

## Title 3

### INTERNAL CONTROL POLICY

**Title 3: Internal Control Policy**

**Chapter 10: Definitions**

**Sections: .010 through .300**

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## Chapter 10 - DEFINITIONS

### .010 Accounts payables

Amounts owed to others for goods, services received or assets acquired by June 30<sup>th</sup>.

### .020 Accounts receivables

Amounts due from others for goods furnished or services rendered by June 30<sup>th</sup>. Such amounts include reimbursements earned and refunds receivable.

### .030 Addendum

A change, addition, alteration, correction, or revision to a bid or contract document. Synonymous with amendment.

### .040 Bid

The response submitted by a bidder to an invitation for bids (IFB). Also means the complete bid document. Synonymous with bid response.

### .050 Bid opening

The process of opening, reading and tabulating bid responses at a time and place specified and in the presence of any interested observers. Applies only to invitations for bids (IFB).

### .060 Bidders list

A categorized list of interested potential suppliers, maintained by the local government and used to solicit bids and proposals.

### .070 Change order

A written order, either unilateral or bilateral, directing changes in the requirements, terms, or conditions of a contract; especially price, performance, and delivery terms.

### .080 Contract

A written understanding between two competent parties under which one party (contractor) agrees to do something and the second party (local government) agrees to compensate the contractor for that performance. This includes equipment leases and rental agreements.

.090 Contract administration

The process of managing, monitoring, and administering contracts to ensure that the contractor meets all requirements of the contract.

.100 Default

Failure by either party to a contract to comply with the material (major) requirements of the contract.

.110 Evaluation criteria

Factors relating to management capability, technical capability, financial capability, method of meeting performance requirements, price, and other material considerations used to select the most qualified vendor.

.120 Governing body

The Eureka County Board of Commissioners.

.130 Independent contractor

A supplier of services who must exercise independent judgment as to the means used to achieve results, is responsible for the results obtained, and who must be free from the control or orders of others.

.140 Invitation for bids (IFB)

All documents, whether attached or incorporated by reference, used to solicit competitive or multi-step sealed bids.

.150 Joinder

A contract provision that allows any Nevada municipality to use (join on) an open contract awarded by any other Nevada municipality instead of soliciting, evaluating, and awarding their own contract. Note: This is a highly recommended course of action to consider before taking the time and expense to develop your own procurement action. See N.R.S. 332.195.

.160 Local government

Any Nevada municipality, County, or related public entity, including individual departments of state government, the university system, community colleges, school districts, and general improvement and irrigation districts.

.170 Negotiation

The interaction between a buyer and seller (local government and vendor) to achieve an agreement acceptable to both parties. Negotiation is prohibited on competitive invitations for bid (IFB's).

.180 Non-responsive bid

An offer that does not conform to the essential requirements of the solicitation.

.190 Personal services

Services provided by individual independent contractor(s) rather than by a group of individuals, a business, or an organization.

.200 Professional services

Services performed by an independent contractor within the scope of accounting, medicine, architecture, law, engineering, or other licensed professions.

.210 Proposal

An executed offer submitted by an offer or in response to a request for proposals (RFP) and intended as the basis for negotiations for a contract.

.220 Public Works

New construction, repair, or reconstruction of any public facility or property. See N.R.S. 338.010(15). The description of the work to be done is called "plans and specifications."

.230 Qualified bidder

A responsive bidder, meeting established standards of responsibility for providing the contracted performance, as determined by the local government.

.240 Requests for proposals (RFP)

The document used to solicit proposals from prospective contractors. The RFP usually provides for the negotiation of all terms of the proposal, including price, prior to award.

.250 Responsible bidder/offeror

A person who has the capability in all respects to perform the contract requirements

fully and the moral and business integrity and reliability to assure good faith performance.

.260 Sealed bid

A response to a solicitation that has been submitted in a sealed envelope to prevent its contents from being revealed before the time and date set for the receipt of such responses.

.270 Services

Products whose value lies in the performance of an act. Examples include janitorial, laundry, equipment maintenance, training, inspection and testing, imaging, and many other labor-oriented performances. The description of the work to be done is called the “scope of work.”

.280 Sole source procurement

Award of a contract to the only known or reasonably available provider. If known before award, must be justified prior to awarding the contract. If other sealed bids are expected in response to an IFB but not received, the County may then enter into negotiations with the sole bidder.

.290 Solicitation

An IFB, RFP, telephone calls, Internet or any other document or communication used to obtain bids or proposals for the purpose of entering into a contract.

.300 Supplies

Products whose value lies in their tangible form. Examples include vehicles, equipment, office and maintenance supplies, office machines, software, furniture, uniforms, parts, and many other products. The description of the product is called the “specification.”

## Chapter 20 - PURCHASING PROCEDURES

### .010 Purpose

To establish uniform policies and procedures to be used by Eureka County employees in the procurement of supplies, services, and equipment.

These policies expressly incorporate changes made to State law governing purchasing, bidding, and public works.

To establish uniform policies and procedures for vendors who wish to do business with Eureka County.

To provide additional controls in the expenditure of public funds.

To provide assistance to Eureka County employees in matters relating to purchasing.

To ensure that all County employees know and conduct all purchasing related activities strictly in accordance with all applicable laws, best procurement practices, and ethical standards in their acquisition of the goods and services necessary for County operations.

Assure the needs of the citizens of Eureka County are satisfied at minimal expense consistent with the suitable quality and reliability of the products procured.

### .020 Policy

The Eureka County purchasing function is a decentralized operation in which each department is permitted to purchase the goods and services needed to accomplish its mission. Therefore, each department and County employee who performs any part of the purchasing function is expected to procure needed goods and services in a timely and efficient manner, obtaining the best and most suitable product at least cost to the County and its citizens, and in accordance with applicable laws, policies, and procedures.

### .030 Using/requiring departments responsibilities

All departments are responsible for:

- A. Assuring that adequate funds are available for the intended purchase prior to initiating a purchase action. It is an inappropriate practice to solicit offers without a firm intent to award a contract or without available funds.
- B. Performing the purchasing function for the department's requirements.

- C. Providing complete information on all requisitions, purchase orders, solicitations, and contracts, including but not limited to: realistic performance dates, quantity and unit of measure, manufacturer and part number as applicable, description, cost, date prepared, fund, cost center, account Code, “ship to” address (consignee), vendor, and authorized signature.
- D. Notifying vendor and Comptroller immediately if an incorrect, incomplete or damaged item is received. Such nonconforming delivery must be noted on the freight bill before it is signed.
- E. Processing the receiving copy of the purchase order, shipping document, or schedule of work completed promptly after inspecting the product or service provided and noting any exceptions.
- F. Assuring that quantities of work or materials requested reflect realistic requirements with a reasonable expectation of being used for their intended purpose.
- G. Allowing product substitution at a reasonable price when quality is not sacrificed and compatibility is not a factor.
- H. Providing detailed descriptions, specifications, or scope of work or plans sufficient for the intended procurement.
- I. Designating specific individual(s) within the department to be responsible for all purchasing matters.
- J. Processing all change orders through accounts payable in the Comptroller’s Office and contacting the vendor for these changes.
- K. Maintaining all purchasing records applicable to the department’s procurements in a manner suitable for subsequent audit and potential litigation.
- L. Establishing and maintaining lists of responsible bidders.
- M. Expediting delivery or performance and initiating the return of improper deliveries for credit or replacement and corrected performance.
- N. Properly administering contracts awarded by the department, and enforcing all the terms and conditions of the contract.

.040 Comptroller responsibilities

The Comptroller is responsible for:

- A. Advising and assisting as requested in the purchasing and contracting for all supplies, services, equipment, materials, and public works required by the County.
- B. Reviewing, modifying, and standardizing specifications as appropriate. Specifications and scopes of work are the responsibility of the using department.
- C. Providing ongoing assistance to using departments regarding applicable state law, purchasing policies and procedures, bid and contract forms, good procurement practices, and vendor sourcing.
- D. Advising as to disposal of personal property of Eureka County, which is no longer suitable for its intended purpose.
- E. Advising the Eureka County Commission concerning unfair and unethical procurement and trade practices.

**.050 Unlawful purchases**

- A. Except as otherwise provided, if any department or agency purchases or contracts for any supplies, materials, equipment, or contractual services contrary to the provisions of these policies and procedures, such purchase or contract is void. If the County's money has not been used to pay for the purchase, the department or agency making such purchase is liable for the costs involved. If the purchase has previously been paid with the County's money, the amount thereof may be recovered in the name of the County in any appropriate manner.
- B. Bid awards will be approved for award by the County Commissioners at a regularly scheduled meeting as a published agenda item as they require. A contract or agreement which is not signed by the Board of County Commissioners or designated department individual is void, unless otherwise exempted. The signing of a contract or agreement by an unauthorized person is a violation of these policies and procedures and may be referred to the department supervisor for appropriate disciplinary action.
- C. It is a violation of these policies and procedures for any department or agency to split its requirements for supplies, materials, equipment, and contractual services into estimated lesser amounts in order to avoid the provisions of the Nevada Revised Statutes or these policies and procedures or good procurement practices.
- D. It is a violation of these policies and procedures for any department or agency

to draft its bid specifications in a manner which intentionally precludes more than one vendor from bidding. Such bid specifications will be deemed an attempt to avoid and violate the intent of the competitive bid requirements of the Nevada Revised Statutes.

- E. Except as otherwise provided in N.R.S. 281.230, no member of the Board of County Commissioners, representative of the Board, or any person with purchasing authority may be interested, directly or indirectly, in any contract entered into by Eureka County, but the County may purchase supplies, not to exceed one thousand five hundred (\$1,500.00) dollars in the aggregate in any one calendar month from a County Commissioner when not to do so would be of great inconvenience due to a lack of any other local source. However, the Commissioner(s) furnishing supplies may not vote on the allowance of the claim for such supplies. See N.R.S. 332.800.
- F. It is a violation of the Nevada Revised Statutes and these policies and procedures for any department or agency to solicit anything valued in excess of twenty five (\$25,000) dollars from a single source without first justifying, in writing, in accordance with the Nevada Revised Statutes, the need for that supplier and the absence of any competitive sources.

