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RENO GAZETTE-JOURNAL**

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DESCRIPTION OF LEGAL ADVERTISING

Bill #834, Ord. 660
3349008

TERMS: Please pay from this invoice. It is due upon presentation and is past due after 15 days.

Legal Ad. Cost 16.80

Extra Proofs _____

Notary Fee 2.00

Total Amt due 18.80

Washoe County Clerk

- Charlotte James
- P. O. Box 11130
- Reno, NV 89520

MONTH

1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30 31

August

x

x

PROOF OF PUBLICATION

STATE OF NEVADA,
COUNTY OF WASHOE

ss.

Doris Mertz

being first duly sworn, deposes and says: That as the legal clerk of the RENO GAZETTE-JOURNAL, a daily newspaper published in Reno, Washoe County, State of Nevada, that the notice _____ of _____ County Ordinance

_____ of which a copy is hereto attached, was first published in said newspaper in its issue dated the 19th day of Aug, 19 85 and, Aug 26, the full period of 2 days, the last publication thereof being in the issue of August 26 19 85.

Signed


Doris Mertz

Subscribed and sworn to before me this

26th day of August, 1985

Alice L. Buffalo
Notary Public

NOTICE OF COUNTY ORDINANCE
NOTICE IS HEREBY GIVEN that Bill No. 834, Ordinance No. 660, entitled "An ordinance amending the Washoe County Code by repealing provisions pertaining to the position of internal auditor and the Washoe County Audit Committee, and adding provisions which allow the County Manager to contract for audits with provisions which allow the County Manager to contract for audits with private firms." was adopted on August 13, 1985, by Commissioners King, Lillard, McDowell, Ritter and Williams. Typewritten copies of the Ordinance are available for inspection by all interested persons at the office of the County Clerk.
Judi Bailey,
County Clerk
3349008-BILL #834 ORD. 660
Aug. 19, 26-bja133

 ALICE L. BUFFALO
Notary Public - State of Nevada
Appointment Recorded In Washoe County
MY APPOINTMENT EXPIRES JUNE 5, 1989

NOTICE OF COUNTY ORDINANCE

NOTICE IS HEREBY GIVEN that Bill No. 834, Ordinance No. 660, entitled "An ordinance amending the Washoe County Code by repealing provisions pertaining to the position of internal auditor and the Washoe County Audit Committee, and adding provisions which allow the County Manager to contract for audits with private firms," was adopted on August 13, 1985, by Commissioners King, Lillard, McDowell, Ritter and Williams.

Typewritten copies of the Ordinance are available for inspection by all interested persons at the office of the County Clerk.

Judi Bailey, County Clerk

Please publish in the Reno Gazette-Journal on Monday, August 19 and 26, 1985, and furnish proof of publication to:

Judi Bailey, Washoe County Clerk
P.O. Box 11130
Reno, NV 89520

Attn: Charlotte James

SUMMARY: Amends Washoe County Code by repealing provisions pertaining to the Internal Auditor and the Audit Committee.

BILL NO. 834

ORDINANCE NO. 660

AN ORDINANCE AMENDING THE WASHOE COUNTY CODE BY REPEALING PROVISIONS PERTAINING TO THE POSITION OF INTERNAL AUDITOR AND THE WASHOE COUNTY AUDIT COMMITTEE, AND ADDING PROVISIONS WHICH ALLOW THE COUNTY MANAGER TO CONTRACT FOR AUDITS WITH PRIVATE FIRMS.

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

SECTION 1. Chapter 15 of the Washoe County Code is hereby amended by adding thereto the provisions set forth as sections 2 and 3 of this ordinance.

SECTION 2.

15.540 County manager may contract for audits; board required to make annual appropriation for audits.

1. The county manager may, when he deems it necessary, enter into contracts with private accountants or accounting firms for the performance of an audit of any office, agency or department of Washoe County. Those contracts shall provide for payment to the accountant or accounting firm to be made for work performed on an hourly basis. Audits performed pursuant to those contracts may include but are not limited to, the following:

(a) A review and appraisal of the soundness, adequacy and application of accounting, financial and other operating controls presently in use.

(b) The extent of compliance with established laws, regulations, policies and procedures.

(c) The extent to which assets of the county are accounted for and safeguarded from losses of all kinds.

(d) Recommendations of methods to revise or correct any deficiencies in the accounting, financial, or other operating controls of the office, agency or department.

2. The board of county commissioners shall annually appropriate to the office of the county manager an amount of money estimated by the county manager to be sufficient to pay for audits performed pursuant to subsection 1.

SECTION 3.

15.550 Cooperation of county officers, employees and others receiving county funds. Every elected and appointed county officer or employee and every department, agency, organization, association or individual receiving money appropriated by the board of county commissioners

shall cooperate with and assist any accountant or accounting firm performing an audit under contract with the county. Such cooperation and assistance includes, but is not limited to, the furnishing of all information deemed necessary or desirable by the accountant or accounting firm in performing the audit.

SECTION 4. Section 5.401 of the Washoe County Code is hereby amended to read as follows:

5.401 Merit award board: Creation; composition; secretary.

1. The controlling authority of the merit award program is the merit award board, which is hereby created.

2. The board shall be composed of five members as follows:

(a) Two representatives of employee associations now or hereafter established, with not more than one representative from each association appointed by the associations in accordance with their bylaws and operating practices, and by mutual agreement among themselves. In the same manner, an alternate representative or representatives may be appointed to sit and participate in the place and stead of any regular member appointed by an employee association at any meeting where the regular member is unable to attend.

