claimed on the last day if travel terminates after 9 a.m.

5.5.2 Lunch

- Lunch may be claimed on the first day if the trip begins at or before 11:00 a.m.
- Lunch may be claimed on the last day of a multi-day trip ending after 2:00 p.m.
- Lunch may be claimed if you are required to be out of the County for business purposes if the travel begins before 11:00 a.m. and ends after 2:00 p.m.

5.5.3 Dinner

- Dinner may be claimed if the trip ends at or after 7:00 p.m.
- Dinner may be claimed on the first day of a trip of more than 24 hours if the trip begins between the hours of 4:00 p.m. and 7:00 p.m.

5.5.4 Allocation of Meal/Incidental Per Diem

If per diem is claimed for less than a full day, the Internal Revenue Service per diem will be allocated as stated by the Internal Revenue Service (see Appendix E).

5.5.5 Meals Included in Cost of a Conference, Seminar or Meeting

When meals are included in the registration cost for a conference, seminar, or meeting, the actual cost of the meal will be paid as part of the registration fee. A separate per diem payment for that meal will not be allowed.

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5.5.6 Alcoholic Beverages

The County maintains a drug and alcohol free workplace. Per diem payments are not intended to cover the cost of alcoholic beverages.

5.6 Lodging At Conferences, Seminars and Meetings

When attending a conference, seminar or meeting where lodging exceeds the per diem rate, the employee will be reimbursed for the actual cost of the lodging. A copy of the conference, seminar or meeting flyer showing the actual lodging rate must accompany the request for reimbursement or pre-payment (see Section 6).

5.7 Exemptions From Hotel/Motel Transient Occupancy Tax

When registering at a hotel or motel on County business, it is strongly recommended that the employee request an exemption from the hotel/motel transient occupancy tax. The department's travel coordinator will provide the required form (Appendix D).

5.8 Excluded Expenses:

The following expenses are not reimbursable:

- Babysitting fees
- Traffic fines
- Hotel luxury upgrades
- Expenses associated with a non-employee who accompanies the employee on official County business.
- Pet care and/or boarding

6 PAYING FOR TRAVEL EXPENSES

The County has five methods of payment for expenses incurred while traveling outside of the County on County business. Payment may be made by requesting a per diem advance, requesting pre-payment of hotel and registration fees, use of the County's American Express Business Travel Account, use of a County purchase card or directly by the traveling employee with subsequent reimbursement by the County.

6.1 Per Diem Advances

Traveling employees may request a per diem advance through their travel coordinator to cover the cost of meals and lodging while traveling on County business. Procedures related to per diem advances are described below.

1. Each request for per diem advance must be \$50.00 or more.
2. Traveling employees must complete the estimated expense section of the travel request form (Appendix B). Upon receipt of the approved travel

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6.2 Hotel and Registration Pre-Payments

Traveling employees may request prepayment for hotel arrangements through their travel coordinator to cover the cost of lodging while traveling on County business if the cost of the hotel exceeds the per diem rate (see Section 5.1). Procedures related to pre-payments are described below.

1. Traveling employees must complete the hotel pre-payment section of the travel request form (Appendix B) and/or registration form. Upon receipt of the approved travel request and/or registration form, the department's fiscal office will submit an on-line claim to the Auditor-Controller office.
2. The request must be submitted to the Auditor-Controller's office at least 10 business days before the date of travel.
3. The employee may hand carry the pre-payment check or have the check sent directly to the hotel or registrar.

6.3 Use Of American Express Account Limited To Contract Travel Agency

The contract travel agency is the only authorized user of the County's American Express account. All airfare and other modes of transportation purchased through the contract travel agency will be paid for using the County's American Express account.

Payment procedures for the American Express account are as follows:

1. When the travel charged to the American Express account is complete, the travel coordinator sends a copy of the properly approved travel request to the department's fiscal staff responsible for preparing the American Express journal entries.
2. Once a month, the Auditor-Controller's office will send the department an American Express monthly billing statement. Each budget unit will receive a separate statement.
3. The designated department personnel will use the approved travel request form to verify and reconcile the charges on the American Express monthly billing statement.
4. Department will submit a journal entry, with the billing statement attached, to the Auditor-Controller for payment, no later than 10 business days from the receipt of the billing statement.
5. The journal entry is as follows:

Debit- Proper expense account(s)

Credit- 52-0053

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6. Departments will maintain a file of the approved travel request forms and reconciled billing statements, organized by month, for audit purposes. These records must be maintained for three years (or longer if required by grant or other agency agreements).

6.4 Use Of Purchase Card

At the discretion of the Department Head, certain County employees have been issued a purchase card. The following guidelines must be adhered to when using the purchase card to pay for travel related expenses:

1. The purchase card may be used for the purchase of conference/seminar registration fees, airfare, car rentals and hotel rooms (only if a per diem advance or pre-payment is not obtained).
2. The purchase card may **not** be used to pay for meals while traveling.

Exception:

A purchase card may be used by members of the Board of Supervisors, the County Administrative Officer, Assistant County Administrative Officers, Department Heads and elected officials to purchase meals that are directly related to official County business. Meals covered under this exception may not be lavish or include alcoholic beverages.

Such use is expected to be infrequent and is subject to scrutiny by the Auditor-Controller. Documentation must meet Internal Revenue Service documentation requirements including but not limited to the names of the persons consuming the meal, the date, location, and business purpose.

3. Purchase cardholders must attach a copy of the approved travel request form and receipts for all travel related expenditures to the purchase card statement and follow the procedures contained in the purchase card policies and procedures manual.

6.5 Employee Requested Reimbursement

In the event, an employee pays for travel related costs from his or her own funds while traveling on County business, that employee is entitled to timely reimbursement by the County. Timely reimbursement is defined as reimbursement within 10 business days of receipt of a properly completed travel claim form (Appendix C) submitted to the Auditor-Controller's office.

The traveling employee will:

1. Certify that travel claim form (Appendix C) does not include items such as hotel rooms and/or meals for which a per diem advance or pre-payment was received.

YOLO COUNTY TRAVEL PROCEDURES MANUAL

2. Attach receipts for conference/seminar registrations, hotel rooms, rental cars, and other business related expenses for which reimbursement is sought.
3. Submit a completed travel claim form (Appendix C) with a copy of the approved travel request form (Appendix B) to their department head or designee for approval.
4. Submit the approved claim to the department's fiscal staff within 20 days of the date of travel. The fiscal staff will submit the approved claim to the Auditor-Controller's office within 10 days of receipt from the employee. The Auditor-Controller will issue a check within 10 business days of receipt of the properly approved claim from the department's fiscal staff

Note: Claims solely for per diem amounts do not require receipts.

7 TRAVEL RELATED DISPUTES

The employee's department fiscal staff and/or department head or designee will first address any disputes arising from the application of the Travel Reimbursement Procedures. If the dispute is not resolved at the department level, the dispute will be resolved through discussions between the Auditor-Controller and the related department head, elected official and/or the County Administrative Officer.

**COUNTY OF YOLO
ADMINISTRATIVE POLICY
MANUAL**

CHAPTER:	II GENERAL ADMINISTRATION
SECTION:	2-5 TRAVEL
DATE:	January 28, 2003 Page 1 of 3

1 APPLICABILITY

The travel policies described in this document apply to all county officials, employees and eligible advisory board/commission/committee members.

2 PURPOSE

To ensure that all travel is properly authorized, obtained in an efficient manner and at the lowest possible cost.

3 TRAVEL AUTHORIZATION

Department heads or their designees must authorize travel requests. All authorized travel costs will be borne by the authorizing department.

4 CONTRACT TRAVEL AGENCY

The county has contracted with an outside travel agency. The preferred method for arranging travel involving airfare, car rentals and/or an overnight stay in a hotel is through the contract travel agency. Department heads or their designee may authorize the departments' travel coordinators to use other means to arrange travel (i.e., the Internet, etc.) if it results in a cost saving to the county when compared to using the contract agency.

5 DEPARTMENT TRAVEL COORDINATORS

Each department head shall designate one or more travel coordinators. The travel coordinators will be responsible for making each department's travel arrangements.

6 AIRLINE TRAVEL

The preferable method of purchasing airline tickets is through the contract travel agency. Department heads or their designees may authorize the departments' travel coordinators to use other means to arrange travel (i.e., Internet, etc.) if it results in a cost savings to the county when compared to using the contract agency.

7 CAR RENTALS

The preferred method of car rental reservations is through the contract travel agency. Car rental companies that allow for use of a voucher system will be utilized whenever possible. Department heads or their designees may authorize the departments' travel coordinators to arrange for car rentals (i.e., Internet, etc) if it results in a cost saving to the county when compared to using the contract agency.

**COUNTY OF YOLO
ADMINISTRATIVE POLICY
MANUAL**

CHAPTER:	II GENERAL ADMINISTRATION
SECTION:	2-5 TRAVEL
DATE:	January 28, 2003 Page 2 of 3

8 HOTELS

Hotel reservations may be made through the contract travel agency or directly with the hotel if it results in a cost saving to the county when compared to using the contract agency. Lodging costs will be reimbursed at the per diem rate, unless prior approval of a higher rate is obtained from the department head or designee.

When attending a conference or seminar where lodging exceeds the per diem rate, the employee will be reimbursed for the actual cost of the lodging. A copy of the conference or seminar flyer that shows the actual lodging rate must accompany claims for reimbursement.

9 MEALS

The county will pay for meals while traveling out of the county at the per diem rate.

- Breakfast may be claimed when travel commences at or prior to 6:00 a.m. whether on a one-day trip or on the first day of a trip of more than 24 hours. Breakfast may be claimed on the last fractional day of a trip of more than 24 hours if travel terminates at or after 9:00 a.m.
- Lunch may be claimed on the first day if the trip begins at or before 11:00 a.m., and may be claimed on the last fractional day of a trip of more than 24 hours if the travel terminates at or after 2:00 p.m. For one-day trips, lunch may be claimed if out of the county between the hours of 11:00 a.m. and 2:00 p.m.
- Dinner may be claimed if the trip ends at or after 7:00 p.m., whether on a one day trip or on the last day of a trip of more than 24 hours. Dinner may be claimed on the first day of a trip of more than 24 hours that begins between the hours of 4:00 p.m. and 7:00 p.m.

When meals are included in the registration cost for a conference or seminar, the actual cost of the meal will be paid as part of the registration fee. A separate per diem payment for that meal will not be allowed.

It is the desire of the county to maintain a drug and alcohol free workplace. Per diem payments are not intended to cover the cost of alcoholic beverages.

PER DIEM RATE AND TRAVEL REIMBURSEMENT RATES

The county's authorized per diem rate and the maximum allowable reimbursement rates for lodging and meals, when claimed separately and not as per diem, will be the rate allowed by the Internal Revenue Service (IRS).

10 MILEAGE

The automobile mileage reimbursement rate will be equivalent to the rate and terms set by the IRS.

- Travel for commuting between home and the office is not reimbursable.
- Travel between home and county business destination is reimbursable to the extent that the total mileage exceeds the normal round-trip commute between the home and the office.
- Travel between county offices for authorized county business purposes is reimbursable.

**COUNTY OF YOLO
ADMINISTRATIVE POLICY
MANUAL**

CHAPTER:	II GENERAL ADMINISTRATION
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DATE:	January 28, 2003 Page 3 of 3

11 TRAVEL RELATED INCIDENTALS

Incidental expenses actually incurred while traveling may be claimed as allowed in the Travel Procedures prescribed by the Auditor Controller and only if a detailed description of items claimed appears on the travel claim form (Addendix C). Examples of incidental expenses include bridge tolls, parking meters and telephone calls.

12 TRAVEL CLAIMS AND REIMBURSEMENTS

In the event an employee pays for travel related costs from his or her own funds while traveling on county business, that employee is entitled to timely reimbursement by the county. Timely reimbursement is defined as reimbursement within 10 business days of receipt of a properly completed claim by the Auditor-Controller's office.

13 EMPLOYEES WITH SPECIAL NEEDS

In the event of special needs of employees a department head may authorize reasonable accommodations for travel, lodging and meals.

**YOLO COUNTY
TRAVEL REQUEST**

Name: _____ Title: _____ Ext: _____

Department: _____ Program: _____

Dates of Travel: From _____ To _____ Destination: _____

Purpose of Travel: _____

Travel Plans

Air Travel (Note: All air travel is ticketless, prepare to check-in at least 1 hour before flight)
Destination - Request Arrival Date and Time: _____

Return Trip - Requested Departure Date and Time: _____

Hotel Name: _____ Dates: _____ Telephone: _____
(specify name if conference hotel or preferred hotel name)

Address: _____

County Car Private Car Rental Car _____
(specify rental needs)

Other _____

Federal Per Diem Rates: Lodging: \$0.00 Meal & Inc.: \$0.00

Estimated Expenses

Check the box next to the items to be pre-paid or advanced. Employee may receive per diem advance for lodging and meals only.
Minimum advance amount is \$50.00

Transportation: <u>\$0.00</u>	<input type="checkbox"/> Meals (A): Breakfast: _____ days x <u>\$31.00</u> = <u>\$0.00</u>
Parking: <u>\$0.00</u>	Lunch: _____ days x <u>\$31.00</u> = <u>\$0.00</u>
<input type="checkbox"/> Registration (P): <u>\$0.00</u>	Dinner: _____ days x <u>\$31.00</u> = <u>\$0.00</u>
<input type="checkbox"/> Lodging	Incidentals: _____ days x <u>\$2.00</u> = <u>\$0.00</u>
<input type="checkbox"/> A <input type="checkbox"/> P (check one) <u>\$0.00</u>	
Other: <u>\$0.00</u>	Total Estimated Expenses: <u>\$0.00</u>

(A= advance to employee, P= pre-payment for registration or to hotel vendor)

Department Use Only

FUND	BUDGET UNIT	COST CENTER	ACCOUNT	PROGRAM	CLAIM NUMBER

Amount Charged To: American Express: \$0.00 Purchase Card: \$0.00
Per Diem Adv.: \$0.00 Prepaid: \$0.00 Fees Due To Travel Agency: \$0.00

I certify that I will be traveling on the dates noted above and that the per diem amounts being requested are appropriate. I am not requesting per diem payment in any instance where a meal is included in the cost of the function I am attending. I understand that I must return any unused per diem within 10 business days in the event my travel is shortened or cancelled.

I certify that travel arrangements obtained from the sources other than the County's contract travel agency resulted in net savings to the County or were the result of an emergency and that the expenses are within appropriation limits.

Employee Signature Date

Travel Coordinator Date

Department Head/Designee Date

**TRAVEL CLAIM
COUNTY OF YOLO**

DATE	FUND	B/U	COST CENTER	ACCOUNT	PROGRAM	VENDOR#	CLAIM NUMBER
EMPLOYEE NAME AND ADDRESS			Dates: _____ Thru _____		Time _____		Returned: _____
			From: _____		To: _____		
			(City)		(City)		
			Purpose of Travel:				
Mode of Travel:							
County Car <input type="checkbox"/> Private Car <input type="checkbox"/> Rental Car <input type="checkbox"/> Air <input type="checkbox"/> Train <input type="checkbox"/> Bus <input type="checkbox"/>							
Other <input type="checkbox"/> _____							

- Reference County of Yolo Travel Procedures Manual -

COST INCURRED

Registration (Receipt Attached):	\$0.00
Transportation Cost:	\$0.00
Business Miles (Private Car Only): _____ Miles @ Federal Rate \$0.36	\$0.00
Meals & Incidentals:	
Breakfast: _____ days @ \$0.00 per day	\$4.00
Lunch: _____ days @ \$0.00 per day	\$4.00
Dinner: _____ days @ \$0.00 per day	\$4.00
Incidentals: _____ days @ \$0.00 per day	\$4.00
Federal Daily Rate: <u>\$0.00</u>	
Total for Meals & Incidentals:	\$4.00
Lodging - Federal Per Diem: _____ Number of Days: _____ days @ \$0.00 per day	\$0.00
Other Business Expenses (Receipts Attached)	
Item _____ Amount \$0.00	\$0.00
Item _____ Amount \$0.00	\$0.00
Item _____ Amount \$0.00	\$0.00
Total for Other Business Expenses:	\$0.00
Less Unused Per Diem Advance	(\$0.00)
Total To Be Reimbursed	\$5.00

OTHER COMMENTS

I hereby certify that the goods or services described by the receipt(s) attached have been expended for the stated business purpose and that no prior claim has been presented for said goods or services.	I hereby certify that the goods or services claimed herein were necessary for the operations of the department.
_____ SIGNATURE OF CLAIMANT	_____ DEPARTMENT HEAD/DESIGNEE



County of Yolo

OFFICE OF THE AUDITOR-CONTROLLER
PO BOX 1268, WOODLAND, CALIFORNIA 95776-1268
PHONE: (530) 666-8190
FAX: (530) 666-8215

HOWARD H. NEWENS, CIA, CPA
AUDITOR-CONTROLLER

TRANSIENT OCCUPANCY TAX EXEMPTION CERTIFICATION FORM

Yolo County Employees
Tax on Occupancy of Hotel Rooms

Employee's name _____

Title _____

Department _____

Business address _____

City _____

Hotel/Motel name _____

Time Period _____
(from) (to)

Declaration: I declare under penalty of perjury that my registration at the above establishment is for the sole purpose of conducting official business and that the above establishment may call the County of Yolo to verify my identity and the validity of my use of this form.

Signed _____

Date _____

YOLO COUNTY TRAVEL PROCEDURES MANUAL

APPENDIX E

ALLOCATION OF FEDERAL MEAL AND INCIDENTAL RATES

The follow chart shows the allocation of the full day federal meals and incidental per diem rate:

If the federal full day meals/ incidental rate is:	\$30	\$34	\$38	\$42	\$46	\$50
Then the part day rate is:						
Breakfast	\$6	\$7	\$8	\$9	\$9	\$10
Lunch	\$6	\$7	\$8	\$9	\$11	\$12
Dinner	\$16	\$18	\$20	\$22	\$24	\$26
Incidentals (only available for overnight stays)	\$2	\$2	\$2	\$2	\$2	\$2

The federal per diem rates are revised annually by the federal government and are available at <http://www.policyworks.gov/perdiem>.

YOLO COUNTY TRAVEL PROCEDURES MANUAL

APPENDIX F

Frequently Asked Questions

- Q. When attending a conference, which includes lunch, if I prefer to eat somewhere else because I do not like the meal that is being served, will I be reimbursed for a replacement lunch at the per diem rate?**
- A. No. County Departments should exercise strict fiscal responsibility by selecting conference sites that minimize, among other things, conference attendees' travel costs. When a reduced lunch has been prearranged as part of the conference, a separate per diem meal will not be allowed.
- Q. When attending a conference, which includes a lunch I cannot eat due to health reasons, will I be reimbursed for a replacement lunch at the per diem rate?**
- A. Normally, when a conference facility knows in advance that an attendee has special health/medical needs, the facility will make special arrangements to accommodate attendees. If your special needs cannot be met, a separate per diem meal may be allowed with prior approval of your department head/designee.
- Q. What if an optional meal is offered on the conference registration that exceeds the per diem rate, will the county pay for it?**
- A. Approving the cost of this optional meal would be at the discretion of your department head/designee. You would not be allowed the per diem rate in addition to the optional meal.
- Q. I am attending a conference for which the conference sponsor has arranged a special lodging rate at the conference site. The special rates are higher than the federal per diem rate for the conference location. Will the County pay for the higher rate so I can stay at the conference location?**
- A. Yes. You must attach a copy of the conference material showing the details of the conference lodging accommodations to your Travel Request and enter the amount for lodging. Your travel coordinator will book your lodging from the information you provide.
- Q. Since the current per diem rates do not include lodging taxes, do I have to pay the hotel tax?**
- A. Yes. If the per diem advance you received for lodging was not enough to cover hotel taxes or the prepayment warrant made payable to the hotel did not include taxes, the hotel will require that the entire bill be paid. If you pay the additional taxes it is considered a business expense and can be reimbursed by entering the amount under business related expenses on the Travel Claim and attaching the hotel bill.
- Q. Am I required to share a hotel room with another employee?**
- A. No. Each employee is entitled to a daily payment for lodging and meals at the single rate. If you choose to share a room with another employee on official business, one-half of the double occupancy charge shall be allowed for each employee. If you share a room with a person who is not an employee on official business, the employee will be allowed the single room rate up to the per diem limit.
- Q. How are tips shown on my travel reimbursement claim?**
- A. Tips to bellhops, maids, etc. are included as part of your lodging per diem expenses and are not reimbursable separately. Tips for meals are included in the per diem meal rate and are not reimbursable separately.

YOLO COUNTY TRAVEL PROCEDURES MANUAL

Frequently Asked Questions

Q. The County per diem rates used to be higher, why did we change to the IRS rates?

A. The former rates using the high and low cost areas were not clear to many employees. In addition, the County had to revise these rates periodically. For the sake of efficiency, accuracy and clarity it was decided that the Federal rates would be used. The federal rates reflect the cost of living by city.

Q. Do I get the \$2 incidental expense even if I am just out of the County for lunch?

A. No. The \$2 incidental expense is only paid to the employee with an overnight stay. If you spend one night you will get \$2 for incidentals. If you spend two nights you will get \$4.

Q. Why does the Travel Policy refer to bridge tolls as incidentals, but the Travel Procedures Manual considers them Other Business Related Expenses?

A. While reviewing the Federal guidelines it was noticed that bridge tolls were not considered incidentals. Therefore, the procedure was updated to follow those guidelines (the policy will eventually be updated).

Q. I commute to work 30 miles round-trip each day. I traveled 260 miles roundtrip to a conference, leaving from and returning to my home. Can I be reimbursed for all 260 miles traveled?

A. No. Travel is not reimbursable for the miles traveled for your daily commute; travel between home and County business destinations is reimbursable to the extent that the total mileage exceeds the normal round-trip commute between home and office. Therefore, you would only be reimbursed for 230 miles on your travel claim.

Q. I don't have a receipt for my bridge toll, can I still be reimbursed?

A. If you don't have the required receipt for reimbursable business expenses, such as bridge tolls, you must have your department head/designee approve the exception to procedure.

Q. Can I be reimbursed at actual rates if the cost of lodging and/or meals is less than the per diem rate?

A. Yes. In certain circumstances, at the discretion of a department head, an employee may be required to submit actual receipts and be reimbursed for actual amount if the amounts are less than the per diem rates. The employee must agree to these requirements before the date of travel.

This document will be updated as new questions are asked.



County of Yolo

Administrative Policies and Procedures Manual

TITLE: CODE OF ETHICS FOR PROCUREMENT	DEPARTMENT: PURCHASING
TYPE: POLICY	DATE: JUNE 18, 2002

A. GENERAL

Every employee of The County of Yolo should seek to obtain the best value for each dollar expended and uphold the public's trust by processing public purchasing in an open and honest environment.

B. POLICY AMPLIFICATION

1. Personnel involved in vendor selection shall not engage in practices that might result in unlawful activities including, but not limited to, rebates, kickbacks, or other unlawful consideration in violation of County policy.
2. County employees are prohibited from participating in the selection process when the employees have a relationship with a person or business entity seeking a contract that would subject those employees to the prohibitions of Government Code Sections 87100 and 1090, et. seq., or when such participation might result in a violation of County policy.
3. The County has established the following Code of Ethics to be adhered to by all County employees who participate in the procurement process:
 - a. Each Employee shall be expected:
 - (1.) To recognize that at all times the chief function of local government is to serve the best interests of all the people; to regard public service as a sacred trust, giving primary consideration to the interests of our employer, the County.
 - (2.) To provide facts and advice to officials on matters of policy as a basis for making decisions and setting community goals.
 - (3.) To uphold and implement policies adopted by the Board of Supervisors.
 - (4.) To conduct him or herself with fairness and dignity, and to demand honesty and truth in the procurement process.
 - (5.) To procure without prejudice, seeking to obtain the maximum value for each dollar expended, avoiding unfair practices and giving all qualified vendors equal opportunity.
 - (6.) To accord vendor representatives courteous and professional treatment.
 - (7.) To honor his or her obligations and require that obligations to the County be honored.
 - (8.) To conduct the public's business at no time, nor under any circumstances, for private gain.

County of Yolo

Administrative Policies and Procedures Manual

TITLE: CODE OF ETHICS FOR PROCUREMENT	DEPARTMENT: PURCHASING
TYPE: POLICY	DATE: June 18, 2002

- (9) To avoid engagement in any transaction that might conflict with the proper discharge of our employment duties by reason of financial interest, family relationship, or any other circumstances causing a breach of confidence in the acquisition process.
- (10) To accept directly or indirectly from suppliers at no time, nor under any circumstances, gifts, gratuities, or other things of value in violation of County policy or State law or which might influence or appear to influence procurement decisions; to refuse to accept any form of bribery, prevent any appearance of so doing and to report any offer of a gift or gratuity which violates County policy or State law, or any offer of a bribe to a supervisor.
- (11) To refrain from knowingly influencing others to commit any act that would constitute a violation of this Code.

