

*Unsigned
Auditor*

RESOLUTION NO. 877

It appearing to the Board of Mason County Commissioners that uniform policies and procedures are necessary for the payment of claims against the county; and,

WHEREAS, these procedures have heretofore been defined in multiple documents;

NOW THEREFORE IT IS HEREBY RESOLVED THAT Mason County Code, Chapter 2.20 EXPENSES OF COUNTY OFFICIALS AND EMPLOYEES, is superseded by Chapter 2.20 PAYMENT OF CLAIMS; and,

That the new chapter 2.20, PAYMENT OF CLAIMS also supersedes Mason County Resolution No. 730, PAYMENT OF CLAIMS, dated January 7, 1977, and Mason County Resolution No. 739 ADVANCEMENT FOR TRAVEL EXPENSES, dated March 7, 1977; and,

THAT the new Chapter 2.20 PAYMENT OF CLAIMS, establishes the following policies and procedures:

1. Each elected official or appointed department head, hereafter referred to as OFFICER, is responsible for verification and certification of claims against his political subdivision.
 - (a) In the event of an emergency such as the prolonged absence of an officer, the Board of County Commissioners may designate in writing an alternate who shall then be responsible for certifying vouchers and claims for expenses during the emergency.
2. Each Claim against the County for materials, services, labor or other contractual purpose, R.C.W. 42.24.080, shall be submitted to the County Auditor on a voucher form, CURRENT EXPENSE FUND.
 - (a) Each such voucher shall be fully completed before being submitted EXCEPT for the spaces provided for Warrant No. and for Examined and Allowed date and signatures, and with entries in the Dept. Use Only column being optional.
 - (b) A sufficient detailed and complete description shall be entered on the face of the voucher itself (in the area headed DESCRIPTION) so that a reasonable person of ordinary knowledge will know and understand the

nature of the material, services, labor or other contractual purpose for which the claim is being submitted without further recourse to or examination of other substantiating documents.

- (c) The certification statement shall be signed by the officer.
 - (d) Any and all bills, letters, or other documents substantiating the claim and received from the payee shall be attached to the voucher at time of submittal to the County Auditor.
3. Each claim against the County for reimbursement of any expenditures by officers or employees for transportation, lodging, meals, enrollment fees, or any other authorized purpose, R.C.W. 42.24.090, shall be submitted to the County Auditor on a CLAIM FOR EXPENSE form.
- (a) Each voucher shall be fully completed before submittal EXCEPT for the spaces provided for Warrant No. and for Examined and Allowed date and signature.
 - (b) The certification statement shall be signed by the Officer or employee submitting the claim with an "O.K." signature by the officer.
 - (c) The person who originated the claim shall retain in his possession any and all substantiating bills, receipts, or any other such document until completion of the next subsequent State Audit.
4. The following policies govern reimbursement for the expenditures covered in paragraph 3 above.
- (a) No out-of-state travel will be reimbursed except when previously authorized by the Board of County Commissioners except for travel authorized by the Mason County Sheriff for criminal investigation or for transportation of prisoners and their guards.
 - (b) Officers and employees are expected to exercise prudent judgment in incurring travel expenses on official county business. Excessive or unnecessary expenses shall not be approved or reimbursed. The number of employees attending a particular meeting

should be the minimum necessary consistent with the benefit to be derived therefrom.

- (c) The itinerary of an employee shall be planned to eliminate unnecessary travel in the performance of work assignments. Whenever it is feasible for two or more employees to travel on official business in one car, this should be arranged.
- (d) Reimbursement shall be made for actual expenses, such as:
 - (1) Taxi fares, car rentals, parking fees, and ferry and bridge tolls.
 - (2) Registration fees required in connection with attendance at conventions, conferences and official meetings.
 - (3) Rental of lodgings and meals.
 - (4) Air transportation shall be by the most economical class.
 - (5) The mileage rate for county officers and employees using their own cars for county business is fifteen (\$.15) cents per mile, and at no time may a county credit card nor county gas supply be used in a private vehicle.
 - (6) The reimbursement for travel, lodging, and meal expenses incurred on official business shall be on the basis of actual expenses and shall be within reasonable limits.
- (e) Certain travel expenses are considered as personal and not essential to the transaction of official county business. Such nonreimbursable expenses include, but are not limited to:
 - (1) Laundry, valet service and entertainment expenses, radio or television rental, tips and gratuities and other items of similar nature.