#### .060 Gratuities

- A. The acceptance of any solicited gratuity in the form of cash, merchandise, or any other thing of value by an official or employee of the County from any vendor or contractor is hereby deemed an incompatible activity and is cause for termination or other disciplinary action. Any unsolicited gratuities with a value less than twenty-five (\$25.00) dollars will remain property of the County and are to be used by County employees in the performance of their duties.
- B. The offer of any gratuity to any official or employee of the County by any vendor or contractor is cause for declaring the vendor or contractor to be an irresponsible bidder and for barring the vendor or contractor from bidding on County contracts for a minimum period of one year or such period as may be specified by the Board of Commissioners of Eureka County.
- C. Conviction of any unlawful act involving any contract with, or attempt to contract with, Eureka County shall result in barring the vendor or contractor from bidding on County contracts for a minimum period of one year or such period as may be specified by the Board of Commissioners of Eureka County.

#### .070 Penalties

Violations of these policies and procedures or the Nevada Revised Statutes may result in disciplinary action up to and including personal liability for costs and termination and criminal conviction. See N.R.S. 332.800 and N.R.S. 332.810.

Under certain circumstances, the employee may be guilty of a gross misdemeanor. See N.R.S. 333.800, N.R.S. 333.810, and N.R.S. 338.090.

#### .080 References

Information found in one chapter may be used as precedence for or be construed together with another chapter that is silent on a specific issue.

N.R.S. Chapter 244.1505 (2)  
N.R.S. Chapter 332  
N.R.S. Chapter 333  
N.R.S. Chapter 334  
N.R.S. Chapter 338  
N.R.S. Chapter 339  
N.R.S. Chapter 625.530

#### .090 Procedures

The issuance of a purchase order or contract and acceptance of the order or signature on the contract by a vendor constitutes a contract between Eureka County and the vendor. The following procedures will be followed for the purchase of commodities, services, and public works.

The Nevada Revised Statutes describe, and the County engages in, four categories of purchasing and related activities:

- A. Supplies and services (section .100)
- B. Public works (section .110)
- C. Professional services (section .120)
- D. Surplus property disposal (section .130)

Procedures will be described below for each type.

#### .100 Supplies and services

A. Purchases with other Nevada or Eureka County government agencies regardless of dollar value.

The use of (joining on) existing contracts for the same or similar supplies and services in accordance with N.R.S. 332.195 is strongly recommended. The advantages are: (1) using an existing contract instead of expending time and labor to create a new procurement for the same or similar product; (2) taking advantage of quantity pricing; and (3) increasing the purchasing power of the existing contract thus enhancing future price reductions and improvements in vendor services.

Using departments are expected to first determine, with the assistance of the Comptroller, whether such contracts exist. If so, they must be considered before beginning a new solicitation process.

If an existing contract is used, the Eureka County department using the existing contract merely has to issue a purchase order to that vendor, citing the existing bid/contract number.

B. Emergency contracts

Competitive bidding procedures are not required for emergency purchases. "Emergency" purchases are only those defined in N.R.S. 332.112.

C. Purchases of \$0 - \$24,999

These purchases are left to the discretion of the using department. There is no legal requirement to secure more than one price. However, most items in this price range are readily available and competition must be sought when available. It is also the policy of the Eureka County Commission that any capital outlay purchase over three thousand (\$3,000) dollars must have prior approval.

Invoices for purchases under one thousand (\$1,000.00) dollars may be submitted for payment on a claim form.

**A purchase order is required for a capital outlay item over five hundred (\$500.00) dollars and for any service and supply purchase over one thousand (\$1,000.00) dollars.**

If a vendor requires a purchase order number (PO), and the amount is less than one thousand (\$1,000.00) dollars, and a non-capital item, a purchase order may be generated. If a vendor needs a PO number before the fact, use the requisition number. Only purchases that utilize the purchase order system will be encumbered on the County's Public Budget Accounting system. This eliminates those below one thousand (\$1,000.00) dollars except for capital outlay items.

D. Purchases of \$25,000 - \$49,999.

Verbal price quotations must be secured from at least two (2) vendors capable of providing the commodity or performing the service, if two (2) vendors are available, unless the purchase is otherwise exempted. The quotations must be documented in the contract file and retained for seven (7) years.

Preferably, written quotations will be secured from at least three (3) vendors capable of performing the service or providing the commodity, if three (3) vendors are available, unless the purchase is otherwise exempted. The quotations must be documented in the contract file.

**Purchase order forms** - If bid/RFP forms are used to solicit offers, a system requisition and purchase order form will be used as the award document. The purchase order will contain the following statement: **This Purchase Order constitutes the award of Bid (RFP) # \_\_\_\_\_ . All terms and conditions of Bid (RFP) # \_\_\_\_\_ apply and are incorporated herein.**

**State or Federal funds** - All purchases or contractual services which will be paid from Federal or State funds must be made in compliance with Federal and State law. In the majority of cases the more stringent purchasing policies and procedures of local government will prevail.

**Exceptions to competitive bidding** - Contracts, which by their nature are not adapted to award by competitive bidding, are described in N.R.S. 332.115.

None of the statutory exceptions preclude Eureka County from seeking price quotations, requests for proposal, or negotiating with providers should there be more than one possible source.

E. Purchases in excess of \$50,000.

If the proposed contract exceeds an estimated aggregate sum of fifty thousand (\$50,000.00) dollars, the using department shall conduct a formal advertised bid on behalf of the using department, unless the purchase is exempted from the sealed bid process by law or these policies and procedures.

The award recommendation will be presented by the using department based upon a written recommendation, analysis, and tabulation of the bidding process.

Bid awards will be approved for award by the County Commissioners at a regularly scheduled meeting as a published agenda item.

Only then may the contract be signed by the Chairman or department representative.

**Non-competitive procurement** - Except as otherwise provided, procurement of items or services of fifty thousand (\$50,000.00) dollars or less which are not adaptable to advertised bidding, and where time is not a factor, shall have prior approval by the County Commissioners at a regularly scheduled meeting.

If more than one qualified supplier is solicited, but only one responsive bid is received, the procurement can be considered competitive. Furthermore, negotiations may then be conducted with the one responding bidder.

**Notice to bid** - Except as otherwise provided by law, notice to bid shall be given in the form of an advertisement published in a newspaper of general circulation within the County on all proposed contracts and purchases having an estimated aggregate amount of more than fifty thousand (\$50,000.00) dollars. Such advertisements may be published in adjoining counties or states, as necessary, to ensure competitive bidding. See N.R.S. 332.045

The notice must state the nature, character or object of the contract, the time and place where bids will be received and opened, and (if applicable) where plans and specifications may be seen. The notice must appear at least once and not less than seven (7) days before the opening of bids. Pending bids shall be available in the requesting department for public inspection and preparation.

**Bid specifications** - Bid specifications established for the purpose of securing needed commodities and equipment must be specific, yet general enough in nature, to allow for competitive bids.

Brand or trade names may be used for the purpose of establishing general features, performance, characteristics, and standard of quality desired, provided that sufficient latitude exists to allow an "or equal" bid response. To comply with federally funded projects, at least two (2) brand names must be specified.

**Submission of bids** - Bids must be submitted to the requiring department or purchasing division in one (1) copy on the original forms provided to the bidder and in a sealed envelope which bears the firm name, address, and bid number on the face of the envelope. All bids must be submitted before the receiving time indicated on the bid document.

An addendum to a bid becomes a part of the general conditions and a bidder must sign and return the addendum with the original bid documents, time permitting.

Addenda may be submitted by separate cover if the bid has already been delivered (mailed). Addenda submitted by separate cover must be identified on the envelope with the bid number and the date/time of the bid opening. Failure to submit an addendum by the date/time set for the bid opening will be

cause for bid rejection.

**Bidders' bonds** - Bonds may be required by the County if deemed necessary to insure bidding and performance. If bonds are required, financial data from the bidders shall **NOT** also be required. See N.R.S. 332.105.

**Withdrawal of bids** - A bid may be withdrawn by the bidder only if a written request, telegraphic notice, or oral request upon the personal appearance of the bidder is received by the bid opening office before the time and date set for the bid opening.

**Late bids** - Bids received by the bid opening office after the time and date for receipt specified in the invitation and bid shall be unopened and rejected.

**Bid opening** - Bids which are properly completed and submitted shall be opened and tabulated at the stated time and place, and be publicly announced. Unsigned bids will be deemed non-responsive and will be rejected at the time of opening.

One (1) copy of each of the bids, tabulations, specifications, and related documents shall be retained in the contract file of the requesting department for the benefit of public inquiry and inspection. Original copies of the successful bid and contract shall be filed with the Eureka County Clerk.

**Alternate bids** - Alternate bids which propose non-specified goods or materials will be considered, if the alternate is fully described and illustrated by brochures, photographs, literature and written specifications, or any combination thereof, and if the alternate accompanies the bidder's response to the specified goods or materials. Bids submitted in response to "Brand Name or Equal" will be considered provided sufficient documentation is provided to establish the "Or Equal" basis.

**Surety** - If required, bidders shall furnish surety in the form of a bid bond, certified check, or cashier's check in the amount prescribed. The surety must accompany the bid. If a bid bond is required, the County shall not also require financial data from the bidders.

After an award has been approved by the Board of County Commissioners as required, the surety of the unsuccessful bidders shall be returned. The surety of the successful bidder shall be retained in the contract file until satisfactory performance has been rendered.

**Liability Insurance** - The vendor or contractor may be required to provide proof of liability insurance in an amount specified at the time of the bid solicitation. The Certificate of Insurance shall be delivered to the County

within ten (10) days of the notification of the bid award. The Certificate shall name Eureka County as additional insured.

**Basis and condition of award** - In analyzing bids, careful analysis will be exercised to insure that the quality, utility, value, and performance of goods or services proposed in a bid are at least equal to the specifications called for in the notice to bid. Based upon this analysis, contract awards for which competitive bids have been received will be made to the lowest responsive and responsible bidder. In determining the lowest responsive and responsible bidder, the County shall consider the following:

1. Price, including discount terms; and
2. Conformance to specifications; and
3. Ability of the bidder to provide the goods or services required by the contract; and
4. Whether the bidder can provide the goods or services within the time specified; and
5. Quality of the bidder's performance under previous contracts; and
6. Ability of the bidder to provide future maintenance services on goods purchased; and
7. Whether the bidder has the financial resources, qualifications, and experience to fulfill the requirements of the contract; and
8. Character and integrity of the bidder and his reputation in complying with laws and regulations; and
9. The bidder's ability to perform in compliance with the number and scope of conditions contained in the notice to bid; and
10. Trade-in allowances as permitted by N.R.S. 332.175; and
11. Any other factor that is pertinent or useful in evaluating a bid.

**Recommendation for award** - The bids, tabulations, and supporting documents accompanied by a written recommendation shall be submitted to the Board of County Commissioners as they require. The County reserves the right to hold the bids for a maximum of sixty (60) days after the date of opening before awarding or rejecting a bid.