C. UNETHICAL BEHAVIOR

The following types of behavior reflect unethical behavior. This list is not all-inclusive, but provides a guideline by which to assist in judging appropriate behavior:

1. **Favoritism or preference to certain vendors.** Favoritism or preference for certain vendors harms the competitive bidding/proposal process.
2. **Acceptance of kickbacks.** A kickback is a payment, gratuity, commission, job offer, or other favorable action from vendors, prime contractors, subcontractors, or higher-tier contractors in return for award of a contract.
3. **Conflict of interest.** A legal conflict of interest occurs when a County employee who has influence in the selection process has a financial investment in the company from which the purchase is made. This is apparent when such an employee or close family member/friend of such employee owns the selected company. Any other circumstances that may lead to personal gain also indicate a conflict of interest.
4. **Contemporaneous employment.** An employee cannot be employed or perform services for a vendor that sells goods or services to that employee's department. Such vendors are barred from submitting bids or proposals to that department.
5. **Reciprocity (restraint of trade).** Reciprocity is an illegal activity in which buyers (i.e., County employees) direct purchases to businesses that are their customers. Public entities that sell surplus are vendors in that instance, and must avoid the appearance of reciprocity.
6. **Auctioning of bids or quotes.** When a County employee discloses a vendor's current price quote to other vendors, before an award is made, such activity is considered an auctioning of bids.

County of Yolo

Administrative Policies and Procedures Manual

TITLE: CODE OF ETHICS FOR PROCUREMENT	DEPARTMENT: PURCHASING
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This type of behavior is frequently reported to authorities by the vendors who have been harmed by such activity. Prices and other information provided in the purchasing process must not be divulged until made public to the extent allowable by law.

- 7. Providing false information.** The act of providing false information includes (1) providing false information to vendors who have submitted, or who are going to submit, bids or proposals; (2) providing false information regarding relationships with vendors; and (3) other inappropriate activity.



County of Yolo

Administrative Policies and Procedures Manual

TITLE: CONTRACTING & PURCHASING POLICIES	DEPARTMENT: PURCHASING
TYPE: POLICY	DATE: SEPTEMBER 9, 2008

A. PURPOSE

- 1) The purpose of this document is to set forth those policies identified by State law, the Yolo County Code, and the Board of Supervisors as to how goods, supplies and services will be acquired for Yolo County, whether by purchase order, contract or agreement, lease or lease-purchase, sale or conditional sale, memorandum of understanding, purchase card or claim.
- 2) This document does not apply to revenue-sharing agreements, joint powers agreements, and other agreements that do not provide for the acquisition of goods, supplies, and services by Yolo County.
- 3) This Policy also does not address the acquisition or disposition of an interest in real property or the use thereof, whether by purchase, sale, lease, sublease, license, or otherwise. (These matters are governed by different rules, e.g., Government Code Sections 25350 and following, Government Code Sections 25520 and following, and Yolo County Code Sections 2-7.101 and following.) County departments and staff must consult with the Purchasing Agent or Central Services Manager regarding all such matters.

B. PURCHASING PRINCIPLES

- 1) Purchasing should be responsive to the needs of the requesting departments. Communication with the requesting departments will aid Purchasing in advance planning, consolidation of requirements, and the achievement of maximum cost savings. Purchasing will:
 - a. Consolidate the requirements of more than one department where possible without delaying the acquisition.
 - b. Seek competitive quotations, proposals, or bids in accordance with the Purchasing Procedures Manual.
 - c. Evaluate the possibility of competitive arrangements using the State and other agency contracts for vehicles, equipment, medical supplies, etc.
 - d. Require acceptable written justification for sole source, single source, or brand name purchases.
 - e. Purchase from the most economical source while considering the quality of the product or service, the past performance of the source, and the financial stability of the source.
 - f. Respond with appropriate action in the event of unsatisfactory vendor performance.
 - g. Provide continual evaluation of internal procedures to assure that contractual arrangements for goods, supplies and services are effective and enforceable.
 - h. Adhere to the County's Code of Ethics for Procurement.
- 2) The Purchasing function can only be successfully and economically performed with the cooperation of all parties. Advance planning is of primary importance. Each department, in determining its purchasing requirements will:



County of Yolo

Administrative Policies and Procedures Manual

TITLE: CONTRACTING & PURCHASING POLICIES	DEPARTMENT: PURCHASING
TYPE: POLICY	DATE: SEPTEMBER 9, 2008

- a. Use realistic planning and budgeting for the acquisition of goods, supplies, and services at a minimum cost to the County.
- b. Specify the most cost effective good, supply, or service, while maintaining the performance capability.
- c. Forward advance planning data to the Purchasing Department for preliminary review and consolidation with similar data from other departments where appropriate.
- d. Make maximum use of available assets before seeking new purchases, by considering rehabilitation of available assets if economically feasible, using alternative items, and investigating availability of surplus and excess from other departments.
- e. When an annual buying program is approved, evaluate inventory policy and buying at the most economical/largest quantity while considering storage space, shelf life, obsolescence and certainty of utilization. Maximum economy is realized through quantity discounts and minimum administrative cost.
- f. Continuously plan requirements to accommodate internal administrative lead times, production lead time, and delivery time in order to eliminate emergency purchases.
- g. Forward all requirements to Purchasing prior to a commitment to a supplier, except in a true emergency in accordance with C4 below.
- h. Adhere to procedures prescribed by the Purchasing Agent and use the County's authorized contract monitoring system.
- i. Adhere to the County's Code of Ethics for Procurement.

C. TYPES OF PURCHASES

- 1) **Goods** are defined as equipment, office furnishings, tools, aids, accessories, materials, and other tangible things needed to, or used in the course of, conducting business, and are purchased on an infrequent basis.
- 2) **Supplies** are defined as materials and other tangible things used during the daily conduct of business that must be replenished regularly and thus are obtained on a frequent basis.
- 3) **Services** are defined as the performance of any work for the County by someone other than a County employee. This includes related services, special services, and other types of services that might be performed for the County.
 - a. Related Services are services directly associated with goods and supplies acquired by the County, such as delivery, installation, maintenance and/or training.
 - b. Special Services (Gov't Code 31000) are Services that are (a) performed by persons specially trained, experienced, and expert, (b) consist of services, advice, education or training for the County or its employees, and (c) fall into one or more of the following categories: financial, economic, accounting (including the preparation and issuance of payroll checks or warrants), engineering, legal, medical, therapeutic, administrative, architectural, airport, or building security matters, and laundry or linen services. They may include maintenance or custodial matters if the Board of Supervisors, County Administrative Officer ("CAO") or Purchasing



County of Yolo

Administrative Policies and Procedures Manual

TITLE: CONTRACTING & PURCHASING POLICIES	DEPARTMENT: PURCHASING
TYPE: POLICY	DATE: SEPTEMBER 9, 2008

Agent finds that the site is remote from available County employee resources and the County's economic interests are served by such a contract.

- 4) **Emergency Purchases** may be made in accordance with Yolo County Code Section 2-5.1004 ("Emergency purchases") if the item(s) purchased are immediately necessary for the continued operation of the office or department involved or are immediately necessary for the preservation of life or property.

D. **CONTRACTING AUTHORITY**

- 1) **Board of Supervisors** is authorized by State law to approve all contracts and purchases on behalf of the County of Yolo that are permitted by State law. The Board has presently delegated part of that authority to the CAO, the Purchasing Agent, and department heads.

From time to time the Board of Supervisors may authorize by ordinance, resolution, or minute order, a special policy for a department that will supersede any provisions of this Contracting and Purchasing Policy.

- 2) **County Administrative Officer** is authorized by this Policy to make contracts for special services within the limits specified in the Yolo County Contracting Matrix set forth elsewhere in this Policy and meeting the following criteria:
 - a. The contract is for special services as defined above;
 - b. The contractor has been selected by a competitive process conducted by the department head or the Purchasing Agent, or both, searching for qualified vendors within the relevant market for the particular service required to the extent that such a process may be conducted within the time required to obtain the services; and
 - c. The form of the contract by which the services are obtained is substantially in accordance with a form that has been approved by the Board of Supervisors.

The Board authorizes the County Administrative Officer to determine whether any proposed contract meets the above criteria. If the County Administrative Officer determines that a proposed contract meets the above criteria, he or she may execute it on behalf of the County of Yolo.

- 3) **Purchasing Agent** is authorized by State law and the Yolo County Code to make contracts for, and approve purchases of, goods, supplies, and services within the limits specified in the Yolo County Contracting Matrix set forth elsewhere in this Policy and subject to the limits of State law and the County Code. The Purchasing Agent is authorized to issue procedures necessary to implement the Board Policy as to how the Purchasing and Contracting function will be performed within Yolo County.



County of Yolo

Administrative Policies and Procedures Manual

TITLE: CONTRACTING & PURCHASING POLICIES	DEPARTMENT: PURCHASING
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- 4) **Department Heads** are authorized by this Policy to make contracts for, and approve purchases of, goods, supplies and services within the limits specified in the Yolo County Contracting Matrix set forth elsewhere in this Policy and meeting the following criteria:
- a. The contract is for goods as defined above;
 - b. The contract is for supplies as defined above; or
 - c. The contract is for services that fall within one or more of the following categories:
 - (1.) advisory or educational services such as management, training or facilitation;
 - (2.) food service, musical entertainment, guest speakers, or readers;
 - (3.) secretarial, office or technical support services;
 - (4.) copy, photographic or video taping services (except video tape services for medical or legal purposes); or
 - (5.) mediation and arbitration services.

The services noted above shall not be that upon which the County will rely on in making future decisions or with evaluating, moving, or cleaning up hazardous or explosive materials.

Department procurement of the above services will not be from the same vendor more often than quarterly unless a competitive selection process has occurred within the fiscal year that the work is performed.

E. PRICING AND CONTRACTUAL SOLICITATIONS

- 1) It is the general policy of the County that a competitive selection process such as competitive bid or request for proposals or quotations shall be secured for all contractual documents for goods, supplies, or services, which are proposed to be acquired by the County in accordance with the Yolo County Contracting Matrix. Any department head who submits a contract document to the Board of Supervisors, County Administrative Officer, or Purchasing Agent for approval, whose contract document has not undergone the competitive selection process, shall submit with the proposed contract document a complete explanation of how the recommended vendor was selected.
- 2) The competitive selection processes may be waived in any of the following cases:
 - a. When an emergency purchase (as defined in C4 above) is authorized by Yolo County Code Section 2-5.1004;
 - b. When the contract is with a federal, state, or local government entity;
 - c. When the department head is able to demonstrate that the cost of preparing and administering a competitive selection process in a particular case is not warranted. The department head may present findings to the Board of Supervisors, County Administrative Officer or Purchasing Agent (depending upon whose contracting authority the proposed contract falls within). In making this determination, County staff time and other costs may be considered.



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- If the CAO or the Purchasing Agent does not concur with the exemption, final approval may be sought from the Board of Supervisors;
- d. When a contract provides only for payment of per diem and travel expenses and there is to be no payment for services rendered;
 - e. When obtaining the services of expert witnesses for litigation or special counsel to assist the County;
 - f. When the Board of Supervisors, County Administrative Officer or Purchasing Agent determines that there is but a single source from which the goods or services may be acquired; or
 - g. When State law prescribes that the selection process be done in a specific manner.
- 3) Yolo County may issue one of the following types of documents in order to secure pricing information for potential acquisition of goods, supplies, or services.
- a. Request for Quotation (RFQ) is issued to obtain pricing for goods, supplies or services and can be subject to further negotiations after the pricing is received.
 - b. Request for Proposal (RFP) is used when the County's criteria for the acquisition of goods, supplies or services are not well defined and performance specifications will be issued. The request requires the vendor to explain in the proposal how the vendor plans to meet the County's needs and be subject to further negotiation after the pricing is received;
 - c. Request for Bid (RFB)/Invitation for Bid (IFB) is not subject to negotiation, and is used to obtain goods, supplies and services in certain circumstances (e.g., public works projects) that can be clearly specified and are awarded to the lowest, responsible and responsive bidder;
 - d. Informal quotation can be secured for low dollar value goods, supplies, or services where no solicitation is initiated by the County, but a written quotation is supplied by the vendor based on a verbal, e-mail, or fax request from the County.
- 4) Requests for bids, proposals, qualifications or quotations should:
- a. not be limited to one bidder or submittal;
 - b. not use a vendor's drawings or specifications, which have been identified with a proprietary stamp;
 - c. not use a vendor's drawings or specifications which would limit competition or give an unfair advantage to a specific vendor;
 - d. *not use a County specification if a standard specification* for the same application already exists; or
 - e. not be inconsistent as to the content that goes to vendors. All request forms and attachments must be the same to assure that vendors are responding to the same requirements.

F. CONTRACT DOCUMENTS

Yolo County may use the following contract documents to acquire Goods, Supplies, Services or Special Services based on the Yolo County Contracting Matrix:



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- 1) Purchase Orders are issued by the Purchasing Department based on requisitions received from the departments. Purchase Orders are used to acquire goods, supplies, and related services when the terms and conditions of acquisition are not complex and the payment process is clearly defined for a readily measurable product. Purchase Orders are not to be used for acquiring special services as defined above, but may be used to acquire other services that are directly related to goods and supplies being acquired (i.e., related services), or that meet the following criteria in a or b:
 - a.
 - (1.) the value is under \$10,000; and
 - (2.) the vendor providing the services performs no more than 50 hours of work per quarter unless a competitive selection process is used (2 or more quotes) and the low price was selected, or a sole or single source justification was furnished that is acceptable to the Purchasing Agent, CAO, or Board, respectively; and
 - (3.) the services are in one of the following categories:
 - (a) advisory or educational services such as management, training, or facilitation;
 - (b) food service, musical entertainment, guest speakers or readers;
 - (c) secretarial, office, or technical support services;
 - (d) copy, photographic, or video taping services (except video tape services for medical or legal purposes);
 - (e) expert witnesses;
 - (f) mediation and arbitration services; and
 - (4.) the services do not fall in any of the following categories:
 - (a) services, whether technical or consulting, upon which the County will rely on in making future decisions; and
 - (b) any activity associated with evaluating, moving, or cleaning up hazardous or explosive materials.
 - b. other services (those that are not related or special services) when all of the criteria in (a) are met, there is no need to obtain the vendor's written agreement, and addenda are incorporated into the purchase order to address other liability issues, such as employee status, abiding by all laws, maintaining licensure, and other specific liabilities such as pollution insurance, professional liability insurance, and similar specialized insurance.
- 2) Short Form Contracts are used when the conditions are not complex but require more details and standard provisions than are in Purchase Orders or the contractor's written agreement is necessary or appropriate.
- 3) Standard Long Form Contracts are used when the procurement is of a complex nature.
- 4) Other contract forms are used only when required by another contracting party in unusual circumstances (e.g., State contract, contractor lease agreement).



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G. GENERAL POLICIES ASSOCIATED WITH CONTRACT DOCUMENTS

1) Proper Identification of Contracting Entity

County departments are not contracting entities. Consequently, purchase orders and contracts must be let in the name of the County of Yolo. For approval purposes, most purchase orders or contracts will fall into three categories: Board approved, CAO approved, or Purchasing Agent approved.

2) Lease/Purchase or Rental

This form of acquisition is used (a) to satisfy a temporary need for equipment, to provide equipment for the start-up of an operation until more permanent arrangements can be made, (b) in areas of rapidly changing technology, or (c) when funds are not available to purchase and limited acquisition would be financially acceptable for equipment or facilities.

Acquiring equipment through lease, lease-purchase or rental shall not be used to circumvent the County's fixed asset capitalization thresholds.

3) Bid Splitting and Signing Limits

It is never permissible to split a quote, proposal, or bid into several contract documents in order to evade a contractual dollar limitation of contracting authority or bidding requirements. Whenever a Department's aggregate cost for a contract (or contracts) with a single vendor in any fiscal year exceeds permissible levels for CAO or Purchasing Agent approval, such contracts must thereafter be brought to the Board of Supervisors for its approval. The tracking of multiple contracts is a shared responsibility of the Department, Auditor-Controller, CAO and Purchasing Agent.

4) Predated Contracts/Purchase Orders

The submission of a contract document (e.g., standard contract, short form contract, purchase order, etc.) for approval after the date performance has begun or after the date the service has been completed is against County policy. Any department submitting such a contract document to the Board of Supervisors, County Administrative Officer, or Purchasing Agent for approval must submit, along with the contract document, a justification and proof of a valid County commitment made before the services were rendered.

5) Commencement Date of Contracts/Purchase Orders

No County contract shall be commenced before it is approved by the Board of Supervisors, County Administrative Officer, or Purchasing Agent. Contractors and vendors shall be advised by the responsible department head that performance under the contract document may not



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commence prior to such approval. No payment shall be made prior to this approval. Any work that commences prior to such approval must be justified to the authorizing signatory of the contract document for approval. If approval is denied, the County is not responsible; or has any obligation for that contract document and it is the responsibility of the individual who caused the contract performance to commence.

6) Advance Payments

Advance Payments are usually not appropriate and should be done on an exception basis for example for magazine subscriptions, printed items, or for a small business.

7) Progress Payments

Progress payments should be avoided unless warranted by business needs whenever possible and especially for contracts less than three (3) months in duration. If it is essential that progress payments be made, they should be made not more frequently than monthly in arrears, or at clearly identifiable stages of progress based upon written progress reports submitted with the contractor's invoices.

8) Duration of Contracts/Purchase Orders

Initial contracts normally should cover not more than one (1) year (twelve (12) consecutive months), although a longer term may be approved in unusual circumstances. A term of three (3) years is appropriate for ongoing contracts carrying out stable programs. Multiple year contracts must include provisions for early termination and must be contingent on available funding. Unless exempted in other sections of this Policy, no contract shall extend for more than a total period of thirty-six (36) months, either by original contract or by renewals or amendments, unless competitive bids have been sought or a request for proposal, qualification, quotation, or bid has been processed.

Medical services contracts shall not extend for more than a total period of five (5) years, either by original contract or by renewals or amendments, unless a competitive selection process has been used or unless exempted elsewhere in this Policy. To the extent feasible, consistent with funding and maintaining quality of service, contract expiration dates should be staggered conveniently throughout the year.

9) Retention of Contracts/Purchase Orders

In all cases an original of the fully executed contract or a copy of the purchase order must remain on file with the County for no less than four (4) years from the date of completion of the work and final payment. In the case of Board-approved contracts, the original contract shall be retained by the Clerk of the Board; for all other contracts, the department that initiated the contract shall retain the original. State and Federally funded contracts or grants may require



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longer retention periods. In cases of audits, litigation, or other special circumstances (e.g. grant requirements), the contract or purchase order is to remain on file until those special circumstances have been satisfied.

10) County Council Review

All contracts other than purchase orders or short-form contract agreements that follow the standard format previously approved by the Auditor-Controller, Purchasing Agent and County Council (short form contract located online in County e-forms) shall be submitted to County Council for “approval as to form”. Such approval indicates that the contract contains all the necessary elements of a contract and is binding on the parties. Such approval does not necessarily indicate that the contract contains all clauses that may be advisable or that the language clearly expresses the intent of the parties. Such concerns should be raised by specific questions to County Council.

11) Contract Monitoring and Reporting

At the time a contract is submitted to the Board of Supervisors, CAO, or Purchasing Agent for approval, the department head shall identify the person within the department who will be responsible for monitoring and what compliance measures have been established. When appropriate, the contract may include a contract monitoring provision.

Quarterly, the CAO will submit a report to the Board that details short and standard form contracts that have been signed by the CAO and the Purchasing Agent.

12) Contracts with Other Public Agencies, for County Services

The Board of Supervisors must approve all Contracts in excess of \$100,000 with another political entity and contracts in excess of \$25,000 for services performed by County employees. Contracts less than or equal to these limits may be approved by the Purchasing Agent or County Administrator, if the items contained in the contract are included in the approved County budget (See Yolo County Contracting Matrix on the following pages).

13) On-Site Performance

When services require performance on-site, insurance coverage is required (i.e. general liability, automobile, workers’ comp, professional liability or malpractice, where applicable, etc.).

H. CALIFORNIA PUBLIC CONSTRUCTION COST ACCOUNTING ACT (“CPCCAA”)

- 1) The California Public Construction Cost Accounting Act (Public Contracts Code Sections 22000 and following, Yolo County Code Sections 2-9.01 and following, is available for certain public works projects. By adopting Yolo County Code Sections 2-9.01 and following (“Informal



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Bidding Procedures for Public Works”), the Board of Supervisors has authorized the General Services Director and the Public Works Director to develop and maintain a list of contractors, solicit informal bids, and contracts within limits set forth in Public Contracts Code Section 22032.

- 2) These procedures are used for public works projects which are defined as: construction, reconstruction, erection, alteration, renovation, improvement, demolition, repair work, painting, repainting involving any publicly owned, leased, or operated facility. It does not include maintenance work which is defined as: routine, recurring, minor repainting for the preservation/protection of any publicly owned, leased or operated facility. It does not include any resurfacing of streets less than one (1) inch or any landscaping.

I. AUTHORIZED PURCHASING CARD

The County has contracted with State of California’s Cal-Card program to gain efficiencies and to streamline the administrative process for small purchases. The Cal-Card is the only authorized credit card for the County to procure goods and services. The County prohibits the use of merchant credit cards or other lines of credit from financial institutions for this use.

J. YOLO COUNTY CONTRACTING MATRIX

The “Yolo County Contracting Matrix” set forth below shall govern, to the extent that it is consistent with State law and the Yolo County Code, whenever a question of interpretation exists relating to the dollar limits of the authority of any County officer or employee to enter into a contract on the County’s behalf. If there is a conflict in contracting authority between the Contracting Matrix and State law or the Yolo County Code, or both, State law shall control first, and then the Yolo County Code. These policies do not supersede stricter State & Federal requirements that may pertain to some grants.



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YOLO COUNTY CONTRACTING MATRIX

For the Acquisition of Goods, Supplies and Services

PRICE (1)	COMPETITIVE PROCESS PERFORMED BY	P.O. OR CONTRACT APPROVED BY (2)	SELECTION PROCESS TYPE (3)	CONTRACTING MECHANISM (4)
GOODS, SUPPLIES AND SERVICES (Except Special Services)				
Up to \$5,000 (5)	N/A	N/A	N/A	Purchase Card or Claim
Up to \$5,000 but less than or equal to \$50,000	Department	Purchasing	Quotes	Purchase Order as limited by Section F 1 of this Policy. Short Form Contract if services (excluding related services) less than or equal to \$75,000 unless the procurement is of a complex nature, thereby requiring a Standard Contract; More than \$75,000 Standard Contract.
More than \$50,000	Purchasing for "Goods & Supplies" Department for "Services"	Purchasing (6)(7)	Formal Quotes, Formal Proposals or Invitation For Bids	
SPECIAL SERVICES				
Up to \$10,000	Department	Purchasing Agent	N/A	Short Form less than or equal to \$75,000 unless the procurement is of a complex nature thereby requiring a Standard Contract. Standard Contract more than \$75,000
More than \$10,000 but less than or equal to \$50,000	Department	Purchasing Agent or County Administrator	Quotes	
More than \$50,000	Department	Purchasing Agent less than or equal to \$100,000 Board of Supervisors more than \$100,000, see notes (8)	Formal Quotes or Formal Proposals	



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Footnotes on the next page

Footnotes:

- 1) See Section G3, "Bid Splitting and Signing Limits."
- 2) See Section D, "Contracting Authority."
- 3) See Section E, "Pricing Solicitation."
- 4) See Section F, "Contract Document."
- 5) Department Head authority to contract for services is limited to certain kinds of services and circumstances; see Section D4, "Department Head Contracting Authority."
- 6) The Purchasing Agent is generally limited to \$50,000 for other services (plus a CPI adjustment every year commencing January 1, 2005; see Yolo County Code Section 2-5.1003(e)
- 7) Purchase Orders are approved by Purchasing. Board of Supervisors approves Short Form Agreements and other related services that exceed Purchasing Agent limit per footnote (6).
- 8) Board of Supervisors granted CAO and Purchasing Agent contract authority of \$100,000 or less on Public Agency contracts and contracts for services by County employees, see G. 12) "Contracting & Purchasing Policies."



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TITLE: POLICY ON PROCUREMENT	DEPARTMENT: FINANCIAL SERVICES
TYPE: POLICY	DATE: July 1, 2018

A. PURPOSE

This policy establishes the County's principles of procurement and ethical standards for procurement that all County officers and employees (collectively, "employees") involved in the procurement process must follow to prevent potential conflicts of interest and avoid the appearance of impropriety while effectively and efficiently procuring goods and services. Additionally, this policy articulates the delegated authority granted by the Board of Supervisors to specific County positions. All County employees involved in the purchasing process shall seek to obtain the best value for each dollar expended and uphold the public's trust by processing public procurement in an open and honest environment.

B. APPLICABILITY

This policy is applicable to all County employees involved in the procurement process. The procurement process includes:

1. The conducting of, or participation in, an informal or formal competitive solicitation process where required by this policy
2. The negotiation, contracting and/or purchasing of goods, supplies and/or services
3. The use of a County purchasing card, travel card/program or fuel card
4. The development or approval of specifications and standards to be used for procuring goods, supplies and/or services
5. The preparing or approving of sole-source or single-source justifications
6. The surplus of County property, including identifying property for surplus and the auction, sale or other disposal of the property
7. The negotiation, contracting, and approval of rents or leases for personal property
8. The negotiation, contracting, and approval of purchasing, renting or leasing real property

This policy shall be implemented in a manner consistent with all applicable Federal, State and local laws, regulations, ordinances and agreements. In the event an applicable Federal, State and/or local law, regulation, ordinance, or agreement (including, but not limited to, grant agreements) is more restrictive than this policy, the more restrictive provision shall be followed.

