

**OFFICE OF THE COUNTY MANAGER  
CLARK COUNTY, NEVADA**

VIRGINIA VALENTINE  
County Manager

DARRYL MARTIN  
Assistant County Manager

PHIL ROSENQUIST  
Assistant County Manager

JEFFREY M. WELLS  
Assistant County Manager

FISCAL DIRECTIVE NO.: 1

EFFECTIVE DATE: 2/15/79

REVISION DATE: 2/01/08

SUBJECT: CHART OF ACCOUNTS

I. PURPOSE

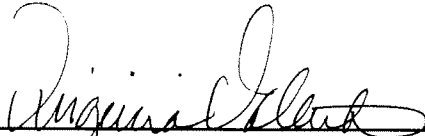
To outline procedures for establishing and administering the Chart of Accounts.

II. ORGANIZATIONS AFFECTED

All departments

III. PROCEDURE

- A. The Chart of Accounts will conform to Generally Accepted Accounting Principles and the provisions of applicable sections of the Nevada Revised Statutes.
- B. The County Comptroller is responsible for establishing the Chart of Accounts and no change will be implemented without his/her approval.
- C. Any requests for changes, additions, or deletions must be submitted to the Comptroller for approval.
- D. Each department will be provided with the revisions to the Chart of Accounts that pertain to its activities.

  
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County Manager

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FISCAL DIRECTIVE NO.: 2

EFFECTIVE DATE: 2/15/79

REVISION DATE: 2/01/08

SUBJECT: GRANT APPLICATIONS AND AWARDS

I. PURPOSE

To establish procedures that will ensure the orderly and efficient processing of grant applications for federal, state, and/or local funding and subsequent grant awards.

II. ORGANIZATIONS AFFECTED

All departments submitting grant applications and receiving grant awards.

III. PROCEDURE

A. Grant Applications

1. As part of the annual budget cycle, any department that anticipates applying for federal, state, and/or local grant funding shall submit the required budget information noting the purpose of the grant, source of the grant, the program for which grant funding will be utilized, and any anticipated required grant match (in-kind or cash). The allocation of requested grant match will be subject to the normal budget process. Funds allocated for a grant cash match for a particular project, but not used, shall revert back to the original fund from which the cash was being provided. Failure to request the required grant cash match will result in the need for the requesting department to identify a source of funding for the grant cash match subject to final approval by Budget and Financial Planning.
2. Prior to submitting a grant application to the grantor, the department shall submit an agenda item to the Board of County Commissioners for approval. The agenda item recommendation shall address the following:
  - a. Type of grant requested (federal, state, or local) and the name of the grantor agency;
  - b. Time period covered by the grant;
  - c. Amount and purpose of the grant;
  - d. Authorization to submit the grant application;
  - e. Authorization for the appropriate County representative, as required by the grantor, such as the Board of County Commissioner's Chair or an elected or appointed department head, to sign any grant documents; and

- f. Authorization to accept any grants awards.
3. The agenda item shall include a completed application with all attachments and shall contain the following background information:
    - a. Where the funds will be deposited (Fund # and Cost Center #);
    - b. Amount and funding source (Fund# and Cost Center #) for the required grant match (in-kind or cash);
    - c. Other fiscal impact, if any;
    - d. Short description of the provisions of the grant;
    - e. Personnel, supplies, services and capital expenditures to be covered by the grant; and
    - f. Explanation of what is to happen to the grant supported programs and/or positions upon its expiration.
  4. Approval by the Board of County Commissioners of the agenda item shall constitute approval for the requesting department to submit the grant application to the grantor agency.
  5. If required by the grantor agency, the requesting department will submit the grant to the appropriate area-wide clearinghouses such as the Clark County A-95 Clearinghouse Council of the Comprehensive Planning Department and/or the appropriate State of Nevada agency for its review and comment. Once the grant has been reviewed, the requesting department will then submit the required copies of the clearinghouse approvals to the appropriate grantor agency.
  6. Any grant application, which is not processed in compliance with these procedures, shall be deemed unauthorized. The County has no obligation to match or otherwise support unauthorized grant applications.

**B. Grant Awards**

1. An additional agenda item requesting acceptance of the grant from the Board of County Commissioners will be required in the following cases:
  - a. The amount actually awarded increases substantially (more than 10%) from the grant request. If the actual amount awarded is less than requested, no action is required by the Board.
  - b. The grant match is greater than that budgeted.
  - c. Grant funded positions need to be created or transferred from the grant positions pool. The recommendation of the agenda item shall include the authorization to create or transfer from the pool the grant positions, the number of positions, title, pay schedule, and term dates.
2. Once a grant award has been received, the department shall submit to Budget and Financial Planning the following information:
  - a. Copy of the grant award letter;
  - b. Annotated agenda item denoting Board of County Commissioners approval;
  - c. Completed Subrecipient and Vendor Determination Form; and
  - d. Completed Grant Request Form indicating how appropriations (revenues

and expenditures) are to be setup in the County's financial system.

Budget and Financial Planning will send a notice of confirmation to the requesting department specifying the fund number, cost center number, revenue and expenditure accounts, cost object (funded program, internal order number) to be used for the grant. Grant funds will be accounted for separately for purposes of accountability and control.

3. Employees filling a grant funded position shall be required to sign a letter, prescribed as to form by Human Resources , acknowledging that their position is grant funded and employment is subject to available grant funding.
4. When grant funds have been expended, departments shall not assume the County will permanently continue funding programs and/or positions, unless approved by the Board of County Commissioners as part of the annual budget cycle.
5. Departments are responsible for the timely request and receipt of grant funds that are reimbursed on a periodic basis by the grantor agency based upon actual expenditures. Copies of grantor reports denoting the expenditure of grant monies and the receipt of revenues for that time period shall be submitted to the Comptroller's Office. Timely reimbursement requests will be a factor when considering requests to submit future grant applications.
6. Departments are required to comply with stipulations of a grant as established by the grantor.
7. Departments shall provide to Budget and Financial Planning any changes to the original grant application and/or award, such as grant extensions or the award of additional funds.

  
\_\_\_\_\_  
VIRGINIA VALENTINE  
County Manager

# OFFICE OF THE COUNTY MANAGER

## CLARK COUNTY, NEVADA

VIRGINIA VALENTINE  
County Manager

DARRYL MARTIN  
Assistant County Manager

PHIL ROSENQUIST  
Assistant County Manager

JEFFREY M. WELL  
Assistant County Manager

FISCAL DIRECTIVE NO.: 3

EFFECTIVE DATE: 9/16/91

REVISION DATE: 2/01/08

SUBJECT: TRAVEL AUTHORIZATION AND REIMBURSEMENT

I. PURPOSE

To establish a uniform and timely method of authorizing and processing travel for official Clark County (County) purposes.

II ORGANIZATIONS AFFECTED

All elected and appointed department heads, employees or non-employees incurring business travel expenses on the County's behalf.

III PROCEDURE

A. Responsibilities

1. Pursuant to Chapter 2.46 of the Clark County Code, it is the policy of the Board of County Commissioners that business travel costs incurred by elected or appointed department heads, employees and non-employees be kept to an absolute minimum.
2. Approval by the Board of County Commissioners of the Final Budget for the fiscal year constitutes approval for an elected or appointed department head to approve travel requests, provided the travel is consistent with the provisions of Chapter 2.46 of the Clark County Code and such costs for travel are included in the department's travel accounts.
3. The County Manager is responsible for issuing and revising the Travel Rules and Procedures, which provide detailed rules and establish procedures for approved business travel.
4. Elected and appointed department heads are responsible for:
  - a. Assuring the appropriateness of a seminar, conference, training or professional meeting;

- b. Determining that the travel costs are included within the travel accounts of the department's approved travel budget; and
  - c. Denying authorization for travel expenditures that will overdraw the travel accounts in the department's approved travel budget.
5. Budget and Financial Planning is responsible for:
  - a. Verifying the availability of department travel appropriations;
  - b. Administering the Travel Rules and Procedures; and
  - c. Adhering to other applicable County policies or state and/or local laws.
6. The County Comptroller is responsible for:
  - a. Administering the Travel Rules and Procedures relative to claims paid against County travel accounts.
7. All travel authorization approvers are responsible for accurately reviewing travel requests and ensuring that travel expenses are in compliance with County policies, rules and procedures.
8. All travelers are responsible for complying with the Travel Rules and Procedures. The Travel Rules and Procedures are binding on elected and appointed department heads, employees and non-employees.
9. All travelers shall make every effort to ensure travel expenses are incurred by the least expensive method reasonably available.

B. Travel Authorization

1. Travel authorization is mandatory if travel is outside of the Clark County area, whether or not there is any cost to the County. Travel authorization is also required if travel is within Clark County, and expenses beyond registration fees are anticipated. A Travel Request Authorization (TRA) form (Attachment A) is to be completed, signed by the traveler, approved by an authorized management level employee, and sent to Budget and Financial Planning at least ten (10) working days prior to the trip. Only emergency situations will be considered an exception to the ten-day time frame. Additionally, justification for travel must appear on the TRA. The travel justification must clearly delineate the purpose of the trip, the manner in which it will benefit County operations, anticipated expenses, and attest to the availability of funding to support the request.
2. For travel within Clark County for which the County will only pay registration fees, justification must be provided upon submittal of an invoice payment request document via the County's financial system.
3. Travel by more than two persons from the same department to a seminar, conference, training or professional meeting outside of Clark County is strongly discouraged and will be forwarded to the County Manager or the appropriate Assistant County Manager for further review and final approval. It is generally

intended that those persons attending training, seminars, conferences and professional meetings share the knowledge gained with their coworkers. Any department requesting travel for more than one person to the same destination during the same time period should submit all travel requests at the same time. Subsequent requests will not be approved unless extraordinary circumstances prevail and a late request is unavoidable.

4. If travel is designated as discretionary travel (i.e., seminars and conferences), the TRA will be forward to the County Manager or the appropriate Assistant County Manager for further review and final approval.
5. If Budget and Financial Planning makes adjustments on the TRA and the department disagrees with the action taken, the TRA will be forwarded to the County Manager or the appropriate Assistant County Manager for a final determination.
6. The approval of the County Manager or the appropriate Assistant County Manager shall be required on travel authorizations that meet the following criteria:
  - a. Duration of the travel exceeds five (5) consecutive business days;
  - b. Travel is to a foreign country;
  - c. The request is for non-employee travel not covered through a contract;
  - d. The request involves an exception to the criteria established by the County Manager in the Travel Rules and Procedures; or
  - e. The request is for an elected or appointed department head.

Only upon final approval of the travel request, the department may proceed to obligate funds and complete any necessary travel arrangements through authorized travel agencies. Car rental credit cards, if applicable, will not be issued until the traveler's last full working day prior to the trip. There are no provisions for cash advances to travelers. Prospective travelers will need to pay for meals and incidentals and provide original itemized receipts for reimbursement upon return from their travel. Receipts are not required for meals and incidentals reimbursed at the per diem rate. The per diem rate is applicable for travel that is not more than five (5) consecutive working days. Receipts for travel exceeding five (5) consecutive working days will be required for reimbursement.

### C. Travel Reimbursement

1. Upon return from travel, a Travel Reimbursement and Expense Report (Attachment B) with the appropriate original itemized receipts and a copy of the approved TRA must be promptly submitted to Budget and Financial Planning. Original itemized receipts are required for all meals and incidentals, if applicable, lodging, car rentals, fuel, or other travel-related items. Credit card statements are not considered original receipts unless the statement itemizes the purchases. No reimbursement will be made until receipts are provided. An exception may be permitted for minimal amounts such as those related to ground transportation.

2. If Budget and Financial Planning and/or the Comptroller's Office makes adjustments on the Travel Reimbursement and Expense Report and the department disagrees with the action taken, the expense report will be forwarded to the County Manager or the appropriate Assistant County Manager for a final determination.
3. When travel time extends beyond one week, it is the elected or appointed department head's responsibility to see that a weekly expense report, together with all original receipts, is returned to the department for processing.
4. The County assumes no obligation to reimburse travelers for expenses that are not in compliance with the Travel Rules and Procedures.