The County reserves the right of severability regarding acceptance or rejection

of any item or group of items bid, unless the bidder has qualified his/her bid by specific limitations. Awards of contracts must be based upon the greatest advantage to Eureka County. The award must be made to the lowest responsive, responsible bidder in accordance with N.R.S. 332.065. The responsibility of the bidders must be determined in accordance with N.R.S. 332.085.

The decision rendered by the Board of County Commissioners to award a contract is final.

**Tie bids** - If the acceptable low bids received are for the same total amount or unit price, the Board of County Commissioners may authorize the award of the contract to one of the bidders by drawing lots in public, or by negotiating between the lowest bidders, provided that the vendors are notified in advance of the procedure which will be used to break the tie.

**Rejection of bids** - The Board of County Commissioners reserve the right to reject, in the public interest, any and all bids or any portion thereof for any or all commodities or contractual services, or to request a re-bid on any or all items. See N.R.S. 332.075.

**No responsive bids received -**

1. The County, with the consent of the requesting department, may elect to re-bid; or
2. Publish a notice in the form of an advertisement in a newspaper of general circulation within the County that no responsible bids were received and that if no bids are received within seven (7) days following the date of publication of the notice, the County will enter into negotiations with any vendor(s) deemed capable of supplying the commodity or providing the service. See N.R.S. 332.148.

**Default** - In case of default by a contractor (vendor) receiving a bid award, the County may do any one or all of the following:

1. Procure the items or services from another source and may hold the contractor liable for any additional costs occasioned thereby;
2. Remove the contractor (vendor) from the bid list for a period of not less than one (1) year; or
3. Take any appropriate legal action against the defaulting contractor (vendor) to compensate the County for damages suffered as a result of the default.

**Collusion** - Any agreement or collusion among bidders or prospective bidders to bid a fixed price or restrict the competitive bid process in any way shall render the bids of such bidders void. The County may take any action appropriate to a “Default” as enumerated above. See N.R.S. 332.820

**Advance disclosures** - Disclosure of information to any bidder which would give that particular bidder an advantage over another interested bidder in advance of the opening of bids, whether in response to a formal or informal request for bids, made or permitted by a member of the Board of Commissioners, or an employee, or representative thereof, shall operate to void all proposals of that particular bid solicitation or request.

A request for proposal that contains a provision that requires negotiation may not be disclosed until the proposal is recommended for award. See N.R.S. 332.061(2).

**Laboratory analysis** - The County reserves the right to obtain a chemical or physical analysis of any product offered by a vendor, in order to determine quality and conformance to specifications whether the procurement action is by emergency purchase, formal bid, informal bid, or price quotation. Such analysis may be at no cost to the County.

**Severability** - If any provision of these policies and procedures or any application thereof to any person or circumstances is held invalid in any court of law, such invalidity shall not affect other provisions or applications of these policies and procedures, which can be given effect without the invalid provisions or applications of these policies and procedures.

## .110 Public Works

### Public Works projects.

The requesting department shall conduct a formal advertised bid on behalf of that department, unless the purchase is exempted from the sealed bid process by law or these policies and procedures.

The award recommendation will be presented by the using department based upon a written recommendation, analysis, and tabulation of the bids submitted.

Bid awards will be approved for award by the County Commissioners as they require at a regularly scheduled meeting as a published agenda item. Only then may the contract be signed by the Chairman or authorized department representative.

**State or Federal funds** - All projects which will be paid in whole or part

from Federal or State funds must be made in compliance with Federal and State law. In the majority of cases, the more stringent purchasing policies and procedures of local government will prevail.

**Bid plans and specifications** - Shall be prepared in such a manner so as to not limit or restrict, directly or indirectly, to one specific company or provider.

Bid plans and specifications shall be approved, stamped, and on file prior to opening of bids. See N.R.S. 338.143. An exception is design/build projects allowed under N.R.S. 338.1711.

The bid shall not designate a specific material, product, thing, or service by brand or trade name unless necessary to match others in an existing project. The specification must call for at least two comparable brand or trade names, followed by the words “or equal”. See N.R.S. 338.140.

**Non-competitive procurement** - If more than one qualified contractor is solicited, but only one responsive bid is received, the procurement can be considered competitive. Furthermore, negotiations may then be conducted with the one responding bidder.

**Notice to bid** - Notice to bid may be given in the form of an advertisement published in a newspaper of general circulation within the County on a proposed contract having an estimated aggregate amount less than one hundred thousand (\$100,000.00) dollars. Such advertisements may also be published in adjoining counties or states, as necessary, to ensure competitive bidding.

For projects estimated at over one hundred thousand (\$100,000.00) dollars, the notice to bid shall be advertised as described above, in accordance with N.R.S. 338.143.

The notice must state the nature, character, or object of the contract, the time and place where bids will be received and opened, and (if applicable) where plans and specifications may be seen and obtained. The notice must appear at least once and not less than seven (7) days before the opening of bids. Pending bids shall be available in the requesting department for public inspection and preparation.

**Labor Commissioner** - For projects estimated at over one hundred thousand (\$100,000.00) dollars, a “PWP number” must be obtained from the Labor Commissioner’s office, prior to advertising the project and the number must be shown on the face of the bid. See N.R.S. 338.013 and N.R.S. 338.080.

For projects estimated at over one hundred thousand (\$100,000.00) dollars, the County must require the contractor to comply with the Labor Commissioner’s prevailing wage requirements in accordance with N.R.S. 338.020 through

N.R.S. 338.090.

For projects estimated at over one hundred thousand (\$100,000.00) dollars, the County is also responsible for investigating possible violations of the prevailing wage law, determining whether a violation has been committed, and informing the Labor Commissioner of any such violations. See N.R.S. 338.070 (1)(a). Failure to do so is a misdemeanor.

**Pre-qualification of bidders** - Pre-qualification of prospective bidders as described in N.R.S. 338.1373 through 1383 is optional for the County but is NOT recommended. All prospective bidders should be allowed to bid and their bids evaluated for responsiveness and responsibility after bid opening if they are the apparent low bidder in accordance with N.R.S. 338.140 through 147.

**Submission of bids** - Bids must be submitted to the requesting department in one copy on the original forms provided to the bidder and in a sealed envelope which bears the firm name, address, and bid number on the face of the envelope. All bids must be submitted before the receiving time indicated on the bid document. An addendum to a bid becomes a part of the general conditions and a bidder must sign and return the addendum with the original bid documents, time permitting.

Addenda may be submitted by separate cover if the bid has already been delivered (mailed). Addenda submitted by separate cover must be identified on the envelope with the bid number and the date/time of the bid opening. Failure to submit an addendum by the date/time set for the bid opening will be cause for bid rejection.

**Withdrawal of bids** - A bid may be withdrawn by the bidder only if a written request, telegraphic notice, or oral request upon the personal appearance of the bidder is received by the bid opening office before the time and date set for the bid opening.

**Late bids** - Bids received by the bid opening office after the time and date for receipt specified in the invitation and bid shall be unopened and rejected.

**Bid opening** - Bids which are properly completed and submitted shall be opened and tabulated at the stated time and place, and publicly announced. Unsigned bids will be deemed non-responsive and will be rejected at the time of opening.

One (1) copy of each of the bids, tabulations, specifications and related documents shall be retained in the contract file for the benefit of public inquiry and inspection. Original copies of the successful bid and contract shall be filed with the Eureka County Clerk.

**Surety** - If required, bidders shall furnish surety in the form of a bid bond, certified check, or cashier's check in the amount prescribed. The surety must accompany the bid. If a bid bond is required, the County shall not also require financial data from the bidders.

After an award has been made by the Board of County Commissioners as they require, the surety of the unsuccessful bidders shall be returned. The surety of the successful bidder shall be retained in the contract file until satisfactory performance has been rendered.

**Performance and payment bonds** - A performance bond in the amount of one hundred percent (100%) of the bid award and a labor and materials payment bond in an amount of not less than fifty percent (50%) of the bid award shall be provided by the vendor or contractor as deemed necessary to Eureka County. Such bonds shall be delivered to the County within ten (10) working days of the notification of the bid award and prior to the issuance of a purchase order, notice to proceed, or contract. Bonding requirements shall be stated at the time of the bid solicitation. Failure to supply the specified bonds within ten (10) working days will result in the forfeiture of the specified surety. The bonds are to be provided by a company licensed to do business in the State of Nevada. See N.R.S. Chapter 339.

**Liability insurance** - The vendor or contractor will be required to provide proof of liability insurance in an amount specified at the time of the bid solicitation. The Certificate of Insurance shall be delivered to the County within ten (10) days of the notification of the bid award. The Certificate shall name Eureka County as additional insured.

**Basis and condition of award** - In analyzing bids, careful analysis will be exercised to ensure that the quality, utility, value, and performance of work proposed in a bid are at least equal to the plans and specifications called for in the notice to bid. Based upon this analysis, contract awards for which competitive bids have been received will be made to the lowest responsive and responsible bidder. In determining the lowest responsive and responsible bidder, the County shall consider the following and the requirements of N.R.S. 338.1475 and N.R.S. 338.147:

1. Price; and
2. Conformance to plans and specifications; and
3. Ability of the bidder to provide the products and work required by the contract; and
4. Whether the bidder can complete the project within the time specified; and

5. Quality of the bidder's performance under previous contracts with the County or other government entities; and
6. Whether the bidder has the financial resources, qualifications, and experience to fulfill the requirements of the contract; and
7. Character and integrity of the bidder and his reputation in complying with laws and regulations; and
8. The bidder's ability to perform in compliance with the number and scope of conditions contained in the notice to bid; and
9. Bidder's preference in accordance with N.R.S. 338.147; and
10. Any other factor that is pertinent or useful in evaluating the bid.

**Recommendation for award** - See page 48.

**Rejection of bids** - See page 48.

**No responsive bids received** -

1. The County, with the consent of the requesting department, may elect to re-bid, or;
2. Publish a notice in the form of an advertisement in a newspaper of general circulation within the County that no responsive bids were received and that if no bids are received within seven (7) days following the date of publication of the notice, the County will enter into negotiations with any vendor(s) deemed capable of supplying the commodity or providing the service.

**Default** - In case of default by a contractor (vendor) receiving a bid award, the County may:

1. Procure the remaining work from another source and may hold the contractor liable for any additional costs occasioned thereby;
2. Remove the contractor (vendor) from the bid list for a period of not less than one (1) year;
3. Take any appropriate legal action against the defaulting contractor (vendor) to compensate the County for damages suffered as a result of the default.

