

Affidavit of Publication

STATE OF NEVADA,
County of Washoe—SS.

Mary Hefling

being duly sworn, deposes and says that he is the

Record Clerk

of The SPARKS TRIBUNE, a weekly newspaper,
published in Sparks, Washoe County, Nevada; that
he has charge of and knows the advertising ap-
pearing in said newspaper, and the

Notice of County Ordinance

Bill No. 733

Ordinance No. 560

of which a copy is hereunto attached, was first
published in said newspaper in its issue dated

February 2, 19 83

and was published in each of the following issues

thereafter: February 9, 1983

the date of the last publication being in the issue

of February 9, 19 83

Mary Hefling

Subscribed and sworn to before me this, the

9th day of February, 19 83

Loretta Dickerson

Notary Public in and for the County of Washoe,
State of Nevada.

My Commission expires: October 25, 1984



LORETTA DICKERSON
Notary Public - State of Nevada
Washoe County

My Appointment Expires Oct. 25, 1984

NOTICE OF COUNTY ORDINANCE
NOTICE IS HEREBY GIVEN that Bill No. 733, Ordinance No. 560, entitled "An ordinance amending the Washoe County Code to replace the existing central receiving and disbursement system with a central cashing system," was adopted on January 25, 1983, by Commissioners Williams, King, Lillard, McDowell, and Ritter. Typewritten copies of the Ordinance are available for inspection by all interested persons at the office of the County Clerk.
Judi Bailey, County Clerk
Pub.: Feb. 2, 9, 1983.

03-88

SUMMARY: Amends the Washoe County Code to replace the central receiving and disbursing system with a central cashiering system.

BILL NO. 733

ORDINANCE NO. 560

AN ORDINANCE AMENDING THE WASHOE COUNTY CODE TO REPLACE THE EXISTING CENTRAL RECEIVING AND DISBURSEMENT SYSTEM WITH A CENTRAL CASHIERING SYSTEM.

THE BOARD OF COUNTY COMMISSIONERS OF THE COUNTY OF WASHOE DO ORDAIN:

SECTION 1. Section 15.170 of the Washoe County Code is hereby amended to read as follows:

15.170 Short title. Sections 15.170 to 15.320, inclusive, enacted pursuant to the authority contained in subsection 1 of NRS 244.207 shall be known and may be cited as the Central Cashiering Ordinance.

SECTION 2. Section 15.180 of the Washoe County Code is hereby amended to read as follows:

15.180 Purposes. The board of county commissioners declares that the purposes of this ordinance are to:

1. Maximize the revenue accruing to the county through the investment of county funds and trust moneys to the extent allowed by law, ordinance and contract.
2. Minimize the clerical efforts required to handle, process and account for all moneys received.
3. Maximize the accountability for moneys received.

SECTION 3. Section 15.190 of the Washoe County Code is hereby amended to read as follows:

15.190 General policies.

1. All moneys received by the offices of the County must be deposited into the banking system on or before the next regular working day following the day of receipt. Exceptions to this practice are limited to cases where the money received is nominal in amount, and will be permitted only pursuant to subsection 7.

2. All moneys received in a day must be deposited in the form in which they were received. Moneys received must not be used to pay bills, cash personal checks, or be used in any other type of transaction.

3. Each department shall prepare and maintain a fully documented procedure manual concerning all aspects of its cash handling policies and procedures. The manual should be maintained in an up-to-date manner and readily available to all personnel. All County personnel who may be involved in the

handling of moneys shall sign a statement that they have read and understand this ordinance and, where applicable, the procedure manual of the department in which the person is employed.

4. Persons making payment shall be advised to make checks payable to the office and not to the person currently holding the office.

5. Every bank account maintained by a department or office of the County must be formally reconciled each month, no later than the 10th day following the end of that month. The reconciliation shall be:

- (a) In a form approved by the county treasurer or his designee;
- (b) Dated and signed by the preparer;
- (c) Reviewed and approved by the department head; and
- (d) Retained and made available for inspection for a period of three years.

6. Upon his termination, resignation or expiration of term of office, an elected official or head of a department shall count and reconcile all cash on hand and in checking or other accounts of his office or department, and shall prepare a written report thereon. The report must be signed by the person who is leaving the office or position and the person who is assuming the office or position, and shall be submitted to the county treasurer within 30 days after the newly-elected official or newly-appointed head of a department accepts the office or position.

7. Exceptions to this section shall only be permitted on written approval of the county treasurer or his designee.

SECTION 4. Section 15.200 of the Washoe County Code is hereby amended to read as follows:

15.200 Establishment of Imprest Bank Accounts; Petty Cash Accounts; and Change Drawer Funds. New accounts shall be established only after the following actions have been taken:

1. Transmittal of a letter from the requesting department to the county treasurer explaining the need for the new account, with additional copies being transmitted to the county comptroller and the internal auditor.

