

RENO EVENING GAZETTE

PROOF OF PUBLICATION

STATE OF NEVADA }
COUNTY OF WASHOE } ss.

JOVITA ALLEN

being first duly sworn, deposes and says: That she is the legal clerk of THE RENO EVENING GAZETTE, a daily newspaper published at Reno, in Washoe County, in the State of Nevada.

That the notice... ORDINANCE No. 355

of which a copy is hereto attached, was first published in said newspaper in its issue dated the 4 day of Dec., 19 73 and Dec. 11 the full period of 2 days, the last publication thereof being in the issue dated the 11 day of December, 19 73

Signed *Jovita Allen*

Subscribed and sworn to before me this

11 day of December, 19 73

Hugh E. Robinson
Notary Public.

HUGH E. ROBINSON
Notary Public — State of Nevada
Washoe County
My Commission Expires Dec. 1, 1976

NOTICE OF COUNTY ORDINANCE
Notice is hereby given that Bill No. 355, Ordinance No. 217, entitled "An ordinance establishing central receiving and disbursing systems for the handling of county moneys and moneys held in trust by Washoe County or by its elected or appointed officers; establishing policies to be implemented for the handling of cash receipts and disbursements and procedures to be followed in establishing and administering bank accounts providing guidelines for the investment of surplus moneys and limitations thereon; defining certain words and terms; delineating procedures to be followed by various county departments and agencies in the implementation of policies established for the handling of cash receipts and disbursements; and providing other matters properly relating thereto," was adopted on November 26, 1973 by Commissioners Rusk, Scott, Pagni, Nelson and Grow all voting aye.
Typewritten copies of the Ordinance are available for inspection by all interested persons at the office of the County Clerk.
H. K. BROWN, COUNTY CLERK
334900-355 Dec. 4-11

SUMMARY: Establishes central receiving and disbursing systems for the handling of county moneys and moneys held in trust by the county or by its elected or appointed officers.

BILL NO. 355

ORDINANCE NO. 217

AN ORDINANCE ESTABLISHING CENTRAL RECEIVING AND DISBURSING SYSTEMS FOR THE HANDLING OF COUNTY MONEYS AND MONEYS HELD IN TRUST BY WASHOE COUNTY OR BY ITS ELECTED OR APPOINTED OFFICERS; ESTABLISHING POLICIES TO BE IMPLEMENTED FOR THE HANDLING OF CASH RECEIPTS AND DISBURSEMENTS AND PROCEDURES TO BE FOLLOWED IN ESTABLISHING AND ADMINISTERING BANK ACCOUNTS; PROVIDING GUIDELINES FOR THE INVESTMENT OF SURPLUS MONEYS AND LIMITATIONS THEREON; DEFINING CERTAIN WORDS AND TERMS; DELINEATING PROCEDURES TO BE FOLLOWED BY VARIOUS COUNTY DEPARTMENTS AND AGENCIES IN THE IMPLEMENTATION OF POLICIES ESTABLISHED FOR THE HANDLING OF CASH RECEIPTS AND DISBURSEMENTS; AND PROVIDING OTHER MATTERS PROPERLY RELATING THERETO.

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

Section 1. Short title. This ordinance, enacted pursuant to the authority contained in section 1 of chapter 775, Statutes of Nevada 1973, shall be known and may be cited as the Central Receiving and Disbursing Ordinance.

Sec. 2. Definitions and terms.

A1. When used in this ordinance, unless the context otherwise requires:

(a) "Board" means the Board of County Commissioners of Washoe County, Nevada.

(b) "County" means Washoe County, Nevada.

B2. The singular includes the plural, the plural the singular, and the masculine the feminine when consistent with the intent of this ordinance.

Sec. 3. Purposes. The board declares that the purposes of this ordinance are to:

A1. Maximize the revenue accruing to the county through the investment of county funds and trust moneys to the extent allowed by law, ordinance and contract.

B2. Minimize the clerical efforts required to handle, process and account for all moneys received and disbursed.

C3. Maximize the accountability for moneys received and disbursed.

Sec. 4. General policies.

A1. All moneys received by the offices of the county shall be deposited into the banking system on the day of receipt. Exceptions to this practice shall be limited to cases where the money received is nominal in amount, and will be permitted only on written approval by the County Manager or his designee.

B2. All such moneys shall be deposited in such manner that the county will be able to have access to the funds for investment purposes on the next-following work day.

C3. All moneys received shall be deposited intact; that is, moneys received shall not be used to pay bills, cash personal checks, or be used in any other type of transaction which will interfere with the concept that all moneys received in a day will be deposited that day in the form in which they were received.

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D4. Each department involved shall have fully documented procedure manuals concerning all aspects of its handling of county funds. Such manuals shall be maintained in an up-to-date manner and shall be readily available to all county personnel. All county personnel involved in the handling of county moneys shall be required to sign a statement to the effect that they have read and understand the procedure manual.

E5. Persons making payment shall be advised to make checks payable to the office and not to the person currently holding the office.