**Collusion** - Any agreement or collusion among bidders or prospective bidders

to bid a fixed price or restrict the competitive bid process, in any way, shall render the bids of such bidders void. The County may take any action appropriate to a “Default” as enumerated above.

**Advance disclosures** - See page 49.

**Severability** - If any provision of these policies and procedures or any application thereof to any person or circumstances is held invalid in any court of law, such invalidity shall not affect other provisions or applications of these policies and procedures which can be given effect without the invalid provisions or applications of these policies and procedures.

**Progress payments** - The County is responsible for timely payments to the contractor. This includes progress payments for satisfactory work completed and invoiced during the life of the contract in accordance with the schedule of values submitted by the contractor and approved by the architect/engineer. The County must make payments within thirty (30) days of the completion of work and proper invoicing.

The County is also responsible for withholding from progress payments, the retention specified in the contract, subsequently releasing same, with interest, when the project is satisfactorily completed and invoiced.

N.R.S. 338.400 through N.R.S. 338.645 contains detailed instructions that must be followed by the County in the administration of a public works contract.

## .120 Professional services

Professional services generally consists of work performed by individuals licensed or certified to do that work. They may work independently or in a firm but the certification is of the individual.

Work, training, and expertise distinguish one individual from another and therefore one individual in that profession cannot be accurately compared to another of the same profession and certification. Examples include doctors, dentists, attorneys, architects, engineers, certified public accountants, certain types of consultants, and others who are professionally licensed or certified.

Professional services are exempt from competitive bidding by N.R.S. 332.115(1)(b). Generally, their services should not be solicited competitively because of the difficulty in comparing and evaluating competing bids.

Note that, according to N.R.S. 625.530, “The selection of a professional engineer, professional land surveyor or registered architect . . . must be made on the basis of

competence and qualifications . . . and not on the basis of competitive fees.”

It is County policy to select the most qualified professional individual for the job that is required and then attempt to negotiate a fee acceptable to both parties for the work to be done.

### .130 Disposal of surplus property

This section applies to “personal property” or significant quantities of commodities, supplies, materials, and equipment. This section does not apply to “real property” which is land and buildings. Assets periodically “wear out”, become obsolete or damaged. This results in the item being classified as surplus property. Capital assets which are damaged and deemed un-repairable or “totaled” by the insurance company are also to be treated as surplus.

There are several methods for the disposal of surplus property. Before disposal by any method, the following steps must be accomplished.

**Step 1:** The using department that is responsible for the surplus property must make a written determination that the property is excess to the needs of the department or has reached the end of its useful life.

**Step 2:** The applicable department head must agree with the determination, or if the department head is the person making the determination, a second department head must review the property and concur.

**Step 3:** If the property is a vehicle, the Public Works Director must agree with the determination. If Public Works director is the person in either Step 1 or Step 2 above, an additional approval from qualified maintenance personnel is required. If property is a computer or peripheral item, IT personnel must agree with the determination.

**Step 4:** Method of anticipated disposal must be determined. (See listing of disposal methods below.)

**Step 5:** Complete Eureka County’s Property Disposal Request Form.

**Step 6:** Submit form to Eureka County Comptroller.

**Step 7:** Obtain approval from County Commissioners.

These assets, regardless of original or remaining scrap value, may not be disposed

without the proper approval.

**Methods of surplus property disposal:** The department is encouraged to optimize the benefit to the County and other local public agencies while utilizing the most efficient method disposal cited below. The following procedures may be used to dispose of surplus personal property. These procedures should be considered in the order listed.

**Trade-in:** Pursuant to N.R.S. 332.175, a governing body or its authorized representative may solicit and accept trade-in allowances for personal property of the public entity which has been determined by the governing body or its authorized representative to be no longer required for public use in any manner authorized by law. If the item is not suitable for other uses (transfer, sale, donation, etc.), determine if the vendor will remove the item when delivering new property.

**Transfer:** To another department or activity within Eureka County's sphere of influence. The authority for this action is found in N.R.S. 244A.523. A FIXED ASSET DATA ENTRY FORM must be submitted to the Comptroller to properly transfer responsibility for the asset.

**Government sale:** The County can sell the surplus property to any other government entity in the State of Nevada. The sale may occur without posting notices or public advertising for bids. The authority for this action can be derived from N.R.S. 334.030 as well as the specific instructions and exemptions for such a transaction.

**Donation:** Surplus property may be donated “. . . to a nonprofit organization created for religious, charitable, or educational purposes or to another governmental entity, to be used for any purpose which will provide a substantial benefit to the inhabitants of (Eureka) County.” The Board of County Commissioners must pass a resolution for each donation or a resolution delegating the authority to make donations in the name of the County. See N.R.S. 244.1505.

**Display:** If the item has historical value, it may be offered for display in an appropriate setting. The preference for these items would be to display them within the County if possible.

**Other Sales:** N.R.S. 332.185 requires that “. . . all sales of personal property of the local government must be made, as nearly as possible, under the same conditions and limitations as required by this chapter in the purchase of personal property.” The same statute also states that the governing body or its authorized representative may sell any such personal property at public auction if it determines that the property is no longer required for public use and deems such a sale desirable and in the best interests of the local government.

Based on the above, there are two (2) general methods of selling surplus property: sealed bid and auction.

Sealed Bid: The using department can prepare a bid document, advertise publicly, open bids and award the sale to the highest bidder. The necessary forms and instructions to conduct such a sale will be provided to the department.

Auction: Two (2) auction procedures are available to the using department.

1. Eureka County periodically conducts auctions at a minimum of every three years. The Eureka County Commission is responsible for this auction. The using department should arrange with Public Works to deliver and store surplus property in the Eureka County warehouse until the auction.
2. The State of Nevada conducts two (2) auctions per year, in the spring and fall in Reno. Arrangements can be made to deliver surplus property to the auction site in Reno for storage until the next auction. In some instances, the State contract auctioneer will pick up selected items from the County.

In both procedures, the using department must produce adequate documentation before and after the auction to properly account for the surplus property. Also, due to costs associated with sales, auctions, and storing surplus property pending sale, an additional knowledgeable person must concur that the item is in such serviceable condition to warrant retaining the item for future sale.

**Recycle**: If surplus property is not suitable to be transferred, donated, or sold, the property will be recycled whenever possible. Property with sufficient scrap metal content may be taken to the landfill and placed in the appropriate area. The disposing department is responsible to make arrangements to house or transport other items deemed recyclable.

**Cannibalized**: When an item is no longer in working condition, but has components that can be used in other items, the asset is cannibalized. The working parts are removed and the rest needs to be thrown away.

**Immediate destruction**: If the above disposal options are not appropriate, the item needs to be discarded to the landfill. The item should be destroyed so no one can retrieve it and re-use it.

Supplies, equipment, and materials deemed either hazardous or having the potential for inappropriate use must be turned in to the warehouse for prompt, safe and secure elimination to prevent harm to any purchaser or liability to the County. Examples include chemicals, damaged playground equipment, bullet-proof vests, hazardous equipment, etc. Certification of the nature of the product should be made and kept on file by the warehouse and using department.

**Lost or stolen property:** When property is misplaced or lost, the department should conduct a search for the missing property. If the missing property is not found, the individual primarily responsible for the asset, and the applicable supervisor, should document in writing the events surrounding the loss such as when the item was last seen/used and steps taken to locate the property.

When assets are discovered missing and believed to have been stolen, the department should immediately contact the Sheriff's department and investigate the loss. They should also advise the Comptroller and Board of Commissioners in writing concerning the items stolen, probability of recovery of the assets, request deletion of the items from the fixed inventory records and relief of accountability for the items. The report must describe the circumstances of the loss and specific steps which have been taken to modify procedures and increase controls to preclude similar incidents from occurring in the future. The report must be signed by the department head and a copy of the police report should be attached. Insurance claims, if applicable, need to be promptly initiated.

In all cases of disposition, the asset tag should be removed and attached to the approved departmental copy of the Property Disposal Request Form. Departments are responsible to forward computer equipment to IT to allow them to thoroughly cleanse assets of any sensitive information prior to disposal.

## CHAPTER 30- EUREKA COUNTY PURCHASING CARD PROGRAM

### .010 Introduction

Welcome to the Nevada State Bank Purchasing Card Program. This program is designed to help better manage low-dollar purchases and brings many benefits to you, Eureka County and your vendors.

The success of the Purchasing Card Program and its continuing use depends on your participation and cooperation. Please be sure to read and follow the program guidelines as specified within this manual.

#### A. What is the Purchasing Card?

The Purchasing Card is a Visa credit card issued by Nevada State Bank. It is a fast, flexible purchasing tool which offers an alternative to the existing purchasing processes and provides an extremely efficient and effective method for purchasing and paying for small dollar items with individual purchase limits and a monthly total expenditure as assigned to each cardholder (automatically renewed each month). The card is to be used for official purchases of goods and services.

The Purchasing Card will enable you to purchase non-restricted commodities and services, by telephone or in person, directly from the vendors.

The Purchasing Card will be issued in the employee's name and have the Eureka County clearly indicated on the card.

The Purchasing Card program brings many benefits to...

**Cardholders** - You will be able to obtain supplies directly from your vendors. This streamlines the purchasing process and can help improve turnaround time on receipt of your order. It significantly reduces the workload and processing costs related to the purchase and payment of supplies.

**Eureka County** - The Purchasing Card program provides a cost-efficient, alternative method for purchasing low-dollar supplies. Built-in card features make the program easy to control and manage and reduces processing costs at all levels by reducing the number of requisitions, purchase orders, invoices and checks. The Purchasing Card enables all departments to focus on higher value added activities.

**Vendors** - The Purchasing Card will be welcomed by vendors

who accept Visa. When they accept the card for business purchases, vendors need not send invoices to Eureka County, and they will receive payment directly from Nevada State Bank within 48 hours.

#### .020 Parties Involved

**Card Issuer** - Nevada State Bank's services include issuing Visa Purchasing Cards to Eureka County employees, providing electronic transaction authorizations, and billing Eureka County for all purchases made on the cards.

**Eureka County** - Arranges with the card issuer, Nevada State Bank, to have Purchasing Cards issued to approved employees and agrees to accept liability for the employees' use of the cards.

**Department Head** - Eureka County official who must approve employee's request for a Purchasing Card, assign Departmental Liaison, designate default accounting code for purchases on the Purchasing Card, and submit application to the Purchasing Card Administrator. Department Head approval delegates transaction authority to the Cardholder.