D. Personal Travel in Conjunction with Business Travel

1. If a traveler, in scheduling an itinerary by commercial carrier for a County business trip, desires to make any additional stops for personal purposes, the traveler may do so provided the traveler, if any, pays the increase in travel expense. The following conditions exist for such travel:
  - a. The County will pay the amount equivalent to the round-trip economy class fare for the business trip. Economy class fare shall be based on a departure from the Las Vegas area with an arrival at the business trip destination.
  - b. All time spent on personal travel shall be on annual or other approved leave.
2. If a traveler combines business travel with personal travel, the personal travel shall be noted on the TRA form. The County will not pay for personal costs incurred in conjunction with the business travel. Personal costs shall not be placed on any County issued credit card.
3. A traveler may be accompanied by a spouse/companion provided the County does not pay the travel expenses for the spouse/companion. This applies to all travel expenses such as transportation, meals, registration fees, etc. In addition, the County will only pay the single occupancy room rate. Spouse/companion expenses shall not be placed on any County issued credit card.

E. Legislative Travel and Lobbying Expenses


1. For travel during legislative sessions, all County departments regardless of funding source will submit travel authorization forms under the guidelines of this Directive. If an elected or appointed department head or employee anticipates lobbying and/or testifying, this information must be noted on the TRA. If time was actually spent lobbying and/or testifying, the amount of time in half hour increments must be reported on the Travel Reimbursement and Expense Report. All meal expenses associated with lobbying activities and included with the Travel Reimbursement and Expense Report must include the

name of the legislator(s), legislative staff member(s), or other person(s) for whom a meal was provided, and the topic of discussion.

2. During the legislative session, the County's staff lobbyists, who have temporarily relocated to Carson City, must submit a Travel Reimbursement and Expense Report with the appropriate original itemized receipts to Budget and Financial Planning on a weekly basis.
3. Local lobbying and/or testifying must be reported via e-mail to the legislative expenditure tracking coordinator in Budget and Financial Planning.
4. Prior to the legislative session, the County Manager will provide to the County's staff lobbyists additional guidelines for allowable travel/living expenses.
5. Budget and Financial Planning will be responsible for compiling and reporting the information as mandated by NRS 354.59803, which states local jurisdictions must report expenditures related to legislative activities to the State of Nevada, Department of Taxation within 30 days after the close of the legislative session.

F. Advisory Board Members Travel

1. County residents who serve on a County Advisory Board and who hold office on a statewide or national organization are eligible to attend one state or national board meeting and one convention per year. The County will pay for travel expenses provided the board meeting and/or convention directly relates to the purpose of the County Advisory Board on which they serve.
2. Travel requests must first be submitted in writing to the County elected or appointed department head that works with the Advisory Board. The travel request must be accompanied by verification of membership in the state or national organization.
3. All travel requests for Advisory Board members must conform to the guidelines set forth in this Directive.

  
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VIRGINIA VALENTINE  
County Manager



## ATTACHMENT A TRAVEL REQUEST AND AUTHORIZATION FORM

(Effective February 2008)



ARRANGER: \_\_\_\_\_ PHONE: \_\_\_\_\_ DATE: \_\_\_\_\_

TRAVELER: \_\_\_\_\_ PHONE: \_\_\_\_\_ FAX: \_\_\_\_\_

DEPARTMENT: \_\_\_\_\_ FUND/COST CENTER: \_\_\_\_\_  
INTERNAL ORDER/ WBS: \_\_\_\_\_  
GRANT#: \_\_\_\_\_

DESTINATION: \_\_\_\_\_ OFFICIAL COUNTY BUSINESS DATES:  
FROM: \_\_\_\_\_ TO: \_\_\_\_\_  
\_\_\_\_\_

CONFERENCE/SEMINAR/PROFESSIONAL MEETING: \_\_\_\_\_

PURPOSE & JUSTIFICATION:  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

REQUESTED DEPARTURE DATE:

\_\_\_\_\_  
DATE

REQUESTED RETURN DATE:

\_\_\_\_\_  
DATE

LODGING INFORMATION: \_\_\_\_\_

TRAVELING WITH GROUP: YES  NO  (IF YES, OTHER TRAVELER NAMES) \_\_\_\_\_

<u>METHOD OF TRAVEL:</u>	<u>PERSONAL TRAVEL INCLUDED:</u>	<u>PERSONAL TRAVEL DATES:</u> (If Applicable)	<u>COSTS WITHIN TRAVEL BUDGET OF DEPARTMENT:</u>
<input type="checkbox"/> COMMERCIAL	<input type="checkbox"/> YES		<input type="checkbox"/> YES
<input type="checkbox"/> COUNTY VEHICLE	<input type="checkbox"/> NO		<input type="checkbox"/> NO
<input type="checkbox"/> OTHER: _____			

ANTICIPATED EXPENSES:	SIGNATURES:
AIR FARE: _____	
RENTAL CAR: _____ (Attach Justification)	TRAVELER _____ DATE _____
LODGING: _____	AUTHORIZED DEPARTMENT MANAGEMENT _____ DATE _____
MEALS: _____	FINANCE/BUDGET & FINANCIAL PLANNING _____ DATE _____
REGISTRATION: _____	
OTHER: (See Note) _____	
TOTAL: <u><u>\$ 0.00</u></u>	COUNTY MANAGER'S OFFICE _____ DATE _____
(Note: )	

Traveler's signature on the TRA acknowledges that they have read and understand the *Travel Rules and Procedures* and all applicable Fiscal Directives, which can be found on the Finance Department Webpage, are binding on all County travelers.

# ATTACHMENT B - TRAVEL REIMBURSEMENT EXPENSE REPORT CLARK COUNTY, NEVADA

Date: \_\_\_\_\_

Traveler \_\_\_\_\_ Department \_\_\_\_\_ Fund #/Cost Center # \_\_\_\_\_

Travel Expense Description	GL Account	Prepaid Expenses	Travel Date	Travel Date	Travel Date	Travel Date	Travel Date	Travel Date	Travel Date	TOTAL
Air Fare/Other Commercial Transportation Fare	649100									\$0.00
Private Car Mileage (pre-approved)	649300									\$0.00
Rental Car (including parking and fuel)	649300									\$0.00
Public Transportation (taxi, bus, shuttle, etc)	649000									\$0.00
Transfer Tips (ski cap, taxi, etc)	649000									\$0.00
Lodging	649200									\$0.00
Lodging Tips (N/A for reimbursements @ per diem rate)	649200									\$0.00
Registration	649510									\$0.00
Meals	649400									\$0.00
Meal Tips (N/A for reimbursements @ per diem rate)	649400									\$0.00
Telephone (Justify)	649000									\$0.00
Other - Explain										\$0.00
Deductions - Explain (Personal, Spouse, Guest, etc.)										\$0.00
<b>TOTAL DAILY EXPENSES</b>		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

NOTE: TAPE ALL RECEIPTS TO 8½ x 11 SHEETS OF PAPER AND INCLUDE WITH THIS COMPLETED REPORT.

DEDUCT PREPAIDS: \$ \_\_\_\_\_  
REIMBURSE TRAVELER: \$ \_\_\_\_\_

TRAVELER'S SIGNATURE \_\_\_\_\_ TRAVELER'S MAILING ADDRESS \_\_\_\_\_

If travel was during the legislative session, amount of time spent lobbying/testifying? (Only report in ½ hour increments) \_\_\_\_\_ minutes

**OFFICE OF THE COUNTY MANAGER  
CLARK COUNTY, NEVADA**

**THOM REILLY**  
County Manager

**RICHARD B. HOLMES**  
Assistant County Manager

**CATHERINE CORTEZ MASTO**  
Assistant County Manager

**VIRGINIA VALENTINE**  
Assistant County Manager

**FISCAL DIRECTIVE NO.: 4**

**EFFECTIVE DATE: 8/01/04**

**SUBJECT: REFRESHMENTS AND MEALS**

**I. PURPOSE**

To establish procedures for the purchase of non-travel related refreshments and meals.


**II. ORGANIZATIONS AFFECTED**

All departments

**III. PROCEDURE**

- A. Prior approval from the County Manager or his/her designee is required for the purchase of any food and beverages including, but not limited to, the following:
1. Refreshments provided to citizens as part of a community outreach program or service;
  2. Refreshments provided during training offered to non-County employees where a fee is charged;
  3. Refreshments or meals provided to volunteers at training or recruitment seminars;
  4. Refreshments or meals provided to citizens serving on a jury or a Coroner inquest panel;
  5. Refreshments provided for grand opening events regardless of whether or not they are funded by donations;
  6. Refreshments provided for members of Advisory Boards, Advisory Councils and/or Planning Commissions at their respective meeting;
  7. Refreshments or meals for County officers or employees.
- B. Employees, who are responsible for the purchase of food or drinks, must make every effort to keep costs and quantities at a minimum in an effort to minimize waste.
- C. The purchase of bottled water for County employees is not an allowable expense without the prior written approval of the County Manager or his/her designee.

- D. The Budget and Financial Planning Division of the Finance Department will be responsible for maintaining a comprehensive listing of items approved by the County Manager.

  
\_\_\_\_\_  
Thom Reilly  
County Manager

# OFFICE OF THE COUNTY MANAGER

## CLARK COUNTY, NEVADA

VIRGINIA VALENTINE  
County Manager

DARRYL MARTIN  
Assistant County Manager

PHIL ROSENQUIST  
Assistant County Manager

JEFFREY M. WELLS  
Assistant County Manager

FISCAL DIRECTIVE NO.: 5

EFFECTIVE DATE: 2/15/79

REVISION DATE: 2/01/08

SUBJECT: REFUNDS

I. PURPOSE

To establish procedures for issuing refunds to any person, firm or agency.

II. ORGANIZATIONS AFFECTED

All departments

III. PROCEDURE

A. Responsibilities

1. Pursuant to Nevada Revised Statutes (NRS) 354.220 through 354.250, a refund of money, which has been paid to the Clark County (County) Treasurer through mistake or inadvertence, must be approved by the Board of County Commissioners.
2. The department seeking to process a refund shall prepare the request with supporting back-up justification for each refund and forward the paperwork to the Comptroller's Office for review.
3. The department will ensure that sufficient back-up justification is provided to enable the Comptroller to not only pay the request, but also to prepare an agenda item to the Board of County Commissioners for authority to process the refund.
4. The department must take into account that the Comptroller has an agenda cutoff date that must be adhered to. It is the responsibility of the department submitting the request for a refund to ensure that if the claim is time-sensitive the Comptroller is allowed enough time to review and prepare the item for the agenda.
5. A claim for refund of money must be submitted to the Board of County Commissioners within three years after the time the money was paid to the

County Treasurer.

6. No credit shall be allowed on any account owed to the County without the same approval as would be required for a refund.

B. Exclusions

The following are the only exclusions from the provisions of this Directive:

1. Refunds of duplicate payments provided funds have not been transmitted to the County Treasurer.
2. Bail deposited in a bail trust account may be returned as provided by State law.
3. Refunds for election filing fees to certain candidates as provided by State law.
4. Claims for refunds of a registration fee or deposit paid to the Parks and Recreation Department may be made with the approval of the Comptroller if the amount is under \$1,000.
5. Claims for refunds of any charges, fees or deposits less than \$100 paid to the Department of Aviation.
6. Fees collected by the County Recorder exceeds by \$5 or less the amount required to be paid by law.



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VIRGINIA VALENTINE  
County Manager

**OFFICE OF THE COUNTY MANAGER  
CLARK COUNTY, NEVADA**

YOLANDA T. KING  
County Manager

FISCAL DIRECTIVE NO.:6

JESSICA COLVIN  
Chief Financial Officer

RANDY TARR  
Assistant County Manager

EFFECTIVE DATE: 2/15/79

JEFFREY M. WELLS  
Assistant County Manager

REVISION DATE: 09/23/2019

KEVIN SCHILLER  
Assistant County Manager

LES LEE SHELL  
Chief Administrative Officer

**SUBJECT: PURCHASING AND CONTRACT ADMINISTRATION**

**I. PURPOSE**

To establish procedures for ensuring that all purchasing and contracting activities of Clark County (County) are in compliance with applicable Nevada Revised Statutes (NRS), specific orders of the Board of County Commissioners (BCC), and the provisions of this Directive.

**II. ORGANIZATIONS AFFECTED**

All departments and agencies funded through the County budget process.