(b) The personnel administrator or his designee.

(c) The director of the department of budget and analysis or his designee.

(d) One member appointed by and representing the board of county commissioners.

3. The members of the board shall elect one member to serve as the secretary of the board.

SECTION 5. Section 15.130 of the Washoe County Code is hereby amended to read as follows:

15.130 Responsibilities: Department heads; county comptroller; purchasing and contract administrator; personnel director.

1. It is the duty of each department head to insure that his department is in full compliance with the Property Control Ordinance. Nothing in this ordinance relieves a department head from responsibility for controlling all assets in the department's custody, regardless of cost.

2. The county comptroller shall:

(a) Insure that documented procedures are in effect to implement the provisions of sections 15.110 and 15.120;

(b) Notify the county manager of any noncompliance with the Property Control Ordinance;

(c) Establish a general fixed asset account group in accordance with generally accepted accounting principles; and

(d) Maintain detailed depreciation schedules for all fixed assets accounted for within a proprietary fund.

3. The county manager may, when he deems it necessary, appoint a county department or employee to conduct a review of the implementation and effectiveness of the Property Control Ordinance and make a report covering the review to him. Such review shall concentrate on the purposes of the Property Control Ordinance, as set forth in section 15.110.

4. The purchasing and contract administrator shall maintain a computer-oriented system to account for property and issue reports. The system must include a means of labeling all fixed assets other than real property.

5. The personnel administrator shall notify the purchasing and contract administrator promptly whenever any change in department heads takes place.

SECTION 6. Section 15.210 of the Washoe County Code is hereby amended to read as follows:

15.210 Annual review.

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

2. At least once a year, the 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 provisions of NRS 354.609 and the policies and procedures set forth in this ordinance are being followed and whether bank accounts should be added or closed. The county treasurer shall recommend procedural changes as needed, and shall provide the county manager, comptroller and external auditors with a formal report of each review.

SECTION 7. Section 15.220 of the Washoe County Code is hereby amended to read as follows:

15.220 Investments: Composition, responsibilities of investment committee.

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

2. The investment committee shall:

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

desires for maximum safety and maximum yields.

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

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

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

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

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

SECTION 8. Section 15.360 of the Washoe County Code is hereby amended to read as follows:

15.360 Revenue sharing administrative policies.

1. The board of county commissioners finds that:

(a) Pursuant to revenue sharing regulations (31 C.F.R. 51.73), the Office of Revenue Sharing has jurisdiction over any program or activity for as long as a recipient government retains ownership or possession of any real or personal property or any interest therein which was purchased in whole or in part with entitlement funds for the applicable program or activity.

(b) Recipient governments must, pursuant to Local Government Regulation No. 3, maintain a separate record of real property and of tangible personal property having a value in excess of \$1,000.

(c) Revenue sharing regulations also require the independent auditors to trace any contributions made to community organizations from revenue sharing funds through the records of the secondary recipient even though the funds have been spent and accounted for by Washoe County, the primary recipient.

(d) Compliance with revenue sharing regulations pertaining to capital outlay and community support contributions would necessitate substantial additional time and recordkeeping work by the director of the department of budget and analysis, the county comptroller, the purchasing department, management information services and the independent auditors.

2. So far as is practical, revenue sharing money shall be utilized exclusively for the purchase of services and supplies, as opposed to capital outlay purchases or con-

tributions to community organizations. Whenever possible, any capital outlay purchases or contributions to community organizations shall be paid from the general treasury of the county and not from revenue sharing moneys.

SECTION 9. Sections 15.540 to 15.660, inclusive, of the Washoe County Code are hereby repealed.

SECTION 10. Effective date.

1. Sections 4 to 9, inclusive, of this ordinance become effective at 12:01 a.m. on the day this ordinance becomes effective pursuant to NRS 244.100.

2. Sections 1 to 3, inclusive, of this ordinance become effective at 12:02 a.m. on the day this ordinance becomes effective pursuant to NRS 244.100.

Proposed on the 23rd day of July, 1985.

Proposed by Commissioners Lillard.

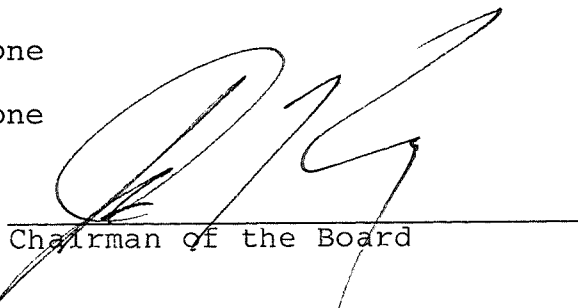
Passed on the 13th day of August, 1985.

Vote:

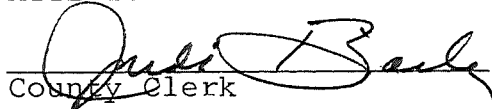
Ayes: Commissioners: Lillard, McDowell, King, Ritter & Williams

Nays: Commissioners: None

Absent: Commissioners: None


Chairman of the Board

ATTEST:


County Clerk

This ordinance shall be in force and effect from and after the 26th day of August, 1985.