**Departmental Liaison** - An employee in each department designated by the Department Head to be responsible for reviewing transactions of individual Cardholders to make sure the transactions are legitimate business expenses and are classified appropriately.

**Purchasing Card Administrators** - The central Administrators located in the Eureka County Comptroller's Office and Treasurer's Office who coordinate the Purchasing Card program for Eureka County and act as Eureka County's intermediaries in correspondence with the card issuer.

**Cardholder** - An employee of Eureka County who is approved by his/her Department Head to use the Purchasing Card to execute purchase transactions on behalf of Eureka County.

**Vendor** - The merchant from whom a Cardholder is making a purchase.

#### .030 Cardholder Eligibility

Criteria to receive a Purchasing Card is as follows:

- Applicant must be an employee of Eureka County
- His/her Department Head must approve applicant's request for a Purchasing Card.
- Applicant must be assigned a Departmental Liaison selected by his/her Department Head.
- Employee must attend a training session before he/she may be issued

- a Purchasing Card.
- Each individual Cardholder must sign the receipt section of the Cardholder Agreement (Attachment 3) in the presence of the Purchasing Card Administrator.

#### .040 Key Cardholder responsibilities

The Cardholder must use the Purchasing Card for legitimate business purposes only. The Purchasing Card may not be used for cash and other categories as included in the Listing of Blocked Vendors (.080 of this Policy). Misuse of the card will subject Cardholder to disciplinary action in accordance with Eureka County Policies and Procedures relating to disciplinary action and termination for cause. The Cardholder must:

- Ensure the Purchasing Card is used for legitimate business purposes only.
- Maintain the Purchasing Card in a secure location at all times.
- Not allow other individuals to use their Purchasing Card.
- Use the card **only** for individual purchases, not recurring/automatic charges that allow the vendor to use your card number repeatedly without your permission for each charge, such as monthly rentals, etc.
- Adhere to the purchase limits and restrictions of the Purchasing Card and ensure the total transaction amount of any single transaction does not exceed the authorized threshold.
- Not renew publication subscriptions more than once per fiscal year.
- Obtain and reconcile all sales slips, register receipts, and/or Purchasing Card slips to Nevada State Bank's Cardholder statement and provide it to Departmental Liaison for reconciliation, approval and allocation of transactions. Failure to do the above will result in the loss of an employee's Purchasing Card and possible disciplinary action.
- Notify Departmental Liaison if the default accounting code should be changed on an individual transaction.
- Attempt to resolve disputes or billing errors directly with the vendor and notify Comptroller and Treasurer if the dispute or billing error is not satisfactorily resolved.
- Ensure that an appropriate credit for the reported disputed item or billing error appears on a subsequent Cardholder statement.
- Not accept cash in lieu of a credit to the Purchasing Card account.
- Immediately report a lost or stolen card to Nevada State Bank at 1-888-635-8317 (24 hours a day, 365 days a year).
- Immediately notify Departmental Liaison, Comptroller and Treasurer of a lost or stolen Purchasing Card at the first opportunity during normal business hours.
- Return the Purchasing Card to Comptroller upon terminating employment with Eureka County or transferring Departments within Eureka County.

- Contact the Comptroller if a vendor does not accept Visa.
- Report erroneous and emergency transaction needs to the Comptroller during normal business hours.

#### .050 Department Liaison responsibilities

Each Department Head must designate one or more Departmental Liaisons for his/her department. The Department Head will assign a Departmental Liaison for each Purchasing Card application approved for his/her employees. The Departmental Liaison must receive training before any employees in the department may receive a Purchasing Card.

Responsibilities include:

- Reviewing vendor receipts attached to the Nevada State Bank Cardholder statements.
- Assure that cards are not used to charge recurring/automatic rentals or fees.
- Assure that publication subscriptions are not renewed more than once per fiscal year.
- Submitting all Cardholder charge slips, receipts, and travel memo to Comptroller's Office.
- Reviewing Cardholder transactions on the monthly Department report distributed by the Purchasing Card Administrator.
- Submitting one (1) voucher to Comptroller's Office for payment on a monthly basis. The voucher (VR) should include **all** receipts associated with charges on the statement.
- Sending voucher to the Comptroller's Office by ten am (10am) on the date identified each month by the Comptroller's Office.
- Ensuring all charges due on the statement are paid.
- Requesting the Purchasing Card Administrator to change default accounting codes for individual transactions by updating default accounting codes on the monthly Department reports in advance of the monthly cut-off date established by the Purchasing Card Administrator.
- Resolving any disputes with vendor and/or Nevada State Bank not resolved by Cardholder.
- Notifying Purchasing Card Administrator in 3 to 5 days of any unresolved disputes, noting the reason of dispute.
- Notifying Purchasing Card Administrator of lost or stolen cards.
- Requesting Purchasing Card Administrator to cancel a Cardholder's card (e.g. terminated employees, transferring departments, and loss of purchasing card privileges) as approved by Department Head.
- Collecting canceled cards from Cardholders and forwarding to Purchasing Card Administrator.
- Notifying the Purchasing Card Administrator of Cardholder request(s) to have Nevada State Bank set up a vendor to accept Visa.

- Assisting Cardholders with erroneous declines and emergency transactions.

.060 Purchasing Card Administrator responsibilities

The Comptroller's Office will be responsible for the over-all Purchasing Card program. Responsibilities include:

- Eureka County liaison with Nevada State Bank.
- Utilizing Visa Software from Nevada State Bank.
- Reviewing Department approved applications for completeness of required information.
- Submitting completed application to Nevada State Bank and receiving Purchasing Card from Nevada State Bank.
- Training Departmental Liaisons before releasing Purchasing Cards.
- Training Cardholder before releasing Purchasing Card.
- Having Cardholder sign Cardholder Agreement (Attachment 3), signifying agreement with the terms of the Purchasing Card program.
- Handling disputed charges/discrepancies not resolved by Cardholder or Departmental Liaison.
- Initiating change of default accounting codes upon request of Department Liaisons as approved by their Department Head.
- Securing revoked Purchasing Cards and submitting information to Nevada State Bank.
- Receiving and reviewing Nevada State Bank bill.
- Distributing monthly reports to Departmental Liaisons and notifying Departmental Liaisons of cut-off date for approvals and default code changes.
- Making accruals for transactions, that require the submission of use tax to the Department of Revenue.
- Processing electronic upload of bill to accounting.
- Preparing bill for payment and submitting to Accounting for payment.
- Reconciling Nevada State Bank's bill to Nevada State Bank's electronic file and to the transaction totals posted to Eureka County's accounting system.
- Reviewing usage of Purchasing Card data for appropriateness.
- Ensuring that lost or stolen cards have been blocked by Nevada State Bank.
- Forwarding vendor set up requests to Nevada State Bank.
- Assisting the Departmental Liaison with erroneous declines and emergency transactions.
- Notifying the County Treasurer of additional and deleted cards.

A. Requirements for receiving a Purchasing Card

Before receiving a Purchasing Card, you are required to sign the Eureka

County Purchasing Card Cardholder Agreement (Attachment 3 ). By signing this agreement, you indicate that you understand the intent of the program, and will comply with all guidelines of this Manual as well as Eureka County Policies and Procedures relating to the expenditure of Eureka County funds.

**B. Purchasing Card maintenance and closure**

All contact with Nevada State Bank for card set up, maintenance and closure (except for reporting lost or stolen cards) will be handled by the Office of the Comptroller and/or Treasurer.

The Comptroller's Office is required to close an account if a Cardholder: (a) moves to a new job in which a Purchasing Card is not required, (b) terminates employment or (c) for any of the following reasons which will also subject Cardholder to disciplinary action in accordance with Eureka County Policies and Procedures relating to disciplinary action and termination for cause:

- The Purchasing Card is used for personal or unauthorized purposes.
- The Purchasing Card is used to purchase alcoholic beverages or any substance, material, or service which violates policy, law or regulation pertaining to Eureka County.
- The Cardholder allows the card to be used by another individual.
- The Cardholder splits a purchase to circumvent the limitations of the Purchasing Card.
- The Cardholder uses another Cardholders card to circumvent the purchase limit assigned to either Cardholder or the limitations of the Purchasing Card.
- The Cardholder fails to provide Departmental Liaison with required receipts.
- The Cardholder fails to provide, when requested, information about any specific purchase.
- The Cardholder does not adhere to all of the Purchasing Card policies and procedures.

A request for closing a Cardholder account will be submitted to Nevada State Bank by the Comptroller's Office. If your Purchasing Card account is closed for any reason, you should return your credit card to your Departmental Liaison immediately.

**C. Purchasing Card use**

The card works just like your personal credit card, except Eureka County pays all charges in full. It is to be used only for the purchase of small dollar items.

The card is NOT to be used for recurring/automatic charges such as monthly rentals or fees, etc. Eureka County spending parameters for each Purchasing Card issued are set at a specific amount per transaction with a maximum spending limit set at a specific amount per month per card. Eureka County will adjust limits as determined by demonstrated need.

Eureka County requires that certain types of vendors be blocked from Purchasing Card use. Among these are entertainment, and cash transactions. Please refer to attachment 1 for the types of vendors at which the Purchasing Card cannot be used. Transactions will be blocked at the point-of-sale level.

D. Purchasing Card/Account Number security and storage

Cardholders should always treat the Eureka County Purchasing Card with at least the same level of care as one does their own personal credit cards. The card should be maintained in a secure location and the card account number should be carefully guarded. The only person entitled to use the card is the person whose name appears on the face of the card. The card may not be lent to another person for any reason.

The Departmental Liaison assigned to each Purchasing Card will maintain the Cardholder's vendor receipts/packing slips/charge slips. The Purchasing Card Administrator located in the Eureka County Comptroller's Office will maintain all other documentation concerning the Purchasing Card program. This documentation includes, but is not limited to, applications, Cardholder Agreements, agency-billing statements, reconciliation of accounting statements, and copies of transmittals and correspondence with Nevada State Bank.

E. Cardholder liability

The Purchasing Card is a corporate charge card and will not affect your personal credit. It is your responsibility to ensure that the card is used within stated guidelines of this Manual. Failure to comply with program guidelines may result in permanent revocation of the card, notification of the situation to management, and disciplinary action in accordance with Eureka County Policies and Procedures relating to disciplinary action and termination for cause.

F. Lost, misplaced or stolen Purchasing Card

Report any lost or stolen Purchasing Card immediately to Nevada State Bank toll-free at 1-800-635-8317. Nevada State Bank representatives is available to assist you 24 hours a day, 365 days a year. Be sure to notify your Department

Liaison, the Comptroller and the Treasurer about the lost or stolen card at the first opportunity during normal business hours.