**III. PROCEDURES**

**A. Responsibilities**

1. The Chief Financial Officer and the Director of Aviation have been authorized by the Board of County Commissioners to administer the purchasing and contracting functions of the County.
2. The administration of the purchasing and contracting functions, with the exception of the Department of Aviation (DOA), is centralized in the Administrative Services Department's Purchasing and Contracts Division to provide for the efficient and orderly administration of all County purchasing and contracting activities.
3. The Chief Financial Officer, through the Finance Department's Budget and Financial Planning Division, is responsible for reviewing and approving all purchase requisitions (PR) requested by all County departments and agencies funded through the County budget process. Approval is conditioned upon the following factors:
  - a. Sufficiency of department appropriations;
  - b. Compliance with budgetary and fiscal policies;
  - c. Compliance with accounting principles and standards; and
  - d. Reasonableness of the request.

4. Budget and Financial Planning is also responsible for ensuring that all requisitions comply with this Directive, the Local Government Budget Act (NRS 354), and other applicable state and/or local laws.
5. The Chief Financial Officer and the Director of Aviation, through the Purchasing Manager, are responsible for overseeing the purchasing and contracting functions and ensuring that all purchases and contract activities are made in compliance with this Directive, the Local Government Purchasing Act (NRS 332), and other applicable state and/or local laws.
6. Elected Officials and Department Heads, who have authority over the budget administration of a department, are responsible for all of the purchasing and contracting activities that originate from their office or staff. Purchasing and contracting activities that appear to be in conflict with the criteria set forth in this Directive will be forwarded to County Management for review. **Additionally, Elected Officials and Department Heads may be held personally liable for any purchase, contract, lease or rental of material, equipment, or contracting for services that are not properly authorized or which are not in compliance with this Directive.**
7. County and agency employees and/or other related entities under the jurisdiction of the BCC directly associated in and responsible for the procurement of goods or services and contracting activities, including an evaluator, are prohibited from having any direct or indirect interest in any firm or business that does business or solicits business from the County and agency.
8. Departments and agency employees directly involved in the procurement process will make every effort possible to ensure the acquisition of the highest quality for all goods and services at the lowest obtainable cost.

**B. General Purchasing Requirements**

**1. Purchase Orders**

- a. The general rule is that all purchases must be made with a purchase order. Non-Purchase Order procurement is strongly discouraged.
- b. County departments and agencies are prohibited from authorizing suppliers to provide goods, services or professional services without an official purchase order number issued by Purchasing and Contracts. Purchase order requisitions become Official County purchasing contracts only after a purchase order number has been issued.

**2. Purchase Order Exceptions**

- a. Certain categories of obligations can be paid without a purchase order. A list of these exceptions is found in Attachment "A" of this Directive. The Chief Financial Officer or his/her designee will authorize additional exceptions to this listing as deemed appropriate for non-purchase order payments

**3. Types of Purchase Orders**

**Standard Purchase Order (SPO)** This type of purchase order is used for the one- time purchase of specific goods or services and for repetitive purchases of goods and services provided as needed on an on-going basis within the County's standard fiscal year which is July 1 – June 30. Purchases made against a SPO are limited to only those items defined in the purchase order line item description. In addition, SPOs are used for annual requirements contract purchases for goods and services.

Department heads, managers and supervisors are responsible for ensuring that appropriate purchases are made against the SPOs. When goods have been received or services rendered, departments will be responsible for closing completed purchase orders by indicating a final payment status on the invoice document and selecting "Delivery Complete" (Delivery Tab) and "Final Invoice" (Invoice Tab) on the purchase order in the County's financial system. This type of purchase order will close at the end of the fiscal year and will not carryover to a subsequent fiscal year.

- a. **Blanket Purchase Orders (BPOs)** Except for the Department of Aviation, BPOs will not be issued to County Departments.
- b. **Multi-Year Purchase Orders (MPO)** This type of purchase order is used to request for goods or services (e.g. construction projects) that require a long-term contractual obligation which will cross the County's standard fiscal years, and funding source(s) are identified and full amount encumbered when a contract is approved. Grant funded efforts that contain periods of performance that cross the County's standard fiscal year may also be issued as MPOs. When contractual obligations are fulfilled, departments will be responsible for closing completed purchase orders by indicating a final payment status on the invoice document and selecting "Delivery Complete." (Delivery Tab) and "Final Invoice" (Invoice Tab) on the purchase order in the County's financial system. This type of purchase order does not automatically close at the end of the fiscal year.
- c. **Purchase Adjustment Request (PAR - Increase)** If after a purchase order has been issued and it is determined that the PO line-item value of goods or services (excludes professional services, interlocal agreements and construction) has increased by \$25 or 10%, whichever is less; departments must submit a purchasing adjustment request. If the change in value is less than the dollar value described above, the Purchasing representatives will check the Estimated Price box under the Condition Control tab in the financial system.
- d. **Purchase Adjustment Request (PAR – Decrease)** If after a purchase order has been issued and it is determined that the value or quantity of the goods or services has decreased, departments must notify Purchasing and Contracts via e- mail requesting a reduction to the PO and must specify the specific line item to be reduced (excludes professional services, interlocal agreements and construction).

#### 4. **Goods and Non-Professional Services**

- a. In accordance with the Local Government Purchasing Act (NRS 332), the process and documentation associated with the purchase of goods and non-professional services are based on the dollar value of the specific purchase request. When determining the expenditure range associated with a given request for a good or non-professional service, Purchasing and Contracts is required to consider the requirements of ALL County Departments. Goods and Non-Professional Service requirements valued under \$100,000 per fiscal year for the same product or service does not require a formal solicitation. Dividing purchasing transactions to avoid the requirements of the NRS and as noted in Attachment B in the General Guidelines, is prohibited. Included in Attachment "B" of this Directive is a listing of the dollar value guidelines used to determine the process required for the procurement of goods and non-professional services under \$100,000.

#### 5. **Professional Service Contracts**

- a. In accordance with the Local Government Purchasing Act (NRS 332), professional services may be exempt from the competitive bidding process. Generally, professional is defined as

a service provider who typically is required to possess specialized or technical knowledge or experience, hold a professional license and/or higher education is usually required to perform the service. However, this definition is not all-inclusive. If it is questionable as to when a service provider can be classified as a professional service, contact the appropriate Purchasing Analyst, as they will make a final determination.

- b. Professional service contracts valued under \$500,000 per fiscal year request/effort do not require a formal solicitation. However, a scope of work that outlines the work to be performed, the timeline for the effort and a payment schedule/cost breakdown must be attached to the purchase requisition. Reference Attachment B for the dollar value guidelines used to determine the requirements for quotes. Complete Scopes of Work may be signed by the Department Director/Manager and attached to the PR.
- c. Professional service contracts exceeding \$500,000 per fiscal year request/effort for the same consultant or services should be competitively solicited utilizing a formal Request for Proposal (RFP), Statement of Qualification (SOQ), and/or Request for Qualification (RFQ) process whenever possible. A professional services contract should not be divided into phases in order to avoid the RFP process. The RFP/SOQ/RFQ notice should be distributed to as many local businesses as possible using Purchasing's Nevada Government eMarketplace (NGEM) supplier database, the County's Small Business Utilization Directory, and any businesses known by the using department. The Department Head is responsible for justifying the selection process when the RFP/SOQ/RFQ process is not used for a professional services contract exceeding \$500,000 per fiscal year request/effort. In that event, the Department Head, with the exception of the DOA, will complete and sign the form entitled "Justification for Competitive Bidding Exceptions" found in Attachment "C" of this Directive, obtain approval and signature from the Purchasing Manager and the applicable Assistant County Manager, have an approved Purchase Requisition, and submit the original form and a Scope of Work with the department's request for contract award to the appropriate Purchasing Analyst. The Director of Aviation will be responsible for ensuring that a process for justifying professional services, when a RFP/SOQ/RFQ is not used, is in place for DOA professional service contracts.
- d. Professional service contracts valued under \$1,000,000 per fiscal year request/effort, for design, engineering, architectural, and landscape architectural services for Capital Improvement Projects (CIP) do not require a formal solicitation, but shall use the current approved Statement of Qualification (SOQ) lists. However, a scope of work or contract that outlines the work to be performed, the timeline for the effort and a payment schedule/cost breakdown must be attached to the purchase requisition.
- e. Communication between a potential proposer or any of its representatives and a member of the Board of County Commissioners or between a potential proposer or any of its representatives and a non-designated County contact regarding the selection of a proponent or award of a contract is prohibited from the time the RFP is advertised until the item is posted on an agenda for award of the contract. Any questions regarding a RFP/SOQ/RFQ must be directed to the designated contact(s) in the RFP/SOQ/RFQ document.

The Purchasing Analyst assigned to prepare the RFP document will work with the using department to ensure all the required information is obtained. In addition, the Purchasing Analyst will be responsible for the RFP/SOQ/RFQ process once it is issued and will participate in the negotiations with the using department.

## 6. Software, Hardware, and Implementation

- a. Request for Information (RFI) - The using department in order to obtain information regarding software, hardware, and implementation services that may be available in the market place, and to obtain general pricing information may issue a RFI. The using department should submit the RFI with a list of potential suppliers and a Scope of Work to Purchasing and Contracts for processing. The RFI shall not be used to prepare and finalize a contract with a potential supplier.
- b. **Software, hardware, and implementation services \$500,000 per fiscal year request/effort or more should be competitively solicited utilizing a formal Request for Proposal (RFP) process whenever possible\***. The RFP notice should be distributed to as many local businesses as possible using Purchasing and Contract's supplier database, the County's Small Business Utilization Directory, and any businesses known by the using department. The Department Head is responsible for justifying the selection process when the RFP process is not used for software, hardware, and implementation services contracts valued at \$500,000 or more per fiscal year request/effort. In that event, the Department Head, with the exception of the DOA, will complete and sign the form entitled "Justification for Competitive Bidding Exceptions" found in Attachment "C" of this Directive, obtain approval and signature from the Purchasing Manager and the applicable Assistant County Manager, have an approved Purchase Requisition, and submit the original form and the Scope of Work with the department's request for contract award to the appropriate Purchasing Analyst. The Director of Aviation will be responsible for ensuring that a process for justifying software, hardware, and implementation services when a RFP is not used is in place for DOA software, hardware, and implementation service contracts.

**\*Contact the Information Technology (IT) Security Administrator for further guidance on procedures, if this purchase involves the purchasing of software, hardware and/or related implementation services, for the processing, storing or transmittal of:**

- **Criminal History,**
- **Justice Information (CJIS),**
- **Health Information (HIPPA),**
- **Payment Card Industry Information (PCI DSS), or**
- **Personal Information (NRS 603A).**

## 7. Construction

- a. In accordance with NRS 338, the award of construction contracts is based on the estimated dollar value of the specific project requested. Dividing construction projects to avoid the requirements of the NRS and as noted in Attachment B in the General Guidelines, is prohibited.
- b. Included in Attachment "B" of this Directive is a listing of the dollar value guidelines used to determine the process required to award construction contracts under \$100,000 per fiscal year request/effort and formal solicitations.

## 8. Local Small Business Development

- a. On February 17, 1998, the Board of County Commissioners approved a Strategic Plan/Resolution that affirmed its commitment to encourage local disadvantaged businesses to do business with the County. Purchasing and Contracts is responsible for assisting County

departments in identifying and utilizing these businesses. Regardless of the type of purchasing activity requested by the department, consideration will be given to using a local disadvantaged business by utilizing the Disadvantaged Business Directory. This directory provides a list of known local disadvantaged businesses that have expressed an interest in doing business with the County and may have attended and completed the Small Business Opportunity Program (SBOP). If departments are unable to identify local disadvantaged businesses, they must contact Purchasing and Contracts to obtain assistance. If a local disadvantaged business cannot be identified after obtaining assistance from Purchasing and Contracts, this information must be noted in the "PR Header Note".

