

2015

BANNOCK COUNTY

GENERAL ACCOUNTING

POLICES AND PROCEDURES

Prepared by the Auditing Department
Kristi Klauser, Comptroller
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BANNOCK COUNTY AUDITING DEPARTMENT
General Accounting Policies and Procedures

1.0 INTRODUCTION

1.1 STATEMENT OF GENERAL PURPOSE

In an effort to be more accountable to the citizens of Bannock County and to maintain compliance with State and Federal Law, the Auditing Department of the Bannock County Clerk's office has compiled the following policies and procedures with approval from the Board of County Commissioners.

While these policies and procedures are designed to be as flexible as is allowable, they are necessary and appropriate in the administration of each County Department as they relate to the sound and prudent financial practices as offered from statutory and regulatory law and established County policy.

1.2 INTENT OF SCOPE

These following procedures and guidelines, while adhering to applicable practices and regulation, are not meant to anticipate or address every situation, but to formulate and develop practices which promote accurate and timely processing of requests by the Auditing department.

This manual has been compiled with periodic updating expected. The Auditing department staff is always available to assist you by answering any questions or resolving concerns that you may have that come within the context of this manual.

2.0 PROCEDURES AND GUIDELINES

2.1 ACCOUNTS RECEIVABLE PROCEDURES

2.1.1 Receipting and Allocating

The Auditor's office is responsible for receipting and allocating all County revenues with the Treasurer's office through an Auditor's Certificate (AC). Departments bring monies to the Auditing office; these monies are taken daily to the Treasurer's office with an AC that shows the fund/department/revenue account allocation.

2.1.2 Monthly Reports

Five departments (Motor Vehicle, Civil, Driver's License, Clerk/Recorder, and Bonds and Fines/Clerk of District Court) make daily deposits directly to the Treasurer's office and then balance at month end with the department's monthly activity report. The Treasurers then give each of those departments a check that is brought with their department's monthly report to the Auditor's office by the 5th of the following month. This allows the Auditing office ample time to reconcile and redistribute monies to the appropriate party. The money must be sent out two business days prior to the due date of the 15th of the month.

2.1.3 Tax Remittances

Property tax dollars receipted in the Treasurer's office are forwarded to the Auditor's office the first part of the following month to be redistributed to the taxing districts by the 25th of the month. These monies are also receipted and allocated on an AC.

2.2 PAYROLL PROCEDURES

2.2.1 Salary Rate Approval Forms

Salary Rate Approval forms notify the Payroll department of approved compensation amounts. These forms will be turned into Legal fourteen days before the effective start date. The Salary Rate Approval forms are to be audited by Legal, HR Director, Payroll, and the Comptroller prior to being presented in an open meeting where the Commission will review and give final authorization before returning to payroll to process.

2.2.2 New Hire Information

In order to produce an earnings check and to generate the deductions that affect the employee, paperwork for new employees must be provided. All changes and updates to employee information are to be submitted to payroll in a timely manner.

New Hire Information required:

1. Salary Rate Approval Form
2. Form W-4
3. Copy of Social Security Card (front & back)
4. PERSI Beneficiary Designation Form (RS115)
5. Standard Life Insurance/Long Term Disability Application
6. Health Insurance Benefit Enrollment

2.2.3 Voluntary Deduction Applications:

1. NCPERS Insurance
2. Direct Deposit
3. Email Address
4. Nationwide Deferred Compensation – Plan (457)
5. AFLAC Insurance
6. Bannock County Employee Association
7. Bannock County Sheriff Association/Bannock County FOP
8. United Way – Charitable Contribution
9. PERSI Choice Plan (401K)
10. Standard Enhanced Long-term Disability Buy-Up

2.2.4 Termination Information required:

1. Payroll Separation Notice
2. Resignation Letter

In case of employee discharge; timesheets and Notice of Separation form are to be submitted immediately to the Payroll department.

2.2.5 Paychecks

Paychecks are issued biweekly on Thursday unless such day is a designated holiday. When County holidays fall on a payday, checks will be issued the previous day. Paychecks are to be picked up on payday by elected officials, department heads, or a designated representative. Paychecks not distributed to employees the day of payroll can be picked up personally by the employee before 2:30pm on payday or the check will be mailed. Departments should not hold checks more than 1 day. Any remaining checks are to be mailed the day after payroll.

A Payroll Release Authorization form must be signed by the employee and on file with the Payroll department for any payroll check to be released to someone other than the employee. The check must be picked up in Auditing and a signature is required.

2.2.6 Direct Deposit

Direct deposit of payroll checks is recommended for employees. Direct deposit stubs are sent by email to employees.

2.2.7 Hours Worked

Time worked is to be submitted by the employee and approved by the supervisor electronically through NOVAtime biweekly by 12:00 (noon) the Monday following payday. Any questions on time not properly recorded will result in a phone call made to the employee's supervisor to be corrected and resubmitted for processing. New employees will complete a paper time sheet until the first pay period they receive a paycheck; at which point, they will be set up as a user. This delay is a result of the two week lag in payroll processing.

Time in and time out for each day worked should be punched into the NOVAtime system. Regular hours, overtime, vacation, sick, and holiday time should be indicated to ensure proper calculation of pay. Break time should not be recorded nor combined for a longer lunch, coming late, or leaving early. Upon submission of time, employees will certify hours entered are true and correct. Supervisors will then approve employees' timesheets either individually or as a whole after they have reviewed them for accuracy. If adjustments are necessary, payroll will reopen timesheets for the employee to correct and resubmit before the supervisor approves.

2.2.8 Daylight Savings Time

Any employee who is on duty during the time changes associated with Daylight Savings Time will be paid based on actual hours worked. If the employee does not want to lose the hour not physically worked; comp or vacation time should be used.

2.2.9 Paid Term Life Insurance

County paid term life insurance is carried on each full-time County employee. The coverage amount of this insurance is two times the employee's annual salary. The benefit of coverage, in excess of \$50,000 is a taxable fringe benefit to the employee and is subject to payroll taxes to be paid quarterly.

2.2.10 Lost Payroll Check

Payroll will replace a lost payroll check only after verification that it has not been redeemed and a completed Verification of Lost Check form has been filled out and notarized. Note: A \$25 stop payment fee will be assessed to the payee unless circumstances allow for that fee to be waived.

2.2.11 W-4 Form

An Internal Revenue Service form W-4 is required to be completed by February 15 of each year for employees claiming withholding tax exempt status. Employees need to submit a new W-4 Form if their withholding allowances have changed or will change for the next year.

Payroll will furnish each employee a completed Form W-2 (wage and tax statement) and ID95-C by January 31 of each calendar year.

2.2.12 Election Workers

Wages paid election workers are not subject to FICA, Social Security or Medicare, if the amount paid is less than \$1,600 per calendar year (\$1,700 for 2016) according to section 218(c)(8) of the Social Security Act.

- Report on Form W-2 payments of \$600 or more to election workers for services performed in state, County, and municipal elections. Note: FICA, Social Security and Medicare are not withheld until \$1,500 or more is paid.
- File Form W-2 for payments of less than \$600 paid to election workers if Social Security and Medicare taxes were withheld under section 218 of the Social Security Act.
- **Do not** report election worker payments on Form 1099-MISC.

2.2.13 Special Event Employees

Special Event employees are considered employees and are subject to normal payroll withholdings and reporting of income. Such employees include, but are not limited to fair judges, court interpreters, and coroner's assistants.

2.2.14 Worker's Compensation Payment Process

An employee who receives wage compensation from the State Insurance Fund for workers' compensation **must** supplement his/her workers' comp wages up to the bi-weekly 80 hour pay period by using any sick, comp, or vacation accrued by employee. This should start on the first date of injury, with these accruals used in order as stated. This supplemental payment would be processed after the State Insurance Fund has sent the Compensation Payment Report and will be included in the next available payroll-processing period.