#### G. Completing a Purchasing Card transaction

Follow these general guidelines when using your card or account number to make a purchase:

- Determine if the intended supply purchase is non-recurring and within spending and vendor guidelines.
- For face to face transactions provide the vendor with your Purchasing Card or for mail, fax, telephone and Internet orders give the vendor your account number and expiration date.
- Ask the vendor for any appropriate or previous discounts given to the County.
- Obtain a copy of the charge slip, sales receipt and packing slips and reconcile to the Nevada State Bank Cardholder statement.
  - For mail, telephone, fax and Internet orders, advise the supplier the delivery will be rejected unless the charge slip, sales receipt and packing slip all accompany the delivery.
- Provide Cardholder statement with attached receipts to Departmental Liaison.
- If order is by mail, telephone, Internet or fax, provide Departmental Liaison with a copy of the order blank or description of the order and maintain a transaction log.
- Notify Departmental Liaison of alternate accounting code for purchase to be charged if different than the default accounting code assigned to the Purchasing Card.

#### H. Erroneous declines

There may be certain situations when a vendor receives a decline message when processing your Purchasing Card transaction. If you do not know the reason for the decline, contact Nevada State Bank at 1-800-635-8342 for an explanation. If the decline was in error, the Cardholder should immediately contact the Purchasing Card Administrator at the Comptroller's Office for assistance. If purchase is being made outside of normal business hours, the employee must find an alternate payment method or terminate the purchase and contact the Purchasing Card Administrator during normal hours.

#### I. Emergency transactions

Emergency transactions over your authorized limit may not be handled with the Purchasing Card. For any transaction, which does not meet the spending controls, assigned to the card, the Cardholder must contact the Purchasing

Office for assistance.

J. Credits

The vendor should issue a credit to your card account for any item that they have agreed to accept for return. This credit will appear on a subsequent statement. ***Under no circumstances should you accept cash in lieu of a credit to the Purchasing Card account.***

K. Disputes and billing errors

You should always attempt to resolve any disputes or billing errors directly with the vendor. In most cases, the vendor will issue a credit to the card account. If an agreement cannot be reached with the vendor, you should contact Nevada State Bank at 1-800-635-8342. Nevada State Bank may request you to mail or fax a signed Dispute Form to document the reason for the dispute. The Nevada State Bank Dispute Form is included as an attachment to this manual (Attachment 2).

Nearly all issues can be resolved using this process. If you are unable to obtain an acceptable resolution, the Cardholder must contact the Departmental Liaison for assistance. The total amount billed by Nevada State Bank will be charged to the individual departmental accounts and credits for disputed transactions will be posted to departmental accounts when credit appears on the Nevada State Bank billing.

L. Sales and use tax

The Nevada Revised Statutes have granted Eureka County sales/use tax exempt status. Direct purchases of tangible personal property made by Eureka County are exempt from sales/use tax. Therefore, do not agree to pay sales/use tax.

If a vendor requests verification of the County's exempt status at the time of purchase or when setting up an account, you must provide a copy of the letter from the State of Nevada Department of Taxation, dated November 23, 2009, copy enclosed.

M. Vendor participation

If a vendor frequently used by Eureka County employees does not accept the Visa card, Eureka County will assist in recruiting the vendor to take the necessary steps to begin acceptance of the card. Cardholders should contact the Departmental Liaison when encountering vendors who do not accept the

card.

N. Audit assistance

Your Departmental Liaison and the Purchasing Card Administrator will perform periodic audits of your compliance with the guidelines of the Purchasing Card program, Eureka County policies and procedures relating to the expenditure of Eureka County funds as well as Cardholder statements and other required documentation.

.070 Customer service

Nevada State Bank Customer Service is available 24 hours a day, 365 days a year at 1-800-635-8342 for:

- Reporting a lost or stolen card
- Disputes or billing errors
- Account information

For all other questions or issues, please contact the Departmental Liaison.

.080 List of blocked vendors

(Please note that the following list will change to match Nevada State Bank codes)

4011	Railroads
4111	Local/Suburban Commuter Passenger Transportation, Including Ferries
4411	Steamship/Cruise Lines
4829	Wire Transfer - Money Orders
6010	Financial Institutions - Manual Cash Disbursements
6011	Financial Institutions - Automated Cash Disbursements
6012	Financial Institutions - Merchandise & Services.
6051	Non-Financial Institutions -- Foreign Currency, Money Orders (not wire transfer), and Travelers Cheques
6211	Security Brokers/Dealers
6300	Insurance Sales & Underwriting
6381	Insurance Premiums
6399	Insurance (Not Elsewhere Classified)
6611	Overpayments
6760	Savings Bonds
7012	Timeshares
7273	Dating and Escort Services
7276	Tax Preparation Service
7277	Debt, Marriage, Personal Counseling Service
7297	Massage Parlors
7298	Health and Beauty Spas
8651	Organizations, Political
8661	Organizations, Religious
9211	Court Costs including Alimony and Child Support
9222	Fines
9223	Bail and Bond Payments
9311	Tax Payments
5309	Duty Free Stores
5681	Furriers and Fur Shops
5698	Wig and Toupee
5921	Package Stores, Beer, Wine, Liquor
5932	Antique Shops—Sales, Repairs and Restoration Services
5933	Pawn Shops
5937	Antique Reproduction Stores
5960	Direct Marketing—Insurance services
5963	Door-to-Door Sales
5971	Art Dealers and galleries
5972	Stamp and Coin Stores Philatelic and Numismatic
5993	Cigar Stores and Stands
7995	Betting (Including Lottery Tickets, Casino Gaming Chips, Off-track Betting & Wagers)

.090 Dispute Checklist and Form



**EFT ERROR NOTIFICATION & VISA CHECKCARD  
CREDIT DISPUTE FORM**

Last Name		First Name		Middle Initial
Mailing Address	Street			
	City		State	Zip Code
Daytime Telephone			Fax	
Evening Telephone			Cell	
Email Address				
Card Number			Account Number	
Is the card in your possession? <input type="checkbox"/> Yes <input type="checkbox"/> No If No, was it lost or stolen? <input type="checkbox"/> Lost <input type="checkbox"/> Stolen <b>If stolen, complete the items below:</b> Date lost or stolen _____ Date the loss or theft was reported to Bank _____ Police Case # _____ Police Department Name _____ Name of Officer I reported to _____ Who has access to your card and PIN? _____ Have you ever authorized anyone else to use your card? <input type="checkbox"/> Yes <input type="checkbox"/> No Who? _____				
<i>Indicate the error explanation or reason for your dispute by initialing next to the statement that applies:</i>				
1.	Initials [ ]	I did not receive the cash requested. _____ <div style="display: flex; justify-content: space-between; width: 100%;"> <span>Date</span> <span>Location</span> <span>Amount</span> </div>		
2.	Initials [ ]	I was charged twice for the same transaction. \$ _____ <div style="display: flex; justify-content: space-between; width: 100%;"> <span>Amount</span> <span>Date</span> <span>Merchant's Name</span> </div>		
3.	Initials [ ]	I cancelled a recurring charge or guaranteed reservation and was still charged. \$ _____ <div style="display: flex; justify-content: space-between; width: 100%;"> <span>Amount</span> <span>Date</span> <span>Merchant's Name</span> </div> Cancellation Date _____ <input type="checkbox"/> Phone <input type="checkbox"/> E-mail <input type="checkbox"/> Letter <input type="checkbox"/> In-person I spoke with _____ Cancellation Number _____		
4.	Initials [ ]	I returned merchandise but did not receive a refund (credit). <b>**Please be advised that Visa's rules allow the merchant 30 calendar days in which to process a credit transaction**</b> \$ _____ <div style="display: flex; justify-content: space-between; width: 100%;"> <span>Amount</span> <span>Date</span> <span>Merchant's Name</span> </div> Return Date _____ <input type="checkbox"/> Shipped <input type="checkbox"/> In-person Shipping company name _____ Tracking Number _____		
5.	Initials [ ]	I ordered goods or services and have not received them as of _____ <b>**Visa requires that you attempt to resolve the matter directly with the merchant prior to initiating a dispute**</b> \$ _____ <div style="display: flex; justify-content: space-between; width: 100%;"> <span>Amount</span> <span>Date</span> <span>Merchant's Name</span> </div> The promised delivery date was _____		

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6.  Initials

**I received defective merchandise.**  
**\*\*Visa requires that you attempt to resolve the matter directly with the merchant prior to initiating a dispute\*\***

\$ \_\_\_\_\_  
*Amount Date Merchant's Name*

Return Date \_\_\_\_\_  Shipped  In-person  
 Shipping company name \_\_\_\_\_ Tracking Number \_\_\_\_\_

Describe how it was defective and your attempt(s) to resolve the matter directly with the Merchant to include the date merchant was contacted, who you spoke with and what was their response:

\_\_\_\_\_

7.  Initials

**The product or service I received was not the same as the merchant's description.**  
**\*\*Visa requires that you attempt to resolve the matter directly with the merchant prior to initiating a dispute\*\***

\$ \_\_\_\_\_  
*Amount Date Merchant's Name*

Return Date \_\_\_\_\_  Shipped  In-person  
 Shipping company name \_\_\_\_\_ Tracking Number \_\_\_\_\_

Describe the difference between what was ordered and what was received or why the purchase is not suitable for the purpose intended and your attempt(s) to resolve the matter directly with the merchant to include the date merchant was contacted, who you spoke with and what was their response:

\_\_\_\_\_

8.  Initials

**I hereby declare I have carefully examined my account statement and the following described transaction(s) were not made or authorized by me. Furthermore, I did not authorize anyone to make the transaction(s), nor did I receive any of the proceeds, nor any benefit, either directly or indirectly from the transactions. If customer is claiming activity is unauthorized, the card (credit/debit) must be closed with a Lost/Stolen Report.**

*You must list each unauthorized transaction separately in the below table, if more space is required, also complete and sign Page 3.*

Transaction Date	Amount	Merchant's Name or Transaction Location

9.  Initials

**None of the preceding statements are applicable, my detailed description of the problem or error is as follows:**

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

I declare under penalty of perjury that the forgoing is true and correct. I agree to cooperate fully in the banks investigation and prosecute to the fullest extent of the law any person(s) found responsible for using my card without my authorization.

\_\_\_\_\_  
 Cardholder Signature Date Completed

**Notice to customer:** If we determine no error occurred or that an error occurred in a different manner or amount from what you reported, you have the right to request copies of all documents used in resolving the matter.



