



**SNOHOMISH COUNTY COUNCIL
Snohomish County, Washington**

AMENDED ORDINANCE NO. 05-017

**ESTABLISHING AND IMPLEMENTING A SYSTEM
FOR CREDIT CARD USAGE; ADOPTING A NEW CHAPTER 4.03 SCC;
AMENDING SCC 2.100.030**

WHEREAS, RCW 43.09.2855(3) authorizes local governments, including counties, to use credit cards for official government purchases and acquisitions provided that their legislative bodies adopt a system for:

- (a) The distribution of the credit cards;
- (b) The authorization and control of the use of credit card funds;
- (c) The credit limits available on the credit cards;
- (d) Payment of the bills; and
- (e) Any other rule necessary to implement or administer the system under this section; and

WHEREAS, RCW 42.24.115 authorizes municipal corporations to issue charge cards to officers and employees for the purpose of covering expenses incident to authorized travel; and

WHEREAS, the County Council intends by this ordinance to adopt a system for the authorization, distribution, control, implementation and administration of credit cards by county officers and employees;

NOW, THEREFORE, BE IT ORDAINED:

Section 1. A new chapter is added to Title 4 of the Snohomish County Code to read:

**Chapter 4.03
COUNTY CREDIT CARDS**

Sections:

- 4.03.010 Credit card policy**
- 4.03.020 Policies and procedures**

4.03.010 Credit card policy

The director of the department of finance shall implement the following system for the authorization, distribution, control, implementation and administration of credit cards by county officers and employees:

(1) Credit cards may be distributed to those county officers and employees who, in the opinion of the director, have job responsibilities that would benefit from, or otherwise be facilitated by, the use of a credit card;

(2) Credit cards may not be used for personal purposes or for cash advances unless unusual circumstances require the use of the credit card and advance approval is obtained from the department head;

(3) Credit cards may be required to be immediately surrendered if used in a manner inconsistent with county code or county policies or procedures;

(4) The director of finance shall develop and implement guidelines and accounting controls to ensure the proper usage of credit cards and credit card funds including compliance with the County's current purchasing policies and procedures;

(5) The director of finance shall set credit limits on each credit card issued, PROVIDED, That in no event shall the credit limit for any individual travel credit card exceed \$12,000 and, PROVIDED FURTHER, That in no event shall the credit limit for the purchase card of any individual department exceed \$50,000; and

(6) The director of finance shall establish and implement a written procedure for the payment of all credit card bills.

4.03.020 Policies and procedures

The director of finance is authorized to adopt any additional policies or procedures the director determines are necessary to implement, and are not inconsistent with, the provisions of this chapter.

Section 2. Snohomish County Code 2.100.030, last amended by Ordinance No. 04-115 on November 22, 2004, is amended to read:

2.100.030 Authority and function

The department shall have the authority to implement administrative policies and procedures that provide for a comprehensive, orderly basis for program planning, budget

development, and fiscal management and control, including efficient accounting and reporting procedures for county government and may include, in addition, such procedures as will generally promote more efficient management of public funds. To this end, all officers and employees of the county shall furnish the department with information and records that the director may request as he deems necessary to further the purposes of this chapter. Such information and records shall be submitted in a timely manner and in such form as the director may specify. The department's functions and responsibilities shall include but not be limited to the following:

(1) Develop and implement a modern and complete accounting system for each agency to the end that all revenues, expenditures, receipts, disbursements, resources and obligations of the county shall be properly and systematically accounted for. The accounting system shall include the development of accurate, timely records and reports of all financial affairs of the county. The director may require such financial, statistical and other reports as is deemed necessary from all agencies covering any period;

(2) Develop and implement financial control systems for the receipt and disbursement of all public funds of the county not expressly required by other ordinances to be received or disbursed by some other agency. The established financial controls shall provide for authentication and certification by the department head or the department head's designee that the services have been rendered or the materials have been furnished or, in the case of loans or grants, that the loans or grants are authorized by law or, in the case of payments for services to be performed, that a written contract for such services is currently in effect and available for review;

(3) Assist in establishing and maintaining efficient cash management procedures. The department shall assure compliance with established cash management procedures by county departments;

(4) Manage the county's debt obligations;

(5) Establish and maintain procedures for the proper accounting and reporting of county fixed assets;

(6) Establish procedures for the preparation of fiscal impact notes. Such fiscal impact notes shall be prepared for all ordinances, contracts and grants that may have a significant budgetary impact in current and/or future years. The agency responsible for initiating the ordinance, contract or grant shall prepare the fiscal impact note under the direction of and in accordance with the procedures established by the department;

(7) Develop an annual spending plan for the current expense fund that shows the total estimated expenditures by month. Such plan shall be based upon appropriations that are proposed by the executive in the preliminary budget required by the provisions of SCC 4.26.060. Such plan shall be updated from time to time in order to reflect the final adopted budget and any subsequent budget revisions;

(8) Maintain a schedule of projected cash flows, by month, for the current expense fund. Develop a monthly report that compares actual with estimated cash flow;

(9) Prepare the annual budget document under the supervision and authority of the executive in accordance with chapter 4.26 SCC;

(10) Monitor and evaluate the performance of organizational units in meeting the goals and objectives as established through the budgetary process;

(11) Provide budgetary administration by preparing, monitoring, and inputting budget revisions subsequent to adoption of the original budget. The financial system shall be updated by such budget revisions in a timely manner;

(12) Produce the county's comprehensive annual financial report in a timely manner and in accordance with generally accepted accounting principles as established by the GASB;

(13) Establish an automated billing system in order to centralize the billing and collection functions when goods or services are sold to non-county entities on a contract or interlocal agreement;

(14) Establish administrative procedures related to contract administration including but not limited to inventorying,

categorizing, accounting, and monitoring terms and conditions of contracts entered into by all county organizational units;

(15) Develop the six year capital improvement plan as required by charter under the supervision and authority of the executive;

(16) Establish and administer a county safety program in accordance with the rules of the Washington Industrial Safety and Health Act (WISHA). The program shall include the development of a safety organization, and shall establish management accountability for a safe working environment, provide training to identify hazards and prevent injury and report results to enhance risk assessment and to allow for program evaluation;

(17) Perform such other duties as may be required to further the purposes of this chapter;

(18) Develop and establish credit card and credit account policies and procedures that are consistent with chapter 4.0 Snohomish County Code and are appropriate and suitable for County business purposes. Such policies and procedures shall include a determination of which individuals, departments or divisions should be issued credit cards.

PASSED this 11th day of May, 2005.

SNOHOMISH COUNTY COUNCIL
Snohomish County, Washington


Chairperson

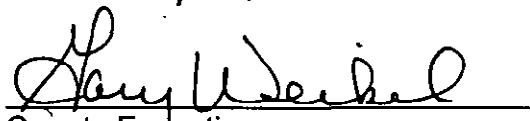
ATTEST:


Clerk of the Council

D-10

- APPROVED
 EMERGENCY
 VETOED

DATE: 5/16/05


County Executive

GARY WEIKEL
Deputy Executive

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ATTEST:

Laura Nelson

Approved as to form only:

Deputy Prosecuting Attorney