2. Receipt by the county treasurer of responses from the county comptroller and internal auditor.

3. Receipt by the board of specific recommendations from the county treasurer, after his evaluation of the initial request, and of the responses from the county comptroller and the internal auditor as well as his consideration of the purposes established for the handling of moneys by section 4 of this ordinance.

4. Formal adoption by the board of a resolution drafted by the county treasurer in accordance with the provision of NRS 354.609. The resolution shall specify, among other things:

- (a) The purpose of such account;
- (b) The source of money to be used to establish and maintain such account;

- (c) The method of controlling expenditure from such account;
- (d) The maximum dollar amount of any single expenditure.

SECTION 5. Section 15.210 of the Washoe County Code is hereby amended to read as follows:

15.210 Annual Review.

1. The county treasurer shall maintain formal records on all county bank accounts, including but not limited to reasons for establishment, authorized signatures, and statistics covering the activity in the bank account.

2. At least once a year, the interal auditor shall cause to be made a formal review of cash-handling procedures in each office handling money. Such review shall determine whether the provisions of NRS 354.609 and the policies and procedures set forth in this ordinance are being followed and whether bank accounts should be added or closed. The internal auditor shall recommend procedural changes as needed, and shall provide the county manager, comptroller, treasurer and external auditors with a formal report of each review.

SECTION 6. Section 15.220 of the Washoe County Code is hereby amended to read as follows:

15.220 Investments: Composition, Responsibilities of Investment Committee.

1. An investment committee consisting of two county commissioners, including the chairman, the county manager, the internal auditor, the county comptroller and the county treasurer is hereby created. The chairman of the board of county commissioners shall be the chairman of the investment committee and shall appoint the remaining commissioner member of the investment committee.

2. The investment committee shall:

(a) Establish the types of investments considered proper for the county, within the framework of the statutes of the State of Nevada regarding investment media acceptable for counties, and recognizing the conflicting desires for maximum safety and maximum yields.

(b) Determine the specific banks, investment houses, brokerage firms and other financial institutions which should be used in pursuing the county's investment program.

(c) Determine the levels of compensating balances which the county should maintain to reimburse the depositories for services rendered, if any.

(d) Determine the reporting requirements desired to evaluate past performance and to highlight possible additional opportunities to increase investment income.

(e) Require the county treasurer to submit an annual report to the board setting forth information on the investments made by county during the preceding year.

3. Nothing in this ordinance shall limit the right of a local government, as defined in NRS 354.474 (but not including the county), whose moneys are held in trust by the county to

direct the receipt, disbursement and investment of its money independently of the system provided for in this ordinance, where such independent direction is otherwise authorized by law.

SECTION 7. Section 15.250 of the Washoe County Code is hereby amended to read as follows:

15.250 County Clerk: Procedures. The provisions of 15.190 shall be complied with in all respects, except for the following:

Subsection 2 of 15.190: All amounts above \$25,000 in the county clerk's trust account shall be transferred by check to the county treasurer each Friday by 9:00 a.m. If court orders for payment of trust fund moneys exceed the balance in the account, the county clerk shall request the return of moneys from the county treasurer to the extent necessary to bring the balance of the account back to \$25,000.

SECTION 8. Section 15.270 of the Washoe County Code is hereby amended to read as follows:

15.270 Sheriff: Procedures. The provisions of sections 15.190 shall be complied with in all respects, except for the following:

Subsection 1 of 15.190: All receipts of trust moneys shall be deposited in the appropriate sheriff's trust accounts and shall be paid out only by appropriate orders of a court of competent jurisdiction.

SECTION 9. Chapter 15 of the Washoe County Code is hereby amended by adding thereto a new section which shall read as follows:

15.XXX Overpayments to County: Refunds. When an amount paid to any county officer exceeds the amount due by less than two dollars (\$2.00), the officer shall deposit such excess in the cash short and over account of the county treasurer. Refunds of less than two dollars (\$2.00) shall be made only upon request to the board pursuant to NRS 354.220 to 354.240, inclusive, from the person who originated the overpayment.

SECTION 10. Chapter 15 of the Washoe County Code is hereby amended by adding thereto a new section which shall read as follows:

15.XXX Monies held in trust.

1. All moneys received by elected and appointed county officers to be held in trust shall be deposited with the county treasurer.

2. Exceptions to this section shall only be permitted on written approval of the county treasurer or his designee.

SECTION 11. Sections 15.230, 15.260, 15.280, 15.290, 15.300, 15.310 and 15.320 of the Washoe County Code are hereby repealed.

Proposed on the 11th day of January, 1983.

Proposed by Commissioners _____.


Passed on the 25th day of January, 1983.

Vote:

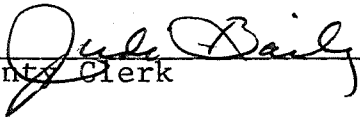
Ayes: Commissioners: Williams, King, Lillard, McDowell, and Ritter

Nayes: Commissioners: None

Absent: Commissioners: None


Chairman of the Board

ATTEST:


County Clerk

This ordinance shall be in force and effect from and after the 9th day of February, 1983.