2.2.15 Limited Recruited Positions

On occasion the County has positions that are limited in funding from different sources such as grants, etc. These positions last until the allocated monies are depleted. When the funds are no longer available the position is eliminated and individuals who have served in this position will be given two weeks' notice of termination. The individual hired must complete a Letter of Understanding – Limited Recruitment found on page 33. Employees must comply with a one year introductory period and all other County policies and procedures.

2.3 ACCOUNTS PAYABLE PROCEDURES

2.3.1 Processing Claims Deadline

Processing of County expenditures is done on a weekly basis unless the Commission is unavailable and department heads will be notified differently. Invoices received in the Auditing department on Wednesday by 5:00 p.m. will be processed with checks the following Wednesday. However, if the Commission is not meeting on any given week, invoices must be received Monday at 5:00pm in the Auditing department to help alleviate a two week influx of invoices. Department heads are encouraged to submit invoices weekly for timely processing. A checklist for proper claim processing can be found on page 41 of this manual.

2.3.2 Invoices

Invoices will be processed in the appropriate fiscal year as determined by invoice date **and** delivery of goods. Projects that entail labor over an extended period will not receive final payment until the job is complete. Materials can be purchased upfront if on-site.

Invoices are to be approved by the elected official, department head or chief deputy. Should the elected official or department head authorize any other person to approve claims, notification of such must be sent to the Accounts Payable department in written form to remain on file until written cancellation. If a signature stamp is used for invoice approval an authorized person must initial it. Signature stamps without user initials will be returned to the department.

Invoices should be coded by the department head to the appropriate account number. If the Auditing department believes an inappropriate account number has been used the department head will be notified of the necessary change.

2.3.3 Reimbursements

Replenishing requests for departmental petty cash funds are to be submitted on the County Expenditure Reimbursement Voucher form with receipts attached to show expenses paid.

Employees of Bannock County shall be reimbursed for allowable business expenses which are work related expenses (**hereafter referred to as “authorized business expenses”**) incurred on behalf of and authorized by Bannock County which have a direct relationship to the employee's area of work responsibilities with the County.

Non-allowable employee expenses will not be paid by the County. All non-allowable expenses included on County billings must be paid by the employee within 7 days of notification.

All personal, spousal, and family expenses will be paid directly by the employee. The County will not be held liable for these expenditures.

An allowable expense that does not qualify for tax exemption will be a taxable fringe benefit to the employee. Notification will be sent to the employee. Taxable fringe items will be reported generally on a quarterly basis, but at least annually. These items may include gift cards at retirement or non-specific uniform purchases.

Vendor invoices for valid County expenditures will be paid after appropriate departmental and commission approval. Any invoices to be paid from the Contingency Fund will require the signatures of all three commissioners or a resolution that has all three commission signatures.

Regularly paid invoices, annual contribution amounts, or contract amounts may be processed through a recurring entry format. The timetable used for payment dates is approved by commission; at the beginning of each fiscal year.

As part of internal control procedures, payments will be mailed directly to the vendor/recipient. Payments may be picked up from the Auditing department, but will require a valid ID and signature from an authorized recipient if a check is to be held please put a note with directions. Any enclosures required to be mailed with payments must be included with invoice and should not contain the departmental approval stamp. Signature cards are held on file for every person that is authorized to pick up a check or approve an invoice.

Any expenditure request, which is not completed properly, will be returned to the appropriate department and will not be processed until corrected. Department heads will receive payment reports after each weekly payment process. A/B Budget reports will be given on a monthly basis after the monthly balancing. During the final months of year end, AB reports will be sent more frequently to assist departments with available balances.

2.3.4 Lost AP Check

Accounts Payable will replace a lost check only after verification that it has not been redeemed and a Verification of Lost Check form has been completed and notarized. Note: A \$25 stop payment fee will be assessed to the payee unless circumstances allow for that fee to be waived.

2.3.5 Adequate Substantiation

Any employee requesting reimbursement for authorized work related expenses must furnish adequate substantiation of the expenses to be reimbursed.

Adequate substantiation shall be accomplished by the timely submission to the County, of a Travel or Expense Reimbursement Voucher, properly completed, together with original receipts. These forms are available on the Bannock County Auditor's website or they can be emailed.

- Submitted original detailed receipts are to indicate the following:
 - Unit price and total dollar amount
 - Quantity and description of the items purchased
 - Date
 - Vendor name/address
 - Proof payment has been made; requiring reimbursement not payment to vendor
 - Business purpose of the expense *Reg. §1.62-2(d)*

Any employee receiving payment from the County for an authorized business expense must return to the Auditing office within thirty (30) days of incurring such expense, any amount which exceeds the amount the employee has properly substantiated relating to such expenditure.

2.3.6 Vendors

It is the department's responsibility to keep a list of all vendors in which an account is opened. This list can be requested by Auditing to confirm procedures for purchasing are in place. Purchases are not made from foreign vendors.

2.3.7 Meal Expenditures

Meal expenditures are considered either authorized business expenditures or personal expenses. Authorized business expenditures, if not paid directly to the vendor, will be reimbursed through Per Diem or actual receipt as appropriate. Personal meal expenses, if authorized and paid by the County, will be considered a taxable fringe and added to the employee's payroll or will be disallowed by the County. An explanation of each follows:

2.3.7.1 *Authorized Travel Business Meal Expenditures*

1. Per Diem will be the reimbursement method used by the County for meal expenditure of County employees while on **OVERNIGHT** authorized work related travel. *Reg. 1.62-2(c)*
2. No Per Diem will be allowed for business meals that do not involve overnight travel (as per IRS rule).
3. Advance payments for Per Diem money will be available no earlier than seven (7) days before departure of said trip. The request should be submitted 14 days prior to departure on the County Expenditure Reimbursement Voucher.

4. You cannot receive Per Diem and also have that same meal paid by the County. For example: The registration for a conference includes a meal or when a meal is paid directly to a restaurant and the employee requests a per diem for these same meals. This is verified through a copy of the meeting agenda that is required to be attached to all Per Diem requests.
5. If your actual trip length differs from your estimate as shown on your Per Diem advance, the overpayment or underpayment should be documented via the Expenditure Reimbursement Voucher and submitted to the Auditor's office. Any overpayment should be repaid to Bannock County within 30 days of original payment. Any computed underpayment will be reimbursed by the County.
6. Per Diem amounts are computed on the number of meals allowed as determined by your Day of Departure time and your Day of Return time. This is verified through a copy of the meeting agenda that is required to be attached to all Per Diem requests. A full day Per Diem is not always appropriate for "in transit" days. Per Diem will be paid according to the following schedule:

PER DIEM ALLOWANCE SCHEDULE			
MEAL/TIME	IN STATE*	OUT OF STATE**	HIGHER OUT OF STATE INC SV
Breakfast 7:00 AM	\$10.00	\$10.00	\$15.00
Lunch 12:00 PM	\$12.00	\$14.00	\$21.00
Dinner 6:00 PM	\$16.00	\$22.00	\$35.00
TOTALS	\$38.00	\$46.00	\$71.00

* Excludes Coeur D'Alene/Sandpoint and Sun Valley (SV)

** Includes Coeur D'Alene/Sandpoint

PRORATED PER DIEM AMOUNT			
TIME	IN STATE*	OUT OF STATE**	HIGHER OUT OF STATE INC SV
<u>DAY OF DEPARTURE</u>			
Before 7:00 AM	\$38.00	\$45.00	\$45.00
After 7:00 AM	\$28.00	\$35.00	\$35.00
After 1:00 PM	\$16.00	\$20.00	\$20.00
<u>DAY OF RETURN</u>			
Before 12:00 PM	\$10.00	\$10.00	\$10.00
Before 6:00 PM	\$22.00	\$25.00	\$25.00
After 7:00 PM	\$38.00	\$45.00	\$45.00

* Excludes Coeur D'Alene/Sandpoint and Sun Valley (SV)

** Includes Coeur D'Alene/Sandpoint

2.3.7.2 Business Meal Expenditures

The reimbursement method to be used by the county for authorized business meal expenditures of County employees that does not include overnight travel will be through submission of the actual detailed receipt attached to the Bannock County Business Meal Log. To be a valid, business purpose for the meal must be provided along with a listing of attendees. If meals do not meet the IRS criteria of an accountable plan*, this meal will be a taxable fringe to the employee. No alcohol will be paid or reimbursed by the County. Business meals may be a taxable fringe to the employee if: 1) they are provided regularly or frequently; or 2) they are used to promote goodwill or boost morale.