.100 Cardholder agreement

Eureka County is pleased to present you with the Purchasing Card. It represents the County's confidence in you as a responsible employee of the County entrusted to safeguard and protect the County's assets.

As a cardholder, I agree to comply with the terms and conditions of this agreement and the County's provisions of the Purchasing Card User Manual provided to me. I acknowledge receipt of the user manual and confirm that I have read and understand its provisions. I understand that Eureka County is liable to the issuing bank for all charges made by me.

As the holder of this Purchasing Card, I agree to accept responsibility for the protection and proper use of this card as outlined in the agreement and the user manual. I understand that Eureka County **will** audit my use of this Purchasing Card. I understand that I **cannot** use the Purchasing Card for the purchase of goods not authorized by my agency and that purchase of such goods shall be deemed an improper use of the Purchasing Card.

I further understand that improper or fraudulent use of this Purchasing Card may result in disciplinary action, up to and including termination of employment, and/or personal liability. Should I fail to use this Purchasing Card properly, I authorize Eureka County to deduct from my salary or from any other amounts payable to me, an amount equal to the total of the improper purchases. I also agree to allow Eureka County to collect any amounts owed by me, even if I am no longer employed by the County. If Eureka County initiates legal proceedings to recover amounts owed by me under this agreement, I agree to pay legal fees or collection costs incurred by the County in such proceedings.

I understand that Eureka County may terminate my right to use the Purchasing Card at any time for any reason or without cause. I agree to return the card to the County immediately upon request or upon termination of employment.

APPLICANT:

Signature: \_\_\_\_\_ Date: \_\_\_\_\_

Print Name: \_\_\_\_\_

Department: \_\_\_\_\_ Phone #: \_\_\_\_\_

Name of Departmental Liaison: \_\_\_\_\_

I approve the issuance of a Purchasing Card to this staff member and assume overall responsibility for the card.

Approved By: \_\_\_\_\_, Supervisor

Approved By: \_\_\_\_\_, Purchasing Card Administrator

I hereby acknowledge receipt of the training session and Purchasing Card # \_\_\_\_\_,  
Expiration Date \_\_\_\_\_ (To be completed when card is picked up)

Signature \_\_\_\_\_ Date: \_\_\_\_\_

Chapter 40 - PROCESSING OF COUNTY VOUCHERS  
AND VENDOR PAYMENTS

.010 Purpose

To establish uniform policies and procedures to be used by Eureka County employees in the processing of County vouchers.

To provide proper accountability in the expenditure of public funds.

To provide assistance to Eureka County employees in matters relating to processing vouchers.

To ensure that all County employees know and conduct all vouchering and payment activities strictly in accordance with all applicable laws, best accounting practices, and ethical standards.

.020 Policy

The Eureka County vouchering system is designed to allow each department to finalize the purchase of the goods and services needed to accomplish their mission. Therefore, each department and County employee who performs any part of the purchasing function is expected to complete County vouchers in a timely and efficient manner and submit them to the Comptroller.

.030 Department responsibilities

1. A County department will order supplies or services in accordance with the public entity purchasing requirements of this ordinance and the Nevada Revised Statutes. Each department has a budget to follow for services and supplies.
2. After the delivery of goods or the services are complete, the department submits a completed voucher to the Comptroller's Office. The following items must be attached to all vouchers:
  - a. The original invoice.
  - b. The corresponding purchase order if a purchase order was required pursuant to this ordinance.
  - c. All bid and/or quote information.
  - d. If purchase is a capital purchase over five hundred (\$3,000.00) dollars, an approval form signed by the Commissioners or a copy of the corresponding Commissioners meeting.
3. A completed voucher has the proper address, date, invoice numbers, Public Budgeting Accounting System (PBA) account numbers, and totals on it. An incomplete voucher will be returned to the issuing department and any resulting late charges will be the responsibility of the issuing department. In some instances, such as power and phone bills, the billings come directly to the Comptroller's Office. In this case, the

Comptroller's Office verifies the amounts of billing and processes the voucher.

4. Each department is responsible for delivering completed vouchers to the Comptroller's Office two (2) working days before County Commissioner meetings.
5. Each department will review any PBA account changes.

**.040 Comptroller responsibilities**

1. After the vouchers are submitted to the Comptroller's Office, the information on the voucher is then checked to ensure proper coding on the voucher and to correct all errors. No sales tax is paid by County government but often vendors will charge for the tax. This is one example of what has to be checked. Previous payment on the voucher is also checked and a returned receipt is attached.
2. The Comptroller's Office will correct any PBA account code errors and notify the issuing department of these changes. This will be done after entire batch of vouchers have been gathered before each County Commissioners meeting.
3. The Commissioners meet on a semi-monthly basis. On the computer program, duplicate amounts for voucher invoice numbers are checked again. After all the information is entered on the computer, a proof list of all transactions is printed so all the voucher information can be checked. This checking process is continued until the information is correct. The information is then posted against the proper department accounting numbers and cash accounts on the PBA system.
4. After the posting, County warrants (checks) are processed and held in the Comptroller's Office. Facsimile signatures for Comptroller and Treasurer may be imprinted on the checks at this time. Checks are scanned and the image saved. On the day of the County Commissioners' meeting, all vouchers are submitted to the Commission for their approval. This procedure is described in N.R.S. 244.210. After their approval the original check is sent or delivered with a copy of their bill or statement receipt to the voucher.
5. In the event the Commission refuses to pay a claim, the check is either held in the Comptroller's Office until they approve the payment or the check is voided and the amounts are reversed off the PBA system.

## Chapter 50 - PROCESSING OF COUNTY PAYROLL

### .010 Purpose

To establish uniform policies and procedures to be used by Eureka County employees in the processing of County payroll.

To provide proper accountability in the expenditure of public funds.

To provide assistance to Eureka County employees in matters relating to processing payroll.

To ensure that all County employees know and conduct all payroll activities in accordance with all applicable laws, best accounting practices, and ethical standards.

### .020 Policy

Beginning with the first two week pay period of the July 2017, employees of Eureka County are paid every two weeks. The Eureka County payroll system is designed to allow each department to finalize the payment to their employees for the service they provide to the County. Therefore, each department and County employee is required to complete County time sheets, employee evaluations, payroll status change forms, and any other County payroll related activities in a timely and efficient manner to be submitted to the Comptroller.

### .030 Department responsibilities

1. Every fiscal year budgets are set by the Board of County Commissioners which dictate the number of employees and total working hours each department is allowed. It is the responsibility of each department head to follow the assigned budget.
2. Each County department will track the time worked and annual or sick leave taken for all employees and submit a properly completed time sheet to the Comptroller's Office. Beginning July 1, 2017, payroll will be issued every two weeks. Time sheets are due by 10 a.m. every other Monday, with paychecks issued that subsequent Friday.
3. Each time sheet shall be signed by the employee and the designated department head.
4. All employee evaluations and any other payroll related forms shall be submitted to the Comptroller in accordance with the Eureka County Personnel Policy.

### .040 Comptroller responsibilities

1. After time sheets are submitted to the Comptroller's Office, the information on the time sheet is then audited to ensure proper entries were made, all signatures are

completed and to correct any errors.

2. In the Comptroller's Office, the information from the time sheet is then entered into the Eureka County payroll system.
3. After the payroll data is completed on the consolidated payroll time sheet form, the information is then entered into the County payroll computer program. The data entered into the payroll program and the data entered onto the payroll time sheet form is then balanced. Any differences are then corrected before further processing is started.
4. Once all balances are correct, then the information is posted to the payroll program. All payroll checks, direct deposits, payroll taxes, and payroll reports are produced.
5. After the payroll program postings are completed, payroll expenses are then transferred to the County Public Budget Accounting program so salary and wage and employee benefit expenses are then posted against the appropriate department's budget.

## Chapter 60 - CASH MANAGEMENT

### .010 Purpose

To establish uniform policies and procedures to be used by Eureka County employees in the receiving of income.

To establish uniform policies and procedures for taxpayers and other customers who wish to do business with Eureka County.

To provide additional controls in receiving public funds.

To provide assistance to Eureka County employees in matters relating to handling cash.

To ensure that all County employees know and conduct all income related activities in accordance with all applicable laws, best account receivable practices, and ethical standards in the handling of Eureka County income.

Assure the citizens of Eureka County that monies received by Eureka County employees are properly processed.

### .020 Policy

The inflow of resources to Eureka County must be thoroughly documented. Therefore, each department and County employee who performs any part of receiving cash or checks on behalf of Eureka County will follow the internal control procedures established by this policy, all applicable laws, and ethical standards. This is to ensure a reliable and efficient process for both Eureka County employees and its citizens.

### .030 Department responsibilities

All departments are responsible for:

1. Assuring that all inflows of resources are receipted, deposited, and reported properly. It is an inappropriate practice to receive County funds without proper documentation.
2. Providing availability of all deposit slips for public inspection.
3. Maintaining a numbered receipting system for all inflowing resources, especially cash.
4. Preparing monthly reports and balancing collected funds with services provided.
5. Deliver County funds in the designated locked bags before 12 p.m. on a daily basis to the County Treasurer for all funds received from the prior working day. If funds

received are less than one hundred dollars (\$100.00), funds may be held, but must be delivered to the County Treasurer no less than once per week, regardless of the amount. The Treasurer will transport locked bags to the bank at least once a week or when the accumulated amount received from departments exceeds one thousand dollars (\$1,000.00).

6. For Departments who use “Remote Deposits”, the depositing department will deliver the original checks to the Treasurer’s office on the day of deposit. The “Remote Deposits” summary and a copy of the deposit slip will be attached to the department’s monthly report delivered to the Treasurer.
7. For County offices located in Crescent Valley, deposits no less than one (1) time per week are required.
8. The individual receiving the inflow of resources must not be the individual posting the payments or preparing deposit or depositing the funds. If sufficient staff is not available, one individual could perform multiple functions.
9. It is strictly prohibited for any County employee to cash any personal checks. It is a requirement to deposit all funds intact.
10. For the occasional discrepancy in cash boxes, individual employees may be required to pay the differences.

#### .040 Treasurer responsibilities

The Treasurer is responsible for:

1. Advising and assisting as requested in the collection, depositing, and reporting of County funds.
2. Reviewing, modifying, and standardizing cash procedures as appropriate. Specifications and scopes of work are the responsibility of each department, provided they do not conflict with these policies and procedures.
3. Providing ongoing assistance to using departments regarding applicable State law, account receivables practices, good cash management, and proper documentation.
4. Advising Eureka County concerning unlawful and unethical handling of County funds.
5. The Treasurer must report all opening and closing of Eureka County bank accounts to the County Commission and Comptroller.