In addition to this Policy, County employees involved in the procurement process shall follow the Procurement Procedures.

C. PRINCIPLES OF PROCUREMENT

The Board of Supervisors centralized the County's procurement function within the Procurement Division of the Department of Financial Services operating under the direction of the Purchasing Agent. The Procurement Division is responsible for:

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1. Developing and implementing this Procurement Policy and the Procurement Procedures, as adopted by the Board of Supervisors, as well as Federal, State and/or local law, regulation, and ordinance, or any applicable agreement
2. Providing procurement support services such as assistance, training and oversight

The Purchasing Agent and County employees in the Procurement Division are to implement the following procurement principles:

1. **Well-Informed Decision Makers**
Ensure that County elected officials and authorized employees make sound purchasing decisions and have access to meaningful information about the procurement process, so that they may fulfill their operational needs
2. **Competition for Value**
Ensure the County obtains quality at the best economic value using competitive solicitation processes where feasible
3. **Leverage Technology**
Use data analytics and electronic commerce to make intelligent procurement decisions and efficiently administer the procurement processes
4. **Leverage Purchasing Power**
Use a centralized procurement system to achieve economies of scale and/or enhance quality
5. **Performance-based Procurement**
Incorporate performance metrics to measure the efficiency, effectiveness and outcomes of procurement activity

D. CODE OF ETHICS FOR PROCUREMENT

Every employee of Yolo County involved in the procurement process shall seek to obtain the best value for each dollar expended, and uphold the public’s trust by processing public purchasing in an open and honest environment.

Yolo County promotes governmental integrity and guards against the appearance of impropriety by prescribing the following essential standards of ethical conduct for procurement activities:

1. County employees shall discharge their duties impartially, so as to assure fair competitive access to governmental procurement by responsible contractors and to foster public confidence in the integrity of the County procurement system.
2. County employees shall not solicit, demand, accept or agree to accept a gratuity, offer of employment, or other personal advantage in connection with any decision, approval, disapproval, recommendation, or preparation of any part of a program requirement, specification, standard or contract. Examples includes modifying a statement of work in a competitive bid document or modifying payment provisions to be more favorable to vendor.
3. County employees shall not participate directly or indirectly in a procurement when the employee becomes aware of the possibility that:

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- a. The employee or any member of the employee’s immediate family has a personal financial interest pertaining to the procurement;
 - b. A business or organization in which the employee, or any member of the employee’s immediate family (which includes spouse, siblings, parents and/or children), has a financial interest pertaining to the procurement; or
 - c. Any other person, business or organization with whom the employee or any member of the employee’s immediate family is negotiating or has an arrangement concerning prospective employment is involved in the procurement.
4. County employees shall treat current and/or potential contractors, suppliers and vendors in a courteous and professional manner.
 5. County employees involved in the decision to place County personal or real property in surplus status shall not purchase, or make an offer to purchase, the same personal property through sealed bid, auction, or any other manner. Nor shall they request that the purchase be made on their behalf by a member of the employee’s immediate family, or by another person or persons.

Upon discovery of an actual or potential conflict of interest, an employee shall promptly withdraw from further participation in the transaction involved and notify their immediate supervisor. County Counsel should be consulted for an opinion whenever there is an appearance of conflict.

The Purchasing Agent shall prescribe a Code of Ethics for Procurement that applies to vendors with whom the County is doing business.

E. PURCHASING AUTHORITY DELEGATED BY THE BOARD OF SUPERVISORS TO THE PURCHASING AGENT

The Board of Supervisors created and designated a Purchasing Agent who has the powers and duties prescribed by the laws of the State, County ordinance and resolutions of the Board.

The Purchasing Agent is the head of the Procurement Division of the Department of Financial Services. The Procurement Division shall:

1. Unless otherwise provided for herein, procure all goods, supplies, materials, equipment, and contractual services required by the County.
2. Review and approve all rents and leases for goods, supplies, materials, equipment, and contractual service required by the County.
3. Lease real property as required by the County, subject to approval by the Board of Supervisors where required by state law or County ordinance.
4. Sell, lease, store, donate, or dispose of any personal property belonging to the County which the Purchasing Agent finds not to be required for public use.
5. Develop, maintain, disseminate and enforce County purchasing policies and procedures consistent with law and other resolutions and directions of the Board of Supervisors, and after consulting with the County Administrator, County Counsel and Chief Financial Officer.
6. Perform the aforementioned services on behalf of special districts, and/or other governmental units in the County, when requested to do so.

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The Board of Supervisors delegates to the Purchasing Agent the ability to make purchases (including but not limited to executing agreements) up to the maximum amount specified in the following state laws:

PROCUREMENT AUTHORITY OF THE PURCHASING AGENT		
Procurement Activity Type	Authority	Amount (as of 2018)
Goods and Supplies	Govt. Code §25501	No limit
General Services	Govt. Code §25502.5	=< \$100,000 ^(note 1)
Special Services	Govt. Code §31000	=< \$100,000 ^(note 1)
Revenue-Generating Contracts ^(Note 2)		=< \$45,000
Contracts: Time-Extensions Only		Max contract term - 5 yrs
Contracts: Non-cost changes		No limit ^(note 3)
Contracts: Assignments ^(Note 4)		No limit
Contracts: Early Terminations		=< \$100,000 ^(note 5)
Max amount during declared emergency	Govt. Code §25502.7	=< \$150,000
Trade-In allowances	Govt. Code §25503	< \$10,000
Sale of real property	Govt. Code §25526.5	=< \$25,000
Public Works without bids	Pub. Con. Code §20131	=< \$6,500
Public Works max amount of change orders	Pub. Con. Code §20142	Max allowed in code
CUPCCAA Public Works Projects ^(note 6)	Pub. Con. Code §22034	=< \$175,000

- ^{Note 1} Maximum amount is the aggregate fiscal year amount committed to that contractor countywide.
- ^{Note 2} Revenue-generating contracts are those where the County is providing goods, supplies, and/or services to another public entity.
- ^{Note 3} Non-cost changes must be generally consistent with the original approved scope of the contract.
- ^{Note 4} Assignments are the transfer of a contract or purchase order from one vendor to another due to a merger, acquisition or other similar reason.
- ^{Note 5} The Purchasing Agent cannot terminate contracts entered into by the Board of Supervisors unless the Board specifically delegates such authority.
- ^{Note 6} CUPCCAA is the acronym for the California Uniform Public Construction Cost Accounting Act (Public Contract Code section 22000 et seq.)

In the event the cost of a procurement activity exceeds the procurement authority of the Purchasing Agent, that activity will require approval by the Board of Supervisors.

The Board of Supervisors requires the Purchasing Agent to ensure competitive solicitations are conducted wherever reasonably possible. The Procurement Division is responsible for coordination of solicitations for goods and supplies costing \$5,000 or more. Departments are generally responsible for the coordination of solicitations for services at any amount, and for goods and supplies costing less than \$5,000. The type of solicitation required is based on the estimated value of the item or service to be procured as follows:

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COMPETITIVE SOLICITATION REQUIREMENTS	
Solicitation type	Estimated Amount ^(note 1)
Good, Supplies and Services	
No solicitation required	< \$3,500
Informal solicitation, two quotes	=> \$3,500 - <\$5,000
Informal solicitation, three or more quotes	=> \$5,000 - =<\$50,000
Formal solicitation	> \$50,000 and up
CUPCCA Public Works Projects ^(note 2)	
No bids required	=< \$45,000
Informal bids	=< \$175,000 ^(note 3)
Formal bids	> \$175,000

Note 1 For contracts, the estimated amount is the annual amount of per procurement.

Note 2 Threshold amounts are inclusive of administrative overhead.

Note 3 A lower threshold may apply if the project relies on Federal funds.

F. PURCHASING AUTHORITY DELEGATED BY THE BOARD OF SUPERVISORS TO COUNTY OFFICERS OTHER THAN THE PURCHASING AGENT

The Board of Supervisors delegates certain purchasing authority to the following County Officers which shall be reviewed annually:

1. All Department Heads may make purchases of goods, supplies and services on behalf of the County less than \$5,000 per vendor per fiscal year. Department heads are responsible to obtain at least two quotes for purchases of goods, supplies and services costing \$3,500 to less than \$5,000. Special commodities are not included in this delegated authority and may only be purchased by the Purchasing Agent. Special commodities are defined in Section I of this policy.

Department heads can refer their employees to the Purchasing Agent to receive training and certification as Deputy Purchasing Agents who are authorized to procure goods and services on behalf of their respective department. The purchasing authority of Deputy Purchasing Agents are specified in the Procurement Procedures. Department heads may, at their discretion, establish internal limits on the purchasing authority of their Deputy Purchasing Agents.

2. The Chief Financial Officer may exercise all of the purchasing authority delegated to the Purchasing Agent.
3. The County Administrator may award and execute contracts to procure Special Services or with other governmental entities using the purchasing authority delegated to the Purchasing Agent.

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4. The Director of the Health and Human Services Agency may award and execute contracts to procure residential 24/7 care services and services from institutions for mental disease using the Special Services purchasing authority delegated to the Purchasing Agent.
5. The Directors of Department of Community Services and General Services Department may award and execute contracts using the CUPCCA purchasing authority delegated to the Purchasing Agent.

G. STATUTORY PURCHASING AUTHORITY OF CERTAIN COUNTY OFFICERS

The Board of Supervisors recognizes that State law authorizes the following County Officer certain purchasing authority:

1. The Assessor/Clerk-Recorder/Registrar of Voters, acting as the County Elections Official, need not utilize the services of the Purchasing Agent when purchasing election materials or precinct supplies pursuant to Elections Code sections 13001 and 14100.

H. AUTHORIZED PROCUREMENT METHODS

The County can procure goods, supplies and services through a variety of methods listed below. The process of using any of these methods are detailed in the County Procurement Procedures. Any person involved in the procurement processes below must comply with the Procurement Code of Ethics.

1. **Small Purchases**
 Small purchases are for goods and supplies that cost less than \$5,000. Small purchases can be paid for by a claim, purchase card or purchase order. Services are procured using a purchase order or a contract regardless of the cost of the vendor. Special commodities, as defined later in this policy, cannot be acquired through the small purchases method.
2. **Requisition & Purchase Order**
 A requisition is an internal document used by a department seeking to procure goods, supplies and/or services costing equal to or greater than \$5,000 or is doing \$5,000 or more worth of purchases from the same vendor in a fiscal year. Requisitions contain detailed specifications for the item to be procured and is transmitted to the Purchasing Division for review and approval. Requisitions shall be completed and transmitted prior to completing a purchase.

 Once a requisition is approved, a purchase order is created. A purchase order is a formal document issued by the Purchasing Division to the vendor to purchase goods, supplies and services. The purchase order contains all the specifications, terms and conditions of the purchase.
3. **Competitive Solicitation**
 Competitive solicitation is the process by which the County obtains bids, proposals, qualifications, informal quotes or other pricing and related information from vendors. The County will award a contract or purchase order to the vendor that demonstrates they are either the most responsive and responsible bidder meeting the written specifications issued by the County

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or the vendor offering the highest ranked proposal or qualifications, as applicable. Competitive solicitations come in two forms; informal and formal solicitations.

Informal solicitation is the process of receiving quotes by email, facsimile, paper quote or printouts. from prospective vendors. Three quotes are required for purchases in the amount of \$5,000 or higher. Two quotes are required for purchases in the amount of \$3,500 to \$4,999.

Formal solicitations include Requests for Proposals, Requests for Quotes, Requests for Qualifications, Invitation for Bids and Requests for Information. A formal document is published by the County and prospective vendors will respond to the solicitation in a manner prescribed by the County. The formal solicitation process must be conducted in a fair and objective manner.

The types of formal solicitations are as follows:

- a. Request for Information
Requests for Information (RFI) are used to obtain information from potential vendors about goods, supplies and services. RFIs are commonly used to better understand the market, and/or prepare for a complex Request for Proposals. The Department generally prepares and conducts the RFI process. An RFI cannot make any award or promise of award to vendors submitting a response.
- b. Invitation for Bids
Invitation for Bids (IFB) are used to procure goods, supplies and related services. An IFB is conducted by the Procurement Division and is awarded to the lowest-cost bidder.
- c. Request for Quotes
Request for Quotes (RFQ) are used to procure goods, supplies and/or services. A RFQ is conducted by the Department or by Procurement Division and is generally awarded to the lowest-cost bidder. Other factors may be considered as part of the award decision, but the lowest-cost is the primary factor for consideration of the award.
- d. Request for Qualifications
Request for Qualifications (RFQu) are used to procure technical special services such as architectural and engineering services. The RFQu can be used to make multiple awards to build a roster of providers. A RFQu is generally conducted by the Department that follows guidelines issued by the Procurement Division. The RFQu must be reviewed by the Procurement Division prior to its release. The proposed RFQu award must be reviewed by the Procurement Division prior to issuing a Notice of Intent to Award. The award is generally made based on the knowledge, quality and skill set of the applicant, as well as proposed cost.
- e. Request for Proposals
Request for Proposals (RFP) are generally used to procure general or special services. RFPs can also be used for procuring a solution that is a mix of goods, supplies and services. A RFP is generally conducted by the Department that follows guidelines issued by the Procurement Division. The RFP must be reviewed by the Procurement Division prior to its release. Vendors' response to the RFP must be scored based on objective

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evaluation criteria. The evaluation criteria must be based on the quality of the proposal and the bid price. A review committee of no less than three people shall evaluate and score the quality of the proposal. The evaluation and scoring of the bid price is performed independently of the quality evaluation. The proposal with the lowest cost bid will generally receive the highest score for the evaluation of the bid price. The proposed RFP award must be reviewed by the Procurement Division prior to issuing a Notice of Intent to Award.

4. **Contracts**

A contract is a written document between parties with binding legal force, usually exchanging goods or services for money or other consideration. The term “contract” and “agreement” are synonymous. A contract may also include leases, revenue generating contracts and other forms of agreements as applicable to the County. The term contract includes memoranda of understanding (“MOU”), provided that the MOU is used to procure goods, supplies and/or services.

5. **Non-competitive Purchases**

Non-competitive purchases are purchases made without utilizing a competitive process. Single sourcing and sole sourcing are types of non-competitive purchases. Single source procurement is when multiple vendors could supply the good or service but one vendor is selected over the others for substantial reasons. Sole source procurement is when only one vendor is can provide the good or service.

6. **Cooperative Agreements**

A cooperative agreement is used when two or more governmental entities pool their commodity and/or service requirements to purchase aggregated quantities of goods, supplies and/or services. The County may utilize a cooperative agreement if the competitive solicitation process that preceded the agreement is at least as restrictive as the County’s process and the use of the agreement is in the County’s best interest. The use of any Cooperative Agreement in lieu of a competitive bid process is subject to the Purchasing Agent’s approval.

7. **Piggyback Agreements**

A piggyback agreement is used when a governmental entity will extend the pricing and terms of a contract to another governmental entity. The entity with the contract must have language in their contract or competitive solicitation that allows the terms of the contract to be extended to other entities. The County may piggyback or “ride” another governmental entity’s contract if the contract’s competitive solicitation process is at least as restrictive as the County’s process and the use of the agreement is in the County’s best interest. The County may allow other governmental entities to ride the County’s contract if it is in the County’s best interest. The use of any piggyback agreement in lieu of a competitive bid process or to allow other governmental entities to use the County’s contract is subject to the Purchasing Agent’s approval.

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I. SPECIAL COMMODITIES

Special commodities are goods, supplies and services determined by the Purchasing Agent to be exempt from the procurement authority delegated to departments. These items may require additional review and concurrent approval by other County Departments as indicated below.

1. Cellular equipment
2. Computers (but not peripherals such as keyboards or mice) (General Services Department)
3. Computer software (General Services Department)
4. Construction (Department of Community Services or General Services Department)
5. Furniture
6. Leases/rents for equipment (such as copiers)
7. Reprographic services (General Services Department)
8. Telecommunications equipment (General Services Department)
9. Vehicles (inclusive of tractors, trailers and heavy equipment) (Department of Community Services)

J. ITEMS EXEMPT FROM THE COMPETITIVE SOLICITATION PROCESS

Exempt goods, supplies, and services are items deemed by the Purchasing Agent where competitive solicitation is impractical. The following items can be obtained without conducting a competitive solicitation process:

1. Utilities
2. Advertising
3. Insurance
4. Courier services such as UPS or FedEx
5. Memberships
6. Training, seminars, or classes and related travel expenses for County employees
7. Certain expenses related to civil or criminal litigation, legal counsel with the approval of County Counsel, or confidential employment-related investigations such as attorney services, legal materials, investigators, and other related experts
8. Works of art for public places or other creative/artistic endeavors that require a particular and demonstrated skill or talent to include, but not limited to, artists, musicians, and writers
9. Certain expenses where the cost of the item or service is set by state or federal law
10. Purchases made from other federal, state or local governmental entities, provided such purchases are for rent of the entity's facilities or reimbursement for services directly provided by the entity
11. Goods, supplies, and/or services needed by the County pending a bid award, contract renewal or bid protest action and a contractor agrees to provide such goods, supplies, and/or services at the same contract price as a previous award, or at revised price that reflects changes in applicable governmental indexes since the beginning of the current contract period, until a new contract has been awarded. Such interim period contracts shall not normally exceed 180 days, or until resolution of a bidder's protest

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12. When the Purchasing Agent or his/her designee determines that making a specific purchase without competitive bidding is reasonably necessary for the conduct of County business or is needed to avoid impairment of County functions or services
13. When the Purchasing Agent or his/her designee determines that it is in the best interest of the County to renew a contract award from the previous contract period, based on satisfactory service and reasonable prices, to avoid the interruption of County business and/or based on good business sense

K. PROTESTS

The Purchasing Agent shall be responsible for the review and disposition of any protest of a competitive solicitation.

A vendor may request a review of the solicitation requirements and specifications provided that the request is received by the Purchasing Agent prior to the end of the question and answer period.

A non-selected vendor can file a protest of the Notice of Intent to Award no later than 4:00 PM Pacific Time five business days after the date the notice is posted. Only those vendors that submitted a bid are eligible to protest the Notice of Intent to Award.

All protests shall be delivered by the vendor in writing by mail, facsimile and/or electronic mail to both the Purchasing Agent and the competitive solicitation coordinator. The protest must be written in a manner prescribed by the Purchasing Agent and include specific facts, circumstances, reasons and/or basis for the protest. Protests received after the time specified are untimely and shall be denied on that basis.

The Purchasing Agent will evaluate the protest and issue a written decision within 30 business days of confirmed receipt. The Purchasing Agent's decision is final. In the event the Purchasing Agent is unable to perform this role, the Chief Financial Officer shall handle the protest responsibilities.

L. PREFERENTIAL PURCHASING PROGRAMS

The Board of Supervisors may from time to time adopt preferential purchasing programs to effect policy goals through County procurement activity. The Purchasing Agent shall be responsible for implementing and administering adopted preferential purchasing programs. Current preferential purchasing programs are:

1. Local Business Preference
2. Recycled Content Preference

Unless otherwise required by an applicable law, regulation, ordinance, or contract, the Purchasing Agent determines when it is in the best interest of the County to utilize preferential purchasing programs during a competitive solicitation process.

M. EMERGENCY PROCUREMENT

This policy recognizes that certain purchases are necessitated by emergency conditions. Emergency purchases are limited to those immediately necessary for protection from substantial hazard to life or property, or occasions when the purchasing agent or their designee is not accessible and the need is

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unforeseeable and immediate for continued operation of a county function. Every emergency purchase shall be promptly reported to the Purchasing Agent in writing with the facts constituting the emergency.

N. PURCHASING AUTHORITY DURING A DECLARED STATE OR LOCAL EMERGENCY

During a declared state or local emergency, the Board of Supervisors delegates to the Purchasing Agent authority to make purchases equal to or less than \$150,000 per vendor per emergency.

The Purchasing Division shall follow informal bidding procedures to the extent necessary and feasible under emergency circumstances. The Purchasing Agent may waive the requirement to use the lowest cost vendor depending on the availability to receive the requested goods, supplies and/or services.

The Chief Financial Officer and the County Administrator have the same authority as the Purchasing Agent during a declared state or local emergency.

O. STANDARDIZED PURCHASES

The Purchasing Agent may establish and chair a Procurement Standards Committee as needed to review County spending patterns and establish standards concerning the type, design, quality or brand of a specific article or group of related items or services purchased by the County. Adopting standardized purchases based on spend analysis allows the County to establish or maintain uniformity in appearance and/or quality and/or achieve cost savings through volume pricing.

P. SURPLUS

County personal property that is no longer useable or required by the department is considered surplus. The Purchasing Agent or designee is responsible for determining whether the property can be:

- Transferred to a surplus pool under the supervision of the Purchasing Agent for reuse by another department
- Transferred to another department
- Placed for sale by the Purchasing Agent or designee
- Placed for auction by the Purchasing Agent or designee
- Donated to another governmental entity or a non-profit organization, if the value is equal to or less than \$10,000
- Recommended to the Board of Supervisors for donation to another governmental entity or a non-profit organization when the value is greater than \$10,000
- Disposed of by way of recycling or waste

The department shall notify the Purchasing Agent if the personal property was purchased with grant funds and if any restrictions exist as to the disposal of the property.

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Q. ACCOUNTABILITY

All County employees involved in the procurement process are accountable to the public for the effective and efficient spending of public funds. The following mechanisms help to provide assurance of this accountability.

1. Receiving Process

Department heads are responsible for establishing a departmental process to ensure that the quality and quantity of the received goods, supplies and/or services meet expectations and conform with the specifications, terms and conditions in the applicable contract or purchase order.

Departments shall keep complete records showing the date of delivery, quantity delivered or services performed and any discrepancies. Quality and performance testing of commodities and equipment is the responsibility of the receiving department, unless prior arrangements are made with the Purchasing Agent.

Departments are responsible for reporting all discrepancies immediately to the vendor, take appropriate action, and maintain a record of the default.

2. Vendor Performance

Departments shall record the vendor's performance. If the vendor's performance falls below expectations, the utilizing department shall notify the vendor and insist on a corrective action plan or other appropriate remedial steps until the poor performance is resolved. Departments shall document efforts to correct poor vendor performance. The department is responsible for informing the Purchasing Division of the vendor's performance, where it will be used to determine the renewal of the purchase order, cancellation, or replacement of the vendor.

3. Unauthorized Purchases

An unauthorized purchase is a purchase that is either:

- a. Entered into by an individual that is not authorized to purchase on behalf of the County
- b. Entered into by an individual normally authorized to purchase, but who uses an unauthorized procurement method
- c. Entered into by an individual who exceeds their delegated authority

County employees who make unauthorized purchases may be personally liable for all costs incurred in connection with the unauthorized purchase of goods and services. Repeated and/or flagrant violation of the County Policy of Procurement and the Purchasing Procedures may result in disciplinary action up to and including termination.

4. Availability of Funds

Except as to purchases initiated by the Purchasing Agent, the Purchasing Agent shall have no responsibility to determine that funds are budgeted or available for any purchase, and this responsibility shall belong to the County employee approving the requisition.

5. Reporting

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The Purchasing Agent shall annually report to the Board of Supervisors the activities of the Purchasing Division, including:

- a. Use of Preferential Purchasing Programs
- b. Contracts signed using delegated purchasing authority
- c. Emergency purchases
- d. Use of confirming purchase orders and contracts
- e. Procurement activities that are exempted from competitive solicitation requirements



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TITLE: GREEN PROCUREMENT POLICY	DEPARTMENT:
TYPE: POLICY	DATE: MARCH 18, 2008

A. INTRODUCTION

The purpose of this policy is to:

1. Reaffirm the County's Commitment to a green procurement policy.
2. Support the purchase of recycled and environmentally preferred products in order to reduce the County's carbon footprint and increase sustainability relating to County government operations.
3. Maintain consistency with the requirements of Assembly Bill 939, requiring a 50% reduction of material going to landfills, and the economics of effectively managing costs for solid waste disposal, all Yolo County Departments/Divisions shall adopt and promote the use of recycled/recyclable supplies and materials as a County priority. In so doing, the County shall:
 - a. Encourage waste prevention, recycling, market development and use of recycled/recyclable materials through lease agreements, contractual relationships and purchasing practices with vendors, contractors, businesses and other governmental agencies.
 - b. Adopt waste prevention, recycling and use of recycled supplies/materials as a County priority.
 - c. Generate less waste material by reviewing how supplies, materials and equipment are manufactured, purchased, packaged, delivered, used, and disposed.
 - d. Serve as a model for the Yolo region to influence waste prevention, recycling and procurement efforts.

B. POLICY

1. County staff will specify the use of recycled and environmentally preferable products whenever practical.
2. County staff shall solicit the use of recycled content and environmentally preferable products in its procurement documents and contracts as appropriate.
3. County Departments/Divisions shall practice waste prevention whenever practical.

