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Basic Policies for Small Governments

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Basic Policies for Small Governments

- | | |
|--------------------|-----------------|
| Credit/Debit Cards | Personnel |
| Cell Phones | Travel Expenses |
| Public Records | Budgets |
| Cash Management | Personal |
| Equipment | Other |



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Basic Policies for Small Governments

Credit and/or Debit Cards

- Safeguarding
 - Where is it/who has it/lock it up?
- Adopt formal policies and procedures for the handling of the credit cards or store charge accounts. Refer to ORC § 301.27, relating to County credit cards, as guidance for the policies.



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Credit and/or Debit Cards (Continued)

- The policy should include a description of employees authorized to use these credit cards/charge accounts and items which may be purchased on the credit cards and give examples of items strictly prohibited from being purchased on these credit cards. The policy should also include guidance on how credit card purchases which cannot be accounted for by personnel are to be handled.

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Personnel

- Formal leave (sick/vacation/personal) policies and accrual rates
- Working hours & breaks
- Compensation rates
- Evaluations
- *Note: This can be complex and might require the use of an expert in human resource management.*

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Cell Phones

- Those are not really “free” minutes
- Reimbursement for personal phones

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Cell Phones (Continued)

- This policy should, at a minimum, identify authorized users; guidelines for allowable use; method of reimbursement; if personal use is allowed; specified allowable uses; reporting; monitoring of use by appropriate levels of management; and other guidelines deemed appropriate by those charged with governance.

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Travel Expenses

- Adopt formal policies and procedures for the reimbursing of travel expenses for employees. This policy should include, at a minimum, an amount to be paid for mileage, maximum amounts to be paid for meals and overnight stays, and documentation required to be submitted to the Fiscal Officer for reimbursement.

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Travel Expenses (Continued)

- How much is too much?
- What about the IRS?
- Why is that income?

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Public Records

- What is required for this policy
- Who/what/when/where/cost
- *Too much information for this session!*

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Budgets

- Cash carryover from prior year
- Encumbrances
- Start from scratch or use same old budget?

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Cash Management

- Investments – very complicated
- Cash on hand – how long to hold?
- Petty cash – replenishment & receipts
- Fund balance requirements – 1 month or more?

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Personal

- Personally identifiable information
SSN & other info
- Ohio Rev. Code Section 1347.05 states every state or local agency that maintains a personal information system shall:
(A) Appoint one individual to be directly responsible for the system;

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Personal (Continued)

- (B) Adopt and implement rules that provide for the operation of the system in accordance with the provisions of this chapter;
- (C) Inform each of its employees who has any responsibility for the operation or maintenance of the system, or for the use of personal information maintained in the system, of the applicable provisions of this chapter and of all rules adopted in accordance with this section;

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Personal (Continued)

- (D) Specify disciplinary measures to be applied to any employee who initiates or otherwise contributes to any disciplinary or other punitive action against any individual who brings to the attention of appropriate authorities, the press, or any member of the public, evidence of unauthorized use of information contained in the system;

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Basic Policies for Small Governments

Personal (Continued)

(E) Inform a person who is asked to supply personal information for a system whether the person is legally required to, or may refuse to, supply the information;



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Personal (Continued)

(F) Develop procedures for purposes of monitoring the accuracy, relevance, timeliness, and completeness of the personal information in this system, and, in accordance with the procedures, maintain the personal information in the system with the accuracy, relevance, timeliness, and completeness that is necessary to assure fairness in any determination made with respect to a person on the basis of the information;



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Personal (Continued)

(G) Take reasonable precautions to protect personal information in the system from unauthorized modification, destruction, use, or disclosure;



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Personal (Continued)

(H) Collect, maintain, and use only personal information that is necessary and relevant to the functions that the agency is required or authorized to perform by statute, ordinance, code, or rule, and eliminate personal information from the system when it is no longer necessary and relevant to those functions.

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Personal (Continued)

Further, Ohio Rev. Code Section 1347.07 states a state or local agency shall only use the personal information in a personal information system in a manner that is consistent with the purposes of the system.

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Equipment

- The use of government-owned vehicles and equipment should be specified in a policy established by those charged with governance. This policy should, at minimum, identify authorized users, guidelines for allowable uses, and specific unallowable uses (including personal use).

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Other Policies

- Anything you want
 - ❖ GFOA has guidance for 28 issues under “Accounting, Auditing and Financial Reporting” (see www.gfoa.org and look for ‘Best Practices’)
 - ❖ GFOA has guidance for 39 issues under “Budgeting and Fiscal Policy”

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