F6. Any bank account maintained by a department or office of the county shall be formally reconciled each month, by the 10th day following the end of such month. The reconciliation shall be:

- (a) In a form approved by the County Manager or his designee;
- (b) Dated and signed by the preparer and the department head; and
- (c) Kept as a permanent record.

G7. The policies set forth in subsections 1 to 6, inclusive, of this section shall be implemented on a gradual basis. Specific requirements implementing these policies shall be proposed as part of the study of the cash procedures followed by each department, and will be required only when incorporated in this ordinance by amendment.

Sec. 5. Bank accounts: Establishment. New bank accounts shall be established only after the following actions have been taken:

A1. Transmittal of a letter from the requesting department to the County Treasurer explaining the need for the bank account, with additional copies being transmitted to the County Manager, the County Comptroller and the Management Analyst.

B2. Receipt of responses from the County Manager, County Comptroller and Management Analyst by the County Treasurer.

C3. Receipt by the board of specific recommendations from the County Treasurer, after his evaluation of the initial request and of the responses from the County Manager, the County Comptroller and the Management Analyst, as well as his consideration of the purposes established for the handling of moneys by section 3 of this ordinance.

D4. Affirmative action by the board.

Sec. 6. Bank accounts: Review.

A1. The County Treasurer shall maintain formal records on all county bank accounts, including but not limited to reasons for establishment, authorized signatures, and statistics covering the activity in the bank account and estimated bank profitability.

B2. At least once a year, the County Treasurer shall cause to be made a formal review of cash-handling procedures in each office handling money. Such review shall determine whether the policies and procedures set forth in this ordinance are being followed and whether bank accounts should be added or closed. The County Treasurer shall recommend procedural changes as needed, and shall provide the County Manager with a formal report of each review.

Sec. 7. Investments.

A1. Investment policies and procedures shall be established by the Investment Committee.

B2. Nothing in this ordinance shall limit the right of a local government as defined in NRS 354.474 (but not including the county) whose moneys are held in trust by the county to direct the receipt, disbursement and investment of its moneys independently of the system provided for in this ordinance, where such independent direction is otherwise authorized by law.

Sec. 8. County Assessor: Procedures. The provisions of section 4 of this ordinance shall be complied with in all respects, except for the following:

A1. Subsection 1^F of section 4:

2.

(a) All moneys processed shall be deposited to the departmental bank account on the next-following work day.

(b) The department shall advise the County Manager in writing periodically concerning moneys received but not processed. Such advice shall indicate the estimated number of such payments, the estimated dollar amount, the estimated time yet to elapse before the payments will be processed, and the reasons for the delay.

B 2. Subsection 2^B of section 4: Balances in the County Assessor's account shall be transferred by check to the County Treasurer each Friday by 9:00 a.m., and at month-end as required by law.

C 3. Subsection 3^C of section 4: Refunds on moneys previously received shall be made by check on the departmental bank account, and a credit receipt issued to handle the accounting.

D 4. Subsection 4^D of section 4: The procedure manual shall be developed within 90 days of the effective date of this ordinance.

E 5. Subsection 5^E of section 4: There are no exceptions.

F 6. Subsection 6^F of section 4: There are no exceptions.

Sec. 9. County Clerk: Procedures. The provisions of section 4 of this ordinance shall be complied with in all respects, except for the following:

A 1. Subsection 1^A of section 4: All moneys received shall be deposited to applicable bank accounts on the next-following work day.

B 2. Subsection 2^B of section 4:

(a) Balances in the County Clerk's fee account shall be transferred by check to the County Treasurer each Friday by 9:00 a.m., and at month-end as required by law.

(b) All amounts above \$25,000 in the County Clerk's trust account shall be transferred by check to the County Treasurer each Friday by 9:00 a.m. If court orders for payment of trust fund moneys exceed the balance in the account, the County Clerk shall request the return of moneys from the County Treasurer to the extent necessary to bring the balance of the account back to \$25,000.

C 3. Subsection 3^C of section 4: Petty cash advances shall be made to enable the County Clerk to comply fully with the provisions of this subsection.

D 4. Subsection 4^D of section 4: The procedure manual shall be developed within 90 days of the effective date of this ordinance.

E 5. Subsection 5^E of section 4: There are no exceptions.

F 6. Subsection 6^F of section 4: There are no exceptions.

Sec. 10. Effective date. This ordinance shall be in full force and effect from and after its passage, approval and publication pursuant to NRS 244.100.

Proposed on the 15th day of November, 1973.
Proposed by Commissioners: Pagni, Rusk, Scott, Grow and Nelson.
Passed on the 26th day of November, 1973.

Vote:
Ayes: Commissioners: Rusk, Scott, Pagni, Nelson and Grow
Nays: Commissioners: None
Absent!: Commissioners: None

ATTEST: H. K. BROWN, COUNTY CLERK [Signature] Chairman of the Board

By [Signature]
Chief Deputy County Clerk

This Ordinance shall be in force and effect from and after the 11th day of December, 1973, except as otherwise specifically provided herein.