C. DEFINITIONS

"Recycling" means the process of collecting, sorting, cleansing, treating, and reconstituting materials that would otherwise become solid waste, and returning them to the economic mainstream in the form of raw material for new, reused, or reconstituted products which meet the quality standards necessary to be used in the marketplace.

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"Waste Reduction" means any action undertaken by an individual or organization to eliminate or reduce the amount or toxicity of materials before they enter the municipal solid waste stream. This action is intended to conserve resources, promote efficiency, and reduce pollution.

"Environmentally Preferable Products" (EPP) means products that have a lesser impact on human health and the environment when compared with competing products. This comparison may consider raw materials acquisition, production, manufacturing, packaging, distribution, reuse, operation and/or disposal of the product.

"Recycled Content Products" (RCP) are products manufactured with waste material that has been recovered or diverted from the waste stream. Recycled material may be derived from post-consumer waste (material that has served its intended end-use and been discarded by a final consumer), industrial scrap, manufacturing waste and/or other waste that otherwise would not have been utilized.

"Practical" means sufficient in performance and reasonably available at a competitive cost which shall mean no more than 5% more than the cost of other comparable products.

D: WASTE REDUCTION, SUSTAINABILITY AND PROCURMENT GOALS

1. Recycling Collection

- a. Increase collection of cardboard, newspaper, mixed paper, magazines, junk mail, plastic containers #1-7, glass bottles and tin and aluminum cans from County facilities.
- b. Implement uniform recycling collection and disposal options in all County facilities where recycling collection containers are in each office and public meeting room and trashcans are located in common areas.
- c. Design and implement a Construction and Demolition Debris Ordinance and require that all new County owned or leased buildings be constructed following Green Building Council's recommendations by 2010.

2. Waste Reduction and Best Practices

Yolo County staff is encouraged to reduce their consumption of resources by incorporating the following practices into their daily activities. Accomplishment of these activities will be through appropriate staff and resources such as Purchasing and the Integrated Waste Management (IWM) Division.

- a. Work with suppliers to minimize the amount of packaging used on their products.
- b. Consider durability and reparability of products prior to purchase.
- c. Conduct routine maintenance on products/equipment to increase the useful life.

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- d. Specify and use duplex features on laser printers and copiers.
- e. Create electronic letterhead for use by all County Departments/Divisions.
- f. Send and store information electronically when possible. This includes e-mail, website and electronic fax.
- g. Review record retention policies and implement document imaging systems.
- h. Reduce paper purchases for each Department/Division by 10%.
- i. Utilize one-sided paper discards for a select printer to encourage reuse of the other side.
- j. Provide paystubs electronically to those employees electing direct deposit either through email or a password protected County website.
- k. Explore the design and implementation of an electronic timesheet that requires password or code verification instead of wet signature eliminating paper timesheets.
- l. Other waste prevention and reduction practices that further the goals of this policy.

3. Procurement

In cooperation with their customers, all County Departments/Divisions shall evaluate and practice, at least, the following environmentally preferable product categories and purchase them whenever practical:

- a. Purchase of all standard 8 ½ x 11 copy, writing and printing paper shall contain a minimum of 30% post-consumer recycled content material.
- b. Purchase of additional Paper Products, including letterhead, envelopes, business cards, janitorial supplies, shop towels, hand towels, facial tissue, toilet paper, seat covers, corrugated boxes, file boxes, hanging file folders and other products comprised largely of paper, shall contain a minimum of 30% post-consumer recycled content when practical.
- c. Increase purchases of cleaning supplies and chemicals that are environmentally preferable.
- d. Increase purchases of biodegradable bags as liners for litter and trash receptacles.
- e. Increase purchases of recycled plastic outdoor-wood substitutes, including plastic lumber, benches, fencing, signs and posts.
- f. Specify that road maintenance projects use recycled content aggregates and that construction projects use recycled content aggregates provided those aggregates meet Caltrans specifications.

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- g. Increase purchases of cement and asphalt concrete containing tire rubber, glass cullet, recycled fiber, plastic, fly ash or other alternative products.
- h. Increase purchases of remanufactured laser printer toner cartridges and remanufactured or refillable ink-jet cartridges.
- i. Maintain purchases of re-refined motor oil at 85% or greater of total motor oil purchases.
- j. Request staff to rent alternative fueled or clean burning fueled vehicles when traveling.
- k. Increase purchases of alternative fuel vehicles and/or vehicles with increased fuel economy features therefore reducing fuel consumption by 10%.
- l. Save energy and money while being a part of the solution to global warming by purchasing electronics and appliances that are ENERGY STAR compliant.

4. Employee Education and Outreach

- a. Establish promotional outreach campaign that will instill a belief and enthusiasm in County employees that demonstrates we care about our environment through actively participating in green procurement policies and recycling programs and in setting a standard, by example and through leadership that other public and private agencies can follow.
- b. Provide all new employees with an in-house waste reduction and procurement policy materials at orientation.
- c. Conduct educational outreach activities or supplemental environmental education on at least a quarterly basis.
- d. Provide employees the opportunity to report daily waste prevention activities through the intranet, send comments, questions or suggestions to the designated staff in the IWM Division.

E. RESPONSIBILITIES OF GENERAL SERVICES

General Services shall:

- 1. Maintain and use information furnished by its customers, about environmentally preferable and recycled products containing the maximum practical amount of recycled materials and encourage the Departments/Divisions to purchase such products whenever possible. Initially, these shall include the products designated in Section D.3 of this policy.

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2. Provide Departments/Divisions with vendor furnished information about recycled products and environmental procurement opportunities.
3. Inform vendors of our Green Procurement Policy.
4. Structure applicable contracts, RFP's and RFQ's to offer and/or feature recycled-content products and services whenever possible, (e.g., office supplies, lubricating oils and janitorial supplies and services) and provide incentives, points or percentages to vendors that offer recycled content products or services.
5. Submit annual report to the IWM Division in May of each year on all EPP and RCP purchases. (2007 purchases will be used as the base year for tracking purposes)

F. RESPONSIBILITIES OF INTEGRATED WASTE MANAGEMENT

Integrated Waste Management shall:

1. Establish and maintain education and outreach materials that will instill a belief and enthusiasm in County employees that demonstrates we care about our environment through actively participating in green procurement policies and recycling programs and in setting a standard, by example and through leadership that other public and private agencies can follow. Outreach materials shall be distributed or activities shall occur at least on a quarterly basis.
2. Develop on-going supply of educational materials to provide to Human Resources that will be distributed to all new employees at orientation.
3. Follow up on all employee comments, questions or suggestions that are submitted to the IWM Division.
4. Create reporting form templates to be distributed electronically to each Department/Division head in April of each year. Designated IWM staff will compile information from the forms and create a report to present to the Board of Supervisors annually each June. Departments/Divisions will be recognized at this presentation for their environmental efforts.
5. Examine legislative issues and track model programs to keep the County of Yolo current in its environmental efforts.

G. RESPONSIBILITIES OF ALL DEPARTMENTS/DIVISIONS

Each County Department/Division shall be responsible for the implementation of this policy and shall:

1. Purchase all standard 8 ½ x 11 copy, writing and printing paper with 30% post-consumer recycled content material.

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2. Practice waste prevention whenever possible.
3. Continue to utilize recycling programs and expand them where possible.
4. Procure recycled products whenever practical.
5. Develop specifications used in public bidding aimed at eliminating barriers to recycled-content products, such as outdated or overly-stringent product specifications and specifications not related to product performance.
6. Ensure that procurement documents issued by the Departments/Divisions require environmental preferred alternatives whenever practical.
7. Educate and promote this policy through appropriate staff and the use of resources provided by the IWM Division. This will include documentation of successes, pitfalls, changes, etc.
8. Purchase one new item each year that is made with recycled content material that was purchased in prior years made out raw material when practical.
9. Provide the Division of IWM with information, annually each May, on any efforts made by the Department/Division to increase environmental awareness, reduce carbon footprint, or implement new sustainability programs. This information shall be gathered by the Division of IWM to compile a report each June for presentation to the Board of Supervisors.



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TITLE: POLICY ON PURCHASE CARD	DEPARTMENT: FINANCIAL SERVICES
TYPE: POLICY	DATE: FEBRUARY 21, 2017

A. PURPOSE

The purpose of this policy is to promote the responsible use of purchase cards as an efficient method to pay for purchases in accordance with County procurement policies. It is expected that the use of purchase cards increases efficiency and accountability when a formal procurement process may not be necessary due to the low transaction value or pre-negotiated group rates.

B. APPLICABILITY

This policy applies to all County officials and employees responsible for the use of purchase cards in any role, and is an integral part of the county procurement and accounts payable systems. This policy should be viewed in conjunction with the *Policy on Procurement*. Application and interpretation of this policy can be found in the *Purchase Card Procedures Manual (2017)*.

C. POLICY

1. AUTHORIZED USES

- a. The purchase card may be used to pay for authorized purchase transactions that are not subject to a formal procurement process according to the procurement policy, and that are made through any legal means: over the counter, by telephone, or online.
- b. The purchase card should not be used to pay for purchases that are typically made through purchase order or agreement, such as certain high value (over \$1,000) equipment (e.g. personal computing devices or software); leased equipment; fixed assets; maintenance services; professional services, etc. When justified by circumstances, exceptions may be approved in advance by the Purchasing Manager at the request of a Department head.
- c. The purchase card must not be used to obtain cash or effect transfer of moneys.
- d. Authorized uses may be limited by the department head to specific categories or merchant types, single purchase dollar limit, and monthly spending limit.
- e. The purchase card must not be used in a manner intended to circumvent the formal procurement process or other limits imposed on the card.
- f. The purchase card must never be used for personal purchases.
- g. The purchase card must not be used to pay for items on the List of Prohibited Purchases in Section 5. This list is not exhaustive and includes items that a cardholder should reasonably understand the County would not pay for, such as personal fines and fees, gambling expenses, cigarettes, tobacco products and alcohol, and illegal items; as well as items that are restricted by the Cal Card Program, such as cash advances, money orders, wire transfer, tax payments, etc.

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2. RESPONSIBILITIES

a. Cardholder

Individual cardholders are responsible for:

- 1) Understanding this policy and making purchases in compliance therewith.
- 2) Maintaining proper documentation and supporting receipts for all transactions.
- 3) Reviewing and certifying the correctness and the business necessity of transactions listed of the monthly statements.
- 4) Resolving exceptions and disputes directly with the vendors.
- 5) Notifying the bank and the Department of Financial Services of any suspicious transactions.

b. Department Head

The department heads, elected official or their designees are responsible for:

- 1) Validating the needs and approving requests for purchase cards from operational staff
- 2) Assigning cardholder's purchasing responsibilities to appropriate individuals within the department, and periodically re-confirm these assignments with Department of Financial Services.
- 3) Establishing internal controls to ensure the proper use of purchase cards within the department, including additional restrictions on the types of purchases and dollar limits that apply to individual cardholders, and other review procedures as recommended in the Purchase Card Procedure Manual.
- 4) Reviewing monthly transaction reports to ensure overall compliance with county policy, including proper disposition of exceptions and violations reported by the Chief Financial Officer.

c. Chief Financial Officer

The Chief Financial Officer and Program Administrator are responsible for:

- 1) Selecting the financial institution (the bank) which provides the most cost-effective purchase card services and maintaining optimal relations with such institution. This responsibility includes regular communication and proper follow up with the bank.
- 2) Administering the Purchase Card Program to ensure that it is fully utilized and result in efficiencies in procurement and spending. This responsibility includes keeping this policy

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and the related procedures up to date, providing countywide training on the program, and prompt settlement with the bank to maximize savings.

- 3) Prescribing and maintaining adequate internal control over the Purchase Card Program to ensure accountability. This responsibility includes setting countywide criteria for proper usage and regular monitoring of usage to ensure compliance with policies.
- 4) Compiling and submitting an annual report to the Board of Supervisors by September 30th on the results of the Program for the fiscal year just ended to demonstrate efficiency and accountability. At minimum, such report shall include: total number of cards issued; total spending by department and by category; total rebates; number of exceptions tracked and cleared; reference to any audit work done; any meaningful trend information.

3. EMERGENCY USE

- a. In view of the potential use of the purchase card during emergency conditions, the Chief Financial Officer may authorize higher limits and wider purchasing scope for certain key county staff who may be called on during emergencies. County procurement and payment policies and procedures must be followed to the extent that they do not threaten public health or safety.
- b. Failure to plan for normal operations does not constitute an emergency use. Failure to plan refers to circumstances in which department personnel, in the normal course of their activities, have reasonable knowledge of a need but did not take the proper action to procure for the needs. This does not refer to unforeseen circumstances that are clearly beyond their control or knowledge.

4. SUSPENSION AND REVOCATION

- a. Upon the discovery of unusual spending pattern, the Program Administrator may temporarily suspend a cardholder's privilege until investigations are complete or exceptions are resolved.
- b. Upon the confirmation of a violation of this policy, the Chief Financial Officer may authorize the revocation of a cardholder's privilege and issuance of a citation letter describing the violation and the effect of such violation.
- c. Department heads are notified of all cases of suspension or revocation.
- d. In addition to the revocation, the Chief Financial Officer may authorize the referral of the case to Internal Audit or the District Attorney for investigation and/or other actions as appropriate.

5. LIST OF PROHIBITED PURCHASES

These items are prohibited by the Cal Card Program:

- Wire Transfer-Money Orders

County of Yolo

Administrative Policies and Procedures Manual

TITLE: POLICY ON PURCHASE CARD	DEPARTMENT: FINANCIAL SERVICES
TYPE: POLICY	DATE: FEBRUARY 21, 2017

- Financial Institutions Manual & Automatic Cash Advances
- Convenience Checks
- Non-Financial Institutions-Foreign Currency, Money Orders, Travelers Checks
- Digital Currency
- Security Brokers/Dealers
- Savings Bonds
- Timeshares
- Betting, Casino Gaming Chips, Off Track Betting
- Fines
- Bail and Bond Payments

These items are generally prohibited by the County:

- Any item intended for other than county business
- Purchase deemed illegal by California laws

These items are prohibited unless specifically authorized by the Program Administrator:

- Fuel and gasoline
- Small tool, equipment or asset item over \$5,000
- Alcohol, drugs or tobacco products

COUNTY OF YOLO

Purchase Card Procedures Manual



Auditor-Controller's Office

Howard Newens, CPA, CIA
Auditor-Controller

Patricia L. Wright, CPA
Assistant Auditor-Controller

April 2003 Adopted

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1 GENERAL INFORMATION

The County of Yolo uses various methods to procure goods and services. These methods, such as petty cash, travel advances, purchase orders and contracts meet most needs. To further improve purchasing options, the County has contracted with State of California's Cal Card Program offered through U.S. Bank for the use of Purchase Cards (VISA card product). The use of the purchase card is designed for purchasing goods and services that do not require the formal requisition process as prescribed in the County of Yolo Administrative Policy Manual Section 2-8.1B (Competitive Bidding And Contracting Guidelines).

2 PURPOSE

Purchase cards were developed to gain efficiencies and to increase productivity within the purchase function by:

- Streamlining processes;
- Cutting administrative time and costs;
- Reducing paper work (Purchase Orders, Department Field Orders and Claims);
- Improving customer and vendor relations;
- Expanding the local vendor pool; and
- Acquiring goods and services (\$3,000 or less) without necessitating a formal requisition.

3 CONTROLS

- The Board of Supervisors will establish the maximum dollar limit per transaction.
- The purchase card is embossed with the employee's name and the County of Yolo.
- Each card is programmed specifically with assigned merchant activity codes (MAT codes), authorized single purchase limits and monthly spending limits approved by your department head.
- Each purchase is controlled by the predefined authorized limits and merchant codes. Any amounts over defined authorized limits or at unauthorized merchants will be declined.

4 DEFINITIONS OF PURCHASE CARD USES

The purchase card may be used instead of traditional purchasing methods (petty cash, travel advances and purchase orders). The single dollar limit per transaction must not exceed \$3,000 including sales tax and any additional charges, such as freight or shipping.

County policy regarding “AUTHORIZED and PROHIBITED USES” is defined below.

4.1 Authorized Uses

Goods and services approved by the approving official.

The Department Head will determine the types of products authorized and the dollar limits for each Cardholder before the cards are issued. Each Cardholder will be notified of applicable limits on the Purchase Card Acknowledgement Form (Attachment C).

The following list of goods and services that Approving Official may be authorized using the purchase card:

- Items approved for a specified program;
- Routine purchases (customary and necessary for normal County business);
- Miscellaneous items which at the time of purchase are not on existing established contracts;
- Maintenance, repair and operational equipment and supplies as defined by the approving official; and
- Travel (excluding meals and lodging for which per diem **will** be claimed).

If a purchase would normally require a certificate of insurance, it is the Cardholders responsibility to follow the insurance requirements in the County’s purchasing policies.

4.2 Prohibited Uses

See Section 7.6 for a list of goods and services that may not be purchased using the purchase card.

4.3 Emergency Use

The purchase card may be used in an emergency pursuant to Yolo County Code Sec. 2-5.1004. An emergency is defined as an unanticipated and urgent need to purchase goods normally obtained through Central Services necessary for the continuance of critical daily operating functions of the County or when a condition exists, that threatens public health, welfare or safety.

Failure to plan or failure to allow adequate lead-time does not constitute an emergency. The quantity of items ordered in an emergency must be only enough to cover the nature of the emergency. The County Purchasing Agent should be consulted before making the emergency purchase. The nature of the emergency and reason for the purchase must be sufficiently documented on the individual's monthly statement of account or purchase log.

4.4 Splitting of One Purchase

The Yolo County Administrative Policy Manual, Sec. 2-8 "Contract Policies", prohibits the splitting of purchases. Purchases made using the purchase card may not be split to circumvent any County policy.

4.5 Misuse of the Purchase Card

Cardholders are subject to, and must adhere to, all County purchase policies and procedures. The County's purchase card is to be used for "Official Use Only" as authorized by the Cardholder's approving official.

Intentional use of the purchase card for anything other than "Official" County business is considered unauthorized. Incidence of such may result in immediate cancellation of purchase card privileges and may result in disciplinary action against the Cardholder.

Personal use of the purchase card is considered an unauthorized use.

5 HOW TO OBTAIN A PURCHASE CARD

5.1 Who Is Eligible

Purchase cards will be issued to those individuals who are normally involved in the purchasing functions of the department.

5.2 Request for Purchase Card

To request a purchase card, the Department Head shall submit to the Agency Program Coordinator a completed Cardholder Set Up Form (Attachment B) signed by the Department Head or their designee.

The Agency Program Coordinator will review the request to ensure that all required information is provided and resolve any questions directly with the person approving the Set Up Form.

5.3 Training Requirement

Upon receipt of the Cardholder Set Up Form, the Agency Program Coordinator will contact the employee and arrange for the employee to

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complete a training session and sign the Purchase Card Acknowledgment Form (Attachment C).

The Agency Program Coordinator will provide the Cardholder with the information necessary to activate their new card at the completion of the training.

5.4 Issuance Purchase Card

Upon completion of training and receipt of the signed Purchase Card Acknowledgment Form, the Agency Program Coordinator will request that U.S. Bank issue a purchase card to the Cardholder.

5.5 Delivery of Purchase Card

U.S. Bank will send the purchase card directly to the Cardholder. See Section X below for instructions on how to activate the purchasecard.

6 AREAS OF RESPONSIBILITY

6.1 CAL-Card

CAL-Card is the acronym for the State of California's Department of General Services, Procurement Division, CAL-Card Program. CAL-Card's primary purpose is to negotiate and administer the contract with the financial institution providing the purchase cards. CAL-Card provides on-going training, user groups and problem resolution with the financial institution.

We do not regularly interface directly with CAL-Card program but rather work directly with U.S. Bank I.M.P.A.C.

6.2 U.S. Bank I.M.P.A.C.

U.S. Bank I.M.P.A.C. (**I**nternational **M**erchant **P**urchase **A**uthorization **C**ard) (U.S. Bank or I.M.P.A.C) is the current financial institution providing the VISA credit card and is responsible for the issuance of the cards. All Cardholders will receive their purchase cards directly from U.S Bank approximately 5 days after their Cardholder Set Up Form (Attachment B) is received and approved by the Auditor-Controller's office. U.S. Bank will mail the purchase cards directly to the Cardholders.

Neither Yolo County nor U.S. Bank will conduct a personal credit or background investigation of past credit history for those individuals selected as Cardholders. Purchase cards are issued based on the full faith and credit of Yolo County.

6.3 Agency Program Coordinator (APC)/Auditor-Controller's Office.

The Auditor-Controller's office is responsible for managing the purchase card program, processing the summary invoice payment, and recommending processes and procedures to ensure that adequate internal controls are in place.

The Assistant Auditor-Controller, as the County's Agency Program Coordinator, is responsible for the County's overall CAL-Card program administration and is the primary point of contact. The APC generally serves as the focal point for:

- Question resolution
- Contract administration
- Coordination of applications
- Issuance and destruction of cards
- Establishment and review of reports
- Administrative training (Cardholder, Approving Officials, Designated Billing Office)
- Cardholder and Approving Official program compliance.

The Assistance Program Coordinator and other members of the Auditor-Controller's staff assist in performing many of the above functions.

6.4 Department Head

The Department Head is responsible for the proper use and tracking of the cards issued to their employees, compliance with County policies, procedures and budgetary controls for all purchase card transactions. The Department Head is also responsible for maintaining a list of all Cardholders in their department and related limits and communicating any changes in status of Cardholders (i.e. department transfers; terminations, etc.) to the Agency Program Coordinator.

The Department Head can also be an Approving Official or may assign the responsibilities of the Approving Official to other management staff within their department.

6.5 Approving Official

6.5.1 Definition

An Approving Official is a person in the department who approves Cardholder purchases, and verifies that purchases are made only for official government use.

6.5.2 Responsibilities

The Approving Official

- Ensures CAL-Cards issued under their authority are properly utilized
- Reviews and certifies reconciled Cardholder Statements of Account, in accordance with County policies and procedures, to ensure receipts and documentation are in order
- Ensures reconciled statements, associated charge slips/receipts and all appropriate documentation are received for each Cardholder account
- Ensures each Cardholder Statement of Account are accounted for and forwarded to the Reconciler in a timely manner.

6.6 Reconciler

The Reconciler is responsible for consolidating all purchase card transactions incurred by each Cardholder within a department or unit into one journal entry itemizing all expenditures by account for the entire month. The Reconciler should be a person from the department's fiscal staff who is familiar with the Yolo County financial system (Genled) and the proper use of expenditure codes.

6.7 Cardholder

6.7.1 Following Policies and Procedures

The Cardholder is responsible for ensuring that the purchase card is used in accordance with all County purchasing policies and procedures contained in this manual and specific instructions provided by their Approving Official.

6.7.2 Maintaining Card Security

The Cardholder is responsible for maintaining the security of the purchase card. Only the Cardholder is authorized to use the card. The Cardholder may not assign his/her card to any other employee for the purchase of items

6.7.3 Understanding Approved Uses

The Cardholder is responsible for obtaining a clear understanding from the Department Head or Approving Official of the nature of the goods and services the Cardholder is authorized to purchase.

6.7.4 Revocation of Privileges:

Purchase card privileges may be revoked if a Cardholder misuses the purchase card or does not comply with established policies and procedures.

7 CARDHOLDER INSTRUCTIONS

7.1 Purpose

The purpose of this section of the procedures manual is to provide instructions on the proper use of the CAL-Card card.

7.2 General Information

7.2.1 The CAL-Card received has your name embossed on it. It is for your use only – no member of your staff, your family, your supervisor, or anyone else may use your CAL-Card. It has been specially designed to avoid confusing it with your personal purchasing cards and credit cards.

THE CAL-CARD MUST NOT BE USED FOR PERSONAL PURCHASES.

7.2.2 The Agency Program Coordinator will notify you that you have been approved to receive a purchase card and will indicate your maximum single purchase dollar amount, monthly purchase limit, your reconciler and approving official. For emergency purchases over the purchase limits, you must contact your approving official and notify the APC prior to using the card.

7.2.3 You will receive a Statement of Account generated on the 26th day of each month. This is referred to as your cycle date.

Charges received for billing from the 27th of the previous month to the 26th of the current month will be included.

7.2.4 U.S. Bank has established a process by which the merchant authorizes the transaction via a telecommunications system each time you use the card. This authorization verifies that the purchase is within your single purchase and monthly purchase limits. The authorization also verifies that the type of purchase and type of merchant are permitted.

7.2.5 The dollar amount of charges authorized is deducted from your 30-day spending limit. To determine how much remains of your 30-day spending limit, add the charges posted to your account since your last cycle date to amounts recently authorized, and subtract that total from your 30-day spending limit.

Example:

Spending Limit	=	2500
Charges Since Last Cycle	=	800
Authorization Outstanding	=	100
Amount of 30-day Spending Limit Available to Use	=	1600

If the single or cumulative amount of transactions in one business day is excessive, the merchant may ask the Cardholder for additional

identification. This action is called a “referral.” It is not a “decline” of the purchase.