*To be an accountable plan, your employer's reimbursement or allowance arrangement must include all of the following rules:

1. Your expenses must have a business connection – that is, you must have paid or incurred deductible expenses while performing services as an employee of your employer.
2. You must adequately account to your employer for these expenses within a reasonable period of time.
3. You must return any excess reimbursement or allowance within a reasonable amount of time.

2.3.7.3 Personal Meal Expenditures

1. Meals available to employees that are not reasonable in value and provided for the convenience of the employer will be paid by the employee.
2. Meals that are not authorized or in valid business meals will be paid by the employee, this includes meals for spouses.
3. Meals that involve informal meetings (over a casual lunch) are personal. If there is any question if the meal is personal vs. business; the meal is most likely personal.

2.3.8 Lodging Expenditures

Lodging expenses incurred by a County employee while on authorized County business are authorized business expenditures and will be paid or reimbursed by the employer. Payment can be made directly to the vendor if arrangements have been made by the Auditing office for direct billing. For reimbursement to the employee, the original receipt is to be attached to a completed Expenditure Reimbursement Voucher form.

The daily lodging reimbursement amount allowed will be the single rate for employee only. Any additional amount will be considered personal expense and must be paid by the employee. County credit cards are available for County employees to take on business travel for County business only. **No personal charges are allowed on the County credit card (see credit card section).** Contact accounts payable to make arrangements to travel with a County credit card.

Items charged to the room and appearing on the lodging bill such as room service, in-hotel restaurant meals, movies, lounge or personal incidental expenses must be paid directly by the employee. Items on the billing will be examined for propriety as an authorized business expense.

Employees are encouraged to obtain the lowest possible lodging rate. Any lodging amounts that exceed the Federal allowable rate will be taxable to the employee, per IRS regulations.

2.3.9 Telephone Usage

2.3.9.1 *Personal Calls from the Office during Working Hours*

1. Local Calls – See the Bannock County Personnel Manual.
2. Long Distance Calls – The County will not be liable for personal long distance calls.
 - Employees must make other arrangements that are agreeable to their supervisor.

2.3.9.2 *Cellular Phones*

1. Cellular phones have been acquired by some departments and are used to more efficiently conduct County business when conventional phone service is unavailable.
2. Cellular phones provided to promote goodwill, boost morale, or as a means to provide additional compensation to an employee is a taxable fringe.

2.3.10 Business Use of Personal Vehicles

The mileage reimbursement rate of 45¢ per mile is to compensate the employee for ordinary wear and tear and operating costs for work related use of the employee's personal vehicle. The County makes no claim implicit or otherwise, to assume the cost of actual vehicle expenses.

Personal vehicle mileage incurred during authorized business travel, for a business event, should be claimed on the Expenditure Reimbursement Voucher at the rate of 45¢ per mile with a copy of their personal vehicle proof of insurance attached. Travel information is to be completed on the Expenditure Reimbursement Form.

The Mileage Report for Business Use of Personal Vehicles form is to be completed, with proper substantiation, and submitted to the Auditing department on a **monthly** basis for employees with regular reimbursable mileage expense.

Commute mileage is not an allowable expense and will not be reimbursed.

When multiple employees are traveling to the same business event, carpooling is encouraged when possible.

2.3.11 Personal Use of County Vehicles

Personal use of a County vehicle will be a taxable fringe added quarterly to the employee's payroll check. County vehicles are not for personal use other than commuting and de minimus personal errands.

The methods used by the County for reporting taxable fringe are Lease Value or Commuting Value.

2.3.11.1 Lease Value Method will be used by elected County officials. Mileage is to be reported on the Mileage Report – Personal Use of County Vehicles form. *Reg. §1.61-21(d)*

2.3.11.2 Commuting Value Method will be used by all other County employees. Mileage will be tracked using the Mileage Report – Personal Use of County Vehicles form. All miles are to be tracked by destination. When an employee must report to their work place, even on unscheduled work days; this must be reported on the Usage Report. *Reg. §1.61-21(f)*

Departments may allow employees to take County vehicles home if they are on call and need to respond to a location other than their home location.

2.3.12 Uniform Allowance

A uniform for purposes of this paragraph is defined by the IRS as “clothing specifically required as an employment condition and not worn or adaptable for general use.” *IRC §162; Reg. §1.62-2(c) (1)* An updated list of approved uniforms is on file with Auditing.

The county will determine at budget time, the uniform allowance to pay qualifying employees on a quarterly basis. This amount will be paid through the regular payroll process or reimbursed upon completion of an Expenditure Reimbursement Voucher with attached valid vendor invoices.

If appropriate documentation is not received, allowance payments will be taxable to employees.

2.3.13 Professional Membership Dues

Membership dues and fees for organizations and associations directly related to the official operation and mission of Bannock County will be considered an allowable expense by the county.

Professional membership dues will be an allowable expense by the County for those professional organizations that have a clear and direct relationship to the employee's area of work responsibility with the County. *Reg. §1.274-2(a) (2) (iii) (b); Reg. §1.274-2(b)-2*

No dues will be paid or reimbursed by the County for a membership to an organization, which is generally and primarily social or fraternal in nature or has as its exclusive purpose, the general well being of its members. No benefit should accrue to a particular employee that is not a transferable benefit to other employees of the County. *IRC §274-(a) (3)*

2.3.14 Educational Assistance

Payment of reimbursement for educational training course work will be allowed provided the course work is job related and requested by the employee's supervisor so as to maintain or improve the employee's skills for their area of work responsibility with the County. Educational assistance expenditure will not exceed IRS deductibility limits. *IRC §132(d); Reg. §1.162-5*

This provision excludes payment for tuition in pursuit of a college degree.

2.3.15 Leases

The first payment of a capital lease for purchase of a fixed asset must be coded to the appropriate capital outlay or 900-account. Any difference between the first payment amount and the total cost of the fixed asset will be recorded through a general journal entry to the appropriate 900-account. Subsequent year payments should be coded to the appropriate 494-account lease payment line item. The Auditing office must be notified when a lease agreement is signed. The department must provide supporting documents, such as amortization schedules, which are required so financial reporting requirements can be met.

2.3.16 Fixed Assets

The Auditor's office has a fixed asset accounting system designed to control the fixed assets of Bannock County. It is also used for accounting and reporting purposes. The system tracks the inflow and outflow of assets within the County. A fixed asset system allows the County to accurately portray to the public, which they serve, a part of the financial standing of the County.

A Fixed Asset System Manual has been prepared by the Auditing department and describes the procedures implemented by Bannock County in order to control the fixed assets of the County. Understanding and using the proper procedures in accounting for fixed assets is an important step in controlling and reporting the County's assets. If questions arise concerning fixed assets, departments are encouraged to refer to the Fixed Asset System Manual or contact the Auditing department.

2.3.17 Bid Procedures

The County must follow Idaho Code 67-2806 for proper bid procedures. Currently any personal property or service expenditures over \$25,000 but under \$50,000 must be accompanied by three bid quotes. Expenditures over \$50,000 must be contracted for and awarded to the lowest bidder. Related party transactions must also conform to existing law. Exclusions to bid laws can be found in Idaho Code 67-2803 and include professional services performed by independent contractors for political subdivisions. Construction projects must follow IC 62-2805.

If a department will be making a purchase that could fall under these restrictions, it is advised that you work with Legal for compliance.

2.3.18 Jury Duty Pay and Witness Pay

Amounts received by individuals for jury duty pay or witness pay from the County are taxable income to the recipient. The County is not required and does not withhold payroll or income taxes, as an “employer-employee” relationship does not exist. However, if total payment to an individual exceeds \$600 the income must be reported on an IRS form 1099-MISC.

