

Chapter 3.64 - MANAGEMENT OF PUBLIC FUNDS

Sections:

3.64.010 - Establishment of fund management system.

In order to comply with state law, provide consistency of procedure, maximize the investment income from public funds, and provide appropriate physical and procedural safeguards for public funds the county council finds it to be in the best public interest to establish countywide policies for all county employees charged with receiving or handling public funds.

(Ord. 1473 (part), 2001: Ord. 1108 § 1 (part), 1990: Ord. 1101 § 1 (part), 1990: Ord. 1062 § 1 (part), 1989)

3.64.020 - Definitions.

For purposes this chapter, the following definitions shall apply:

"Cashier" means an employee of the county who receives money from the public or the county, or is authorized to receive, advance or disburse funds.

"Employee" means all employees of the county, whether or not they are of merit status. For purposes of this chapter, "employee" shall also include volunteers, and all other persons, whether compensated or not, serving on any county special, regular full-time committee, agency or board.

"Public funds" and "public monies" means money and other funds and accounts, regardless of the source from which these funds and accounts are derived, which are owned, held or administered by the county, its employees, or any of its offices, boards, commissions, departments, divisions, agencies or other similar instrumentalities. "Public monies" also includes monies, funds or accounts that have been transferred to a private contract provider of programs or services. Those monies, funds or accounts maintain the nature of public monies while in the possession of the private entity that has contracted with the county to provide programs or services.

(Ord. 1473 (part), 2001: Ord. 1108 § 1 (part), 1990: Ord. 1101 § 1 (part), 1990: Ord. 1062 § 1 (part), 1989)

3.64.030 - Policies and procedures.

The operation of the fund management system, the duties of cashier, and all other matters, including physical security, designation of cashiers and accountability for the receipt, deposit, transmittal or disbursement of funds not otherwise specified by state statute, shall be regulated by countywide policies and procedures adopted by the county council. Unless specifically authorized by the county council, such countywide policies shall supersede any departmental or division policy relating to the same subject.

(Ord. 1473 (part), 2001: Ord. 1108 § 1 (part), 1990: Ord. 1101 § 1 (part), 1990: Ord. 1062 § 1 (part), 1989)

3.64.040 - Fund management policy committee.

There is hereby created a fund management policy committee consisting of the auditor, the attorney, the assessor, the treasurer and one representative selected by the mayor. The committee shall be chaired by the treasurer. The auditor, attorney, assessor and treasurer may designate a representative to serve on the committee. The committee shall meet as needed and shall have responsibility for developing, reviewing and making recommendations to the county council on any proposed fund

management policy or procedure or amendment thereto. The committee, through its chair, shall be responsible for providing clarification and guidance with respect to the interpretations of fund management policies.

(Ord. 1473 (part), 2001: Ord. 1303 § 16, 1995: Ord. 1195 § 34, 1992: Ord. 1108 § 1 (part), 1990: Ord. 1101 § 1 (part), 1990: Ord. 1062 § 1 (part), 1989)

3.64.050 - Public funds and public monies—Review and examination.

- A. Public funds or monies held by any employee are subject to the same statutory controls and restrictions as public funds or monies held in the direct custody of the treasurer.
- B. To ensure compliance with state law, ordinances and county wide policies, the treasurer may review cash handling practices, books, papers and accounts of any agency or private contract provider of programs or services to which public monies, funds or accounts have been transferred and may recommend revision of procedures to strengthen controls, improve processes or simplify procedures. Public funds or monies are subject to the order of the treasurer, including the requirement to pay over amounts held, when the treasurer deems such action necessary and appropriate to protect public funds or monies from loss or misuse.

(Ord. 1473 (part), 2001: Ord. 1108 § 1 (part), 1990: Ord. 1101 § 1 (part), 1990: Ord. 1062 § 1 (part), 1989)