- 7.2.6 It is important that the Cardholder read all information printed on the statement, or literature included with the statement. CAL-Card announcements and County information may be mailed with your Statement of Account.
- 7.2.7 Your personal information will be secured and will never be sold by U.S. Bank to outside mail order houses or direct mail concerns.
- 7.2.8 There will be no credit check of your personal credit history. U.S. Bank will not generally request any personal information from you other than in the instance of a report of a lost or stolen CAL-Card.
- 7.2.9 Use of the CAL-Card does not release you from adhering to all County purchasing policies. If you have questions about purchasing policies or procedures, please contact Central Services, Purchasing Division.
- 7.2.10 Questions regarding your CAL-Card account can be directed to U.S. Bank Customer Service at 800-227-6736.

7.3 Cardholder Procedures

7.3.1 Card Receipt and Activation

Normally, you will receive your purchase card within five working days after the account set-up information has been submitted by the Agency Program Coordinator and processed by U.S. Bank. You should immediately acknowledge receipt of the CAL-Card by calling U.S. Bank at 800-227-6736 to activate your account. You must be familiar with the dollar limits assigned to you by the County to activate your account. If you are unsure, please refer to your copy of the Purchase Card Acknowledgement Form (Attachment C). An Interactive Voice Response system (IVR), requiring the use of a touch tone telephone, will instruct you through the account activation process.

7.3.2 Card Acceptance

You may use your CAL-Card at any merchant which accepts Visa® cards for payment, subject to the County’s procurement policies. You may find that some of your suppliers, especially wholesalers, do not currently accept Visa. U.S. Bank offers a customized program for suppliers. For information regarding acceptance of the CAL-Card, suppliers may call U.S. Bank Merchant Services at 800-432-9413. You may also direct merchants to their local banks or financial institutions.

7.3.3 Over-the-counter transactions

Once you have selected your purchases, present them along with your CAL-Card to the merchant.

7.3.4 Mail or telephone order purchases

When placing a telephone or mail order, you will be asked to provide your name, card number, account expiration date, and billing address. The billing address you provide should be your Cardholder statement mailing address, not the U.S. Bank address. Ask the merchant to include an itemized receipt showing all charges with the shipped goods.

7.3.5 Internet Purchases

When placing an order using the Internet, you will be asked to provide your name, card number, account expiration date, and billing address. The billing address you provide should be your Cardholder statement mailing address, not the U.S. Bank address. Ask the merchant to include an itemized receipt showing all charges with the shipped goods. Print a copy of the order confirmation page and when the goods are received, attach it with the packing slip to the Statement of Account.

Internet orders may only be place at secured web sites.

7.3.6 Merchant Sales Drafts (Receipts)

The merchant will complete a sales draft that includes the following information:

- A sales receipt that includes your card number and expiration date.
- Date and amount of purchase.
- Brief description of item(s) purchased.
- Merchant name and identification number.

7.3.7 Troubleshooting a Declined Transaction

Occasionally, a transaction may be declined at the merchant location. The merchant is not provided a reason via electronic terminal display. The only information provided is the decline message, or perhaps a request for the merchant to gather additional Cardholder identification. In the latter case, the message is called a “referral” inquiry. When this happens, consider the following:

- Is the transaction amount within your Single Purchase Limit?
- Will the transaction amount exceed your 30-day Limit or the Office Limit of your Approving Official?
- Have you been authorized by your agency to make purchases at this type of supplier?

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- If this is a telephone or mail order transaction, has the supplier used the correct expiration date of your account?

Your responses to these questions will allow the Assistant Agency Program Coordinator to better assist you in resolving the referral with U.S. Bank Customer Service.

7.3.8 Merchant Authorization

As the sales draft (sales receipt) is completed, the merchant will obtain authorization for the transaction via telephone or direct telecommunication link to the Visa authorization network. The authorization number is included on the sales draft.

7.3.9 Signature Required

The merchant will request that you sign the draft. Before signing the sales draft, verify that the information, especially the dollar amount, is correct.

7.3.10 Keep Copy of Sales Draft

You will be provided one copy of the signed sales draft. This copy should be kept to verify against your Statement of Account and support the reconciliation process (see Section 7.7 below). The merchant uses the remaining copies of the sales draft. One copy is to be retained for his/her records and one copy is to deposit with his/her financial institution.

7.3.11 Pickup By Another Employee

Another employee, other than the Cardholder, can accept/pickup delivery of items purchased with the card; however, Cardholder shall be responsible for that purchase including, confirmation of the receipt of goods purchased.

7.4 Contacting U.S. Bank

Should you need to contact U.S. Bank Customer Service, you may call toll free to 800-227-6736. An Interactive Voice Response system (IVR) will greet you 24 hours a day. You can activate your account, obtain basic dispute and payment procedure information, or request to speak with a Customer Service Representative. Additional services are available, including obtaining your account's available balance, confirming your 30-Day and Single Purchase Limits, verifying recent transactions, or requesting to have copies of Statements of Account sent to you. A touch-tone telephone and basic account identification are all that is needed to access the system.

7.5 Telephone, Mail and Internet Ordering Instructions

When placing a telephone order, the Cardholder must obtain a confirmation number at the time the order is placed. Agree on any applicable shipping/handling charges and sales tax with your supplier and confirm the amount you understand you will be billed. Ask the merchant to include a sales receipt along with the shipped product.

When placing a mail order, the Cardholder must keep a copy of the order form, including all shipping and sales tax information. Please calculate the correct sales tax for the location where the goods will be delivered. When the order is received, please keep a copy of the packing slip and attach it to the copy of the mail order form as proof the goods were received.

When placing an order via the Internet, the Cardholder must print out the order confirmation at the time the order is placed and attach a copy of the packing slip as proof the goods were received.

7.6 Prohibited Purchases

The CAL-Card Program and/or County policy prohibits the purchase of certain items. These include:

- Expenses for which per diem advances are received
- Cash advances or cash refunds;
- Fixed Assets
- Cigarettes, tobacco products or alcohol;
- Leases, service agreements or rentals over a one-year period;
- Airphone
- Wire Transfers, Money Orders
- Direct Marketing Insurance Services
- Non-Financial Institutions: Foreign Currency, Money Order, Travelers Checks
- Security Brokers/Dealers
- Overpayments
- Savings Bonds
- Timeshares
- Betting, Casino Gaming Chips, Off-Track Betting
- Political Organizations
- Court Costs, Alimony, Child Support
- Fines
- Bail Bonds and Payments
- Tax Payments/Government Loan Payments
- Illegal items; and
- Items not used for County business.

7.7 Procedures After Purchase

7.7.1 Statement of Account

At the close of each billing cycle, you will receive a Statement of Account which itemizes each transaction posted to your CAL-Card account during the past cycle period. Upon receipt of the statement, complete each of the actions:

- Review the statement for accuracy.
- Provide a complete description of each item purchased on the “Description” line of the Statement of Account and may refer to description contained on the attached sales receipt or by keeping a Purchase Card Log (Attachment I) to provide further detail and information on the Cardholder transactions.

The description must include the following:

- Description of items purchased
 - Quantities purchased and price per item
 - Total dollar amount of the transaction
 - Total amount of sales tax, if any
 - Total amount of shipping charges, freight, or other applicable charges, if any
 - Date of transaction
 - Name of Cardholder and/or credit card number
 - Name of merchant and the merchant’s identification number
 - Business purpose of the purchase
- Indicate the genled account code or other program information as instructed by the your reconciler.
 - Attach copies of the sales receipts or other supporting documentation to the statement in the order they appear on the statement, along with a copy of your transaction log, if required by your department.
 - Be sure to review your Statement of Account for any messages provided by U.S. Bank or the Agency Program Coordinator.
 - Sign the certification block on the last page of the statement and promptly forward the reconciled packet to your Approving Official.

Statements of Account can be view via the internet the U.S. Bank’s web site. Instructions to access the web site are located in L and instructions on the use of the web site are located in Attachment M.

7.7.2 Returned Items

If you have returned an item you purchased and a credit for this item does not appear on the statement within the billing cycle of the return, complete a Cardholder Statement of Questioned Item Form (Attachment E) and attach the documentation showing the item was returned.

Immediately send (preferably via email) copy of the Cardholder Statement of Questioned Item Form to the Agency Program Coordinator.

Deduct the disputed amount from the statement total and approve the balance for payment. The Cardholder is responsible for mailing the original signed Cardholder Statement of Questioned Item Form (Attachment E) with supporting attachments to U.S. Bank, P.O. Box 6346, Fargo, North Dakota 58125-6346.

A copy should also be forwarded with your Statement of Account to your department Reconciler and Approving Official. It is also the responsibility of the Cardholder to track disputes to resolution and notify the Agency Program Coordinator when the disputed amount is payable or has been cleared by a credit.

7.7.3 Foreign Currency Transactions

Transactions initiated in a foreign currency will post to your account in U.S. Dollars and may differ from the amount you understood would be charged. The difference incorporates the currency conversion rate in effect for that purchase period and may be higher or lower than that rate in effect on the date of purchase. A Visa foreign currency fee of 1% is also applied to the transaction amount.

7.7.4 Incorrect Charges

If you are incorrectly charged for an item, first try to resolve the problem with the merchant. If the merchant refuses to issue a credit voucher, the Cardholder Statement of Questioned Item Form (Attachment E) should be completed. Completion of this form allows for a full explanation of the error. Send the original signed form with supporting attachments to U.S. Bank, P.O. Box 6346, Fargo, North Dakota 58125-6346. A copy should also be forwarded with your Statement of Account to your Reconciler and Approving Official.

7.7.5 Unacceptable Items

If an item is found to be unacceptable, try to resolve the problem with the merchant first. If the merchant refuses to issue a credit voucher, the Cardholder Statement of Questioned Item Form (Attachment E) should be completed.

7.7.6 VISA regulations Apply

Please note that Visa Operating Regulations and the terms of the CAL-Card State of California Master Service Agreement stipulate specific timeframes during which reversals of charges may be processed. If conditions occur as noted in items 7.7.4 and 7.7.5 above, the Cardholder Statement of Questioned Item Form must be forwarded to U.S. Bank within 60 days from the date of the statement on which the transaction first appeared, to ensure compliance with these regulations and to preserve your rights to dispute the transaction.

In addition to these timeframes, Visa Operating Regulations often require certain written documentation from you before a reversal can be processed. Information provided on the Cardholder Statement of Questioned Item Form will assist you in identifying the specific documentation required. For additional information regarding individual transaction reversal requirements, please contact your Approving Official or Agency Program Coordinator.

7.7.7 Questions On Statement of Questioned Items

If you have questions regarding the information on the Cardholder Statement of Questioned Item Form, or if you have any problems regarding the reversal of a transaction, contact the U.S. Bank Customer Service staff at 800-227-6736.

7.7.8 Credits on Statement

Review your Statement of Account for credits that correspond to previously disputed transactions. If payment for these transactions was withheld at the time of the dispute, then payment must be authorized. Be certain to indicate to your Cardholder Statement of Questioned Item Form, the month in which the credit should be applied (the month the original transaction appeared on your Statement of Account), so that the Cardholder Statement of Questioned Item Form can instruct U.S. Bank to apply the credit to the previously disputed statement and clear the outstanding dollar amount to the corresponding month invoice.

7.7.9 Outstanding Disputed Transactions

If you have outstanding disputed transactions, you will receive a monthly F107 Disputed Transaction Status Report (Attachment H). This report is separate from your Statement of Account, and lists all unresolved disputes as well as any dispute that was resolved during the last billing cycle. Please review the F107 Disputed Transaction Status Report carefully. Report any discrepancies to U.S. Bank Customer Service and the Agency Program Coordinator.

7.7.10 Signing Statement of Account

If you will not be available to sign your Statement of Account because of leave or travel, please work directly with your Reconciler to make alternative arrangements. Delay in processing the Statement of Account for payment can result in the loss of rebates or possible suspension of card privileges.

7.8 Lost or Stolen Cards

Immediately notify I.M.P.A.C. Customer Service and your Agency Program Coordinator if your card has been lost or stolen, or if you believe your account number has been compromised in a fraudulent manner.

I.M.P.A.C. Customer Service can be reached at these numbers:

To Report a Lost or Stolen Card call TOLL FREE

800-227-6736

For locations outside the U.S. call COLLECT

(701) 461-2020

After notifying I.M.P.A.C. Customer Service, provide the following information to your Approving Official and Agency Program Coordinator: Your complete name, the card number, the date the loss or theft occurred, the date U.S. Bank Customer Service was notified, and any purchase(s) made on the day the card was lost or stolen. A new CAL-Card will be mailed to you within two (2) business days from the time that you reported the loss or theft to U.S. Bank Customer Service. You will also be assigned a new account and new account number.

It is important that you immediately notify U.S. Bank. Customer Service, your Approving Official and Agency Program Coordinator of the loss or theft of a card.

7.9 Worn or Defective Cards

If a purchase card needs to be replaced because it is worn out or defective, the Cardholder should contact the Assistant Agency Program Coordinator in the Auditor-Controller's office to request a replacement card. The defective card or worn card must be returned in person to the Auditor-Controller's office before the replacement card will be issued.

7.10 Non-Receipt of Requested Card

Allow for normal mail time for receipt of your CAL-Card after a new account is set up. If, after speaking with your Assistant Agency Program Coordinator, you have reason to believe that your card or confirmation should have been received, contact I.M.P.A.C. Customer Service at 800-227-6736 to verify the mailing date. You may be instructed to report your card as lost in the mail. A

new card or confirmation will be mailed to you within two business days. A new account number will be assigned to your account.

7.11 Changes to Cardholder Information

- 7.11.1 Changes to a Cardholder's name, address, organization, 30-day or Single Purchase Limit, Merchant Type Code, or default accounting code should be reported to your Agency Program Coordinator, who will complete a Cardholder Account Change Form (Attachment G) to report the change to U.S. Bank. Only your Agency Program Coordinator can effect such a change to your account.
- 7.11.2 If you move to another department within the County, you must cut your CAL-Card in half and return it to the Approving Official prior to your departure.
- 7.11.3 If you leave County employment, you must cut your CAL-Card in half and return it to the Approving Official prior to your departure.

8 APPROVING OFFICIALS INSTRUCTIONS

8.1 Definition of An Approving Official

The Approving Official (AO) authorizes and approves Cardholder purchases, verifies that purchases are made in accordance with the County purchasing policies, are for official government use only, and performs the following functions:

- Reviews and certifies reconciled Cardholder Statements of Account, in accordance with County's policies and procedures, to ensure that receipts and documentation are in order.
- Ensures reconciled statements, associated charge slips/receipts and all appropriate documentation are received from each Cardholder account
- Ensures each Cardholder Statement of Account is accounted for and forwarded to the designated Reconciler by the 26th of each month.

The Approving Official makes an important contribution to the program's success by ensuring that the Agency Program Coordinator is always provided with a current listing of names, addresses, telephone numbers and other specific information for Approving Official and each of their Cardholders.

The Approving Official is the key to the success of the purchase card program.

8.2 Cardholder Spending Limits

The Department Head or Approving Official recommends the maximum dollar amount for each single purchase (Single Purchase Limit) and a total for all purchases made with a CAL-Card within a given billing cycle (30-Day Limit)

for each Cardholder assigned to them. The Auditor-Controller gives final approval of the limits.

Each time a Cardholder makes a CAL-Card purchase, these limits are verified and authorized by U.S. Bank. If a single transaction or a 30-Day Limit is exceeded, the transaction will be declined.

Unique situations may arise that require a purchase that exceeds a Cardholder's established limits. The Cardholder must contact the Approving Official with such a request. The Approving Official must then contact the Program Coordinator to request a temporary increase in limit. **The Agency Program Coordinator is the only person who can authorize changes to a Cardholder or Approving Official's spending limit and is responsible for contacting U.S. Bank.**

8.3 Merchant Account Type Codes

Merchant Activity Type (MAT) codes, which are unique to the U.S. Bank program, designate the type of merchant where a Cardholder may use the CAL-Card. Each merchant is also identified as to its type of business by a Standard Industrial Classification (SIC) Code. The Approving Official and Program Coordinator determine acceptable MAT Codes during the Cardholder account setup process. MAT codes are identified each time an authorization is requested.

The transaction authorization for a CAL-Card purchase will be approved only if the MAT code on the Cardholder's file allows purchases at that particular type of merchant or business, and the transaction falls within the other account limits. MAT codes are defined in the material available from the Agency Program Coordinator. MAT codes are specific to each card and may vary based on a Cardholder's purchasing needs.

8.4 30-Day Office Limit

The 30-day limits of all Cardholders assigned to the Approving Official are added together to determine your Office Limit. The Office Limit provides you with a maximum amount that can be expended for a 30-day period by the Cardholders assigned to you.

Each time a Cardholder makes a purchase with the CAL-Card, the authorization for that purchase is approved only if the amount is within your Office Limit. **To increase or reduce your Office Limit, the request must be made through the Agency Program Coordinator or the Assistant Program Coordinator.**

8.5 Approval Procedures

8.5.1 Approving Official Summary

At the end of each 30 day billing cycle you will receive Form R090 Approval Official Summary. The form arrives at the same time the Cardholders receive their Statements of Account.

The R090 Approving Official Summary is mailed directly to the Approving Official. It is a tool to help the Approving Official balance the total expenditures of all Cardholders assigned to them. The Cardholder Statements of Account may be compared to the listing of Cardholders on the AO Summary Report to ensure that all Cardholders are accounted for. If a Cardholder has no spending activity for the cycle, the R090 will say "0".

8.5.2 Approval Responsibilities

As the Approving Official for your Cardholder group, you are responsible for the following:

- Receiving completed Cardholder Statements of Account from all Cardholders
- Matching those Statement of Accounts to the R090 Approving Official Summary (Attachment F) you receive directly from U.S. Bank I.M.P.A.C. Government Services
- Reviewing all Cardholder Statements of Account and resolving questions that you may have regarding purchases. As the Approving Official, you should verify that the transactions and disputes are valid and agree with the County and department specific purchasing procedures.
- Approves each Cardholder Statement of Account by signing the bottom of the Statement as indicated.
- Promptly (no later than the 26th of the month), delivering the completed statements with necessary attachments and your R090 Approving Official Summary to your Reconciler.

8.5.3 Missing Cardholder Statements

Should you not receive a Cardholder Statement of Account, it is your responsibility to contact the Cardholder. However, if a Cardholder had no CAL-Card purchase activity for that billing cycle, no Cardholder Statement of Account will be generated, unless adjustments for previously billed transactions are processed during that cycle.

8.6 Disputed Transactions

If items purchased with the CAL-Card are found defective, or a repair or services faulty, the Cardholder has the responsibility to return the item(s) to the

merchant for replacement, or to receive a credit on the purchase. If the merchant refuses to replace or correct the faulty item, the purchase of this item will be considered to be in dispute. See Section 7.7 above for procedures use to report and track disputed items.

8.7 Termination or Reassignment of the Cardholder

Upon termination of County employment or upon transfer to another department, the Cardholder will cut the card in half and immediately return the card to their Approving Official. The AO will immediately notify the Assistant Agency Program Coordinator in writing of the termination or reassignment. The AO should deliver the card in person to the Assistant Agency Program Coordinator or the APC.

9 RECONCILER INSTRUCTIONS

9.1 Obtain Approved Cardholder Statement of Account

The Reconciler obtains all approved Cardholder Statement of Account and the Approving Officials Summary from the Approving Official by the 26th of each month.

9.2 Record Proper Expenditure Accounts

Review all Cardholder purchase logs and supporting documentation and record the proper expenditure accounts.

9.3 Prepare and Enter Journal Entry

Prepare and enter a journal entry (Attachment K) itemizing all expenditures by account for the entire month into the Yolo County financial system (Genled).

Debit Expenditure Accounts 86-XXXX

Credit Account 52-0052

9.4 Sales Tax Log

Maintain a monthly sales tax log for all purchases that do not have the proper sales tax rate and/or have not been billed by the merchant (Attachment J). The reconciler must attach a sales tax log to each journal entry. If there are no sales tax transactions for the month, write "No Transactions" on the log.

9.5 Submit Journal Entry and Approved Cardholder Statements of Account

Submit to the Agency Program Coordinator by the end of each month:

- approved journal entry
- approved Cardholder Statements of Account

- monthly sales tax log with the original sales drafts and receipts

9.6 File Supporting Documentation

File copies of the journal entry, Statement of Account, Approving Officials Summary, purchase logs and supporting documentation in a central location organized by month and year.

9.7 Document Retention

Retain, for audit purposes, all documents for three (3) years after close of the fiscal year in which purchase was made.

10 AUDITOR-CONTROLLER INSTRUCTIONS

10.1 Agency Program Coordinator

At the Direction of the Auditor-Controller, the Assistant Auditor-Controller acts as the Agency Program Coordinator for the CAL-Card program.

10.2 Designated Billing Office

The Auditor-Controller's office is the Designated Billing Office for the CAL-Card program.

10.3 Payment Process

After the Cardholder reconciliation and Approving Official verification process is complete, the Designated Billing Office pays the R060 Financial Summary (Monthly Invoice) which reflects a separate line item for each Cardholder Statement. The R060 Financial Summary is mailed to your Designated Billing Office (DBO). It is used to balance the totals of all Approving Officials and to make payment to U.S. Bank I.M.P.A.C. Government Services.

The R060 Financial Summary is mailed to your agency's Designated Billing Office (DBO). It is used to balance the totals of all Approving Officials, and to make payment to U.S. Bank I.M.P.A.C. Government Services.

Each month the Designated Billing Office will also receive an F107 Disputed Transaction Report listing all disputed transactions. This report also lists disputes resolved during the prior cycle period, for which authorization to the Designated Billing Office for payment to U.S. Bank I.M.P.A.C. Government Services maybe required.

It is essential that the time frames and documentation requirements established by Visa Operating Regulations and this contract be followed to protect the Cardholder's rights in a dispute. If you have any questions regarding the information on the Cardholder Statement of Questioned Item form, or if you have any problems regarding the reversal of a transaction, please contact the I.M.P.A.C. Customer Service staff at 800-227-6736.

PURCHASE CARD PROCEDURES MANUAL

10.4 Internal Controls

The Auditor-Controller will maintain a procedures manual. Compliance with the procedures manual will assist the departments in maintaining adequate internal controls. Departments are encouraged to add additional controls as needed in their departments to ensure that adequate internal controls are maintained.

10.5 Audits of Departmental Purchase Card Records

10.5.1 Records Subject to Audit

All records related to purchase card transactions are subject to audit for three (3) years after the close of the fiscal year in which the purchase occurred or longer if required by a funding source. The Department is responsible for safeguarding the records in a central (secure) location by month and year. A clear audit trail should be maintained.

The Department must contact the Auditor-Controller's Office before destroying any supporting documents.

10.5.2 Internal Audits

The Auditor-Controller's Office will, on a rotating basis, perform compliance audits to determine that the department is maintaining adequate internal controls and following prescribed policies and procedures.

10.5.3 External Audits

Purchase card records are also subject to audit during the course of the County's annual financial statement audit and Single Audit performed by the County's independent Certified Public Accountants.

11 INFORMATION SOURCES

U.S. Bank I.M.P.A.C.

Customer Service
1-800-932-0036

Assistant Agency Program Coordinator

Barrie Washburn
bwashburn@yolocounty.org
530 666-8190 X9201
530-666-8215 (Fax)

Agency Program Coordinator

Pat Wright, Assistant Auditor-Controller
pwright@yolocounty.org
530-666-8219
530-666-8215 (Fax)

Central Services Division, Purchasing Department

John Devine, Purchasing Manager
jdevine@yolocounty.org
530-666-8071

Attachment A Purchase Card Policy

**COUNTY OF YOLO
ADMINISTRATIVE POLICY
MANUAL**

CHAPTER:	II GENERAL ADMINISTRATION
SECTION:	2-12 Purchase Card Policy
DATE:	March 25, 2003

1. APPLICABILITY

The purchase card policies described in this document apply to all County officials, employees and eligible participants utilizing the purchase card program and are an integral part of the County's procurement system.

2. PURPOSE

The purpose of the purchase card policy is to promote the responsible use of purchase cards (i.e. credit cards) as an efficient method to pay for purchases that, under the County's purchasing policies and procedures, do not require the formal requisition process.

3. AUTHORIZED USE

Use of the purchase card is limited to official County business. Purchases may be made in person, via a secured Internet site, by mail-in order, or by telephone order.

The purchase card may not be used to purchase cigarettes, tobacco products or alcohol, illegal items, meals subject to per diem rules, fixed assets in excess of the County's capitalization policy, items on existing purchase orders or to obtain cash advances.

The purchase card cannot be used to circumvent the County's authorized procurement process. Purchases may not be split to circumvent the card limits.

4. RESPONSIBILITIES

Auditor-Controller

The Auditor-Controller or designee is responsible for:

- Selection, in conjunction with the Purchasing Agent, of the financial institution providing the most cost effective purchase card service.
- Administration of the purchase card program, including approving all requests for purchase cards and communication of all information related to card issuance, changes in card limits and termination of card use to the purchase card service provider.
- Settling accounts with the financial institution sponsoring the purchase card.
- Prescribing procedures to ensure adequate internal controls surrounding the use of the purchase card and effective processing of the payment to the sponsoring financial institution.
- Performing compliance audits, on a rotating basis, in order to determine the adequacy of internal controls and appropriate applications of the controls within the department.