2.3.19 Independent Contractor or Employee

In rulings, a direction was established by the IRS in the handling of “contracted labor” that had been previously handled by paying an individual as an independent contractor. Current trends seem to dictate that individuals, who in the past, had been paid as independent contractors, should now be legitimately classified and paid as *EMPLOYEES*. For the County to avoid any legal or regulatory consequences because of improper classification, whether inadvertent or not, the department should consult the Auditing office before employing an independent contractor.

In order to determine if an “independent contractor” is legitimately classified, see the attached Internal Revenue Service checklist found on page 45 and review one through four.

Independent contractors will be paid through Accounts Payable and issued an IRS form 1099-Misc, if appropriate, at calendar year end.

If a contract is signed with a new independent contract please get a W-9 at the same time, otherwise a W-9 can be submitted with new vendor invoices. Departments can check with Auditing to see if a W-9 is already on file. Payment will not be released until the W-9 is received.

Independent contractors must carry their own liability insurance and provide proof of to the accounts payable department before claim processing.

Independent contractors who do not carry their own workman’s compensation coverage must be covered under Bannock County’s policy. This cost will be charged to the hiring department’s budget as an additional expenditure if not reimbursed by the independent contractor. Departments are encouraged to hire independent contractors who carry their own workman’s compensation coverage.

County employees will not be paid as independent contractors, even if the scope of their job is different.

2.3.20 Credit Card Information

The County currently has five generic credit cards. One is designated for online purchases that can be “checked out” to employees for purchases including supplies, airline tickets, etc. The other four cards can be checked out on a short term basis.

To check out a credit card, employees must complete a Cardholder User Agreement, which must include their department head’s signature. Once this is on file in the Auditor’s office, a card can be checked out to the employee who intends to use the card. The completion of a Cardholder User Agreement and Authorization is used to show user agrees to comply with guidelines set forth for use of the credit card by the Auditing office. The individual checking the card out is responsible for the card and is to be the only authorized user for transactions.

At check out, the employee will receive the designated credit card, a copy of the Tax-Exempt Certificate, and a Purchasing Card Receipt Log Form. The card must be checked back into the Auditing office by the original user by the date specified on the authorization sign out sheet.

All documentation given to the employee must be returned with the credit card with the detailed, original receipt attached. This allows us to ensure that the card has sufficient balance remaining for the next user. The Receipt Log must be completed and approved by the department head and be returned with the credit card.

These cards do have credit limitations. Department Purchasing Card Log sheets allow the Auditing office to identify who had possession of a County credit card if any questionable charges appear on the statement. Zion’s has called to verify questionable purchases. The completion of a Cardholder User Agreement and Authorization is used to show user compliance to the guidelines set forth for use of the credit card by the Auditing office.

Credit cards can be reserved for employees to take on authorized business travel by contacting accounts payable.

Personal charges **WILL NOT** be put on County credit cards as per Idaho Code 18-5701 Misuse of Public Monies by Public Officers and Public Employees. Even if funds are repaid at a later date, this is considered a misappropriation of County funds and is a prosecutable offense.

The Auditing office has the discretion to disallow employees and/or departments from using the County credit cards.

3.0 GRANT PROCEDURES

3.1 Grant Manual

A Grant Management Manual has been prepared by the Auditing department and describes the procedures implemented by Bannock County in order to manage grants for the County. Grant applications should be written in conformance with applicable Bannock County general ledger accounts. Most grants will want the County to designate a program manager and financial manager. The Bannock County Clerk is generally listed as financial manager and the person applying for grant is generally designated as program manager. Grant applications, approval letters and contracts must be signed by County Commission Chairman and a copy must be forwarded to the Auditing office.

3.2 Grant Writer

Bannock County has a full-time grant writer who writes grants to help provide additional funds for departments. To secure grant monies, department supervisors can work with Linda Tigert at 236-7215.

3.3 Grant Award Announcement

Upon receipt, bring a copy of the grant award document, including any compliance or adherence forms to the Bannock County Auditing Office for establishment of grant budget.

Grants involving a match should be identified to the Auditing office and included in the budget process. The exception to this would be for “in kind” matches. This must be communicated in the application process to auditing and the Commission. Fund match money will be paid by the department for all grant activity. Upon receipt of cash, the grant budget will be opened to include match monies.

3.4 Receipt of Grant Money

If grant advance funds are available request as soon as possible usually limited to within 30 days of expenditure.

Reimbursement type grant funds should be requested in a timely fashion, usually quarterly in the Auditing office.

All financial requests will be completed by the financial manager.

3.5 Payments from Grant

Invoices must be submitted by Wednesday at 5:00p.m. to be processed for payment the following Wednesday.

Invoices will be examined for compliance to grant specifications as well as Bannock County expenditure requirements.

Expenditures must be made within the grant period, with the correct amounts, category type, and have proper authorization.

3.6 Grant Modifications

Written permission from grantor must be obtained for grant time extensions or changes to original grant classifications.

3.7 Grant Reporting

Financial activity/reports produced by Auditing will be copied to program manager.

Program manager is responsible for any program narrative reporting on the grant's progress.

Auditing office will maintain a compliance file on all grants.

Grants should be closed timely including all final reports.

Reminder: All Bannock County contracts (including grants) must be signed by the County Commission.

This Manual shall supersede and rescind all previous promulgated versions, as well as, payroll, accounts payable, accounts receivable and budget manuals and shall remain in effect until subsequently modified or rescinded.

INTERNAL USE FORMS

Bannock County Internal Use Forms

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The forms in highlighted in blue require [Acrobat PDF Reader](#), Word for Windows, Excel or [OpenOffice](#). Click on the link to open the form. These forms are also found on our website at bannockcounty.us. and are available in Auditing.

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**BANNOCK COUNTY
Business Meal Log**

EMPLOYEE NAME: _____
 EMPLOYEE ADDRESS: _____
 EMPLOYEE DEPT.: _____

DATE	TIME OF MEAL	PERSONS IN ATTENDANCE	BUSINESS PURPOSE/DISCUSSION	PLACE	AMOUNT
		*Include Self	* Brief Explanation	*Establishment Name and Location	*Attach receipts (including any tips)
TOTAL MEAL EXPENDITURE					\$ _____

DEPARTMENT APPROVAL	Under penalties of perjury, I declare that I have examined this report, and to the best of my knowledge and belief, it is true, correct and complete business expense.
	_____ EMPLOYEE SIGNATURE DATE

SAMPLE MEAL LOG:

**BANNOCK COUNTY
Business Meal Log**

EMPLOYEE NAME: Joe Smith
 EMPLOYEE ADDRESS: 111 S Main, Pocatello, ID 83201
 EMPLOYEE DEPT.: Auditors

DATE	TIME OF MEAL	PERSONS IN ATTENDANCE <small>*Include Self</small>	BUSINESS PURPOSE/DISCUSSION <small>* Brief Explanation</small>	PLACE	AMOUNT
				<small>*Establishment Name and Location</small>	<small>*Attach detailed receipts (including any tips)</small>
5/3/04	12:00 pm	Self, Sally Jones, Tom Davis	Discussed how to apply training to our department	Wingers Pocatello, Id	8.75
6/2/04	12:30 pm	Self, Mike Johnson (DataNow) Sam Samuels (DataNow)	Discussed timeline for software upgrade	Chili's Twin Falls, Id	7.50
TOTAL MEAL EXPENDITURE					\$ 16.25

DEPARTMENT APPROVAL (Cannot be same as employee)	Under penalties of perjury, I declare that I have examined this report, and to the best of my knowledge and belief, it is true, correct and complete business expense.	
	_____ EMPLOYEE SIGNATURE	6/30/15 DATE

BANNOCK COUNTY
Expenditure Reimbursement Voucher

NAME:	DEPARTMENT
ADDRESS:	DATE:

This Expenditure Reimbursement Voucher is to be completed and submitted to the Auditing Department by the week after your business trip.