- b. It is each Department Head's responsibility, in conjunction with Purchasing and Contracts, to ensure that their staff is participating in good faith efforts and are reaching out to disadvantaged businesses when staff is obtaining quotes for small procurements for goods and services, professional services, small construction and repairs, information technology, etc. The PR must have backup identifying the disadvantaged business contacted for each specific quote. In addition, backup must justify the reason why disadvantaged businesses did not quote. The Purchasing Analysts will review all quotes to ensure compliance with this Directive. Disadvantaged businesses include Minority Business Enterprise (MBE), Woman-Owned Business Enterprise (WBE), Veteran-Owned Business Enterprise (VET), Disabled Veteran-Owned Business Enterprise (DVET), Physically Challenged Business Enterprise (PBE), Small Business Enterprise (SBE), Emerging Small Businesses (ESB) and Lesbian, Gay, Bisexual and Transgender (LGBT).
- c. Departments are required to use the Clark County standard quotes forms which can be obtained on MyIntraNET under Purchasing and Contracts or by contacting the Purchasing Analyst.

C. **Contract Administration**

1. Any contract, excluding real property leases, for which the department's estimated amount required to perform the contract exceeds the established dollar threshold per fiscal year under which the County may incur contractual liability, shall have an approved Purchase Requisition and Scope of Work and shall be directed to the appropriate Purchasing Analyst for preparation and include the review and approval as to form by the District Attorney's (DA) Office. The Purchasing Analyst and originating department, with assistance and approval of the DA's Office, will prepare all contracts, together with an accompanying agenda item, for submittal to the Board of County Commissioners, if required, or submittal to the Chief Financial Officer or his/her designee. Any amendments, modifications or change orders to the contract after award must be submitted to Purchasing and Contracts and the Chief Financial Officer or his/her designee. Contract administration shall be a joint effort between the originating department and Purchasing and Contracts.
2. The originating department is responsible for providing oversight of the day-to-day performance and payment of invoices after award to ensure that:
  - a. The scope of work is being adhered to,
  - b. Non-performance is properly documented,
  - c. Timelines/milestones are met,
  - d. Reports and/or submittals required are provided, and
  - e. Invoices/pay estimate requests are appropriate and accurate.

**The originating department shall immediately notify the appropriate Purchasing Analyst if problems occur or assistance is needed.**

3. Purchasing and Contracts will have the continued responsibility for contract administration as follows:
  - a. Obtain insurance and bonds,
  - b. Contract renewals,
  - c. Price adjustments,
  - d. Cause and corrective actions, and
  - e. Close out or termination of contract.
  
4. Unless otherwise approved by the Board of County Commissioners, only the County Manager, Chief Financial Officer and the Director of Aviation or their designated designee may sign a contract on behalf of the County.
  
5. A using department may prepare contracts involving the expenditure of \$100,000 or less per fiscal year request/effort. However, the department shall not contractually obligate the County for a good or service unless the contract has been reviewed and approved as to form by Purchasing and Contracts and the DA's Office. Additionally, unless otherwise approved by the Board of County Commissioners, **only the County Manager, Chief Financial Officer or Director of Aviation or their designated designee may sign contracts on behalf of the County.**

D. **Interlocal Contracts**

1. In accordance with Nevada Revised Statute (NRS) 277, any interlocal contract with another public agency to perform any governmental services for which the estimated annual amount required to perform the services exceeds \$25,000 per fiscal year request/effort, requires Board of County Commissioner approval. A using department must prepare interlocal contracts involving the expenditure of \$25,000 or less per fiscal year request/effort. However, the department shall not contractually obligate the County for services unless the contract has been reviewed and approved as to form by Purchasing and Contracts and the DA's Office. Unless otherwise approved by the Board of County Commissioners and signed by the Chair, **only the County Manager, Chief Financial Officer or Director of Aviation or their designated designee may sign interlocal contracts \$25,000 or less per fiscal year request/effort on behalf of the County.**
  
2. Additionally, the using department must maintain written documentation of the terms of the agreement for at least 3 years after the date on which the agreement was entered into.

E. **Procurement Activities**

Procurement of any type of good or equipment, professional or non-professional service Contracts, Competitive Bidding Exception, or Construction Contract will commence only after Purchasing and Contracts receives an approved PR, or as approved by the Chief Financial Officer or the Manager or Director of Budget and Financial Planning.

If the Board of County Commissioners (BCC) have approved the appropriations of funding for Real

Property Management, Public Works or Information Technology capital improvement projects, Purchasing and Contracts may move forward with the contract and or purchasing process without the issuance of a purchase requisition request. However, an approved purchase requisition request must be in place before the commencement of goods or services being delivered or provided.

**F. Federal Grants or Financial Assistant Agreements**

1. Departments submitting a PR for procurement of any type against a federal grant or financial assistance agreement must submit a copy of the approved federal grant or federal assistance agreement attached to the PR, together with any applicable agenda item, scope of work/specifications, milestones and deliverables.
2. Any federally funded procurement activity will be in accordance with the federal procurement requirements and flow down clauses stated in the grant or financial assistance agreement (e.g., Buy American Act). Purchasing and Contracts will review the federal grant or financial assistance agreement procurement requirements and compare against the Nevada Revised Statutes (NRS) procurement requirements, and proceed with the procurement action using the "higher standard" of the two, ensure compliance regarding debarment by verifying through the Federal System for Award Management (SAM) and for the Labor Commissioner's Disqualified List and document the file accordingly.

**G. Emergency Purchases**

1. An emergency is defined as a disaster or a situation that may lead to the impairment of health, safety, or welfare of the public if not immediately addressed. Most of these emergencies are identified in the County's Emergency Operations Plan. The purchasing process for emergencies depends on the severity and resources required to manage the incident.
2. Incidents that typically affect one department (e.g., a boiler is damaged at a certain facility with no backup available).
  - a. If this type of an incident occurs **during** normal weekday working hours, the requesting department will contact Purchasing and Contracts for approval of the request. The assigned Purchasing Analyst will work with Budget and Financial Planning to identify necessary funding. If the request is approved, the requesting department will be given an approved purchase order to provide to the appropriate supplier(s).
  - b. If this type of an incident occurs **after** normal weekday working hours, the requesting department may purchase the item or service and notify Budget and Financial Planning and Purchasing and Contracts on the first working day following the incident.

All emergencies require a memorandum describing the nature and extent of the emergency. This report will be submitted to Purchasing and Contracts on the first working day following the incident. Purchasing and Contracts and Budget and Financial Planning will review the memorandum to verify the appropriateness of the emergency purchase relative to the incident. If Purchasing and Contracts or Budget and Financial Planning disagree with the action taken by the department, the memorandum will be forwarded to County Management for a final determination. The County Manager has the authority to declare an emergency.

3. Incidents that affect multiple departments or jurisdictions (e.g., floods, earthquakes, major fires, or other unforeseen incidents etc.):
  - a. If this type of incident occurs, the Clark County Fire Department's Emergency Management Division will establish an Emergency Operations Center (EOC). Departments, as directed by the County's Emergency Operations Plan, are required to utilize existing resources prior to requesting additional resources. In the event that the existing resources are depleted, or anticipated to be depleted, the requesting department will contact their department Budget representative. With Budget's approval, the requesting department may request that the Purchasing and Contract's representative locate and purchase the good or service, or request that they be given a verbal emergency purchase order number to provide to the appropriate supplier. Purchasing representatives will review the request prior to issuing any emergency purchase orders. If an individual expenditure is expected to exceed \$100,000 per fiscal year request/effort for goods and non-professional services and \$500,000 per fiscal year request/effort for professional services and information technology, the Purchasing and Contracts representative will notify the Chief Financial Officer or its designee for approval.
4. After the good or service has been received by the department, a department approved invoice must be forwarded to Budget and Financial Planning for review and approval prior to payment.
5. If the expenditure(s) for the incident exceeds the dollar threshold, Purchasing and Contracts will prepare an agenda item for the next feasible regularly scheduled Board of County Commissioners meeting.

H. **Departments Purchases and Contracts - \$0 - \$100,000/\$500,000– Per Fiscal Year Expenditures**

1. Requests for purchases may be approved based upon the department's total fiscal year expenditure for goods, non-professional services and professional services.
2. Purchasing and Contracts will review the material groups assigned to the good, non- professional service, professional service and/or information technology to determine if the department's total expenditures do not exceed \$100,000 or \$500,000 respectively, per fiscal year.
3. Should the County's total fiscal year expenditures exceed the established dollar threshold for the same good, non-professional service, professional service and/or information technology, Purchasing and Contracts will be required to advise departments that a formal solicitation for the good, non-professional service or professional service is required. Purchasing and Contracts will consult with departments and determine what type of solicitation would be required.
4. Purchasing and Contracts will review material groups each fiscal year to ensure the departments are in compliance with Nevada Revised Statutes, Clark County Fiscal Directive No. 6 and Purchasing and Contracts guidelines.

  
YOLANDA T. KING  
County Manager

**FISCAL DIRECTIVE NO. 6  
ATTACHMENT A**

**PURCHASE ORDER EXCEPTIONS**

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**GENERAL LISTING**

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Advertisements	Physicians*
Bond and Interest Payments	Postage (U.S. Postal Service only)
County Appointed Attorneys*	Publications
Dues	Refunds
Emergencies**	Registration Fees (Local training and seminars)
Freight	Reimbursements of Imprest Petty Cash Accounts
Grant Payments to Cities	Subscriptions (Except software subscriptions)
Insurance/Bond Payments	Testing/Certifications
Interdepartmental Charges	Travel (Signed Travel Request Authorization (TRA) required)
Land Acquisition	Tuition/Training
Memberships	Utilities
Mileage	Veterinary Services
Non-capital Books	Volunteer Firefighter Payments
Payments to Other Government Agencies	

\* Contracts approved by the BCC with a maximum payable amount should be established by purchase order.

\*\*An emergency is defined in Section III.G of this Directive.

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**COURT ORDERED OR STATUTE MANDATED**

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Court Appointed Attorneys	Interpreters
Court Reporters	Investigators
Expert Witnesses	Jury/Witness Imprest
Grand Jury	Psychiatrists
Insurance Claim Settlements	

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**PASS THROUGH PAYMENTS**

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Agency Funds (See CAFR for listing of Agency Funds)	County Licensing Applications Private
Group and Industrial Insurance	Purpose Trust Accounts
In-Transit Funds Justice	Settlements to Cities
Court Bail Payroll	Settlements to State
Deductions County Payroll	Tax Receiver Account
Benefits	Trust Returns

**FISCAL DIRECTIVE NO.  
6 ATTACHMENT B  
PURCHASING PROCESS GENERAL GUIDELINES**

<b>GOODS &amp; NON-PROFESSIONAL SERVICES CONTRACTS</b> (Guidelines in accordance with NRS 332)	
\$0.00 - \$50,000.00	Informal Bid – 1 Quote Required from a disadvantaged business when possible, recommend in writing. If written quote is not available, department representative must provide a contact name, phone, fax number and/or an email address for the vendor in the PR Header Note.
\$50,000.01- \$100,000.00	Informal Bid – Minimum 2 Written Quotes Required (1 from a local disadvantaged business), when possible.
\$100,000.01+	Formal Competitive Bid Process (Requires a formal bid document and advertising).
Bid awards up to \$1,000,000 may be authorized by Purchasing and Contracts and the Chief Financial Officer (CFO). Bid awards greater than \$1,000,000 must be authorized by the Board of County Commissioners (BCC). Contact Purchasing and Contracts for further instructions.	

<b>CONSTRUCTION CONTRACTS</b> (Guidelines in accordance with NRS 338)	
\$0.00 - \$25,000.00	Informal Bid – Minimum 1 Written Quote from properly licensed contractor, using the disadvantaged directory, when possible.
\$25,000.01-\$100,000.00	Informal Bid – Minimum 3 Written Quotes Required (1 from a local disadvantaged business), when possible, and from properly licensed contractors.
\$100,000.01+	Formal Competitive Bid Process (Requires a formal bid document and advertising). <b>Prevailing Wage required.</b>
Bid awards up to \$2,000,000 may be authorized by Purchasing and Contracts and the Chief Financial Officer (CFO). Bid awards greater than \$2,000,000 must be authorized by the Board of County Commissioners (BCC). Contact Purchasing and Contracts for further instructions.	