COUNTY OF YOLO
ADMINISTRATIVE POLICY
MANUAL

CHAPTER:	II GENERAL ADMINISTRATION
SECTION:	2-12 Purchase Card Policy
DATE:	March 25, 2003

- Preparing and submitting an annual report to the Board of Supervisors including the purchase card limits for each department head, elected official or the equivalent, the total number of cards in use by department, the volume of transactions both in number and amount and other information relative to the effectiveness of the purchase card program.

Purchasing Agent

The purchasing agent is responsible for:

- Recommending policy regarding the nature and dollar amount of the purchases not requiring the use of the formal requisition process.
- Participating in the selection of the purchase card service provider.

Department Heads/Elected Officials

The department heads, elected officials or their designee are responsible for:

- Establishing and enforcing a system of internal controls within their respective departments that meets the standards prescribed by the Auditor-Controller and ensure that the individual cardholders make only authorized purchases. The system of internal control will include setting the dollar limits, the number of transactions and the types of merchants by individual cardholder within the overall parameters established by the Auditor-Controller and the Purchasing Agent.
- Requesting that the Auditor-Controller issue the number of purchase cards necessary to efficiently purchase goods and services for their department.
- Selecting individuals to participate in the purchase card program and providing the Auditor-Controller with all information necessary to approve and issue a purchase card to the selected individuals. Purchase cards will not be issued in the name of the department or a job title.
- Ensuring the timely processing of payment information for submission to the Auditor-Controller.

Individual Cardholder

Individual cardholders are responsible for:

- Making only authorized purchases related to County operations.
- Following the procedures prescribed by the Auditor-Controller and their department head/elected official or their designee.

Cardholders are individually liable for any unauthorized use of the purchase card.

COUNTY OF YOLO
ADMINISTRATIVE POLICY
MANUAL

CHAPTER:	II GENERAL ADMINISTRATION
SECTION:	2-12 Purchase Card Policy
DATE:	March 25, 2003

5. EMERGENCY USE

In the event of an emergency, the Auditor-Controller may temporarily increase card limits as needed. An emergency is defined as the need to purchase goods normally obtained through Central Services necessary for the continuance of critical daily operating functions of the County or when a condition exists, that threatens public health, welfare or safety. Failure to plan or to allow adequate lead-time does not constitute an emergency.

6. TERMINATION OF CARD USE

Failure to follow the purchase card procedures issued by the Auditor-Controller may result in termination of an employee's use of the purchase card and/or other disciplinary action.

Attachment B Cardholder Set Up Form

**County of Yolo
Purchase Card Set Up Form**

Cardholder Name

Department:

Approving Official (1)

Business Address (2)

Street

City

State

Zip + 4

E-mail address:

Card Limits:

Single Transaction Limit (3) \$

Billing Cycle Limit (4) \$

Merchant Activity Type (5)

(Note: The number of transactions per card is preset at eight per day.)

User Defined Field (6)

(Maximum 8 characters)

Master Accounting Code (7)

Notes:

- (1) The cardholder's department head or designee. If a designee, the person must be at least a manager and be one reporting level above the cardholder.
- (2) The cardholder's monthly statement of Account will be mailed to this address.
- (3) May not exceed \$3,000 per the County's Purchase Policy. May be in \$50 increments.
- (4) Maximum amount that can be spent by the cardholder during the 30 day billing cycle.
- (5) See separate instructions for selecting Merchant Activity Type. The code 000 will allow cardholders to make purchases at any merchant authorized by the Cal-Card Program.
- (6) This is an optional field that can be assigned by the department. For example, it could be used for a program name, code, or a reminder such as "gas only" and will be printed on the card.
- (7) Use of this field is optional. If the cardholder is authorized to make purchases only under one genled code, the full genled code can be entered here and it will appear on the cardholder statement for ease in coding the transaction.

I hereby approve the issuance of a purchase card to the cardholder with the indicated card limits.

Department Head

Date

PURCHASE CARD PROCEDURES MANUAL

Attachment C Purchase Card Acknowledgment Form

COUNTY OF YOLO PURCHASE CARD ACKNOWLEDGEMENT FORM

I certify that I have received a copy of the County of Yolo Purchase Card Procedures Manual (herein after "Manual") and have attended the related training provided by the Auditor-Controller.

I understand that all authorized Purchase Card (hereinafter "Card") transactions, are limited as indicated below:

A. Transaction Dollar Limits:

Single Transaction Limit (3) \$

Billing Cycle Limit (4) \$

Merchant Activity Type (5)

(Note: The number of transactions per card is preset at eight per day.)

B. Restrictions on the Use of the Purchase Card:

I agree to abide by the County of Yolo purchasing policies and Purchase Card Procedures Manual, including, but not limited to, the following terms and conditions:

1. I understand that this card may only be used for official County business.
2. I will not use this card to make unauthorized, prohibited or personal purchases, as defined by the Manual.
3. Any purchase that is in excess of the card dollar limits or outside of the approved merchant categories, or use of the card by anyone other than me, is unauthorized.
4. I understand that any unauthorized use of the card (as defined in the Manual and this Acknowledgement) may result in disciplinary action, up to and including, termination. Unauthorized use of the card will terminate my right to use the card and I may be responsible for payment of unauthorized charges.
5. I shall be responsible for the card's safekeeping at all times. I will immediately notify U.S. Bank, the Auditor-Controller, and my approving official, in the event that the card is lost or stolen, or if I believe, the card has been used in a fraudulent manner.
6. I will review all monthly billing statements related to the card and immediately upon receipt shall forward verification of charges to my approving official. If I dispute a charge, I will immediately seek to resolve the problem with the vendor. I will complete the Cardholder Statement of Questioned Item Form and will notify my approving official of the nature of the dispute and any resolution made with the card's vendor.
7. I understand that the County has the unconditional right to cancel the card issued to me at any time. In the event the County cancels the card issued to me or prior to my separation from County service, I will immediately discontinue use of the card and immediately relinquish physical custody of the card to my approving official. My approving official shall, in my presence, destroy the card by cutting the card in half.

Employee Name: _____

Date: _____

Signature: _____

Dept./Div: _____

Distribution:

Auditor-Controller's Office
Employee
Approving Official
Department Head

US bank

PROCUREMENT CAL CARD
 JENNIFER JESNESS
 1235 J STREET STE 1606
 ATTACHMENT D
 USA

PAGE: 1
 C/H ACT 4055010600007'XX01
 STATEMENT DATE 0600005922201
 TOTAL 859.95

CARDHOLDER
 DONNA M PERKINS
 PROCUREMENT DIVISION
 1808 14TH STREET
 SACRAMENTO

CA 95814-0000

APPROVING OFFICIAL:
 MARNELL VOSS
 DGS PROCUREMENT DIV
 1808 14TH STREET
 SACRAMENTO CA 95814-0000

ACCOUNTING CODE
 4055010600009042
 CARDHOLDER'S E-MAIL
 OFFICIAL'S E-MAIL

STATEMENT OF ACCOUNT
 STATE OF CALIFORNIA BANKCARD

PURCHASE DATE/PROCESSING DATE REFERENCE NUMBER PURCHASE ID/CUSTOMER CODE CURRENCY CODE	MERCHANT NAME MERCHANT LOCATION/SIC CODE ORIGINAL AMOUNT CONV. RATS	AMOUNT
05/09/01*xv 05/09 24692161129000310227375 12800023	.RDW*ROADWAY~EXPRESS INC 330-384-1717 FL 5969	72.45
	0.00	

DESCRIPTION- ACCTG. CODE- -			
05/09/Oi XV 05/10 24229101130000416580516	CITY OF CARSON COMMUNITY CARSON CA	7299	125.00
/CHGTEL		0.00	

USD

DESCRIPTION - ACCTG. CODE -			
05/19/Oi XV 05120 24803891140010000322850 00032285	TOTAL EXPO, INC. TORRANCE CA	5712	662.50
/000000000000000000		0.00	

USD

DESCRIPTION-- ACCTG. CODE---			

TOTAL 859.95

USER FIELD 2		PURCH LIMIT	1,500
TAX EXEMPT #		30 DAY LIMIT	5,000
QUARTERLY LIMIT:	0.00	ANNUAL LIMIT:	0.00
QUARTERLY BAL.:	859.95	YTD BAL:	1,345.89

I CERTIFY THAT ALL PURCHASES LISTED ON THIS STATEMENT, UNLESS ANNOTATED TO THE CONTRARY, ARE TRUE AND CORRECT AND WERE MADE FOR OFFICIAL PURPOSES. PAYMENT IS AUTHORIZED.

THE FOLLOWING ITEMS ARE IN ERROR AND SHOULD BE REMOVED FROM THIS STMT.

PURCHASE CARD PROCEDURES MANUAL

STATEMENT OF ACCOUNT EXPLANATION SECTION EXPLANATION

BILLING OFFICE:	Name and address of your Billing Office.
PAGE:	Page number of Statement.
CARDHOLDER ACCOUNT:	The account number on your card or account.
APPROVING OFF. ACCOUNT:	The identification number assigned to your Approving Official.
STATEMENT DATE:	U.S. Bank will send your Statement of Account at the same time each month.
TOTAL:	The total dollar amount of items purchased.
CARDHOLDER:	Your name as it appears on your card along with your office address.
APPROVING OFFICIAL:	Approving Official's name and work address.
ACCOUNTING CODE:	The Master Accounting Code assigned by your agency. All purchases will be automatically associated with this code - unless you place another code in the appropriate location in Section H of this statement.
E-MAIL ADDRESS:	E-mail addresses for the Cardholder, Billing Office and/or Approving Official.
STATEMENT MESSAGE:	Your agency or U.S. Bank may report important program information here.
PURCHASE DATE:	The date of your purchase. This date should match the date on the sales receipt provided by the merchant.
PROCESSING DATE:	The date U.S. Bank received and processed the transaction.
REFERENCE NUMBER:	A 23-digit number used internally by U.S. Bank to record the transaction.

PURCHASE CARD PROCEDURES MANUAL

MERCHANT NAME/ LOCATION:	The Merchant's name, city and state.
SIC CODE:	The Standard Industrial Classification Code assigned by the merchant's processing bank and used by the Visa system to identify the type of merchant or product sold.
AMOUNT:	The amount of each purchase as shown on your copy of the sales draft.
DESCRIPTION:	If required by your agency, complete this area by writing in the number and description of item(s) purchased.
ACCTG. CODE:	If required by your agency, all purchases will automatically reference your Master Accounting Code unless you place another code on this line.
USER FIELD 2:	An agency defined field. This field may include additional accounting information or other information defined by the agency.
SINGLE PURCHASE LIMIT:	This is the amount allowed for any one purchase that may be comprised of multiple items. This amount will also be required to activate your account.
30-DAY LIMIT:	This is the limit available for purchases in one 30-day period.
ANNUAL LIMIT:	Total dollar limit for the year.
TOTAL:	The total dollar amount of items purchased.
CERTIFICATION:	By signing, you certify that all item(s) appearing on the Statement of Account have been received (except books and subscriptions).

You must sign and date each page. Any items not on this month's statement will appear on the next statement. Your Approving Official will review, date and sign the statement.

DISPUTE TRANSACTION PROCEDURES:	Follow these procedures to notify U.S. Bank of a disputed transaction.
---------------------------------------	--

PURCHASE CARD PROCEDURES MANUAL

APP. OFFICIAL
CERTIFICATION:

The Approving Official will sign here to certify
your statement.

U.S. Bank
I.M.P.A.C. Government Services
P.O. Box 6346
Fargo, ND 58125-6346

CARDHOLDER STATEMENT OF QUESTIONED ITEM

Purchasing GPP

(Please print or type in black ink)

CARDHOLDER NAME (please print or type)

ACCOUNT NUMBER

CARDHOLDER SIGNATURE

DATE

(AREA CODE) TELEPHONE NUMBER

The transaction in question as shown on Statement of Account:

Transaction Date	Reference Number	Merchant	Amount	Statement Date
------------------	------------------	----------	--------	----------------

Please read carefully each of the following situations and check the one most appropriate to your particular dispute. If you have any questions, please contact us at 1-800-227-6736. We will be more than happy to advise you in this matter.

1. UNAUTHORIZED MAIL OR PHONE ORDER

I have not authorized this charge to my account. I have not ordered merchandise by phone or mail, or received any goods or services.

2. DUPLICATE PROCESSING—THE DATE OF THE FIRST TRANSACTION WAS _____.

The transaction listed above represents a multiple billing to my account. I only authorized one charge from this merchant for this amount. My card was in my possession at all times.

3. MERCHANDISE OR SERVICE NOT RECEIVED IN THE AMOUNT OF \$ _____.

My account has been charged for the above transaction, but I have not received the merchandise or service. I have contacted the merchant but the matter was not resolved. (Please provide a separate statement detailing the merchant contract, and the expected date to receive the merchandise).

4. MERCHANDISE RETURNED IN THE AMOUNT OF \$ _____.

My account has been charged for the above listed transaction, but the merchandise has since been returned.

Enclosed is a copy of my postal or UPS receipt.

5. CREDIT NOT RECEIVED

I have received a credit voucher for the above listed charge, but it has not yet appeared on my account. A copy of the credit voucher is enclosed. (Please provide a copy of this voucher with this correspondence).

6. ALTERATION OF AMOUNT

The amount of this charge has been altered since the time of purchase. Enclosed is a copy of my sales draft showing the amount for which I signed. The difference of amount is \$ _____.

7. INADEQUATE DESCRIPTION/UNRECOGNIZED CHARGE

I do not recognize this charge. Please supply a copy of the sales draft for my review. I understand that when a valid copy is sent to me, a Statement of Questioned Item Form must be provided and will include the copy of the sales draft if a further dispute exists. If a copy of the sales draft cannot be obtained, a credit will appear in my account.

8. COPY REQUEST

I recognize this charge, but need a copy of the sales draft for my records.

9. SERVICES NOT RECEIVED

I have been billed for this transaction, however, the merchant was unable to provide the services.

Paid for by another means. My card number was used to secure this purchase, however final payment was made by check, cash, another credit card, or purchase order. (Enclosed is my receipt, canceled check (front and back), copy of credit card statement, or applicable documentation demonstrating that payment was made by other means).

10. NOT AS DESCRIBED

(Cardholder must specify what goods, services, or other things of value were received). The item(s) specified do not conform to what was agreed upon with the merchant. (The cardholder must have attempted to return the merchandise and state so in their complaint). _____

11. If none of the above reason apply-please describe the situation: _____

(Note: Provide a complete description of the problem, attempted resolution and outstanding issues. Use a separate sheet of paper, if necessary, and sign your description statement).

Send To:

I.M.P.A.C. Government Services, P.O. Box 6346, Fargo, ND 58125-6346

Fax: 701-461-3466.



I.M.P.A.C.®

Government Services

Attachment F Approving Officials Summary

I.M.P.A.C. DETAIL INVOICE AND

0 PROC 40550 CTR 405501
 JOB:T2CDVSD1 PGM:PVI016
 LEVEL1: 4055 LEVEL 2: 01 LEVEL 3: 06 LEVEL 4: 1516

APPROVING OFFICIAL NUMBER : 4055-0106-0000-9042
 APPROVING OFFICIAL NAME : MARNELL VOSS
 ACCOUNTING CODE : 4055010600009042

CARDHOLDER ACCOUNT NUMBER : 4055-0106-0000-X X01
 CARDHOLDER NAME : DONNA M PERKINS
 ACCOUNTING CODE : 4055010600009042

PURCH DATE	PROC DATE	SRC	REFERENCE	MERCHANT NAME	
05-09-01	05-10-01	XV	24692161129000310227375	RDW*ROADWAY EXPRESSING ^	3
CONV RATE	COUNTRY CODE	FOREIGN AMOUNT	PURCHASE AMOUNT (S)	PURCHASE ID	GUST CODE

05-09-01	0511-01	XV	24229101130000416580516		
	CITY OF CARSON COMMUNITY			C	
COW RATE	COUNTRY CODE	FOREIGN AMOUNT	PURCHASE AMOUNT (S)	PURCHASE ID	GUST CODE
0.0000	GORE	0.00	\$125.00		

PURCH DATE	PROC DATE	SRC	REFERENCE	MERCHANT NAME	
05-1.9-01	05-21-01	XV	248p3891140010000322850	TOTAL	
	EXPO, INC. - T				
CONV RATE	COUNTRY CODE	FOREIGN AMOUNT	PURCHASE AMOUNT (S)	PURCHASE ID	GUST CODE
0.0000			0.00		
00032285-				00	

PURCH DATE	PR OC DATE	SRC	REFERENCE	MERCHANT NAME	
05-22-01^	05-22^01	SG	99999	TRF.TD	
405501060.0009042.					001

CONV RATE	COUNTRY CODE	FOREIGN AMOUNT	PURCHASE AMOUNT (S)	PURCHASE ID	CUST CODE
0.0000		0.00			

\$859.95-

TOTAL ACTIVITY FOR CARDHOLDER \$859.95

SB
AGE

8090 PROC

405501 CTR

405501

I.M.P.A.C. DETAIL INVOICE AND DATE 05/01/2011

01-00:21 "C
1: 4055 LEVEL 2: 01 LEVEL 3: 06 LEVEL 4: 1516

JOB:T2CDVSD1 PGM:PVI016

A/O SUMMARY RUN

APPROVING OFFICIAL ACCOUNT NUMBER:4055-0106-0000-9042 OFFICE LIMIT \$30,000.00

OFFICE TOTALS WITH ALL FEES :

TOTAL NUMBER OF ACCTS FOR CYCLE WITH ACTIVITY	2
TOTAL NUMBER OF ALL CARDHOLDER ACCOUNTS	6
TOTAL NUMBER OF PURCHASES FOR OFFICE	9
TOTAL AMOUNT OF PURCHASES FOR OFFICE	1,437.84
TOTAL NUMBER OF CASH ADVANCES FOR OFFICE	0
TOTAL AMOUNT OF CASH ADVANCES FOR OFFICE	0.00
TOTAL NUMBER OF IMPAC CHECKS FOR OFFICE	0
TOTAL AMOUNT OF IMPAC CHECKS FOR OFFICE	0.00
TOTAL NUMBER OF CHECK FEES FOR OFFICE	0
TOTAL AMOUNT OF CHECK FEES FOR OFFICE	0.00
TOTAL NUMBER OF ADMIN. FEES FOR OFFICE	0
TOTAL AMOUNT OF ADMIN. FEES FOR OFFICE	0.00
TOTAL AMOUNT OF OTHER FEES FOR OFFICE	0.00
OFFICE TOTAL	\$1,437.84

Attachment G Cardholder Account Change Form

**County of Yolo
Purchase Card Set Up Form**

Cardholder Name

Department:

	From	To
Approving Official (1)		
Business Address (2) Street City		
E-mail address:		
Card Limits:		
Single Transaction Limit (3)		
Billing Cycle Limit (4)		
Merchant Activity Type (5)		
User Defined Field (6)		
Master Accounting Code (7)		

Notes:

- (1) The cardholder's department head or designee. If a designee, the person must be at least a manager and be one reporting level above the cardholder.
- (2) The cardholder's monthly statement of Account will be mailed to this address.
- (3) May not exceed \$3,000 per the County's Purchase Policy. May be in \$50 increments.
- (4) Maximum amount that can be spent by the cardholder during the 30 day billing cycle.
- (5) See separate instructions for selecting Merchant Activity Type. The code 000 will allow cardholders to make purchases at any merchant authorized by the Cal-Card Program.
- (6) This is an optional field that can be assigned by the department. For example, it could be used for a program name, code, or a reminder such as "gas only" and will be printed on the card.
- (7) Use of this field is optional. If the cardholder is authorized to make purchases only under one genled code, the full genled code can be entered here and it will appear on the cardholder statement for ease in coding the transaction.

I hereby approve the issuance of a purchase card to the cardholder with the indicated card limits.

Department Head

Date

PURCHASE CARD PROCEDURES MANUAL

Attachment K Journal Entry Document

OLD-826
5/27/03

C O U N T Y O F Y O L O
A U D I T O R - C O N T R O L L E R
JOURNAL ENTRY IMAGE

DOCUMENT: JE006077
DATE : 5/07/03
ENTRY BY: SHERCM

FUND B/U	C/C	ACCOUNT	DESCRIPTION	DEBIT	CREDIT
117-2509	JAIL	862271	4/03 PURCHASE CARD	147.69	
117-2509	JAIL	862390	4/03 PURCHASE CARD	64.92	
117-2509	JAIL	862520	4/03 PURCHASE CARD	343.01	
117-2509	JAIL	862613	4/03 PURCHASE CARD	10.74	
117-	-	-010000	4/03 PURCHASE CARD		566.36CR
110-	-	-010000	04/03 PURCHASE CARD 117	566.36	
110-	-	-520052	04/03 PURCHASE CARD 117		566.36CR
			PROGRAM : SHER		

***** Distribution *****

Approved : _____
Entered : _____
Updated : _____

1. AUDITOR/CONTROLLER
2. _____
3. _____
4. TREASURER

Original Document Noted? Y N

Attachment L C.A.R.E. On-Line Registration

To obtain real-time information on your purchase card transactions, you first need to register on the U.S. Bank CARE website.

The following process is designed for new Cardholder accounts that do not currently have a C.A.R.E. User ID or Password assigned to them. Only Cardholder accounts are enabled to use the On-Line Registration tool. Managing Accounts cannot use On-Line Registration.

Reading all of the following before beginning the registration process will speed up the registration process.

1. Using your Internet browser, go to **https://care.usbank.com** (the C.A.R.E. web address).
2. Click on "I Accept" (site license agreement)
3. At the C.A.R.E. log on screen, click **On-Line Registration** on the task bar on the left side of the screen.
4. Enter the Relationship Registration and User Profile Codes.
Relationship Code: STATEOFCAL1
User Profile Code: C01
5. Click **OK**.
6. Enter your **Account Number, Account Expiration Date** and **Zip Code** (of department's address) in the appropriate fields.

Tip!

- Expiration date format: MM/YY.
- Information in the table may be edited. Once it is verified and moved to the area below it cannot be edited.
- If any of the entered information is not valid, the system returns an error message. You have three attempts to correct the information. If all three attempts fail, the accounts with incorrect information are locked out from On-Line Registration.

7. Click **OK**. The system validates account information.
8. Enter **Contact Information**.
9. Enter **User ID, User Verification** and **Password**. (Note: the password entered here is only temporary. You will be asked to change the password the first time you sign onto the C.A.R.E. system)

PURCHASE CARD PROCEDURES MANUAL

Tip!

- Phone and Fax number format: No dashes, hyphens, parenthesis or spaces (i.e. 6121234567).
- Fields that require data are identified with an asterisk (*).
- User ID's must be 7 to 12 characters in length, with at least one alpha and one numeric character.
- User Verification is used to authenticate you if you forget your User ID or Password.
- Passwords must be 8 to 12 characters in length, with at least one alpha and one numeric character.

10. Click **Submit**. The system validates your entries.

11. Click **OK** in the *On-Line Registration was successful* dialog box. **You are brought to the C.A.R.E. login screen where you are prompted to change your password.** This will be your password for the next 100 days.

You can immediately sign on, access transaction details and create reports (see Attachment M for instructions)

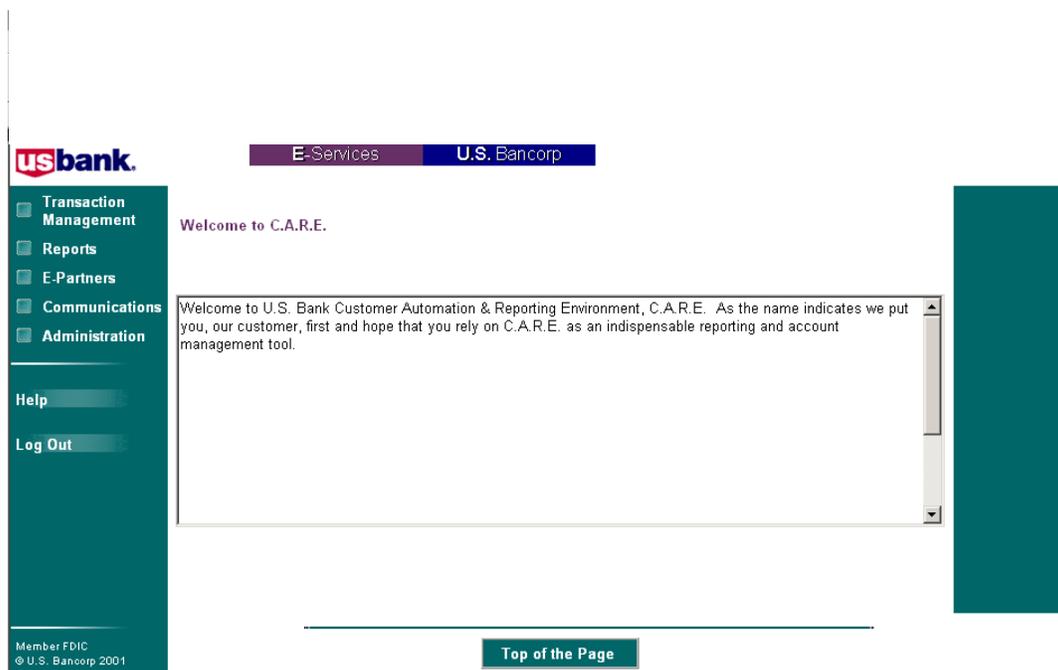
Attachment M C.A.R.E. Cardholder Use

To Log Onto the C.A.R.E. system:

1. Access your Internet Browser.
2. Enter the Web Address: <https://care.usbank.com>
3. Click "**I Accept**" under the U.S. Bank License Agreement.
4. Enter your assigned User name (see attachment L for instructions to obtain an assigned user name), press **Tab**, and enter your Password. User names and Passwords are not case sensitive.
5. Click **Login**.