Please attach a copy of agenda

BUSINESS EVENT:	EVENT LOCATION:
-----------------	-----------------

Per Diems are for overnight travel ONLY; use Business Meal Log for other misc meals

Departure Date: _____

PER DIEM ALLOWANCE SCHEDULE				
MEAL/TIME	IN STATE*	OUT OF STATE**	HIGHER OUT OF ST INC SV	
Breakfast 7 AM	\$ 10.00	\$ 10.00	\$	15.00
Lunch 12 PM	\$ 12.00	\$ 14.00	\$	21.00
Dinner 6 PM	\$ 16.00	\$ 22.00	\$	35.00
Full Day	\$ 38.00	\$ 46.00	\$	71.00

Time: _____

Return Date: _____

* excludes Coeur D'Alene/Sandpoint and Sun Valley (SV)

**inc Coeur D'Alene/Sandpoint

Per Diem Allowance:	SUN	MON	TUES	WED	THU	FRI	SAT	TOTAL \$
*Begin with first day of travel	INSERT DATE:							
*Enter Per Diem amount for each allowable daily meal.	Breakfast							\$ -
	Lunch							\$ -
	Dinner							\$ -
	or FULL DAY							\$ -
TOTAL PER DIEM								\$ -

Personal Vehicle used for County Business: Total miles driven _____ x per mile rate of: \$ 0.45 \$ -

Attach copy of valid auto insurance

Other Expenditures: *ORIGINAL RECEIPTS MUST BE ATTACHED (additional lines on page 2)

Date	Description	Business Purpose	TOTAL \$

Total from page 2
Total All Other Expenditures \$ -

RETURN OF EXCESS PER DIEM (Explain): _____ Enter as a negative

GRAND TOTAL EXPENDITURE REIMBURSEMENT TO BE PAID \$ -

If a vehicle was used, please mark which vehicle Personal County Vehicle

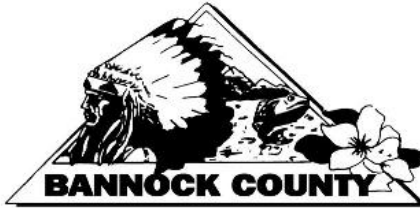
DEPARTMENT APPROVAL (Cannot be same as employee)	Under penalties of perjury, I declare that I have examined this report, and to the best of my knowledge and belief, it is true, correct and complete business expense. _____ EMPLOYEE SIGNATURE
	_____ DATE

BANNOCK COUNTY
EXPENDITURE REIMBURSEMENT VOUCHER (Continued)

FY14 Cities that qualify for Higher Out of State per diem rates:

AK	Entire State
AZ	Phoenix/Scottsdale
CA	Los Angeles
	Monterey
	Palm Springs
	San Diego
	San Francisco
	Santa Rosa
	South Lake Tahoe
	Truckee
	Yosemite Nat'l Park
CO	Aspen
	Telluride
	Vail
CT	Bridgeport/Danbury
DC	Washington DC
FL	Boca Raton
	Ft Lauderdale
	Key West
HI	Entire State (all islands)
ID	Sun Valley/Ketchum
IL	Chicago
LA	New Orleans
MA	Boston
	Martha's Vineyard
MD	Baltimore
	Ocean City
MN	Minneapolis/St Paul
NM	Sante Fe
NV	Las Vegas
NY	Manhattan
	Riverhead
	Tarrytown
PA	Bucks County
	Pittsburgh
RI	Jamestown
	Providence
TX	Austin
	Dallas
	Houston
UT	Park City
VT	Manchester
	Stowe
WA	Seattle

Kristi Klauser, Comptroller
Auditing/Accounting Office
Phone (208) 236-7335



Bannock County Courthouse
624 East Center, Room 104
Pocatello, ID 83201-6274

- ROBERT POLEKI -
Clerk of the District Court-Auditor-Recorder

TO:

DATE:

RE: VERIFICATION OF LOST CHECKS

TO: BANNOCK COUNTY

I HAVE LOST OR HAVE NOT RECEIVED CHECK NO. See Below IN THE AMOUNT OF \$ See Below
DATED See Below ACCOUNT _____.

<u>CHECK NO</u>	<u>DATE</u>	<u>AMOUNT</u>
-----------------	-------------	---------------

Replacement procedure: **(\$25.00 Stop Payment Fee May Apply)**

- 1) Please sign this Verification of Lost Check before a notary;
- 2) Complete address information below;
- 3) Return this form to the Bannock County Auditor's Office, 624 E. Center, Room 104 Pocatello, ID 83201; email to lesliea@bannockcounty.us; or fax to 236-7016.
- 4) A replacement check will be re-issued with 30 days from receipt.

Name: _____
 Address: _____
 City, State, Zip: _____
 Phone Number: _____

IMPORTANT!

If I find the original check after I receive the replacement check, it is my responsibility to return the original check to the Bannock County Auditor's office. I understand that if I cash the original lost check and the replacement check, that I will be liable and criminal charges will be filed by the Bannock County Prosecutor's office.

Signed: _____

Subscribed and sworn to before me this _____ day of _____.

Notary Public for State of _____
 Residing at _____
 My commission expires _____

BANNOCK COUNTY
Mileage Report - Personal Use of County Vehicles – Elected Officials

Submit the following report to Payroll by the first of each month for fringe benefits purposes. Fringe benefits will be figured quarterly for personal use of the vehicle.

EMPLOYEE NAME: _____ VEHICLE: _____

EMPLOYEE NUMBER: _____ LICENSE: _____

EMPLOYEE DEPT: _____ MONTH ENDING: _____

DATE	DESTINATION	BEGINNING MILEAGE	ENDING MILEAGE	TOTAL MILEAGE	BUSINESS MILES	PERSONAL MILES
TOTAL						

Under penalties of perjury, I declare that I have examined this report, and to the best of my knowledge and belief, it is true, correct and complete.

EMPLOYEE SIGNATURE _____	DATE _____
SUPERVISOR SIGNATURE _____	DATE _____

BANNOCK COUNTY

Mileage Report - Business Use of Personal Vehicles

Submit the following report and copy of valid auto insurance to Accounts Payable for reimbursement processing.

EMPLOYEE NAME: _____
 EMPLOYEE ADDRESS: _____
 EMPLOYEE DEPT.: _____
 MONTH ENDING: _____

*****Note: if all you have is total miles driven, enter that figure in "ENDING MILEAGE"*

DATE	DESTINATION	BUSINESS PURPOSE	BEGINNING MILEAGE	ENDING MILEAGE	TOTAL MILEAGE
Total Miles Claimed					
Rate per mile					0.45
Total Amount Due					

DEPARTMENT APPROVAL (Cannot be same as employee)	Under penalties of perjury, I declare that I have examined this report, and to the best of my knowledge and belief, it is true, correct and complete business expense. <div style="display: flex; justify-content: space-between;"> _____ _____ </div> EMPLOYEE SIGNATURE DATE
---	--

BANNOCK COUNTY
Payroll Release Authorization

I, _____, hereby authorize the
Payroll Department to release my _____ (mm/dd/yy)
payroll check to the following person:

_____.

Employee Signature

Employee Number

Date of Signature

By signing the above release, I relieve Bannock County of any responsibility toward said payroll check.

**BANNOCK COUNTY
SALARY RATE APPROVAL FORM**

EMPLOYEE NAME (Must match SS card)		NUMBER (assigned by payroll)	
DEPARTMENT		ACCOUNT NUMBER	
JOB TITLE		PAY GRADE	
PROPOSED START DATE		OFFICIAL START DATE	

NOTICE TO DEPARTMENT HEADS/ELECTED OFFICIALS :

- This form should be completed and approved by Board of Bannock County Commissioners and the employee orientation completed before a new employee has actual hours worked for Bannock County.
- Please allow for a minimum of two weeks for processing.