<b>PROFESSIONAL SERVICES</b> (Guidelines in accordance with NRS 332)	
\$0.00 - \$100,000.00	Informal Quote – 1 Written Quote Required from a disadvantaged business, when possible. Department representative must provide a contact name, phone, fax number and/or an email address in the PR Header Note for the vendor.
\$100,000.01 - \$500,000.00	Informal Quotes – Minimum 2 Quotes Required (1 from a disadvantaged business), when possible. <b>If no additional quotes are obtained over \$100,000, department will be required to submit a Justification Memo from the Department Head and/or Manager.</b>
\$500,000.01+	Formal Request for Proposal (RFP); Statement of Qualification (SOQ); Request for Qualification (RFQ) or FD No. 6 Justification.
Contract awards up to \$1,000,000 may be authorized by Purchasing and Contracts and the Chief Financial Officer (CFO). Contract awards greater than \$1,000,000 must be authorized by the Board of County Commissioners (BCC). Contact Purchasing and Contracts for further instructions.	

**PROFESSIONAL SERVICES**  
**Capital Improvement Projects-ONLY**  
 (Guidelines in accordance with NRS 332)

\$0.00 - \$1,000,000.00	<p>Department(s) shall make every effort to solicit work from a disadvantaged business when not using the current approved Statement of Qualification (SOQ) lists.</p> <p>Design Architects and Engineers shall include, but may not be limited to, (Civil, Electrical, Landscape, Mechanical, Structural including Commissioning, Cost Estimating, Scheduling, Land Surveying, Utilities Coordination and Design Registered Roofing) for Capital Improvement Projects (CIP) ONLY.</p>
\$1,000,000.01 +	<p>Formal Request for Proposal (RFP); Statement of Qualification (SOQ); Request for Qualification (RFQ) or FD No. 6 Justification when not using the current approved Statement of Qualification (SOQ) lists.</p>
<p>Contract awards up to \$1,000,000 may be authorized by Purchasing and Contracts and the Chief Financial Officer (CFO). Contract awards greater than \$1,000,000 must be authorized by the Board of County Commissioners (BCC). Contact Purchasing and Contracts for further instructions.</p>	

**INFORMATION TECHNOLOGY**  
 (Guidelines in accordance with NRS 332)

\$0.00 - \$100,000.00	<p>Informal Quote – 1 Written Quote Required from a disadvantaged business, when possible. Department representative must provide contact name, phone, fax number and/or email address for the vendor in the PR Header.</p>
\$100,000.01 - \$500,000.00	<p>Informal Quote – Minimum 2 Written Quotes Required (1 from a disadvantaged business), when possible. <b>If no additional quotes are obtained over \$100,000, department will be required to submit a Justification Memo from the Department Head and/or Manager.*</b></p>
\$500,000.01+	<p>Formal Request for Proposal (RFP); Statement of Qualification (SOQ); Request for Qualification (RFQ) or FD No. 6 Justification.</p>
<p>Contract awards up to \$1,000,000 may be authorized by Purchasing and Contracts and the Chief Financial Officer (CFO). Contract awards greater than \$1,000,000 must be authorized by the Board of County Commissioners (BCC). Contact Purchasing and Contracts for further instructions.</p>	

\* If this purchase involves the purchasing of software, hardware and/or related implementation services, for the processing, storing or transmittal of:

- Criminal History
- Justice Information (CJIS)
- Health Information (HIPPA)
- Payment Card Industry Information (PCI DSS)
- Personal Information (NRS 603A)

Contact the Information Technology (IT) Security Administrator of Clark County and the Information Technology Security Administrator for the Clark County Department of Aviation for further guidance on procedures.

**COMMON EXCEPTIONS TO THE COMPETITIVE BIDDING PROCESS**

(Guidelines in accordance with NRS 332)

Exemptions from the Competitive Bidding process include but are not limited to the following:

▪ Professional Services *	▪ Goods and Services purchased from organizations or agencies whose primary purpose is the training and employment of handicapped persons.  ▪ Personal Safety Equipment used by Police and Fire Departments in responding to emergencies.
▪ Computer Hardware/Software	
▪ Sole/Single Source Purchases	
▪ Perishable Goods	
▪ Insurance	
▪ Books & Subscriptions	
▪ Emergency Contracts	

**\*See Section III.B.5, Professional Services, Items (a-e)**

Contact Purchasing and Contracts to accurately determine if purchases fit the criteria of an exemption as defined by NRS.

**The Board of County Commissioners must approve the following actions:**

- Professional Service and Information Technology (IT) contracts valued over \$1,000,000.
- Professional service contracts valued over \$1,000,000 for Capital Improvement Projects (CIP) only. Architects and Engineers includes (Civil, Cost Estimating, Electrical, Landscape, Mechanical, Structural, Scheduling, Land Surveying, Utilities Coordination and Design and Registered Roofing. Construction Management and any other design professional required for the capital improvement project(s).
- Interlocal contracts valued over \$25,000.
- Construction contracts valued over \$2,000,000.
- Goods or non-professional service Bid, Joinder/Utilization and CBE, excluding professional services valued over \$1,000,000.

**FISCAL DIRECTIVE NO. 6  
ATTACHMENT C**

**JUSTIFICATION FOR COMPETITIVE BIDDING EXCEPTION**

DATE:	
DEPARTMENT:	
DEPARTMENT CONTACT NAME:	
TELEPHONE NUMBER:	
<b>CONSULTANT/AGENCY/SUPPLIER:</b>	
CONTACT NAME AND TITLE:	
PHONE, FAX AND EMAIL ADDRESS:	
<b>CONTRACT TITLE :</b>	
ESTIMATED AWARD AMOUNT:	
<b>CONTRACT PERIOD OF PERFORMANCE (INCLUDING RENEWAL OPTIONS)</b>	
TERM:	RENEWALS:
<b>JUSTIFICATION FOR SELECTION OF CONSULTANT / AGENCY / SUPPLIER:</b>	
Attached is a copy of the scope of work including pricing, deliverables, milestones, phases, schedule, etc.	
The _____ Department's staff has reviewed the proposed costs defined in this contract and found them to be equitable for the work to be performed in the attached scope of work, hereby submit this information for recommendation for a contract approved by the Board of County Commissioners or the authorized representatives, County Manager, Chief Financial Officer or Director of Aviation or their respective designated designees.	
DEPARTMENT HEAD/MANAGER	APPROVAL DATE:
PURCHASING MANAGER	APPROVAL DATE:
ASSISTANT COUNTY MANAGER/CFO	APPROVAL DATE:

**FISCAL DIRECTIVE NO. 6  
ATTACHMENT A**

**PURCHASE ORDER EXCEPTIONS**

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**GENERAL LISTING**

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Advertisements	Physicians*
Bond and Interest Payments	Postage (U.S. Postal Service only)
County Appointed Attorneys*	Publications
Dues	Refunds
Emergencies**	Registration Fees (Local training and seminars)
Freight	Reimbursements of Imprest Petty Cash Accounts
Grant Payments to Cities	Subscriptions (Except software subscriptions)
Insurance/Bond Payments	Testing/Certifications
Interdepartmental Charges	Travel (Signed Travel Request Authorization (TRA) required)
Land Acquisition	Tuition/Training
Memberships	Utilities
Mileage	Veterinary Services
Non-capital Books	Volunteer Firefighter Payments
Payments to Other Government Agencies	

\* Contracts approved by the BCC with a maximum payable amount should be established by purchase order.

\*\*An emergency is defined in Section III.G of this Directive.

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**COURT ORDERED OR STATUTE MANDATED**

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Court Appointed Attorneys	Interpreters
Court Reporters	Investigators
Expert Witnesses	Jury/Witness Imprest
Grand Jury	Psychiatrists
Insurance Claim Settlements	

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**PASS THROUGH PAYMENTS**

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Agency Funds (See CAFR for listing of Agency Funds)	County Licensing Applications
Group and Industrial Insurance	Private Purpose Trust Accounts
In-Transit Funds Justice	Settlements to Cities Settlements to State
Court Bail Payroll	Tax Receiver Account
Deductions County Payroll	Trust Returns
Benefits	

**FISCAL DIRECTIVE NO. 6**  
**ATTACHMENT B**  
**PURCHASING PROCESS GENERAL GUIDELINES**

<b>GOODS &amp; NON-PROFESSIONAL SERVICES CONTRACTS</b> (Guidelines in accordance with NRS 332)	
\$0.00 - \$5,000	Informal Bid – 1 Quote Required, recommend in writing. If written quote is not available, department representative must provide a contact name, phone and fax number and an email address in the PR Header Note for the vendor.
\$5,000.01 - \$10,000.00	Informal Bid – Minimum 2 Written Quotes Required (1 from a local disadvantaged business), when possible.
\$10,000.01 - \$50,000.00	Informal Bid – Minimum 3 Written Quotes Required (1 from a local disadvantaged business), when possible
\$50,000.01 +	Formal Competitive Bid Process (Requires a formal bid document and advertising).
Bid awards up to \$500,000 may be authorized by Purchasing and Contracts & the CFO. Bid awards greater than \$500,000 must be authorized by the BCC. (Contact Purchasing and Contracts for further instructions)	

<b>CONSTRUCTION CONTRACTS</b> (Guidelines in accordance with NRS 338)	
\$0.00 - \$25,000.00	Informal Bid – Minimum 2 Written Quotes Required (1 from a local disadvantaged business), when possible.
\$25,000.01 - \$100,000.00	Informal Bid – Minimum 4 Written Quotes Required (2 from a local disadvantaged business), when possible, and from properly licensed contractors.
\$100,000.01 - \$249,999.99	Formal Competitive Bid Process (Requires a formal bid document and advertising). <b>No Prevailing Wage required.</b>
\$250,000.00 +	Formal Competitive Bid Process (Requires a formal bid document and advertising). <b>Prevailing Wage required.</b>
<b>NOTE:</b> Any project exceeding \$100,000 require bonds (NRS 339). Bid awards up to \$1,000,000 may be authorized by Purchasing and Contracts. Bid awards greater than 1,000,000 must be authorized by the BCC (Contact Purchasing and Contracts for further instructions).	
<b>NOTE:</b> Stamped drawings and specifications may be required for projects exceeding \$35,000 (NRS 625).	

<b>PROFESSIONAL SERVICES</b> (Guidelines in accordance with NRS 332)	
\$0.00 - \$25,000.00	Informal Quote – 1 Written Quote Required. Department representative must provide a contact name, phone and fax number and an email address in the PR Header Note for the vendor.
\$25,000.01 - \$100,000.00	Informal Quotes – Minimum 3 Quotes Required (1 from a disadvantaged business), when possible. <b>If no additional quotes are obtained over \$25,000, department will be required to submit a Justification Memo from the Department Head and/or Manager.</b>
\$100,000.01+	Formal Request for Proposal (RFP); FD No. 6 Justification

<b>PROFESSIONAL SERVICES</b> Capital Improvement Projects- <b>ONLY</b> (Guidelines in accordance with NRS 332)	
\$0.00 - \$500,000.00	<p>Department(s) shall make every effort to solicit work from a disadvantaged business when not using the current approved Statement of Qualification (SOQ) lists.</p> <p>Design Architects and Engineers shall include, but may not be limited to, (Civil, Electrical, Landscape, Mechanical, Structural including Commissioning, Cost Estimating, Scheduling, Land Surveying, Utilities Coordination and Design Registered Roofing) for Capital Improvement Projects (CIP) ONLY.</p>
\$500,000.01 +	Formal Request for Proposal (RFP); FD No. 6 Justification, when not using the current approved Statement of Qualification (SOQ) lists.
Contract awards up to \$500,000 may be authorized by Purchasing and Contracts & the CFO. Contract awards greater than \$500,000 must be authorized by the BCC. (Contact Purchasing and Contracts for further instructions)	

<b>INFORMATION TECHNOLOGY</b> (Guidelines in accordance with NRS 332)	
\$0.00 - \$25,000.00	Informal Quote – 1 Written Quote Required
\$25,000.01 - \$250,000.00	Informal Quote – Minimum 2 Written Quotes Required (1 from a disadvantaged business), when possible. <b>If no additional quotes are obtained over \$25,000, department will be required to submit a Justification Memo from the Department Head and/or Manager.*</b>
\$250,000.01 +	Formal Request for Proposal (RFP); FD No. 6 Justification
<p>* If this purchase involves the purchasing of software, hardware and/or related implementation services, for the processing, storing or transmittal of:</p> <ul style="list-style-type: none"> <li>• Criminal History</li> <li>• Justice Information (CJIS)</li> <li>• Health Information (HIPPA)</li> <li>• Payment Card Industry Information (PCI DSS)</li> <li>• Personal Information (NRS 603A)</li> </ul> <p>Contact the Information Technology (IT) Security Administrator of Clark County and the Information Technology Security Administrator for the Clark County Department of Aviation for further guidance on procedures.</p>	

<b>COMMON EXCEPTIONS TO THE COMPETITIVE BIDDING PROCESS</b> (Guidelines in accordance with NRS 332)	
Exemptions from the Competitive Bidding process include but are not limited to the following:	
<ul style="list-style-type: none"> <li>▪ Professional Services *</li> <li>▪ Computer Hardware/Software</li> <li>▪ Sole/Single Source Purchases</li> <li>▪ Perishable Goods</li> </ul>	<ul style="list-style-type: none"> <li>▪ Goods and Services purchased from organizations or agencies whose primary purpose is the training and employment of handicapped persons.</li> </ul>
<ul style="list-style-type: none"> <li>▪ Insurance</li> <li>▪ Books &amp; Subscriptions</li> <li>▪ Emergency Contracts</li> </ul>	
<p><b>*See Section III.5, Professional Services, Items (a-e)</b> (Contact Purchasing and Contracts to accurately determine if purchases fit the criteria of an exemption as defined by NRS.)</p>	

**The Board of County Commissioners must approve the following actions:**

- Professional service contracts valued over \$100,000.
- Professional service contracts valued over \$500,000 for Capital Improvement Projects (CIP) only. Architects and Engineers includes (Civil, Cost Estimating, Electrical, Landscape, Mechanical, Structural, Scheduling, Land Surveying, Utilities Coordination and Design and Registered Roofing. Construction Management and any other design professional required for the capital improvement project(s).
- Interlocal contracts valued over \$25,000.
- Construction contracts valued over \$1,000,000.
- Goods or non-professional service Bid, Joinder/Utilization and CBE, including Information Technology contracts valued over \$500,000.