Tip!

- The first time you log into the system, you are prompted to change your password. Passwords must be 8 – 12 characters long with at least one alpha and one numeric character.
- For security purposes while you are in CARE the Back button on your browser will not work. Using the Back button logs you off of CARE; if this happen you must go through the login process again.



Transaction Management

1. Click **Transaction Management** on the High Level Task bar. Transaction Management will load.
2. If you are presented with Java Security screens, check the box marked *“Remember this Decision”* and click **Grant** until the Java applet loads. You may need to log out of your CARE session and close your browser; you should only have to go through this process once. However, as updates occur you may have to periodically update additional Java Security screens.
3. Once Transaction Management loads, you are presented with your CAL Card account. Click on your **Account Number**.
4. Click on the **Cycle Date** that you want to view. Transaction Management retrieves the five previous cycles plus the current cycle associated with your account number.
5. Click on the 2nd tab **Transactions** to view the transactions that posted during the selected cycle.
6. Click on the **X** in the upper right corner of your screen to close the Transaction Management window. This will return you to the main screen of CARE.

Reports

1. Click **Reports** on the High Level Task bar, a new browser window opens.
2. Click on the drop down arrow by **Select Reports**.
3. Choose either Cardholder Activity Detail or Cardholder Full Transaction Detail.
4. **Report By:** Choose the appropriate date.
5. **Show Allocation:** Click on the appropriate radio button.
6. Choose the **Report Output** type.
7. Click **Submit**.

The screenshot displays the US Bank C.A.R.E. Reporting interface. At the top left is the US Bank logo. Below it, the text 'C.A.R.E. Reporting' is visible. The main heading is 'Cardholder Account Search'. Below this heading is a search bar. Underneath the search bar is a 'Select Report:' dropdown menu. Below the dropdown menu are three radio buttons for 'Report By': 'Cycle End Date', 'Posting Date Range', and 'Default Date'. Below these radio buttons are date selection fields: 'Month' and 'Year' for the current date, and 'From:' followed by 'Month', 'Day', and 'Year' dropdowns, and 'To:' followed by 'Month', 'Day', and 'Year' dropdowns. Below the date fields are two radio buttons for 'Show Allocation': 'Yes' and 'No'. At the bottom left, there are 'Help' and 'Cancel' buttons. At the bottom right, there are 'Report Output:' radio buttons for 'Browser', 'Excel', and 'PDF', along with 'Reset' and 'Submit' buttons. In the bottom left corner of the interface, there is small text: 'Member FDIC © U.S. Bancorp 2011'.

PURCHASE CARD PROCEDURES MANUAL

Report Examples:

Cardholder Activity Detail

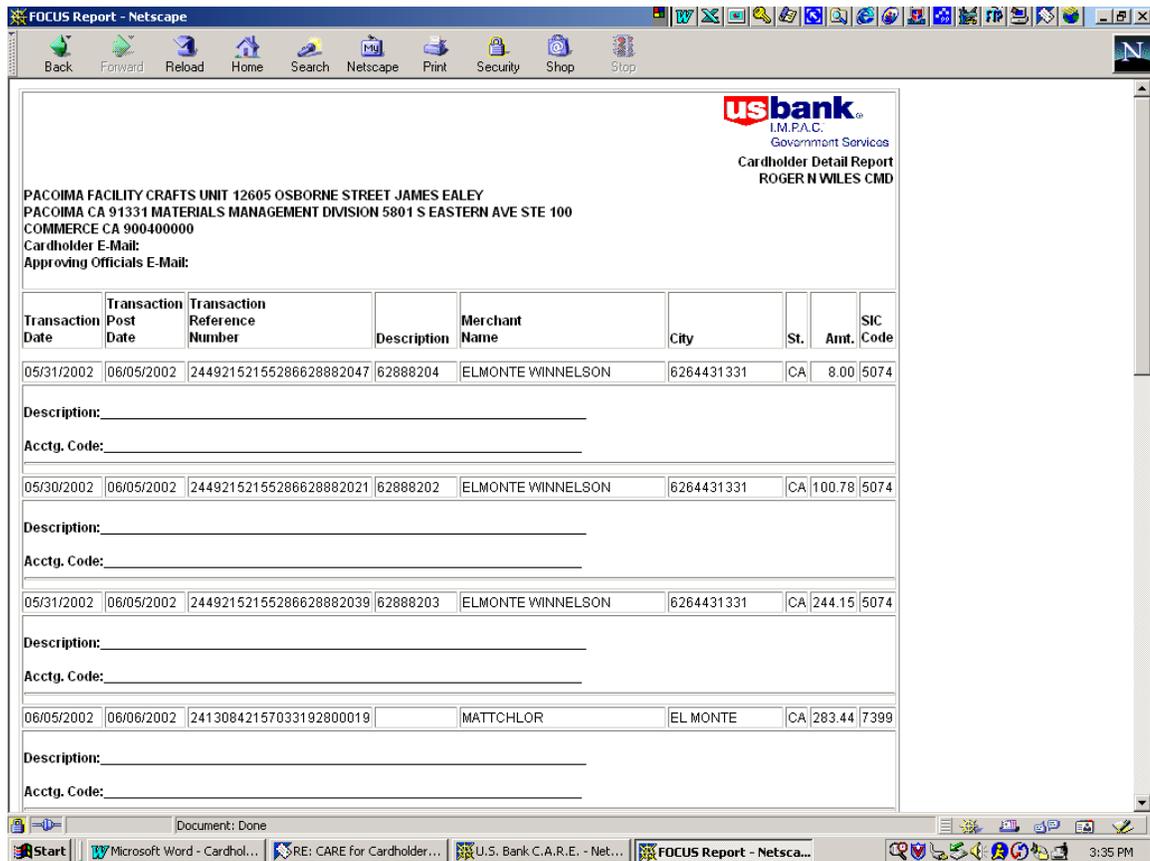

I.M.P.A.C.
Government Services
Cardholder Detail Report
ROGER N WILES CMD

PACOIMA FACILITY CRAFTS UNIT 12605 OSBORNE STREET JAMES EALEY
PACOIMA CA 91331 MATERIALS MANAGEMENT DIVISION 5801 S EASTERN AVE STE 100
COMMERCE CA 900400000
Cardholder E-Mail:
Approving Officials E-Mail:

Transaction Date	Transaction Post Date	Transaction Reference Number	Description	Merchant Name	City	St.	Amt.	SIC Code
05/31/2002	06/05/2002	24492152155286628882047	62888204	ELMONTE WINNELSON	6264431331	CA	8.00	5074
Description: _____								
Acctg. Code: _____								
05/30/2002	06/05/2002	24492152155286628882021	62888202	ELMONTE WINNELSON	6264431331	CA	100.78	5074
Description: _____								
Acctg. Code: _____								
05/31/2002	06/05/2002	24492152155286628882039	62888203	ELMONTE WINNELSON	6264431331	CA	244.15	5074
Description: _____								
Acctg. Code: _____								
06/05/2002	06/06/2002	24130842157033192800019		MATTCHLOR	EL MONTE	CA	283.44	7399
Description: _____								
Acctg. Code: _____								

Document: Done
3:35 PM

PURCHASE CARD PROCEDURES MANUAL



Administration

1. Click **Administration** on the High Level Task bar.
2. Verify that the Name and User ID are correct.
3. Choose your **User Verification**.
4. Click in the **Response** field. Enter your response.
5. Click in the **Current Password** field. Enter your current password.
6. Click in the **Enter New Password** field. Enter your new password.
7. Click in the **Reenter New Password** field. Enter your new password.
8. To process the request click **Submit**.

Tip!

- When resetting your password make sure that at least one character is different than your previous password.

County of Yolo

Administrative Policies and Procedures Manual

TITLE: EQUAL EMPLOYMENT OPPORTUNITY AND HARASSMENT	DEPARTMENT: HUMAN RESOURCES
TYPE: POLICY AND PROCEDURE	DATE: AUGUST 4, 2009

A. PURPOSE

The purpose of this Policy is to establish a strong commitment to prohibit and prevent unlawful discrimination and harassment in County employment, and to set forth a procedure for investigating and resolving complaints of unlawful discrimination and harassment based on legally protected characteristics.

B. POLICY

Discrimination and harassment against any individual because of such individual's race, color, religion, gender, national origin, ancestry, disability, medical condition, marital status, age (40 years and over), or sexual orientation is prohibited. This Policy applies to all terms and conditions of employment including, but not limited to, hiring, placement, promotion, disciplinary action, layoff, recall, transfer, leave of absence, compensation and training.

Retaliation against any person having filed a complaint of discrimination or charge of harassment is prohibited. Employees found to be retaliating against another employee, or otherwise violating this policy, shall be subjected to disciplinary action up to and including termination.

The right of a person to a prompt and equitable resolution of a complaint filed under this procedure shall not be impaired by the person's pursuit of other administrative remedies such as the filing of a complaint with the appropriate federal agency.

C. DEFINITIONS

1. Sexual Harassment

Unwelcome sexual advances, requests for sexual favors, and other verbal or physical conduct of a sexual nature when:

- Submission to such conduct is made either explicitly or implicitly a term or condition of an individual's employment;
- Submission to or rejection of such conduct by an individual is used as the basis for employment decisions affecting such individual, or
- Such conduct has the purpose or effect of unreasonably interfering with an individual's work performance or creating an intimidating, hostile, or offensive working environment.

2. Disability

Disability is: 1) a physical or mental impairment that substantially limits one or more major life activities; or 2) having a record of such an impairment; or 3) being regarded as having such an impairment.

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a. Physical or Mental Impairments

Physical or mental impairments include, but are not limited to: vision, speech and hearing impairments; emotional disturbance and mental illness; seizure disorders; mental retardation; orthopedic and neuromotor disabilities; learning disabilities; heart disease; nervous conditions; cancer; asthma; Hepatitis B; HIV infection; and drug addiction if the addict has successfully completed or is participating in a rehabilitation program and no longer uses illegal drugs.

b. Substantial Limitation of Major Life Activities

An individual is disabled if he or she has a physical or mental impairment that (a) renders him or her unable to perform a major life activity, or that (b) substantially limits the condition, manner or duration under which he or she can perform a particular major life activity in comparison to other people.

Major life activities are functions such as caring for oneself, performing manual tasks, walking, seeing, hearing, speaking, breathing, learning and working.

In determining whether a physical or mental impairment substantially limits the condition, manner or duration under which an individual can perform a particular major life activity the following factors shall be considered:

- 1) the nature and severity of the impairment;
- 2) the duration or expected duration of the impairment; and
- 3) the permanent or long-term impact (or expected impact) resulting from the impairment.

In determining whether a physical or mental impairment substantially limits an individual with respect to the major life activity of “working” the following factors should be considered:

- 1) the geographical area to which the individual has reasonable access;
- 2) the job from which the individual has been disqualified because of an impairment and the number and types of jobs within that geographical area utilizing similar training, knowledge, skills, or abilities from which the individual is also disqualified because of the impairment.

c. Having a Record of Impairment

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An individual is disabled if he or she has a history of having an impairment that substantially limits the performance of a major life activity; or has been diagnosed as having such an impairment.

d. Regarded as Having a Disability

An individual is disabled if he or she is treated or perceived as having an impairment that substantially limits major life activities (although no such impairment may exist).

3. Qualified Individual with a Disability

A qualified individual with a disability is person who (1) satisfies the job-related requirements of the position, and (2) can perform the essential functions of the position despite their disability, or who (3) with reasonable accommodation can perform the essential functions of the job.

a. Satisfies Job-Related Requirements

The first step is to determine whether the disabled individual satisfies the job-related requirements of the position. Satisfying the job-related requirements of the position means that the disabled individual possesses the appropriate educational background, employment experience, skills, and license required for the position.

b. Essential Factors

The second step is to determine whether the individual can perform the essential functions of the position despite his or her disability. Essential functions are the fundamental duties of a position. (Marginal or peripheral functions of a position are not considered essential).

A function may be essential because:

- 1) the reason the position exists is to perform that function;
- 2) of the limited number of employees available among whom the performance of that job function can be distributed; and
- 3) it is highly specialized and requires specific expertise or skill to perform.

The following factors will be considered in determining whether a function is essential: the agency's judgment as to which functions are essential; written job

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descriptions; the amount of time spent on the job performing the function; the consequences of not performing the function; the terms of a collective bargaining agreement; and the work experience of past and present incumbents in the position.

c. Reasonable Accommodation

If the individual cannot perform a marginal part of the essential job functions, the third step is to determine whether reasonable accommodation would enable the individual to perform the essential functions of the position without undue hardship on the agency.

Accommodation is any change in the work environment or in the way things are customarily done that enables a disabled individual to enjoy equal employment opportunities. Accommodation may mean modifications or adjustments to:

- 1) a job application process to enable an individual with a disability to be considered for the position;
- 2) the work environment in which a position is performed so that a disabled person can perform the essential functions of the position.

Accommodation includes making existing facilities and equipment used by employees readily accessible to and usable by individuals with disabilities.

Accommodation applies to:

- all employment decisions, the job application process and County provided services.
- facilities provided by the agency to all employees and the public;
- only known disabilities.

Accommodation is not required if:

- It eliminates essential functions of a position (and the agency cannot reasonably accommodate).
- Adjustments or modifications requested are primarily for the benefit of the disabled individual.

4. Undue Hardship

The agency will not be expected to provide an accommodation that imposes an undue hardship on the operation of the County's business. Undue hardship means significant difficulty or expense

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incurred in providing the accommodation. Undue hardship includes but is not limited to financial difficulty. Undue hardship refers to any accommodation that would be unduly costly, extensive, substantial or disruptive, or that would fundamentally alter the nature of the operation of the business.

Whether a particular accommodation will impose an undue hardship is determined on a case-by-case basis. The following factors will be considered in determining whether an accommodation would create an undue hardship: the nature and cost of the accommodation; the financial resources of the agency; the number of employees; and the type of operations of the agency, including the composition and functions of its work force.

a. Determining the Appropriate Accommodation

If a qualified individual with a disability requests the provision of a reasonable accommodation, the agency will informally discuss with the individual the limitations resulting from the disability and the potential accommodations that could overcome those limitations.

The accommodation process will generally involve five steps.

- First, the agency must analyze the job at issue and re-affirm its purpose and essential function.
- Second, the agency should consult with the disabled person to find out the job-related limitation imposed by the individual's disability.
- Third, the agency will consult with the disabled individual to identify potential accommodations if they exist.
- Fourth, the agency will assess each potential accommodation to determine if the individual can perform the essential functions of the job.
- Finally, the agency will consider and implement the best accommodation that is most appropriate for both the employee and the agency.

5. Discrimination

For purposes of this policy, discrimination shall mean:

- a. to limit or classify a job applicant, employee or individual in a way that may adversely affect opportunities or standing because of that person's protected status;
- b. to participate in a contract which could subject an applicant, employee or protected individual to discrimination;
- c. to use any standards, criteria or method of administration which could have the effect of discriminating on the basis of a protected classification;
- d. to deny equal jobs or benefits because of a protected classification;
- e. to fail to make reasonable accommodations to known disabilities unless it can be

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- shown that the accommodation would impose an undue hardship;
- f. to use selection criteria which excludes protected persons unless the criteria is job-related and consistent with business necessity; and
- g. to fail to use employment tests in a manner that ensures that the test results accurately reflect the applicant's or employee's skills or aptitude for a particular job.

6. Discriminatory Harassment

Examples of what might be construed as discriminatory harassment including sexual harassment may include, but are not limited to:

- a. Speech, such as epithets, derogatory comments or slurs on the basis of race, gender, religion, national origin, ancestry, disability, medical condition, marital status, age, or sexual orientation. This might include inappropriate e-mail, notes, or comments on appearance, dress, physical features, stories, or degrading jokes that are based on the above list of protected characteristics. Additionally, sexual harassment includes lewd propositioning on the basis of sex. This might include inappropriate sex-oriented comments on appearance, including dress or physical features, sexually degrading stories and jokes, or sexually suggestive or obscene letters, e-mail, notes, or invitations.
- b. Physical acts, such as assault, impeding or blocking movement, offensive touching, or any physical interference with normal work or movement when directed at an individual on the basis of sex, race, color, gender, religion, national origin, ancestry, disability, medical condition, marital status, age, or sexual orientation. This includes pinching, grabbing, patting, propositioning, leering, or making explicit or implied job threats or promises in return for submission to physical acts.
- c. Visual insults, such as displaying or electronically transmitting derogatory posters, cartoons, drawings or other items of an inappropriate nature related to sex, race, color, gender, religion, national origin, ancestry, disability, medical condition, marital status, age, or sexual orientation.
- d. Threats and Retaliation, or other inappropriate conduct related to race, color, gender, religion, national origin, ancestry, disability, medical condition, marital status, age, or sexual orientation where the conduct is intended to or actually does interfere with an individual's work performance or creates an intimidating, hostile, or offensive working environment.
- e. Unwanted sexual favors or advances, requests for sexual favors and other acts of a sexual nature, threats, or insinuations that refusal to agree to sexual favors or advances- or even the request for a date- will harm an employee's standing in any way.

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D. COMPLAINT PROCEDURE

1. An employee or job applicant who believes he or she has been discriminated or harassed on the basis of sex, race, color, gender, religion, national origin, ancestry, disability, medical condition, marital status, age, or sexual orientation may make a complaint verbally or in writing no later than thirty (30) days from the date of the alleged harassment with any of the following:
 - a. Immediate supervisor
 - b. Any supervisor or manager within or outside of the department
 - c. Department head
 - d. County Equal Employment Opportunity Coordinator, who shall be the Human Resources Director (or designee).
2. Any supervisor or department head who receives a discrimination or harassment complaint should notify the County Equal Employment Opportunity Coordinator immediately.
3. Upon receiving notification of a discrimination or harassment complaint, the County Equal Employment Opportunity Coordinator shall:
 - a. Authorize the investigation of the complaint by the department, and/or investigate the complaint. Depending on the circumstances the investigation may include interviews with: a) the complainant; b) the accused; and c) any other persons who are believed to have relevant knowledge concerning the complaint. This may include victims of similar conduct.
 - b. Review the factual information gathered through the investigation to determine whether the alleged conduct violates County policy giving consideration to all factual information, the totality of the circumstances, including the nature of the inappropriate conduct and the context in which the alleged incidents occurred
 - c. Report the results of the investigation and the determination as to whether discrimination or harassment occurred to appropriate persons, which may include the complainant, the alleged, the supervisor, and the department head.
4. If a violation of this County Equal Employment Opportunity and Harassment policy has been determined to have occurred, Yolo County will take prompt and effective remedial action. This may include disciplinary action, which will be commensurate with the severity of the offense. Reasonable steps will be taken to protect the complainant from further harassment and any retaliation as a result of communicating the complaint.

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5. If the County Equal Employment Opportunity Coordinator decides not to conduct an investigation or if his/her efforts to settle the problem are unsuccessful, the complainant may file an appeal within (30) days from the date of notification by the County Equal Employment Opportunity Coordinator. The appeal shall be heard by a hearing officer as provided for in Article 22, Section 2-2201 et seq. of the Yolo County Code.
 - a. Exclusion of Frivolous or Vague Appeals and Appeal Therefrom: In the event that the County Counsel determines that the complaint is frivolous, vague, or that the facts alleged in the complaint, even if true, would not substantiate a claim of sexual harassment or discrimination, or that the appeal claims discrimination based upon a factor that is not prohibited by the state or federal law or regulation, he/she shall not schedule the appeal for hearing.
 - b. Hearing of Appeal: The hearing officer shall fully hear the complaint and make written findings of fact and issues a determination as provided for in Article 22, Section 2-2201 et seq. of the Yolo County Code.
6. The County Equal Employment Opportunity Coordinator will maintain the files and records relating to the complaint.

County of Yolo

Administrative Policies and Procedures Manual

TITLE: Code of Ethics – Standards of Ethical Conduct Department: County Administrative Office

TYPE: POLICY

DATE: December 17, 2013

A. BACKGROUND

The County of Yolo takes pride in its professionalism and ‘Yolo friendly’ spirit. The “Do Right by Others” motto has been an adage we value. As the times require and recognizing that employees and officials of the County of Yolo are committed to treating their positions as a public trust, this policy was developed to clearly state the code by which we will operate in our public employment. In setting a good example of respectful public service, we are committed to the highest ethical standards in furtherance of the County’s goals and objectives in serving our residents and we pledge to exhibit personal conduct and ethical behavior that reflect that commitment.

These policies and interpretive Guidelines are meant to serve as tools, but, whenever you are in doubt, please check with your supervisor or administration.

B. APPLICATION

In summary, we are committed to the following:

- 1. Public Office Held as Public Trust.** We recognize and are mindful that public office is a public trust and that local government exists to serve the needs of all the residents of the county.
- 2. Honesty and Integrity in Public Duties.** We will always demonstrate the highest standards of honor and integrity. We will conduct official duties in a respectful, professional, courteous and caring manner.
- 3. Respect.** We will respect the rights and dignity of others, honoring diversity and inclusion with our actions and activities.
- 4. Impartial Treatment.** We will avoid granting any special consideration, treatment or advantage to any person beyond that which is available to every other person in similar circumstances.
- 5. Confidentiality.** We will not disclose confidential information, or be a party to illegal or improper activity associated with access to confidential information.

6. Conflicts of Interest. We will not engage in any business or outside employment that is in conflict with our County duties.

7. Incompatible Activity. We will not take outside employment that is incompatible with our County duties.

8. Gifts. We will not accept gifts that are in conflict with applicable laws and policies.

9. Use of Government Resources. We will ensure that county resources are used only on behalf of the county.

10. Influencing Decisions. We will discourage any inappropriate contact with or encroachment on our official duties by those seeking to influence a decision.

11. Upholding Laws. We commit to uphold and adhere to all federal, state and local laws, ordinances and regulations and to never be a party to their evasion.

12. Diligent, Transparent, Efficient, Economical Work and Effort. We will conduct and perform our duties and responsibilities diligently, transparently, conscientiously, efficiently and promptly.

13. Reporting Violations and Protection from Retaliation. We will report known or suspected improper governmental activities and ensure that everyone is protected from retaliation for making such reports.



County of Yolo

Administrative Policies and Procedures Manual

TITLE: POLITICAL ACTIVITIES OF COUNTY EMPLOYEES	DEPARTMENT: HUMAN RESOURCES
TYPE: POLICY	DATE: AUGUST 1, 1982

A. GENERAL

In order to provide guidance to all employees concerning political activities during working hours or political activities on the premises of County-owned property, the following policy has been established by the Board of Supervisors:

B. POLICY

1. Appointed officers and employees of the County are prohibited from engaging in political activities during working hours.

The term "working hours" does not include vacation, leave time, or standby time, but shall include rest periods.

2. The public, all elected and appointed County officials, and all employees of the County are prohibited from the use of County offices, work stations, and/or property for political activities.
3. Appointed officers and employees, when acting on behalf of the County shall not be permitted to promote the passage or the defeat of a ballot measure on the County's premises or otherwise, except when authorized to do so in advance by the Board of Supervisors. This applies to actions taken on behalf of the County and does not extend to actions taken by County officers or employees on their own behalf as individuals, or on behalf as individuals, or on behalf of others than the County.
4. Questions regarding application of this policy should be directed to the County Administrator's Office.



County of Yolo

Administrative Policies and Procedures Manual

TITLE: WHISTLEBLOWER PROTECTION	DEPARTMENT: HUMAN RESOURCES
TYPE: POLICY	DATE: August 4, 2009

A. PURPOSE

The purpose of this policy is to provide protection against retaliation for those employees who in good faith file a complaint alleging improper government activity. Such policy shall be in concert with and in addition to protections provided by the State of California.

B. POLICY STATEMENT

It shall be the policy of the Board of Supervisors of the County of Yolo (hereinafter referred to as the Board) to provide a mechanism for its employees to report waste, fraud, abuse of authority, violation of law, or threat to public health without fear of retribution. The Board recognizes that it has a paramount interest in protecting the integrity of the County's governmental entities and departments. To further this interest, the Board encourages County employees and agents to disclose possible violations of laws, rules and regulations governing the conduct of County officers and employees. The Board assures that officers and employees participating in such reporting shall be protected from threats, harassment, retaliation, or any adverse employment action as a result of reporting improper government activity, participating in an investigation of improper government activity, or testifying as a result of an investigative finding of improper government activity.

C. APPLICATION

The application of this policy shall be accomplished by the establishment of a procedure for the reporting and investigation of suspected improper activity on the part of County officers and employees. Such procedure shall include at a minimum provisions for 1) notifying competent authority of suspected improper activity by a County employee or officer, 2) notifying competent authority of any alleged act of retaliation for having made a report of improper activity, 3) investigating claims of retaliation, and 4) responding to proven incidents of retaliation.