- (2) Taxi fares, car rental and other transportation costs to places of entertainment and other similar facilities. In addition, transportation expenses between an employee's residence and place of work are not authorized.
 - (3) Costs of personal "trip insurance" and medical and hospital services.
 - (4) Personal telephone calls to the home of an employee, except when a brief call is made to advise the employee's family of a change in travel plans necessitated by county business.
 - (5) Food and beverages other than regular meals required by travel in the course of official county business. Alcoholic beverages are not a reimbursable expense.
5. When it is necessary for an official or employee of the County to travel and incur reimbursable expenses, the county may make an advance to such person.
- (a) There is hereby established a Mason County Advance Travel Expense Revolving Fund, hereafter called the Fund, which is authorized solely for the purpose of making advances for travel expenses to officers and employees of Mason County.
 - (b) The custodian of the Fund shall be the Mason County Treasurer, hereafter called the Custodian, who shall be responsible for the disbursement and collection of monies, the maintenance of records, and such other duties as prescribed herein.
 - (c) The amount of monies originally provided to and subsequently accountable for in the fund shall be \$3,000.00, to be shown separately in the statement of current Mason County assets.

- (d) The Custodian shall open and maintain in a local bank a special checking account in the name of Mason County, entitled "Advance Travel Expense Account -- (John Doe), Custodian."
- (e) Each month the Mason County Prosecutor shall reconcile the bank statement for the Fund with the Custodian's records to assure that the balance in the special checking account together with the outstanding advances and travel expense claims on hand but not yet reimbursed equals the \$3,000.00 originally established.
- (f) Employee advances for travel expenses will be made by the issuance of checks drawn on the special bank account, payable to the applicant after receipt of approved requests.
- (g) Such requests for advances shall be made on forms in duplicate supplied by the Custodian, shall be a reasonable estimate of the applicant's travel expense requirements, and shall contain the following information:
- Date of request
 - Name of Applicant
 - Destination(s)
 - Purpose of travel
 - Anticipated departure and return date
 - Amount requested
 - Signature of applicant
 - Official approval of trip
 - Check Number, amount and date (to be supplied by the Custodian when advance is made).
- (h) The applicant shall retain the duplicate and the Custodian the original.
- (i) On or before the tenth day following the close of the travel period the applicant shall file with the Custodian a CLAIM FOR EXPENSE form in duplicate.

- (j) If the actual expense is less than the amount of the advance, the CLAIM FOR EXPENSE form shall be accompanied by the unexpended portion of the advance, or, if the actual expense is more than the amount of the advance, the Custodian shall pay the excess to the applicant from the special checking account.
 - (k) The Custodian shall note on the CLAIM FOR EXPENSE form the amount advanced and unexpended portion received or excess paid to the applicant along with the check number and shall retain the original along with the original request form as substantiating records and shall return the duplicate to the applicant.
 - (l) If the applicant defaults in accounting for or in repaying an advance; the full unpaid amount shall be immediately due and payable with interest at 10% per annum from the date of default until repaid; the County shall have a prior lien against and a right to withhold any and all funds payable or to become payable to the applicant to whom the advance was given; and no advance of any kind shall be made to the applicant during the delinquency.
 - (m) Any unauthorized expenditures of advances shall be considered a misappropriation of public funds.
6. The County Auditor shall review all submitted claims for proper completion and signatures and shall return any claim not properly completed or signed to the originating officer.
- (a) The County Auditor shall submit properly completed and signed claims, or, in the alternative may prepare a Blanket Voucher Approval and submit it along with the substantiating vouchers or reimbursement claims to the Board of County Commissioners for its examination and signature approval; PROVIDED THAT, in conjunction with a Blanket Approval, a statement must be entered into the minutes of the Board:
"Vouchers Nos. _____ through _____ have been approved for payment this _____ day of _____, 19____."

7. This resolution shall be effective immediately upon passage, this 17th day of April, 1978.

MASON COUNTY COMMISSIONERS

/s/
_____ Chairman

/s/
_____ Commissioner

/s/
_____ Commissioner

ATTEST:

/s/

APPROVED AS TO FORM:

BYRON E. McCLANAHAN
Prosecuting Attorney

BY /s/
_____ JOHN H. BUCKWALTER
Deputy Prosecuting Attorney