**FISCAL DIRECTIVE NO. 6  
ATTACHMENT C**

**JUSTIFICATION FOR COMPETITIVE BIDDING EXCEPTION**

DATE:	
DEPARTMENT:	
DEPARTMENT CONTACT NAME:	
TELEPHONE NUMBER:	

CONSULTANT/AGENCY/SUPPLIER:	
CONTACT NAME AND TITLE:	
PHONE, FAX AND EMAIL ADDRESS:	

CONTRACT TITLE :	
ESTIMATED AWARD AMOUNT:	
CONTRACT PERIOD OF PERFORMANCE (INCLUDING RENEWAL OPTIONS)	
TERM:	RENEWALS:

JUSTIFICATION FOR SELECTION OF CONSULTANT / AGENCY/SUPPLIER:

Attached is a copy of the scope of work including pricing, deliverables, milestones, phases, schedule, etc.

The \_\_\_\_\_ Department's staff has reviewed the proposed costs defined in this contract and found them to be equitable for the work to be performed in the attached scope of work, hereby submit this information for recommendation for a contract approved by the Board of County Commissioners or the authorized representatives, County Manager, Chief Financial Officer or Director of Aviation or their respective designated designees.

DEPARTMENT HEAD/MANAGER	APPROVAL DATE:
PURCHASING MANAGER	APPROVAL DATE:
ASSISTANT COUNTY MANAGER/CFO	APPROVAL DATE:

**OFFICE OF THE COUNTY MANAGER  
CLARK COUNTY, NEVADA**

**THOM REILLY**  
County Manager

**RICHARD B. HOLMES**  
Assistant County Manager

**CATHERINE CORTEZ MASTO**  
Assistant County Manager

**VIRGINIA VALENTINE**  
Assistant County Manager

**FISCAL DIRECTIVE NO.: 7**

**EFFECTIVE DATE: 2/18/80**

**REVISION DATE: 8/01/04**

**SUBJECT: REIMBURSEMENT FOR STOLEN, DAMAGED OR LOST PROPERTY**

**I. PURPOSE**

To establish procedures for receiving reimbursement for stolen, damaged or lost Clark County property.

**II. ORGANIZATIONS AFFECTED**

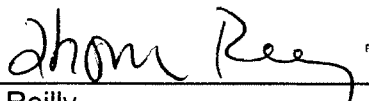
All Departments

**III. PROCEDURE**

**A. Responsibilities**

1. A police report should be obtained immediately for all thefts of County property and a copy forwarded to the Risk Management and Safety Division of the Finance Department (Risk Management). Risk Management will evaluate the loss for any available insurance coverage. If the item stolen was tagged with a County property asset tag, the department shall forward a Property Input Form (Attachment A of Fiscal Directive No. 8), along with a copy of the police report, to the Comptroller's Office so that the item may be removed from County's inventory records.
2. Any departmental claim for damage to County property shall be referred to Risk Management. Additional reporting requirements for damage to County vehicles are outlined in the Administrative Guidelines. Risk Management will be responsible for assessing, billing and collecting claims for damaged County property. Depending on the nature of the loss, Risk Management will determine whether to pursue collection directly or through an insurance provider. If reimbursement for damaged property is received, the cash must be deposited with the County Treasurer in the revenue account "Reimbursements per Directives" of the fund sustaining the loss. Claims deemed uncollectible are referred to the District Attorney's Office to begin legal action against the responsible party.

3. In addition to damage claims received by departments, Risk Management reviews all the Las Vegas Metropolitan Police Department accident reports that involve any damage to County automobiles or infrastructure. If damage to County property has occurred, a copy of the report is sent to the Public Works Department or the Automotive Division of the Finance Department, depending on the nature of the damage, for an assessment of repair or replacement costs. These departments will promptly prepare an invoice to the responsible party and send it to Risk Management for collection. If Risk Management's efforts are unsuccessful, the claim is referred to the District Attorney's Office for legal action.
4. County issued property that has been lost due to the negligence, as determined by the department head, of an employee shall be replaced and reimbursed at the expense of the employee.
5. Pursuant to a Board of County Commissioners resolution, the County will assume no liability for the damage or loss of any personal property of a County officer or employee unless it is determined in the sole discretion of Risk Management that the damage or loss was the result of a negligent act on the part of another County officer or employee.



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Thom Reilly  
County Manager

# OFFICE OF THE COUNTY MANAGER

## CLARK COUNTY, NEVADA

DONALD G. BURNETTE  
County Manager

RANDALL J. TARR  
Assistant County Manager

JEFFREY M. WELLS  
Assistant County Manager

FISCAL DIRECTIVE NO.: 8

EFFECTIVE DATE: 02/15/79

REVISION DATE: 01/07/11

SUBJECT: PROPERTY MANAGEMENT

I. PURPOSE

To establish procedures to be followed by each department charged with accountability for Clark County property.

II. ORGANIZATIONS AFFECTED

All departments

III. PROCEDURE

A. Responsibility

1. NRS 354.625 requires that all local governments establish and maintain adequate property and equipment records along with adequate inventory controls. The statute also requires that such property, equipment and inventory records clearly indicate specific ownership. The Comptroller's Office has been designated to supervise the establishment and maintenance of property records and inventory control.
2. Elected and appointed department heads are responsible for fixed assets in their possession and any items added to, or removed from, their inventory.

B. Property Records – General Guidelines

1. Purchased or constructed property with a unit cost of \$5,000 or more and a useful life of longer than one year will be charged to the appropriate capital expense account. Each capital item shall be affixed with a County property asset tag and added to the inventory of the department charged with its possession or control. Each tagged item will be included in the County's property records.
2. Low Value Assets (LVAs) with a unit value of less than \$5,000 will be purchased as non-capital items. However, a property asset tag shall be affixed to this type of property and added to the department's inventory. Each tagged

item will be included in the County's property records. LVA examples include **ALL** computers, printers, scanners, PDAs, and like electronic equipment. Departments may choose to assign a property asset tag to furniture as deemed necessary.

3. Other items with a unit value of less than \$5,000 and of such a nature to justify equipment control may be tagged at the discretion of the department. However, these items will not be included in the County's property records.
4. Acquisition, construction, addition, or remodel of a building will be expensed to the appropriate capital account and added to the County's fixed asset records. Building component replacement items that do not increase the value of the building, such as water heaters, air conditioners, etc, are deemed to be building maintenance and will not be included in the County's property records.
5. Land will be purchased through the appropriate capital expense account and added to the County's fixed asset records regardless of cost. Land improvements will be purchased through the appropriate capital expense account and added to the County's fixed asset records. Maintenance items such as replacement of grass seed, fertilizer, pavement repair, etc. will not be included in the County's property records.
6. Departments shall be responsible for ensuring that property asset tags, when required, are properly affixed and in a timely manner.

C. Property Inventory Management

1. In May of each year, elected and appointed department heads will receive a report listing property inventory on record with the Comptroller's Office. Departments will be responsible for verifying the accuracy of the report. Any discrepancies between the property inventory listing and actual inventory on hand should be noted on the report. Prior to June 30, departments shall forward the property inventory report to the Comptroller's Office, whether or not changes have occurred. The elected or appointed department head shall sign the form attesting to the accuracy of the department inventory report.
2. A Property Input Form (Attachment A) will be used to add, delete, change or transfer any property items from County inventory, and when accepting donations of property into County inventory. Departments will be responsible for the preparation of this form when additions or changes in department inventory occur.
3. When property requires a property asset tag as denoted in Section III.B of this Directive, a Property Input Form must be completed and submitted to the Comptroller's Office for processing. Property asset tags will be supplied by the Comptroller's Office.
4. Minimally, at least once per year, the Comptroller's Office will make periodic reviews and conduct physical inventories in order to determine compliance.

D. Transfer of Property to Another Department

1. Whenever a department no longer requires property that is still serviceable, the department will contact the Housekeeping, Security and Parking Division of the Real Property Management (RPM) Department to have the item picked up for surplus storage. The department will be required to complete and submit to the Comptroller's Office a Property Input Form. The "Transfer Asset" section of the form shall be completed indicating the transfer of the asset to surplus storage.
2. The Housekeeping, Security and Parking Division of RPM will maintain records of property under its control and make a reasonable effort to place useable property with other departments or recover any residual value through periodic auctions.
3. Departments receiving serviceable items from surplus storage will be required to complete and submit to the Comptroller's Office a Property Input Form. The "Transfer Asset" section of the form shall be completed indicating the transfer of the asset to the receiving department.

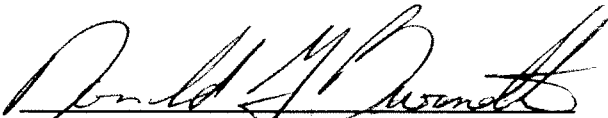
E. Disposal of Property

1. Whenever, as determined by the department head, County property is deemed obsolete or beyond repair, the following options for disposal of property should be considered:
  - a. Sale of property to a private party/business (NRS 332.185);
  - b. Sale of property to another local government entity (NRS 334.030);
  - c. Sale of property purchased in whole or in part by federal grants (44CFR13.32(e)(1&2));
  - d. Donate property to a nonprofit organization or another government entity (NRS 244.1505);
  - e. Trade-in property;
  - f. Discard in a County receptacle; or
  - g. County sponsored auction (NRS 332.185).

Included in Attachment B are guidelines departments should use for the disposal of property.

2. County employees are not permitted to obtain ownership of disposed property. However, they are allowed to participate in County sponsored auctions open to the general public.
3. For disposal of large, bulky items, the department will contact the Housekeeping, Security and Parking Division of RPM to arrange for the physical disposal.

- 4. After disposal of property, the item(s) must be removed from the County's official inventory records. The department will prepare and submit the Property Input Form to the County Comptroller's Office after disposal of property.