.050 Penalties

Violations of these policies and procedures or the Nevada Revised Statutes may result in disciplinary action up to and including personal liability for costs and termination and conviction of a criminal offense.

## Chapter 70 - BANK ACCOUNT MANAGEMENT

### .010 Purpose

- To establish uniform policies and procedures to be used by Eureka County in the management of all County Bank accounts.
- To provide additional controls in receiving public funds.
- To provide assistance to Eureka County Treasurer in the management of these accounts.
- To ensure that the public knows all income related management activities are in accordance with all applicable laws, best account receivable practices and ethical standards in the handling of Eureka County bank accounts.
- To ensure that all Eureka County bank records are public records.

### .020 Policy

The management of all Eureka County bank accounts must be thoroughly documented. It is the policy of Eureka County that check signers will be separate from those who reconcile the accounts and who prepare checks for disbursement. The opening, closing, and maintenance of all bank accounts will follow the internal control procedures established by this policy, all applicable laws, and ethical standards. This is to ensure a reliable and efficient process for both Eureka County employees and its citizens. Eureka County retains the right to protect its taxpayers from identity theft.

### .030 County Commission responsibilities

The County Commission is responsible for:

1. Assuring that all bank accounts are in proper order and properly funded.
2. Each Commissioner must have a sufficient knowledge of the working structure of all Eureka County bank accounts.
3. Reviewing the monthly reports presented to them by the Treasurer and Comptroller.

### .040 Treasurer responsibilities

The Treasurer is responsible for:

1. Advising the Board of Commissioners and the Comptroller of the opening or closing of any Eureka County bank account.

2. Advising Eureka County Commissioners to restructure bank accounts as necessary to improve the flow of County funds.
3. Maintaining a bank account archive for statements and related correspondence for a seven (7) year period.
4. Ensuring that the Treasurer has his or her signature on all bank accounts.
5. Maintain full auditing access to all bank accounts to the Independent Auditor, Comptroller, and District Attorney.

#### .050 Comptroller responsibilities

The Comptroller is responsible for:

1. Monitoring the balances of Eureka County bank accounts and auditing the monthly Treasurer reports presented to the County Commissioners.
2. Ensure that all bank balances reconcile with the Comptroller's Public Budget Accounting balances on a monthly basis.
3. Ensure that the Comptroller's signature is on all County bank accounts.

#### .060 Check signing procedures

1. County checks require dual signatures. The County Comptroller and Treasurer are the authorized signors of County checks.
2. The Comptroller and Treasurer are authorized to use a facsimile signature produced through a mechanical device in place of his or her handwritten signature. The use of the facsimile signatures shall be made only under the direction and supervision of the Comptroller and Treasurer whose signatures are represented. The facsimile images or impressions must be severable from the device or other method of facsimile reproduction, and any registered key, password or other securing device or procedure must also be severable from the method of facsimile reproduction and locked in a vault. Neither the Comptroller's Office or the Treasurer's Office may have access to the other Office's registered key, password or other securing device.
3. A signature stamp may be used under the direction of the Comptroller and Treasurer on those rare occasions when one or both officials are not available to personally sign one or more checks.

#### .070 Penalties

Violations of these policies and procedures or the Nevada Revised Statutes may result in

disciplinary action up to and including personal liability for costs and termination and conviction of a criminal offense.

Chapter 80 - APPENDIX “A” PURCHASE ORDER  
ENTRY INSTRUCTIONS

.010 Purchase order number

To create a new purchase order, press F6 “Use Next Available Number”. This will automatically assign the next purchase order number to be used. To call up a purchase order that is already created, enter the PO number.

.020 Ready to print (X)

If all of the lines for this vendor have been entered and you are ready to generate your order, put an “X” in this box. Otherwise, the purchase will stay in the system until you are ready.

.030 Department or site

This field defaults to “S”, as the site will approve their own purchase orders.

.040 Freight manual entry (X)

If left blank, the freight charges at the bottom of the screen will be prorated among the account numbers of the items to be purchased. If an “X” is marked for manual freight entry, the freight amount should be entered next to the specific account number(s) that you choose.

.050 Next year budget (X)

If left blank, the purchase order will be charged to the current budget year. If an “X” is entered, the amount will be charged to next year’s budget.

.060 Vendor number

You can enter a known vendor number, or select F1 “Search for Vendor”. At the “Vendor File Update” screen, tab to “Search for PO Name”. Type in the letters for an alpha search of the vendor name (“ABC” for “ABC School Supply”, etc.), and press enter. Page down if the vendor you need is not on the first screen, Type “X” to select the appropriate vendor, and press enter. The vendor’s name, address, and appropriate information will show on the screen. If the information is correct, press the F3 to post the vendor to the Purchase Order. You may also wish to print a vendor list, and use it to enter the correct vendor number for your purchase order (Option 30 on the menu).

.070 Ship to name and address

This will automatically fill in the information for your site/department. If you wish, you can modify the information, or add an attention line for this order.

.080 Issue date

This will automatically fill with today's date.

.090 Date required

Enter the numeric date that you want the vendor to deliver the order.

.100 Phone number

This will fill in automatically. You may change it for this purchase order, if necessary.

.110 Ship via

Enter the shipper for this purchase order (UPS, Federal Express, etc.)

.120 Ordered by

Enter the area or person's name.

.130 Department

Enter the department or office name.

.140 Remarks

Enter any special comments here (rush delivery, partial shipment, etc).

.150 Budget account number

Enter the account number(s) that will be used for this purchase order. By using the 'page down' key, a total of twelve (12) account numbers may be used.

.160 Items to be ordered

Using the Field Exit key or the Tab key after each field, start with the quantity of the item. Next, enter the unit of measure (each, package, box, etc.). Enter the description of the item in the description field immediately below this line. Enter the unit amount for this item. Tab to the account number to be charged for this order. Enter the appropriate sequence number from the account

numbers entered above (01, 02, 03, etc.). By using the ‘page down’ key, a total of 48 lines can be used to enter items for each purchase order.

.170 Freight charges

Enter the total amount of freight charges for this order. If “Freight Manual Entry” has not been selected, this amount will be prorated among all of the items and account numbers of the total order. If you entered “Freight Manual Entry (X)” at the top, you must also manually enter the amounts to be charged to each account number. (Example: Total Freight Amount: 15 dollars. Account number one: freight amount 10 dollars. Account number two: freight amount 5 dollars.)

.180 Split items

If desired, an item can be ordered and the cost split between different accounts. To do this, enter “99” in the account field at the end of the line of the item being ordered. On the next line, enter an *asterisk* (\*) in the first character of the description field. In the unit amount field for this *asterisk* line, enter the dollar amount that you want to be charged. In the account field for this *asterisk* line, enter the account number that you want to be charged. Enter an *asterisk* (\*) for all of the following lines that are part of the item to be split.

## Chapter 90 - DEBIT/CREDIT CARD FOR PAYMENT MANAGEMENT

### .010 Purpose

- To establish uniform policies and procedures to be used by Eureka County employees in the receiving of payments by debit/credit card.
- To establish uniform policies and procedures for taxpayers and other customers who wish to do business with Eureka County, by using a debit/credit card.
- To provide proper controls in securing and disposing of confidential debit/credit card information.
- To provide assistance to Eureka County employees in matters relating to handling debit/credit card transactions.
- To ensure all County employees know and conduct all debit/credit card related activities in accordance with all applicable laws and ethical standards in the handling of debit/credit card transactions.

### .020 Policy

The use of debit/credit cards in Eureka County must be thoroughly documented. Therefore, each department and County employee, who performs any part of a debit/credit card transaction on behalf of Eureka County, shall follow the internal control procedures established by this policy, all applicable laws, and ethical standards. This is to ensure a reliable and efficient process for both Eureka County employees and its customers.

### .030 Department Responsibilities

All departments are responsible for:

#### COUNTER PAYMENTS – CREDIT CARD, DEBIT CARD

1. Customers may make payments by credit card or debit card. County staff will process all credit card and debit card payments through Point & Pay either by swiping a card or entering the required information on the Point & Pay site. Identification will be requested from customers not personally known by the staff member to verify ownership of the card being presented. Credit Card, Debit Card and Electronic Check payments will be made through Point & Pay - an electronic payment processing company. All payments made through Point & Pay will include a processing fee of 2.5% or a minimum \$2 per card transaction or electronic check fee of \$2.50. The processing fee is paid by the customer. A receipt is generated from the Point & Pay site upon successful completion of the payment and given to the customer for a signature. The original receipt is kept in the office and a copy of the receipt is given to the customer.

2. Credit/debit card acceptance information and fees are posted in a visible location in the office.
3. Payment may also be made by calling in credit or debit card information. Staff will generate a receipt for telephone payments as well as noting on the receipt that payment was received via telephone. A copy of the receipt may be mailed or emailed to the customer upon request.
4. Credit card payments will be processed the same day received.
5. Access to the Point & Pay site is limited to staff members only and is not accessible to the public or non-authorized personnel. Point & Pay access passwords for staff must be changed every three months.
6. Credit/debit card information will not be retained after completion of the transaction.
7. There is no cash back on credit/debit card transactions.
8. Credit/debit card transactions sent via end-user technologies: i.e. E-mail, instant messaging or chat will not be accepted.

#### WEB PAYMENTS – CREDIT CARD, DEBIT CARD AND ELECTRONIC CHECK

1. Customers may make payment online at the county website through Point & Pay. After payment is complete, customers are given the option to print a receipt. No receipt will be mailed from the office for web payments.
2. Staff will check the Point & Pay site daily for web payments and process new payments immediately.

\*\* *It is an inappropriate practice to receive County funds without proper documentation.*

#### .040 Treasurer Responsibilities

The Treasurer is responsible for:

1. Advising and assisting as requested in the collection, depositing, and reporting of County funds.
2. Reviewing, modifying, and standardizing debit/credit card procedures as appropriate.

Specifications and scopes of work are the responsibility of each department, provided they do not conflict with these policies and procedures.

3. Providing ongoing assistance to departments regarding applicable State Law, account receivables practices and proper documentation.
4. Reporting to Eureka County unlawful and unethical handling of debit/credit card information.

#### **.050 Penalties**

Violations of these policies and procedures of the Nevada Revised Statutes may result in disciplinary action up to and including personal liability for costs and termination and conviction of a criminal offense.