COUNTY OF YOLO

CASH ACCOUNTING MANUAL



Auditor-Controller & Treasurer-Tax Collector

March 2011

COUNTY OF YOLO

CASH ACCOUNTING MANUAL

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CASH ACCOUNTING MANUAL

1. INTRODUCTION

1.1. Purpose of manual

The purpose of this manual is to prescribe uniform accounting procedures for County departments pertaining to cash collections, cash revolving funds, other cash funds, cash equivalents and cash losses in accordance with generally accepted accounting principles, laws & regulations and County policies.

1.2. Applicability of manual

This manual is for the benefit of all County employees who are involved in cash handling operations, regardless of their location or organizational relationships. Employees with cash handling functions are required to read this manual and become familiar with its contents. Individual departments may have more detailed procedures for each cash handling position.

1.3. Using the manual

The manual is organized with the policy first followed by the procedures for implementing them. Any questions or problems with using this manual should be directed to the Auditor-Controller's office.

2. AUTHORITY AND RESPONSIBILITY

The authority and responsibility for establishing policies and procedures and defining appropriate internal controls (accounting and administrative) for cash activities at the County reside with the Auditor-Controller. These policies, procedures, and controls must be followed by every department involved in cash handling. It is the responsibility of each department head to ensure that cash operations over which he or she has control are operating in accordance with the policies set forth in this manual.

The **Auditor-Controller's** responsibilities are to:

- a. Establish and enforce policies and procedures governing the receipt, handling, custody and disbursement of funds.
- b. Require the establishment and maintenance of records giving full account of monies received and paid by the County.
- c. Set limits on the amount and use of revolving cash funds.
- d. Initiate audits of any aspect of the cash receiving and handling functions of the County.

All **departments** of the County that handle cash have the responsibility to:

- a. Collect funds and deposit them in accordance with the cash receipts policy.
- b. Supervise all cash activities so that all funds received are properly recorded, approved and deposited in accordance with County policy and procedures.
- c. Ensure that all funds are adequately safeguarded.

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- d. Maintain separation of duties among employees handling cash.
- e. Conduct periodic reviews of cash activities to determine that operations and systems are functioning as intended and that all applicable County policies and procedures are being followed.

3. CASH RECEIPTS

3.1. Definition of cash

Cash, as used in this manual, refers to U. S. currency and coins, checks drawn on U.S. banks and written in U.S. dollar values including travelers, cashiers, and certified checks, money orders, credit card sales drafts, Automated Clearing House (ACH) payments, and wire transfers. All of these forms of payment are acceptable by the County.

Both ACH and wire transfer payments are forms of electronic cash receipts processed by our bank and deposited into the County's bank account. ACH payments usually originate from government agencies to pay for services or invoices submitted by the County. Wire transfers can originate from both business entities and individuals as payments for services rendered.

3.2. Authorized cash receiving locations

The Auditor-Controller must grant approval to a department to collect cash on behalf of the County. One departmental division should be designated to serve as the central collection point. This designation should be assigned to an area that routinely handles cash and completes deposit transmittal forms on a regular basis.

3.3. Establishing outside banking relationships

The Auditor-Controller must grant approval to a department to establish an outside banking relationship with a financial institution (bank). Individuals that have the authority to deal directly with the bank should adhere to the following general guidelines:

- a. All cash must be deposited in accordance with the cash receipts policy.
- b. A record must be kept of all cash receipts and disbursements. Deposit receipt must be obtained from the bank teller.
- c. All signature cards must be current.
- d. Cash in banks must be protected by FDIC insurance.
- e. Authorized use of the County tax identification number must be obtained in advance from the Auditor-Controller.
- f. Outstanding checks must be monitored on a regular basis for stale dated checks.
- g. Bank reconciliation must be prepared monthly and available for review.

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3.4. General cash receipt procedures

The procedures below should be followed in handling all cash receipts at the County:

3.4.1. Cash receipt forms

A cash receipt must be provided for all cash transactions received over-the-counter. A receipt may be in the form of a computerized receipt or a hand written receipt. Cash receipts forms must be pre-numbered and issued in numerical sequence. If more than one book has been received by a department or location, these books should also be used sequentially. On a periodic basis, a supervisor must verify that the receipts are used in sequential order and that all receipts are accounted for, including voided receipts. Voided receipts shall be retained and marked "cancelled", filed with the used receipt books and recorded in the cash receipt journal citing the voided receipt number. The reason for the voided transaction along with the supervisor's signature should also be included on the receipt. Departments are required to keep an inventory of all manual receipts on-hand and account for each receipt. Unused receipts must be kept in a secured location at all times.

3.4.2. Cash receipt journals

Cash collections shall be summarized daily on a cash receipt journal showing date receipted, amount receipted, and revenue or other accounts to be credited. When the receipts are deposited, the cash receipt journal shall be used to note the deposit dates and deposit permit numbers.

Revenue ledgers are provided to the departments by the Auditor-Controller and should be used to reconcile their deposit permits to the cash receipt journals. If a checking account is used, bank balances shall be reconciled to cash collection records.

3.4.3. Depositing cash receipts

Cash receipts must be deposited in the County Treasury or other authorized depository bank on a daily basis or when the amount on-hand exceeds a safe and reasonable threshold but no less frequently than weekly. This threshold is usually in the \$500-\$1,000 range and depends on the composition of the cash (currency versus checks) and the physical controls over cash.

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3.4.4. Deposit transmittal form

A deposit transmittal form must accompany all cash receipts. This form is used to record the transfer of cash to the County Treasury. Departments with access to the Yolo County financial system (Genled) shall enter the deposit on-line into Genled. The County Treasurer will access the deposit on-line by the assigned DE number and approve the entry based upon the cash counted. The County Treasurer will provide a deposit permit to serve as the official document for the cash received.

The deposit of cash receipts to the County Treasury must include the following:

- a. Deposit Transmittal Form (not applicable if deposit is entered on-line).
- b. Calculator tape for checks, currency and coin along with the DE number.
- c. Currency must all face the same direction.
- d. Currency must be sorted by denomination.
- e. Checks must all be facing the same direction with a calculator tape attached with DE number on first check in batch.
- f. Checks must be restrictively endorsed by the department.
- g. Checks must be payable to the County of Yolo (along with the department's name), current date and signature, be legible and written in ink, numeric and written amounts must agree and contain sufficient information to permit locating of the presenter (e.g. name, address, telephone number) in the event that the check is not honored by the financial institution.

3.4.5. Transportation of cash receipts from branch locations

For those departments in which cash receipts are transported from branch locations to headquarters for deposit, accountability over collections must be maintained through the use of a transmittal log or slip. The log shall be signed at the time cash receipts are picked up and at the time delivered. Headquarters shall forward a copy of the log or slip to the branch to verify that the cash receipts were properly received. Branches shall follow-up if a copy of the transmittal log or slip is not returned to them in a timely manner acknowledging that collections were received.

3.4.6. Overages and shortages

Cash overages shall not be netted against cash shortages. Overages shall be deposited into the general ledger account 82-7720 (cash overage). Shortages shall be listed on a log showing all relevant information including the date, amount, cashier, and an explanation for the shortage. The log shall be reviewed by the supervisor on a regular basis. Shortages are recorded on the deposit into the

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general ledger account 86-2365 (cash shortage). Overages and shortages are reported on the annual report to the Auditor-Controller.

3.5. Recording cash receipts transactions

While the above section describes the general procedures for handling cash at the County, there are additional procedures that relate to specific types of cash receipt transactions as follows:

3.5.1 Cash register transactions

When cash is received by the customer, either a cash register recording is made or a pre-numbered cash receipt form is prepared.

Employees handling cash must balance cash collected to the cash register totals or to the totals of the pre-numbered cash receipt forms. Any difference in the total of the actual receipts and the total of the register or pre-numbered forms is reported as a shortage or overage on the deposit transmittal form.

Cash receipts must be balanced at the end of each employee's shift. Two employees may not work out of the same drawer. Daily cash register tapes must agree with the deposit transmittal form. The daily recorded transactions must be substantiated by the cash register tapes, cash register reports, and copies of deposit transmittal forms.

3.5.2 Mail receipts

Payments received in the mail, should be listed immediately on a mail log (showing the date, check number, payee's name, amount and description of payment) or scanned and kept on file to establish a record. All checks shall be immediately endorsed. A copy of the log or scanned documents must be maintained by the department for audit purposes and should be reconciled to the deposit.

3.5.3 Credit cards

The County only accepts MasterCard, Visa, Discover and American Express. Permission to accept credit card payments must be granted by the Auditor-Controller. All credit card sales are processed by the credit card company and automatically deposited in the County's bank account. Credit card payments are accepted at the public counter, mail, telephone or County website. Departments are required to print a copy of the credit card sales receipt and obtain the customers signature. For mail and telephone payments, the department must clearly state on the signature line that the sale was by "mail" or "telephone". A deposit transmittal must be prepared and agreed to the settled batch report from the credit card company system and submitted to the County Treasurer to reconcile the credit card transactions and record the deposit.

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3.6. Refunds

The County does not issue refunds in cash. Allowable refunds for cash purchases are refunded by the issuance of a check drawn upon County funds. Refunds are permitted only upon presentation of the receipt issued at the time of sale.

3.7. Returned checks

The County policy is to undertake a continuing and diligent effort to collect all unpaid (returned) checks. Returned checks are any check issued to the County and refused for payment by the financial institution upon which it was drawn. A sign stating the amount of the fee for returned checks must be displayed at the public counter and department website. The depository bank used by the County will redeposit checks returned for insufficient funds a second time. Checks deposited to the bank that remain unpaid after the second deposit will be returned to the County Treasurer and routed back to the department for collection.

The Auditor-Controller's office will prepare a journal entry for all returned funds. A check image and copy of the journal entry will be forwarded to the department to pursue collections. Funds recovered should be recorded in the same revenue account as originally posted and the non-sufficient fee recorded to account 82-6399 (charges for services-other).

The department must maintain a log of all checks returned indicating the person's name, date of return, amount of check and reason for return. A letter should be prepared and mailed to the issuer to inform them that the check was returned and arrangements must be made to satisfy the obligation.

4. REVOLVING CASH FUNDS

4.1. Definition and purpose

Revolving funds are established by the Auditor-Controller for specific operational needs to facilitate certain expenditure and cash transactions throughout the County departments. The most common types of revolving funds are change funds, petty cash funds and special purpose funds.

Change funds are established to make change for cash tendered by the public in exchange for fees, taxes and payment of County services.

Petty cash funds are used to reimburse small dollar miscellaneous items purchased for the department.

Special purpose funds are requested by individual departments based on specific needs that cannot be met using the normal claim or petty cash fund processes. These funds may be kept in cash or in a checking account. The amount established is the accountable balance and may not exceed \$10,000 or an amount authorized by the Board of Supervisors.

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4.2. Establishing revolving cash funds

Department heads may request the establishment of a revolving fund in writing to the Auditor-Controller. The request shall state the purpose of the fund, the amount and the custodian of the fund. The custodian is designated by the department head or designee and is personally responsible for the proper safekeeping and use of the said fund in accordance with the stated cash policy and procedures. The department head or designee is also jointly responsible for the said funds.

Revolving funds of up to \$1,000 will be established at the discretion of the Auditor-Controller upon review of the department request and evaluation for the need of the fund. Amounts over \$1,000 and up to \$5,000 will be established at the discretion of the Auditor-Controller with the approval by the County Administrator.

Incremental increases of up to \$1,000 in existing funds may be made at the discretion of the Auditor-Controller with the accountable balance not to exceed \$5,000. Amounts over \$1,000 can be made to existing funds with the approval of the County Administrator with the accountable balance not to exceed \$10,000. The Board of Supervisors must approve requests in excess of the above limits.

If the request is granted, the Auditor-Controller will respond with an approval letter establishing or increasing the fund, describing the authorized use of the fund and specifying the custodian. The department will need to complete an application for petty cash or change fund form (see Appendix 11.5.) including a copy of the approval letter attached, enter an on-line claim in the amount approved in Genled made payable to the custodian, with the following accounting detail, debit to 02-XXXX (imprest cash) and 75-0000 (fund balance available) and a credit to 73-0100 (restricted fund balance).

Management shall monitor the level of usage of the cash funds on a regular basis to determine whether the accountable balance satisfies the needs of the department.

Departments shall have written policies and procedures governing the use of the fund including expenditure limits consistent with the approved order letter that established the fund.

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4.3. Restrictions of revolving cash funds

The following restrictions apply to all revolving cash funds. Revolving cash funds are not to be used for:

- a. Illegal purchases
- b. Cashing checks
- c. Making loans to employees
- d. Making up cash shortages or cash losses
- e. Purchases of items for personal uses
- f. Payment for services (subject to 1099 reporting and must be paid by claim)
- g. Circumventing the County's purchasing policies as described in the Administrative Policies Manual

4.4. Replenishing petty cash funds

The custodian must obtain the original sales receipt prior to reimbursing for payment. Sale receipts should be matched against the approved petty cash voucher (voucher) to ensure that the item was an authorized expenditure. At the time of reimbursement, the custodian shall cancel the sale receipt and voucher to prevent a duplicate payment. The employee shall sign the voucher in order to document that the funds were received. Approved vouchers and paid sale receipts shall be retained to support the disbursements recorded in Genled and on the ledger (petty cash log).

Departments will need to enter an on-line claim with the appropriate accounting detail (expenditure accounts) in Genled to issue a warrant and replenish the fund. The claim must be forwarded to the Auditor-Controller's office and accompanied by the original sales receipt. A reconciliation of the cash on-hand to the accountable balance should be performed at each replenishment, as illustrated below.

Example:

Assume that a department has a \$200 petty cash fund. On 6/22/XX, when the balance is \$37.58, the custodian submits a request to the Auditor-Controller's office for replenishment. The custodian shall reconcile the fund to ensure that the cash on hand and unreimbursed expenditures equal the accountable balance.

Reconciliation of Cash on Hand to Accountable Balance

Cash on hand, 6/22/XX	\$ 37.58
Unreimbursed expenditures (Note 1)	<u>162.42</u>
Accountable Balance, 6/22/XX	<u>\$ 200.00</u>

Note 1: The total unreimbursed expenditures of \$162.42 must be supported by original sale receipts.

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4.5. Changes in custodianship

The department head or designee shall notify the Auditor-Controller's office whenever the custodian changes to ensure proper transfer of accountability to the new custodian. The application for petty cash and change fund form must be completed and forwarded to the Auditor-Controller's office to assign a new vendor number (see Appendix 11.5.).

At the time of the transfer, a reconciliation of the fund must be performed and kept on file for audit purposes. Change of custodianship will follow the same procedure for new assignments for cash handling positions.

4.6. Closure of revolving cash funds

Revolving cash funds may be closed when the original authorization period expires, the need for the fund no longer exists, or the custodian leaves the County. The Auditor-Controller may withdraw authorization at any time if it is deemed to be in the best interest of the County.

To close a cash fund, the custodian must first secure reimbursement for any outstanding expenditure, perform a reconciliation of the fund and send a completed application for petty cash or change fund form (see Appendix 11.5.) to the Auditor-Controller's office. The total cash fund must be deposited in the County Treasury as a debit to the general ledger account 73-0100 (restricted fund balance) and credit to the general ledger accounts 02-XXXX (imprest cash) and 75-0000 (fund balance available).

5. OTHER CASH FUNDS & CASH EQUIVALENTS

5.1. Definition and purpose

Other cash funds are maintained by officials and staff throughout the County that are subject to applicable Board resolutions or other rules and regulations. These funds include those that receive revenue from the public via donations, fundraisers, vending machines (canteen funds), or any other means. In general, County officials are accountable to the Board of Supervisors and the public for any monies received or managed in an official capacity or in accordance with Board resolutions or Code requirements. County officials are not accountable for funds which originate from County employees and which are managed by employees for the benefit of employees.

Gift certificates and gift cards may be acquired for use in grant funded or county programs. Approval and purpose of such acquisition must be on file. Departments are required to maintain an inventory for each gift certificate and gift card showing the purchase date, card number, vendor name, amount and expiration (if applicable). Issuance of cards must be documented and recipients must sign a receipt that the card was received. Total card amount per recipient over \$600 within a calendar year must be reported to the Auditor-Controller's office.

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More detail on gift certificate and gift card laws and regulations can be found at California Civil Code §1749.45-1749.6. and State of California Department of Consumer Affairs Legal Guide S-11.

5.2. Administration of other cash funds

County funds shall be administered and expended according to established County policies and procedures and the guidelines outlined in this manual. Special non-county funds are subject to Board resolutions and other guidelines.

6. SAFEGUARDING CASH FUNDS

Departments receiving cash are responsible for maintaining security over the cash funds. Proper handling, adequate records, and physical security should be emphasized to each employee having access to or responsibility for handling cash.

6.1. Security of cash funds

Cash must be kept in a safekeeping device, either a safe or locked container. Safekeeping devices (e.g. chest, cabinet, desk, lockbox) must be equipped with a combination lock or a key. Transportation containers (envelopes, bags, etc.) must incorporate a locking or sealing device that can be unlocked or unsealed only by authorized personnel. Cash secured in a safe overnight, weekend or over a long holiday must be kept to a reasonable amount.

Safe combinations are to be given to a minimum number of employees and only to those whose functions require access to cash. To the extent practicable, combinations are to be memorized and are not to be written down. When employees entrusted with the combination lock leave the County or are transferred to other areas, the combination to the safe must be changed.

Unauthorized persons are not permitted in areas where cash is handled.

Doors should be locked at all times in areas where cash is handled. Safe doors should be kept closed during working hours and locked at all other times. Large sums of cash should be counted while in double custody or with a witness present and out of sight of the general public.

Cash should never be left unattended. If an employee leaves his or her workstation for any reason, regardless of how brief the period, cash must be appropriately secured in a locked place.

Personal cash and property must not be secured in a County safe.

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6.2. Accountability of cash funds

For each department or budget unit, a control list shall be maintained of all funds for which a County official is accountable. The list shall include the location and amount of the funds and the designated custodian and sub-custodian for each fund. The custodian shall sign a voucher or log acknowledging receipt and accountability for the fund.

In the case of change funds, if a receipting location has more than one cashier, the change fund shall be broken down into sub-funds and each sub-fund assigned to a cashier in order to establish accountability. Funds shall be secured in separate bags or lock-boxes. Cash funds shall never be commingled and monies from one fund shall not be loaned to or used by another fund. Cashiers shall reconcile cash on-hand to the receipts and the accountable balance of the fund daily. The reconciliation shall be reviewed by an employee independent of the receipting function.

Funds may be maintained in an authorized bank checking account. The checkbook shall be kept locked-up. A list of authorized check signers shall be on file with the bank and shall be kept current. Cash on-hand shall be reconciled to the accountable balance and to the bank balance on a monthly basis. Outstanding checks shall be monitored on a regular basis for stale-dated checks. The reconciliation shall be documented and signed by the preparer and the reviewer. If the person having custody of the funds prepares the reconciliation, it shall be reviewed by an independent person. Regular reconciliation and review will detect errors or irregularities in a timely manner. Reconciliations shall be filed and kept in accordance with the departments record retention schedule.

Management shall conduct unannounced cash counts to verify the amount of cash on-hand and to ensure that the funds are being used for authorized purposes.

For proper separation of duties, the person having physical custody and control of the fund shall not be authorized to approve expenditures or sign checks.

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7. CASH HANDLING PROCEDURES FOR CASHIERS

The following procedures are to be followed at all times by cashiers when handling county funds.

7.1. Cash handling during the day

- a. Each cashier must have his/her own individual identification number and password (sharing of identification numbers is prohibited).
- b. Each cashier must maintain a separate cash drawer that can be locked. All funds received during the day must be kept under a lock and key. It is the cashier's responsibility to ensure these funds are safeguarded. When an individual leaves his/her station, the drawer must be locked and the key safeguarded regardless of how brief the absence.
- c. All money received should be counted and the amount verified in front of the customer before it is placed in the cash drawer.
- d. Currency for which change will be given should be placed in view of both the cashier and customer until the transaction is completed.
- e. All change given on a transaction should be counted out to the customer. If an interruption occurs during the counting/change making process, the process should be started again from the beginning.
- f. A receipt shall be provided for all cash received. A receipt may be in the form of a computerized receipt or hand written receipt.
- g. When accepting credit cards for payment, the name of the cardholder and customer's name (if different) and account number must be written on the receipt.
- h. Verify that all information is correct on the front of the check such as the name, address, telephone number and driver's license number for all checks received for payment. If any of this information is missing, it must be written on the check.

7.2. End of day balancing

- a. Count and prepare a calculator tape of all cash, checks, money orders and credit cards separately.
- b. Complete a daily cash balancing form.
- c. Compare the tape totals of each type of transaction back to the daily cash balancing form and to the system control totals.
- d. Ensure that all checks are endorsed.
- e. If the totals agree, prepare a deposit transmittal form. If the totals do not agree, the cashier must try to locate the error by determining which type of transaction is out of balance. In cases where the error cannot be located, the supervisor must be notified. The transactions will be verified by someone other than the cashier to determine the source of the out of balance condition. If the error cannot be located by the verification process, the supervisor must determine if a cash overage or shortage has occurred.

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CASH ACCOUNTING MANUAL

8. CASH HANDLING POSITION

8.1. Assignment

Individuals being considered for a cash handling position must have his or her employment record verified by both Human Resources and the employing supervisor. Human Resources will conduct a background check on the individual to determine if a criminal record exists. The nature of the criminal record must be carefully considered in making the decision to employ the person in the cash handling position. Note: This procedure is in addition to any personnel policies and procedures required by the Human Resources department in the hiring of County employees.

8.2. Training

Employees who are responsible for receiving, handling or recording cash transactions must be adequately informed of their duties and responsibilities. All employees working in cash operations should be provided with a copy of the Cash Accounting Manual and any training that reviews both County policies and procedures and internal departmental procedures.

8.3. Discipline

Employment in a cash handling position requires strict adherence to County policies and procedures. Violations of cash rules and regulations will be considered a serious matter and disciplinary action will be taken and may include dismissal from the position.

9. INTERNAL CONTROLS

Internal controls are employed by management to monitor operations, identify business risks, and generate pertinent financial and non-financial information. These controls encompass the policies and procedures that an organization establishes to ensure that it operates in accordance with management's intentions and that accountability is maintained for all transactions. This includes the methods adopted by the organization to safeguard its assets, to check the accuracy and reliability of its accounting data, to promote operational efficiency, and to encourage adherence to prescribed managerial policies. The Auditor-Controller's office promulgated a handbook on internal control standards. The handbook can be found in the County of Yolo Administrative Policy and Procedures Manual under procedures titled *Internal Control Standards*.

The department head is responsible for ensuring that adequate internal controls exist to protect County resources.

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CASH ACCOUNTING MANUAL

10. REQUIRED REPORTING

10.1. Cash losses and suspected fraud

Cash loss refers to money that is missing after it has been recorded, and it is usually the result of theft, fraud or negligence. A cash loss is generally detected by comparing records of cash received (cash receipts, register tape, etc.) with the actual amount on-hand. Often, for practical reasons, immaterial cash losses (under \$10) are considered cash shortages and do not follow the reporting guidelines for cash losses.

Cash losses or suspected fraud must be reported, regardless of the cause and amount. This includes losses resulting from:

- a. Theft, burglary, or robbery
- b. Errors in record keeping or mishandling of cash in a significant amount
- c. Invalid or non-redeemable paper, including forged or altered checks
- d. Counterfeit money

10.2. Report cash losses and suspected fraud

- a. Upon becoming aware of cash losses or indications of fraud or embezzlement, department personnel shall immediately notify the department head.
- b. The department head or designee shall report the circumstances in a confidential memorandum to the County Risk Manager, the Auditor-Controller, and the District Attorney if fraud is suspected.
- c. In case of suspected fraud the District Attorney will conduct a criminal investigation. The District Attorney will notify the Auditor-Controller and the County Risk Manager of the results of the investigation.
- d. After clearance by the District Attorney, the department conducts an internal investigation to assess the extent of the loss, and files a Property Loss Report with the County Risk Manager.
- e. The Auditor-Controller verifies the loss, reviews internal controls, and makes recommendations to replace lost funds and strengthen internal controls. A copy of the report is sent to the County Risk Manager.

10.3. Annual report

Departments with revolving cash funds are required to submit an annual report by July 31 to the Auditor-Controller. This report shall include all revolving cash funds and other cash funds under the control of the department head. The report must be formatted in the same manner as the sample report in Appendix 11.6. and include the total amount of cash shortages and overages recorded during the fiscal year.

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CASH ACCOUNTING MANUAL

10.4. *Billing and accounts receivable*

All collections of accounts receivable shall be reported to the Auditor-Controller's office in accordance with the *Billing and Accounts Receivable* policy found under Chapter 11 General Accounting in the County of Yolo Administrative Policy and Procedures Manual.

11. RETENTION PERIOD

All cash receipts and related documents must be maintained in accordance with record retention schedules. Cash register tapes, deposit slips, credit card receipts, copies of manual cash receipts, etc. should be kept for six years.

12. APPENDICES

12.1. [*County policies*](#)

12.2. [*Government codes*](#)

12.3. [*Segregation of duties matrix*](#)

12.4. [*Internal control questionnaires*](#)

12.5. [*Application for petty cash or change fund*](#)

12.6. [*Annual report*](#)

12.7. [*Suggested forms*](#)