

Basic Policies for Small Governments

What is a policy?

- Difference between a policy and procedure
- Policies:
 - Communicate an organization's culture, values, and philosophy.

 • Lay the groundwork for the work culture.
- What is in a good policy?

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What is a procedure?

- Policies show the "why."
- Procedures tell the "how."
- Procedures outline:
 - Who is responsible for each task
 - What steps they need to take
 - Who they need to report to

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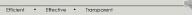
Basic Policies for Small Governments Example for requesting vacation time: • Difference between a policy and a procedure: • Policies determine how much time an employee can take. • Procedures ensure that employees know what to do.

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Why do policies and procedures matter:

- Improve communities and interacting with
- Carry out federal and state programs and laws
- Maintain accurate records
- Ensure employees abide by regulations
- Communicate clear goals and expectations
- Ensure employees know policies and procedures
- Promote consistency across organizations



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Sample policies:

- Credit Cards
- Travel Expenses
- Cash Management
- Personnel
- Personal Information
 - Note: This is not an all-inclusive list of policies.

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Basic Policies for Small Governments Credit Card Policies General Provisions - Enacted HB 312 / ORC § 9.21 Effective date: November 2, 2018 By February 2, 2019 each entity must adopt a written policy for the use of credit card accounts If your entity currently does not use credit cards, you must adopt a policy prior to using or opening a credit card account Due to the increased risk and ability to conduct ATM transactions via debit card, HB 312 prohibits the use of a debit card except for law enforcement purposes and

debit/gift cards which are tied to grant moneys.

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Credit Card Policies (continued)

- Policy Requirements:
 - Appointment of compliance officer
 - Authorized users
 - Types of expenses
 - Acquisition, use and management of credit card
 - Submitting itemized receipts
 - Issuance, reissuance, cancellation and lost or stolen credit cards
 - Maximum credit limit or limits
 - Actions or omissions that qualify as misuse of a credit card account

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Credit Card Policies (continued)

- Additional Resources:
 - AOS Bulletin 2016-004 "Credit Card Cash Withdraws and Credit Card Controls in General"
 - AOS Best Practices December 2017 –
 "How to Minimize the Risk of Credit Card
 Abuse"
 - AOS Bulletin 2018-003 "House Bill 312 Amendments to Regulate the Usage of Credit and Debit Cards"

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Pasic Policies for Small Governments Travel Expense Policies 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. Updates from the IRS: The standard mileage rates for car, van, pickup or panel truck are updated each year. The standard mileage rate for business is based on an annual study of the fixed and variable costs of operating an automobile.

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Basic Policies for Small Governments Cash Management Policies Need to have policies addressing Investments - very complicated Cash on hand - how long to hold? Petty cash - replenishment & receipts Fund balance requirements - 1 month or more? Collateral with banks.

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Personnel Policies 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.

Basic Policies for Small Governments Personal Information Policies Includes: Personally identifiable information, SSN & other information. Ohio Rev. Code Section 1347.05 states every state or local agency that maintains a personal information system shall: Apopit an ersponsible individual Adopt and implement rules Inform each of its employees Specify disciplinary measures Inform a person Develop procedures Take reasonable precautions Collect, maintain, and use Further, Ohio Revised 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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