STATUS/ CLASSIFICATION FOR BENEFIT PURPOSES:

Elected Official	YES _____	NO _____	
Exempt Employee	YES _____	NO _____	
207K Employee	YES _____	NO _____	
Full-time Regular Employee	YES _____	NO _____	40 Hours per week
Part-time/Variable Hour Regular Employee	YES _____	NO _____	19 Hours or less per week AND no more than 120 hours per calendar month
Temporary Employee	YES _____	NO _____	120 Hours or less per calendar month for less than 5 months



	Nonexempt Employee	Exempt Employee
PRESENT SALARY:	Hourly _____	Biweekly _____
REQUESTED SALARY:	Hourly _____	Biweekly _____
If a replacement, for whom :	_____	
Reason for change/comments:	_____	

Prepared By : _____ Elected Official / Department Head	Date Signed : _____
---	---------------------

SEND TO LEGAL COUNSEL/HR

EMPLOYEE NAME :

TITLE :

LAW ENFORCEMENT BCKGRND/TESTING BY: _____		DATE: _____
Approved for Hire: Yes ____ No ____ N/A ____		
JUDICIAL REVIEW BY: _____		DATE: _____
Approved for Hire: Yes ____ No ____ N/A ____		
LEGAL REVIEW BY: _____		DATE: _____
Comments : _____		
HR REVIEW BY: _____		DATE: _____
Comments : _____		
TO BE USED FOR AUDITING PURPOSES ONLY		
PAYROLL AUDIT BY : _____		DATE: _____
Currently Budgeted	\$ _____	
Projected to be Used	\$ _____	<i>Does include pay out of vacation/sick/comp hours.</i>
Difference (+ or -)	\$ _____	
Comments : _____		
BUDGET AUDIT BY : _____		DATE: _____
New annual salary	\$ _____	<i>Benefits are not included in amount.</i>
Old annual salary	\$ _____	<i>Benefits are not included in amount.</i>
Difference (+ or -)	\$ _____	(____ % of Change)
Comments : _____		
Will this impact next year's budget?	YES NO	If yes, how much? \$ _____
Comments: _____		

COMMISSION: PLEASE DO NOT SIGN IF REVIEW AND AUDIT HAVE NOT BEEN COMPLETED

BOARD OF BANNOCK COUNTY COMMISSIONERS:

Howard Manwaring, Chairman

Steve Hadley, Member

Karl Anderson, Member

06/15

INSTRUCTIONS FOR TIME SHEETS

EMPLOYEE RESPONSIBILITIES:

FILL OUT:

- Name
 - For Week Ending
 - Department
 - Employee Number
 - Work Week – Saturday through Friday
 - Morning
 - Time In: Arrive at work
 - Time Out: Depart to Lunch
 - Afternoon
 - Time In: Arrive from lunch
 - Time Out: Depart from work
 - Overtime
 - Time worked beyond regular hours
- a) Fill in actual hours worked on the job each day.
 - b) Fill in total holiday hours – if worked the holiday fill in actual hours worked and show the holiday in the holiday column.
 - c) Fill in comp hours used if you use comp accrual.
 - d) Fill in sick hours used if you use sick accrual.
 - e) Fill in vacation hours used if you use vacation accrual.
 - f) Exempt Employees: Fill in ONLY vacation or sick days.

SUPERVISOR'S RESPONSIBILITIES:

- a) Make sure you have comp, sick, or vacation available before claiming.
- b) Add up total hours worked / holiday / comp used / sick used/vacation used.
- c) Total each of the total columns to the right.
- d) Subtract total hours from regular 40-hour week. Indicate any overtime hours as booked or paid.

SEE SAMPLE TIME SHEET ON THE FOLLOWING PAGE
BOTH EMPLOYEE AND SUPERVISOR MUST SIGN EACH TIME SHEET

BANNOCK COUNTY WEEKLY TIME SHEET

NAME _____

FOR WEEK ENDING _____

DEPT _____

EMPLOYEE NO. _____

DAY OF WEEK	TOTALS						HOURS WORKED	HOLIDAY	OTHER	COMP USED	SICK USED	VAC USED	DATES	COMMENTS
	IN	OUT	IN	OUT	IN	OUT								
SAT														
SUN														
MON														
TUES														
WED														
THU														
FRI														

This time sheet must be personally filled out and signed by employee

0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	TOTALS
------	------	------	------	------	------	------	------	---------------

HRS OVER 40 TO BE COMP UNLESS OTHERWISE NOTED IN COMMENTS

EMPLOYEE SIGNATURE

APPROVED BY APPROPRIATE SUPERVISOR

WE CERTIFY THAT THE HOURS RECORDED ON THIS RECORD ARE TRUE AND ACCURATE

**SAMPLE
BANNOCK COUNTY WEEKLY TIME SHEET**

NAME JOHN DOE FOR WEEK ENDING May 30, 2015

DEPT AUDITING EMPLOYEE NO. 9999

DAY OF WEEK							TOTALS						DATES	COMMENTS
	IN	OUT	IN	OUT	IN	OUT	HOURS WORKED	HOLIDAY	OTHER	COMP USED	SICK USED	VAC USED		
SAT							0							
SUN							0							
MON							0	8.0					5/25/15	
TUES	8:00	12:00	1:00	5:00			8.0						5/26/15	
WED	8:00	12:00	1:00	5:00			8.0						5/27/15	
THU	8:00	12:00					4.0				4.0		5/28/15	
FRI	8:00	12:00	1:00	5:00			8.0						5/29/15	

This time sheet must be personally filled out and signed by employee

28.00	8.00	0.00	0.00	4.00	0.00	40.00	TOTALS
-------	------	------	------	------	------	-------	--------

**HRS OVER 40 TO BE COMP UNLESS
OTHERWISE NOTED IN COMMENTS**

EMPLOYEE SIGNATURE

APPROVED BY APPROPRIATE SUPERVISOR

PRECINCT: _____

General Election

Date: _____

CHIEF JUDGE	ADDRESS	PHONE
		PHONE: _____
Print Name		For Official Use Only
Signature		Rate of Pay
ELECTION WORKER	ADDRESS	PHONE
		PHONE: _____
Print Name		For Official Use Only
Signature		Rate of Pay
ELECTION WORKER	ADDRESS	PHONE
		PHONE: _____
Print Name		For Official Use Only
Signature		Rate of Pay
ELECTION WORKER	ADDRESS	PHONE
		PHONE: _____
Print Name		For Official Use Only
Signature		Rate of Pay
ELECTION WORKER	ADDRESS	PHONE
		PHONE: _____
Print Name		For Official Use Only
Signature		Rate of Pay
ELECTION WORKER	ADDRESS	PHONE
		PHONE: _____
Print Name		For Official Use Only
Signature		Rate of Pay
ELECTION WORKER	ADDRESS	PHONE
		PHONE: _____
Print Name		For Official Use Only
Signature		Rate of Pay

 Total

Date: _____

Bannock County
624 E Center St, Room 104
Pocatello, Idaho 83201

Re: Offer of Employment, Letter of Understanding-Limited Recruitment

Dear _____,

Bannock County would like to offer you the position of _____.
Along with our congratulations, we would like you to understand that this position is limited to funding from the _____. And as such, this position will last as long as the allocated monies exist. When those funds are no longer available this position will be eliminated and individuals who have served in this position will be given two weeks' notice of termination from this position.

As with all Bannock County employees you must comply with the Bannock County Personnel Policy Manual including a year introductory period and those other rules and regulations that apply to you. Once again, we'd like to congratulate you.

Sincerely,

I understand and accept the position of _____ as offered and explained to me.

Received by: _____ Date: _____

Witness: _____ Date: _____

BANNOCK COUNTY PURCHASING CARD PROGRAM
07/01/15

The Purchasing Card Program is intended for small purchases of products, supplies, or registrations needed during the normal course of business. The card may only be used for appropriate County business expenses and is subject to all the rules, regulations and bid requirements of any other County purchase.