DONALD G. BURNETTE  
County Manager

**FISCAL DIRECTIVE No. 8  
ATTACHMENT A**

**PROPERTY INPUT FORM**

NOTE: Assets are generally added to a department's inventory using the SAP system. Use of this form by a department is required when additions/adjustments to an asset can only be made by the Comptroller's Office)

ASSET TAG # \_\_\_\_\_ SAP ASSET # \_\_\_\_\_

ADD NEW ASSET

ASSET DESCRIPTION \_\_\_\_\_

ASSET CLASS \_\_\_\_\_ REPORTING CATEGORY \_\_\_\_\_

FUND # \_\_\_\_\_ BUSINESS AREA \_\_\_\_\_ COST CENTER # \_\_\_\_\_

RESPONSIBLE COST CTR # \_\_\_\_\_ INTERNAL ORDER # \_\_\_\_\_

PLANT # \_\_\_\_\_ MANUFACTURER \_\_\_\_\_

MODEL # \_\_\_\_\_ SERIAL NUMBER \_\_\_\_\_

VENDOR # \_\_\_\_\_ VENDOR NAME \_\_\_\_\_

ESTIMATED LIFE IN YEARS \_\_\_\_\_

PURCHASE ORDER # \_\_\_\_\_

PURCHASE DATE \_\_\_\_\_ PURCHASE COST \$ \_\_\_\_\_

COMMENTS \_\_\_\_\_

(Additional description, accessories, etc)

CHANGE STATUS

DISPOSITION STATUS

FROM \_\_\_\_\_

TO \_\_\_\_\_

**DISPOSITION CODES**

- AUCT - AUCTIONED
- BYBK - RETURNED BUY-BACK
- CBAL - CANNIBALIZATION
- DAMG - DAMAGE
- DONA - DONATED
- LOST - LOST
- SALE - SOLD
- SCRP - SCRAPPED
- SSCR - SECURE DISPOSAL
- STAG - STAGED FOR AUCTION/SALE
- STDS - STAGED FOR SCRAPPING
- STSS - STAGED FOR SECURE DISPOSAL
- SURP - SURPLUS
- TRAD - TRADED IN
- VNST - VANDALIZED/STOLEN

TRANSFER ASSET

FUND # BUSINESS AREA COST CENTER #

FROM \_\_\_\_\_

TO \_\_\_\_\_

**AUTHORIZATION:** I certify that this item has been received, changed or transferred as indicated.

ORIGINATING DEPARTMENT \_\_\_\_\_ DATE \_\_\_\_\_

RECEIVING DEPARTMENT \_\_\_\_\_ DATE \_\_\_\_\_

**FISCAL DIRECTIVE No. 8  
ATTACHMENT B**

**PERSONAL PROPERTY DISPOSAL GUIDELINES**

**SALE OF PROPERTY TO PRIVATE PARTY/BUSINESS**

Threshold	Procedure
<b>\$0.00 - \$10,000.00</b>	Department shall solicit and receive at least one (1) written bid and the successful bidder shall sign a Sales Agreement (Attachment C) to document the sale.
<b>\$10,000.01 - \$25,000.00</b>	Department shall solicit and receive at least one (1) written bids. The sale will be made to the highest responsive and responsible bidder. The bidder shall sign a Sales Agreement (Attachment C) to document the sale.
<b>\$25,000.01 – 50,000.00</b>	Department shall solicit and receive at least two (2) written bids. The sale will be made to the highest responsive and responsible bidder. The bidder shall sign a Sales Agreement (Attachment C) to document the sale.
<b>\$50,000.01 +</b>	<p>Department shall provide the following information to the Purchasing and Contracts Division (Purchasing) of the Finance Department:</p> <ul style="list-style-type: none"> <li>• Description and quantity of personal property to be sold</li> <li>• Location of personal property</li> <li>• Contact name and phone number</li> <li>• Any special terms or conditions associated with the sale</li> <li>• Justification for deeming the personal property as surplus</li> </ul> <p>Upon receipt, Purchasing will prepare and administer the following:</p> <ul style="list-style-type: none"> <li>• Formal Bid document</li> <li>• Sales Agreement (Attachment C)</li> <li>• Agenda Item requesting BCC approval for the sale of property greater than \$500,000</li> <li>• The Sales Agreement for the sale of property less than \$500,000 does not require BCC approval and may only be signed by the County Manager, the Chief Financial Officer or the Director of Aviation or their designated designee.</li> </ul>

**FISCAL DIRECTIVE No. 8  
ATTACHMENT B**

**PERSONAL PROPERTY DISPOSAL GUIDELINES  
(Continued)**

**SALE OF PROPERTY TO ANOTHER LOCAL GOVERNMENT ENTITY**

Threshold	Procedure
<b>\$0.00 - \$25,000.00</b>	Department will be required to prepare a Sales Agreement (Attachment C) and reviewed as to form by Purchasing and Contracts and the DA's Office. The Sales Agreement may only be signed by the County Manager, the Chief Financial Officer or the Director of Aviation or their designated designee.
<b>\$25,000.01 +</b>	Department shall prepare an agenda item for BCC approval. The agenda item should include the following: <ul style="list-style-type: none"> <li>• Basis for declaring personal property as surplus</li> <li>• Explanation as to why the receiving entity needs the property</li> </ul> Department will be required to prepare a Sales Agreement (Attachment C).

**SALE OF PROPERTY PURCHASED IN WHOLE OR IN PART BY FEDERAL GRANTS**

Threshold	Procedure
<b>Fair Market Value \$0.00 - \$4,999.99</b>	Department shall solicit and receive at least one (1) written bid and the successful bidder shall sign a Sales Agreement (Attachment C) to document the sale (44CFR13.32(e)(1)).
<b>Fair Market Value \$5,000.00 +</b>	Department shall solicit and receive at least one (1) written bid and the successful bidder shall sign a Sales Agreement (Attachment C) to document the sale. Proceeds of the sale will be remitted to the federal awarding agency in proportion to the federal share of the original purchase price (44CFR13.32 (e) (2)).

**FISCAL DIRECTIVE No. 8  
ATTACHMENT B**

**PERSONAL PROPERTY DISPOSAL GUIDELINES  
(Continued)**

**DONATE PROPERTY  
TO A NONPROFIT ORGANIZATION OR GOVERNMENT ENTITY**

Threshold	Procedure
<b>\$ 0.00 - \$50,000.00</b>	<p>Department shall prepare an Agreement of Transfer of Property (Attachment D) and reviewed as to form by Purchasing and Contracts and the DA's Office. The Agreement of Transfer of Property may only be signed by the County Manager, the Chief Financial Officer or the Director of Aviation or their designated designee.</p>
<b>\$50,000.01 +</b>	<p>Department shall prepare an Agenda Item, Agreement of Transfer of Property (Attachment D) and Resolution (Attachment E) for BCC approval. The Agenda Item should include the following:</p> <ul style="list-style-type: none"> <li>• Basis for declaring personal property as surplus</li> <li>• Explanation as to why the receiving entity needs the property</li> </ul> <p>The Resolution should identify the purpose of the donation and any conditions or limitations on the use of the donated property.</p>

**TRADE-IN PROPERTY**

Threshold	Procedure
<b>None</b>	<p>When purchasing personal property, the governing body or its authorized representative may solicit and accept advantageous trade-in allowances for personal property of the public entity which has been determined by the governing body or its authorized representative to be no longer required for public use, and may award any bid to the bidder submitting the lowest net bid after deduction of the trade-in allowance.</p>

**DISCARD PROPERTY**

Threshold	Procedure
<b>None</b>	<p>Property that is not salvageable, sellable or desired by another party and has reached the end of its useful life may be declared as surplus property and may be discarded.</p>

**FISCAL DIRECTIVE No. 8  
ATTACHMENT B**

**PERSONAL PROPERTY DISPOSAL GUIDELINES  
(Continued)**

**COUNTY SPONSORED AUCTION**

<b>Threshold</b>	<b>Procedure</b>
<b>None</b>	Department shall turn in property to Clark County Automotive no earlier than two weeks prior to and no later than one week prior to a scheduled auction using the attached form (Attachment F). Any funds received from an auction must be deposited into the account from which the property was purchased.

**FISCAL DIRECTIVE No. 8  
ATTACHMENT C**

**SAMPLE  
SALES AGREEMENT**

COUNTY OF CLARK, on behalf of the CLARK COUNTY \_\_\_\_\_ Department, (hereinafter referred to as the SELLER), hereby agrees to sell PROVIDE DESCRIPTION OF PROPERTY, QUANTITY, SERIAL NUMBER (IF APPLICABLE) (hereinafter referred to as PROPERTY) to, (hereinafter referred to as BUYER).

THIS SALES AGREEMENT IS PURSUANT TO NRS 332.185, "Sale or Lease of Personal Property of Public Entity" and NRS 334.030.

The purchase price is \$\_\_\_\_\_. Make checks payable to the "Clark County Treasurer".

BUYER acknowledges that prior to signing this agreement it has examined, or had the opportunity to examine the PROPERTY accepts it "AS IS" and acknowledges that the PROPERTY is used. There are no warranties whatsoever, and by signing this Sales Agreement, BUYER waives its right to seek damages of any nature from SELLER or its employees arising out of the sale of this PROPERTY to BUYER.

BUYER'S AUTHORIZED REPRESENTATIVE ACKNOWLEDGES THAT BY SIGNING BELOW HE/SHE HAS READ, UNDERSTANDS AND ACCEPTS ALL THE CONDITIONS OF THE AGREEMENT, THIS \_\_\_\_\_ DAY, OF \_\_\_\_\_, 200x .

BY: SELLER (CLARK COUNTY)

BY: BUYER

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Print Name

\_\_\_\_\_  
Print Name

\_\_\_\_\_  
Print Title

\_\_\_\_\_  
Print Title

**FISCAL DIRECTIVE No. 8  
ATTACHMENT D**

**SAMPLE  
AGREEMENT OF TRANSFER OF PROPERTY**

The COUNTY OF CLARK, by and through the CLARK COUNTY - **ADD DEPARTMENT NAME IF APPLICABLE**, (hereinafter referred to as AGENCY), hereby agrees to transfer property to **(provide name of Organization)**, (hereinafter referred to as RECEIVER) of **(provide address of organization)**.

THIS AGREEMENT OF TRANSFER OF PROPERTY IS PURSUANT TO NRS CHAPTER 244.1505,"GENERAL POWERS".

DESCRIBE PROPERTY

RECEIVER acknowledges that prior to signing this agreement it has examined, or had the opportunity to examine the (Describe the property). RECEIVER accepts the (Describe the property) "AS IS" and acknowledges that the (Describe the property) is/are used. There are no warranties applicable to the (Describe the property) whatsoever, and by signing this Transfer Agreement, RECEIVER waives its right to seek damages of any nature from AGENCY or its employees arising out of the transfer of said goods to RECEIVER.

RECEIVER is responsible for the transportation of the equipment from the governmental divisions using department to their point of destination. All equipment to be donated by the AGENCY must be picked-up and accepted by the RECEIVER with \_\_\_\_\_ working days after notice of the donation.

RECEIVER AUTHORIZED REPRESENTATIVE ACKNOWLEDGES THAT BY SIGNING BELOW THAT HE/SHE HAS READ, UNDERSTANDS AND ACCEPTS ALL THE CONDITIONS OF THE AGREEMENT, THIS \_\_\_\_\_ DAY, OF \_\_\_\_\_, 200x.

BY: CLARK COUNTY AGENCY

BY: RECEIVER AGENCY

\_\_\_\_\_  
Name

\_\_\_\_\_  
Name

\_\_\_\_\_  
Title

\_\_\_\_\_  
Title

\_\_\_\_\_  
Witness

\_\_\_\_\_  
Witness

**FISCAL DIRECTIVE No. 8  
ATTACHMENT E**

**SAMPLE  
RESOLUTION FOR DONATION OF (ADD PROPERTY DESCRIPTION)**

WHEREAS, NRS Chapter 244.1505, authorizes the Board of County Commissioners or its authorized representative to donate commodities, supplies, materials and equipment the board determines to have reached the end of their useful lives; and

WHEREAS, NRS Chapter 244.1505 authorizes the donation to nonprofit organizations created for religious, charitable or educational purposes or to another governmental entity, to be used for any purpose which shall provide a substantial benefit to the inhabitants of the county; and

WHEREAS, the (add Department) has identified (add property description) that has reached the end of its useful life and has been designated as surplus property; and

WHEREAS, the (add Organization name) has expressed an interest in obtaining the (add property description) for implementation into (add proposed use of property)

NOW, THEREFORE, BE IT RESOLVED that the Board of County Commissioners authorize the (Department) to declare (add property description) as surplus property, and to donate said item, provided the following criteria are met:

1. The (add property description) has reached the end of its useful life and is documented as surplus property.
2. The (add property description) will be donated for the purpose of implementation into (add proposed use of surplus property) by (add Organization name).
3. An Agreement of Transfer of Property is executed.
4. Any conditions or other limitations that were imposed upon the use of the donated property will flow down to the recipient.

