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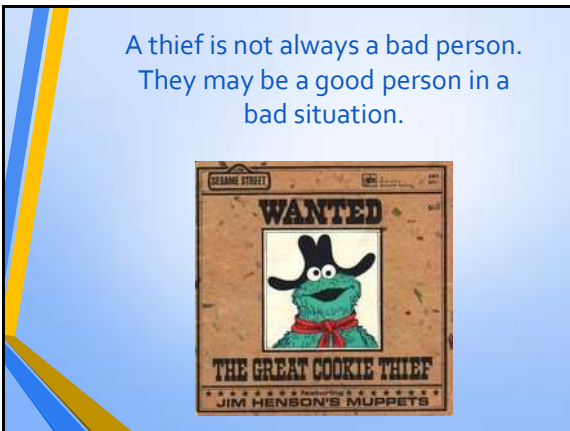
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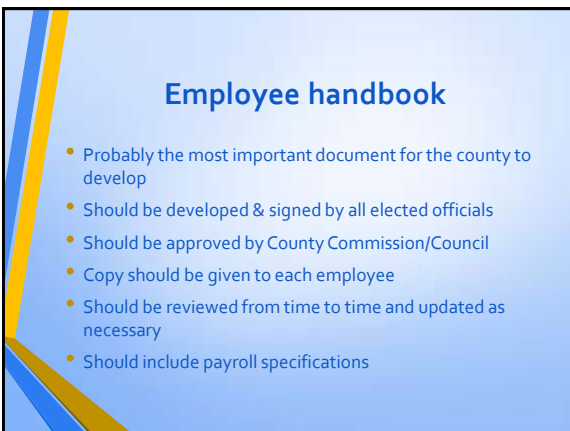
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Payroll policies

- Full/part-time employee status
- Pay scales
- Rules for overtime and/or compensation time
- Timesheet submission and approval



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Payroll policies

- Time off
 - Paid Leave
 - Accrual and usage
 - Carried forward
 - Treatment upon termination
- Benefits
 - Part time versus full time
- Retirement
- Inclement weather



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Hiring procedures

- Background checks
- How do you advertise?
- Social media
- New employees should report to payroll clerk in person
- List of equipment issued to employee
- Is all necessary paperwork filled out completely and retained in a secure location?



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Employment separation

- Obtain all county issued equipment (check list from hire)
- Obtain county issued credit card (if applicable)
- Delete access to network, bank accounts, software, etc.
- Obtain office & courthouse keys/access cards
- Obtain employee id and/or badges

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Equipment usage



- Laptop
- Cell phone
- I-pad
- Printer
- Vehicle
- Internet

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Credit Card usage



- Who can be issued a card?
- When can the card be used?
- Does the credit card policy coincide with the purchasing policy?
- Does the credit card policy coincide with the travel policy?
- Procedure for reconciliation of charges
- What happens if personal charges are made?

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Travel policies



- Be aware of IRS regulations
 - www.gsa.gov
- Mileage
- Meals
- Lodging
- Use of County or personal vehicle
- Guests

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Accountable plan

- Clear business connection
- Adequate accounting by the employee
- And excess funds must be returned by the employee



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Meeting notice



§6-9A-3 Proceedings to be open; public notice of meetings.

(a) ... all meetings of any governing body shall be open to the public.

(d) Each governing body shall promulgate rules by which the date, time, place and agenda of all regularly scheduled meetings and the date, time, place and purpose of all special meetings are made available, in advance, to the public and news media.

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Network security policy

- Daily back-ups should be performed and stored off site
- Passwords should be confidential & changed periodically
- Virus detection scans should be run periodically
- Wireless access should be limited & password protected
- Eliminate access by former employees



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Purchasing policy

- Who can initiate?
- Purchase orders
- prior approval
 - Always or above a set amount
- Delivery
- Does credit card policy coincide with this policy?
- Bid procedures – follow state code
 - §7-1-11 & §5-22-1



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Disbursements

- Approved by County Commission/Council
 - Who verifies this?
- Who prepares, signs, and mails checks?
- Who can authorize electronic transfers/distributions?
- Who decides what budget line is utilized?
- Who enters them into accounting system?
- Are invoices marked paid?



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Signature stamp



- Stamp needs to be secured
- Employees authorized to use
- Acceptable uses
- Stamp should only include one signature

!! REMEMBER THIS IS YOUR LEGAL SIGNATURE !!

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Receipts

- Who issues?
 - Preparer should sign or at least initial receipts
- When issued?
 - Walk-ins, mailed
- Who posts?
- Who reconciles?
 - To collections, to bank
- Voids
- Duplicates



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Capital assets and inventory

- Value to capitalize
- Depreciation method
- Disposition procedure
- Salvage value
- Annual inventory
- Who maintains this list?



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Grants

Received

- Who prepares application?
- Who can spend?
- Who retains documentation?

Given

- Who reviews applications?
- How awarded?
- Supporting documentation
- Audit



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Bank account



- Who can open?
- Who can sign?
- Who can access electronically?
- Who can authorize transfers?
- Who reconciles?
- Who can close?

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Fraud reporting

- When do I report it?
- How do I report it?
- Who do I report it to?



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If it's worth mentioning, it's worth putting in writing



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