Some common uses of the Purchasing card

- ❑ Building Materials, Plumbing, Electrical supplies
- ❑ Automotive Parts
- ❑ Office Supplies
- ❑ Books and Subscriptions
- ❑ Hardware and Tools
- ❑ Conference Registration
- ❑ Airline Tickets
- ❑ Hotel Reservations/Costs
- ❑ Gas for Company Vehicles

Unauthorized Purchases:

- ❑ **Personal items**
- ❑ **Alcoholic Beverages/Controlled Substances**
- ❑ **Cash Advances, Money Orders, Gift Cards**
- ❑ **Consulting/Independent Contractor Services**
- ❑ **Medical – Doctors, Dentists, Chiropractors, etc**
- ❑ **Long-term Rental or Leases**
- ❑ **Gift Certificates for Bannock County Employees and any non-employee gift certificate.**
- ❑ **Any Single Transaction Exceeding \$700.00 (Unless prior approval arranged)**

Any unauthorized purchase or use of the Purchasing Card may result in disciplinary action, up to and including termination.

How to use the Bannock County Purchasing Card:

- ❑ Read the Purchasing Program Policy. Also, be sure you are familiar with County purchasing rules and bid policies.
- ❑ Complete a “Cardholder User Agreement and Authorization” form that will need to be approved by your Elected Official/Department Head.
- ❑ Bring the completed “Cardholder User Agreement and Authorization” form to the Auditor’s office. The form will be kept on file in the Auditor’s Office.
- ❑ Check out cards 1-4 by completing the log out form in the Auditor’s office and pick up a receipt log form.
- ❑ Make your purchase. **Note: You must obtain a detailed receipt for each purchase. Also, Bannock County is tax exempt. You are responsible to make sure we are not charged sales tax.**
- ❑ Return the card, all receipts, and the completed receipt log form to the Auditor’s office.
- ❑ Card #5 is only for phone and Internet purchases. Discuss with the Auditor’s office what documentation will be needed prior to using the card.
- ❑ When traveling, credit cards used to hold reservations can be reserved to take on your business trip to ease use.
- ❑ If supervisor authorization has not been obtained on the log form, a copy must be left in Auditing.
- ❑ Credit card numbers are **NOT** to be written down and used later. Use must be monitored through Auditing.

BANNOCK COUNTY CARD PROGRAM
(Continued)

- If you have used the card for something that will be shipped at a later date, it will be your responsibility to make sure the receiving documents are sent to the Auditor's office to be attached to the original card charge. You will also be responsible to notify the Auditor's office of any returns or cancellations of items purchased by credit card.

At the end of the billing cycle, the Auditor's office will reconcile the credit card statements, receipt logs, receipts and/or credits with the Summary Billing and process the entire billing for payment. For employees that have cards issued in their name, monthly statements will be sent to you from Auditing; please return the statements, receipts logs, and all receipts ASAP.

CARDHOLDER USER AGREEMENT AND AUTHORIZATION

You are being entrusted a Bannock County Purchasing Card, issued by Zion’s Bank. The card is provided to you based on your need to and authorization to purchase materials for Bannock County. It is not an entitlement nor reflective of title or position. This authorization may be revoked at any time without your permission. Your signature below indicates that you have read and will comply with the terms of this agreement.

1. I understand that I will be making financial commitments on behalf of Bannock County and will strive to obtain the best value for the County.
2. I have read and will follow the Bannock County Purchasing Card Policies and Procedures. Failure to do so could be considered as misappropriation of funds of the County. Failure to comply with this Agreement may result in either revocation of my privileges or other corrective action, up to and including termination of employment.
3. I understand that under no circumstances will I use the Bannock County Purchasing Card to make personal purchases, either for myself or for others. Using the card for personal charges could be considered misappropriation of funds of Bannock County and could result in corrective action, up to and including termination of employment.
4. I understand that when checking out the Bannock County Credit Card I am responsible for the activity on this card while in my possession. I am responsible for the return of the card.
5. I agree should I violate the terms of this Agreement and use the Bannock County Purchasing Card for personal use or gain that I will reimburse the County within thirty (30) days for all incurred charges and any fees related to the collection of those charges.
6. I am considered responsible for any and all charges against the card while it is in my custody. I will not allow any other person to use the card.
7. If the card is lost or stolen, I will immediately notify Zion’s Bank by telephone at _____ and the Bannock County Auditor’s Office 208-236-7336.

Employee Name (print) Employee Signature Date

I hereby approve the applicant, listed above, for use of the Bannock County Purchasing Card. I understand, as Elected Official/Department Head, I am responsible to ensure that the above applicant understands and abides by all County purchasing policies and procedures.

Department Head (print) Department Head signature Date

CREDIT CARD LOGSHEET - CARD # 1

I understand that by using the Bannock County Purchasing Card, I agree to the following terms and conditions:

- | | |
|--|---|
| <ul style="list-style-type: none"> ▪ Have read and will follow the Purchasing Card Policy manual ▪ I will not buy restricted commodities ▪ I will immediately return the card with a complete receipt log and detailed receipts | <ul style="list-style-type: none"> ▪ Use is only for authorized County purchases ▪ I will keep the card and number confidential and secure ▪ Misuse of the card can result in disciplinary action per Policy |
|--|---|

USER NAME:	DEPARTMENT
TIME OUT: DATE OUT:	TO BE RETURNED:
TIME IN: DATE IN:	
USER SIGNATURE:	
BUSINESS PURPOSE	

USER NAME:	DEPARTMENT
TIME OUT: DATE OUT:	TO BE RETURNED:
TIME IN: DATE IN:	
USER SIGNATURE:	
BUSINESS PURPOSE	

USER NAME:	DEPARTMENT
TIME OUT: DATE OUT:	TO BE RETURNED:
TIME IN: DATE IN:	
USER SIGNATURE:	
BUSINESS PURPOSE	

USER NAME:	DEPARTMENT
TIME OUT: DATE OUT:	TO BE RETURNED:
TIME IN: DATE IN:	
USER SIGNATURE:	
BUSINESS PURPOSE	

USER NAME:	DEPARTMENT
TIME OUT: DATE OUT:	TO BE RETURNED:
TIME IN: DATE IN:	
USER SIGNATURE:	
BUSINESS PURPOSE	

USER NAME:	DEPARTMENT
TIME OUT: DATE OUT:	TO BE RETURNED:
TIME IN: DATE IN:	
USER SIGNATURE:	
BUSINESS PURPOSE	

USER NAME:	DEPARTMENT
TIME OUT: DATE OUT:	TO BE RETURNED:
TIME IN: DATE IN:	
USER SIGNATURE:	
BUSINESS PURPOSE	

ZION'S PURCHASING CARD RECEIPT LOG FORM

Submit the following report and an original receipt and or agenda to **Accounts Payable for processing.

Name of User Department Date

Misc purchases, registrations, tickets, reservations, etc:

Credit Card #

Date	Vendor	Description of purchase / Location	Business purpose	Account distribution	Merchandise received? / Attendees	Amount
TOTAL MISC						\$ -

Under penalties of perjury, I declare that I have examined this report, and to the best of my knowledge and belief, it is a true, correct and complete business expense.

Employee signature Date

(Department approval signature and Employee signature can NOT be signed by the same person.)

Department approval Date

For Auditors Dept use: Copy sent to Department Head on:

BANNOCK COUNTY
CHECK REQUEST

DATE: _____

CHECK TO BE MADE OUT TO:

AMOUNT: _____

TO PAY FOR:

ACCOUNTING DISTRIBUTION: _____

REQUESTED BY: _____

DEPARTMENT APPROVAL: _____

Check Requests should only be used in the rare instances where an invoice is not available (examples: refunds for over payments, prepay hotels, etc). Whenever possible, documentation verifying the expense should be attached (example: hotel confirmation, conference brochure). Check Requests should not be used for employee reimbursements; these should continue to be requested on an Employee Expense document.

Claim Processing Information

INCOMPLETE OR INCORRECT INVOICES WILL BE RETURNED TO DEPARTMENTS

- DO NOT make purchases from foreign vendors.
- An invoice must be turned in for payment, **NOT** the packing slip, parts order, or statement.
- Double check the invoice for correct coding.
- Invoice must be signed by authorized person.
- Please don't code or authorize on payment coupons that are to be sent in with payment.
- If using a new vendor check with accounts payable to make sure a W-9 is on file.
- Expenditure Reimbursement Voucher Form. This form is used for hotel, mileage, per diem, and/or other reimbursements. Must have the following information attached:
 - Agenda: Only non-provided meals are reimbursed. If not listed, please call to verify what meals are provided.
 - Auto Insurance Card: If claiming mileage, must provide a current insurance card.
 - Detailed Receipt: Required for any purchase needing reimbursed.
- Process credits, just like a regular invoice.
 - Credit invoice will be credited back to same line as original invoice was paid.
- Watch for duplicate payments.
- If payment is to be picked up, put a note "**hold**" or "**pick up**" on the invoice and payment will not be mailed as is standard procedure.
- Please use a paperclip to attach return envelope.
- If you have questions please call the Auditing at 236-7336.

ADDITIONAL INFORMATION

INDEPENDENT CONTRACTOR OR EMPLOYEE

11-Factor Test

The Internal Revenue Service's 11-factor test for determining whether someone is an independent contractor are guideposts for the "right to control" test and are organized under three substantive categories: behavioral control, financial control and type of relationship.

Behavioral Control

Under the category of behavioral control, the IRS considers facts that demonstrate whether the business has maintained the right to direct and control how a worker performs the task for which he or she is engaged. The factors specifically considered under this category include:

--The type and degree of instruction.

--Training provided to the worker.

Employees are generally subject to instructions about when, where and how to work. Independent contractors are not. In analyzing the degree and type of instruction, the IRS considers whether the worker receives instructions regarding:

--Which tools or equipment to use.

--Which workers to hire or assist in performing work.

--Where to purchase supplies and services.

--What work must be performed by a specific individual.

--The order or sequence to follow in completing the work.

Sufficient behavioral control may be present even where no instructions are given to a worker if the employer has the right to control the manner in which the work results are achieved. The key consideration is whether the business has retained the right to control the details of a worker's performance or, in the alternative, whether it has given up that right.

Financial Control

Under the financial control category, the IRS considers "[f]acts that show whether the business has a right to control the financial and business aspects of the worker's job," including:

--The extent to which the worker has incurred unreimbursed business expenses.

--The extent of the worker's investment.

--The extent to which the worker makes his or her services available to the relevant market.

--The manner in which the business pays the worker.

--The extent to which the worker can realize a profit or incur a loss.

Type of Relationship

Factors considered with respect to the nature of the parties' relationship include:

--Whether a written contract describes the relationship that they intended to create.

--Whether the business provides the worker with employee-type benefits, such as insurance, a pension plan, vacation pay or sick pay.

--The permanency of the relationship.

--The extent to which services performed by the worker are a key aspect of the regular business of the company.

Internal Revenue Service 20 point Checklist for Independent Contractor

Mistakenly classifying an employee as an independent contractor can result in significant fines and penalties. There are 20 factors used by the IRS to determine whether you have enough control over a worker to be an employer. Though these rules are intended only as a guide-the IRS says the importance of each factor depends on the individual circumstances-they should be helpful in determining whether you wield enough control to show an employer-employee relationship. (IRS.gov)

If you answer “Yes” to all of the first four questions, you’re probably dealing with an independent contractor; “Yes” to any of questions 5 through 20 means your worker is probably an employee.

1. Profit or loss.

Can the worker make a profit or suffer a loss as a result of the work, aside from the money earned from the project? (This should involve real economic risk-not just the risk of not getting paid.)

2. Investment.

Does the worker have an investment in the equipment and facilities used to do the work? (The greater the investment, the more likely independent contractor status.)

3. Works for more than one firm.

Does the person work for more than one company at a time? (This tends to indicate independent contractor status, but isn’t conclusive since employees can also work for more than one employer.)

4. Services offered to the general public.

Does the worker offer services to the general public?

5. Instructions.

Do you have the right to give the worker instructions about when, where, and how to work? (This shows control over the worker.)

6. Training.

Do you train the worker to do the job in a particular way? (Independent contractors are already trained.)

7. Integration.

Are the worker’s services so important to your business that they have become a necessary part of the business? (This may show that the worker is subject to your control.)

8. Services rendered personally.

Must the worker provide the services personally, as opposed to delegating tasks to someone else? (This indicates that you are interested in the methods employed, and not just the results.)

9. Hiring assistants.

Do you hire, supervise, and pay the worker’s assistants? (Independent contractors hire and pay their own staff.)

10. Continuing relationship.

Is there an ongoing relationship between the worker and yourself?

(A relationship can be considered ongoing if services are performed frequently, but irregularly.)

11. Work hours.

Do you set the worker's hours? (Independent contractors are masters of their own time.)

12. Full-time work.

Must the worker spend all of his or her time on your job? (Independent contractors choose when and where they will work.)

13. Work done on premises.

Must the individual work on your premises, or do you control the route or location where the work must be performed? (Answering no doesn't by itself mean independent contractor status.)

14. Sequence.

Do you have the right to determine the order in which services are performed? (This shows control over the worker)

15. Reports.

Must the worker give you reports accounting for his or her actions? (This may show lack of independence)

16. Pay Schedules.

Do you pay the worker by hour, week, or month? (Independent contractors are generally paid by the job or commission, although by industry practice, some are paid by the hour.)

17. Expenses.

Do you pay the worker's business or travel costs? (This tends to show control.)

18. Tools and materials.

Do you provide the worker with equipment, tools, or materials?

(Independent contractors generally supply the materials for the job and use their own tools and equipment.)

19. Right to fire.

Can you fire the worker? (An independent contractor can't be fired without subjecting you to the risk of breach of contract lawsuit.)

20. Worker's right to quit.

Can the worker quit at any time, without incurring liability? (An independent contractor has a legal obligation to complete the contract.)

Independent Contractor vs. Employees:
An Attractive Issue for Auditors *

One of the most controversial and fruitful audit issues for IRS field agents is the misclassification of employees as independent contractors. Many employers find great cost savings in using independent contractors rather than employees to perform certain tasks, since the employer does not have to withhold or pay social security or Medicare taxes for such workers, does not have to withhold federal income taxes from their pay (unless they are subject to backup withholding), and does not have to make unemployment contributions on their behalf. Because of this incentive, IRS field agents are generally aggressive in classifying workers as employees and requiring employers to affirmatively prove that they are actually independent contractors. In her presentation, Sandi Cvercko offered 12 tips on how to make sure that your independent contractors are not treated as employees.

1. Make sure that you have a company personnel manual that sets forth terms of employment, including hours of work, fringe benefits, vacations, sick leave, etc. The manual should be given to employees, but not to independent contractors.
2. Provide training to all employees, but not to contractors.
3. For each type of work that is contracted out, keep a list of contractors who are qualified to do the job and don't rely exclusively on one.
4. Always make contractors pay their own job-related expenses such as mileage, tolls, and meals.
5. Whenever possible, schedule jobs so that contractors have a completion date for their work but are not required to show up at a certain time each day.
6. Provide needed uniforms, tools, and licenses to employees, but not to contractors.
7. Urge your contractors to list their business in the Yellow Pages of the phone book and undertake other marketing efforts, including carrying business cards.
8. Make sure your contractors know they are responsible for hiring their own assistants and paying them from their earnings.
9. Enter into contracts with your contractors that require them to provide the materials necessary for completion of the job, not just the necessary labor.
10. Have your contracts guarantee their work in writing.
11. Provide your contractors with detailed specifications regarding the job they will be performing for you, but allow them to decide how to carry out the job.
12. Avoid laying off employees and rehiring them as independent contractors to perform the same functions as before.

**Taken from August 1995, American Payroll Association Newsletter.*