PASSED, ADOPTED AND APPROVED this \_\_\_\_\_ day of \_\_\_\_\_, 200x.

BOARD OF COUNTY COMMISSIONERS  
CLARK COUNTY, NEVADA

By: \_\_\_\_\_  
Chair

ATTEST:  
\_\_\_\_\_

County Clerk

APPROVED AS TO FORM

\_\_\_\_\_  
Deputy District Attorney

**FISCAL DIRECTIVE No. 8  
ATTACHMENT F**

**CLARK COUNTY, NEVADA  
VEHICLE/EQUIPMENT TURN-IN DOCUMENT**

**PROCEDURES FOR TURNING IN VEHICLES/EQUIPMENT:**

1. Keys Must Accompany Vehicle.
2. All decals, vehicle numbers, official markings and license plates **MUST BE** removed from the vehicle/equipment.
3. Vehicle number **MUST BE** written on upper right corner of windshield.
4. All vehicles **MUST BE** cleaned out.
5. A **TURN IN SHEET**, ALL **FUEL CARDS AND LICENSE PLATES MUST BE GIVEN TO AUTOMOTIVE ADMINISTRATION**
6. If this is not a vehicle asset, please fill in only the make, model, asset# and reason for turn in.

<b>UNIT #:</b>				<b>FUEL TYPE:</b>		
<b>YEAR:</b>				<b>MILEAGE:</b>		
<b>MAKE:</b>				<b>GVW:</b>		
<b>MODEL:</b>				<b>COLOR:</b>		
<b>ASSET #:</b>				<b>Smog Required:</b>		
<b>VIN #:</b>						
<b>Reason For Turn In:</b>						

**Condition:** Defects / Missing Components:

**Prepared By:** (Print) \_\_\_\_\_

**Initial:** \_\_\_\_\_

<b>Title</b>						
<b>Turned In:</b> (If not turned in state Reason)						
<b>License Plate#:</b>		<input checked="" type="checkbox"/>	<b>By:</b>	<b>Surrendered</b>		
<b>Fuel Card (Y / N)</b>		<input checked="" type="checkbox"/>	<b>By:</b>	<b>Terminated</b>		

**Sale Authorized By:**

**Signature:** \_\_\_\_\_

**Owning Department:** \_\_\_\_\_

**SOLD:** \_\_\_\_\_

OFFICE OF THE COUNTY MANAGER  
CLARK COUNTY, NEVADA

**YOLANDA T. KING**  
County Manager

**FISCAL DIRECTIVE NO.: 9**

**RANDALL TARR**  
Assistant County Manager

**EFFECTIVE DATE: 12/15/2004**

**JEFFREY WELLS**  
Assistant County Manager

**REVISION DATE: 11/30/2017**

**KEVIN SCHILLER**  
Assistant County Manager

**JESSICA COLVIN**  
Chief Financial Officer

**LES LEE SHELL**  
Chief Administrative Officer

**SUBJECT: ALTERNATIVE PAYMENT ACCEPTANCE (ePayments)**

**A. PURPOSE**

Establish guidelines, processes and requirements for implementing and modifying existing Alternative Payment acceptance.

The processes and requirements herein are established to protect the financial and legal interests of the County and its customers through strong business practices, compliance with Payment Card Industry Data Security Standards (PCI-DSS), and the National Automated Clearing House Association (NACHA) regulations for Automated Clearing House (ACH) payments. Failure to comply with the procedures and requirements set forth in this directive may predispose the department and the County to financial loss and/or legal liability. This could lead to the Department's ability to accept ePayments to be revoked or suspended.

**B. ORGANIZATIONS AFFECTED**

All Clark County departments and Elected or Appointed offices of the County (hereafter, referred to as Departments).

**C. RESPONSIBILITIES**

Clark County Manager (or Designee)

- A. Enforce and oversee compliance of this Directive.
- B. Approve exceptions to this Directive.
- C. Distribution of ePayment communication as recommended by the ePayments Executive Steering Committee.
- D. Maintain Directive and related matters such as legislation, implementation standards, practices, policies and procedures.

Clark County Treasurer's Office

- A. Oversee and advise Departmental adherence to card brand (i.e. Visa, MasterCard, Discover, etc.) rules and regulations.
- B. Set up and maintain bank accounts and Merchant Identification Numbers (MID).
- C. Perform audit of payment transaction processor fees.

- D. Report audit results to the Finance Department and County Manager's Office.
- E. Distribute Merchant and Treasury related Services fees through account analysis.

Clark County Chief Information Officer (CIO)

- A. Communicate Clark County Information Technology (IT) security standards, requirements, and practices to the Board of County Commissioners (BCC), County Manager, and County Department Heads.
- B. Lead Departments in achieving and maintaining Payment Card Industry–Data Security Standards (PCI-DSS) compliance.

Clark County Department Heads, Elected and Appointed Officials

- A. Designate one or more Merchant Department Representative(s) (MDRs) to coordinate with the Merchant Services Project Team on Alternative Payment processes.
- B. Coordinate with the Merchant Services Project Team to utilize the County designated Alternative Payments Processor, and/or Hosting Provider, (it is assumed that the County designated Processor will be utilized for all Alternative Payment implementations) or other Service Providers.
- C. Obtain a written acknowledgement (Attachment D) of County security practices, policies, and PCI-DSS compliance requirements.
- D. Ensure that both initial and recurring annual PCI Risk Assessments, using the OCTAVE method (as defined by NIST) are completed and updated.
- E. Annually ensure the completion of the Report on Compliance (ROC) is performed.
- F. Ensure participation in the Quarterly PCI Vulnerability Scanning and Bi-annual Penetration Testing and Firewall Review.
- G. Ensure all vulnerabilities are remediated within 30 days of discovery.
- H. Annually gather from the Service Provider(s) copies of signed PCI Compliance Attestations, Report on Compliance (ROC) and the most current quarterly scan report(s).
- I. Maintain information about which PCI-DSS requirements are managed by each service provider, and which are managed by the department (Attachment E).
- J. Upon termination of alternative payments processing, the department head shall immediately inform the Merchant Services Project Team via email to [ClarkCountyPayments@ClarkCountyNV.gov](mailto:ClarkCountyPayments@ClarkCountyNV.gov).

Merchant Department Representative (MDR)

- A. Coordinate with Merchant Services Project Team regarding Alternative Payment requirements.
- B. Communicate with the Department Head regarding products, and processes for the acceptance of Alternative Payments.
- C. Stay current on operational procedures supporting Alternative Payment processing in an effort to support Departmental staff.

Authorized Payment Processing Staff

- A. Accept and process Alternative Payments in strict adherence to County security practices, policies, and PCI-DSS compliance requirements.
- B. Perform daily settlement and reconciliation of merchant services activity.
- C. Reconcile fees from the contracted Alternative Payment Processor.
- D. Complete and retain certification for all required PCI Compliance training found on the Employee Self-Service (ESS) eLearning: SuccessFactors System.

Clark County Merchant Services Project Team (Represented by IT, Treasurer and Finance)

- A. The Clark County Merchant Services Project Team is the initial point of contact for a Department's interest in processing alternative payments.
- B. Coordinate day-to-day operations of Alternative Payments processing, Processor, Acquiring Bank, Hosting Provider, or other service providers.

- C. Direct and support the setup, approval process, operational processes and procedures, and training functions required to process Alternative Payments.
- D. Maintain inventory of Merchant Services over-the-counter credit card terminals and other related products.
- E. Coordinate with Clark County Security Operations Administrator in remediation of security issues.
- F. Communication focal point for any Merchant Services matters such as emerging/developing products, services, legislation/regulations, and/or processing issues.
- G. Maintain the list of service providers.

Clark County Security Operations Administrator

- A. Enable County Departments to complete the quarterly PCI Vulnerability Scanning; bi-annually Firewall Review; annual PCI Penetration testing; and the annual Report on Compliance (ROC), through a contracted third party PCI certified Qualified Security Assessor.
- B. Ensure all vulnerabilities are immediately remediated upon notification; if not possible, a plan of action for remediation will be developed to include the identification of budget and resource constraints.

Clark County Purchasing and Contracts Division

1. Ensure the procurement of goods and services to maximize value while maintaining ethics and integrity, and compliance with the laws of the Nevada Revised Statutes (NRS).
2. Ensure all Service Provider contracts are fully negotiated and approved by the Board of County Commissioners where applicable.
3. Ensure that prior to any ePayment implementation or modification, third party vendor securities, processes, and procedures be evaluated by the Merchant Services Project Team as part of the review for a new payment card merchant.

Clark County District Attorney's Office

- A. Ensure Service Provider contracts are fully vetted for Contract Terms and Limits of Liability Language.

D. GUIDELINES

NRS 354.770 allows local governments to charge fees for alternative payment methods involving over the counter transactions. In addition, credit card companies have varying rules regarding the disclosure of the transaction fees they charge (see section B.1.a). National policies, legislation and litigation may influence these rules. The intent is that a cardholder should not be influenced to use a different payment method on the basis of fees charged. Therefore, transaction fees associated with alternative payments must either be passed on to the customer, or absorbed by the department.

NRS 354.790 allows local governments to charge fees for providing a service to a customer in an expeditious or convenient manner for payments taken through the Internet (Web), or over the telephone (IVR). The Service fee must not exceed the terms of the agreement approved by the Board of County Commissioners.

1. Authorization/Implementation

- A. For enhancements to existing systems (i.e. additional processing channels etc.), or initial requests for new processing of alternative payments, it is the responsibility of each requesting department to obtain the following information:
  - The department must contact the Clark County Merchant Services Project Team to obtain current or pending payment structures, fees, payment card companies'

rules and policies, legislation or litigation. Acceptance of alternative payments inquiries can be made through ([ClarkCountyPayments@ClarkCountyNV.gov](mailto:ClarkCountyPayments@ClarkCountyNV.gov)).

- The department must contact the Clark County Security Operations Administrator to obtain current or pending payment PCI-DSS rules and policies.
  - The department must receive approval of the proposal to accept alternative payments through the County Manager's Office.
  - Requesting departments must complete the ePayments Questionnaire and create current process flow diagrams relating to the acceptance of payments.
  - The department must obtain an IT Architecture Committee technical review and approval, prior to initiation of a Statement of Work or Purchase Authorization Request.
- B. Requesting departments are required to complete the Alternative Payment Processing Request Form (Attachment B), which must include:
- 1) An expected utilization estimate by payment method(s) i.e credit card, ACH and payment channel(s) i.e. over the counter, web, IVR.
  - 2) An analysis detailing the fiscal impact and operational benefit, including:
    - The ability of the department to charge a Service Fee for services.
    - The ability of the department to pass the Transaction Fee to the customer/payer where possible.
    - The ability of the department to absorb the Transaction Fee in the event that the transaction fee cannot be passed to the customer/payer.
  - 3) Once the Alternative Payment Processing Request Form (Attachment B) is completed, and signed by the Department Head, Elected or Appointed Official, it should be forwarded to the Finance Department.
  - 4) Finance will conduct a fiscal assessment to validate the requesting department's estimate on utilization, transaction costs, and the proposed funding method. Finance will review and sign the request indicating Finance's approval.
  - 5) Finance will submit the request to the County Manager for final approval. The County Manager will then return the signed request to Finance.
  - 6) The Request form will be forwarded by Finance to the Treasurer's Office.
  - 7) Once all signatory approvals are obtained, the Merchant Service Project Team will initiate and track a Change Request for the implementation of the Department's ePayment project (See process document "Change Management Policy" located in MyIntranet under IT Policies/Forms for further details).
- C. Requesting departments will then be required to complete a PCI Compliance Checklist (Attachment A) The PCI Compliance Checklist must be submitted to the Clark County Security Operations Administrator for review and approval prior to moving forward with the implementation process.
- D. The Treasurer's Office will manage the depository bank relationship, including the setup of new bank accounts (if necessary) and the application of debit filters for those accounts that will have fees directly debited (payments made by ACH). The Treasurer's Office will also oversee the implementation of Treasury Services related to Merchant Services.
- E. A public officer or public employee who obtains personal identifying information is prohibited from using information for unlawful purposes. NRS 205.461 defines personal

identifying information, as any information commonly used or capable of being used, alone or in conjunction with any other information, to identify a living or deceased person including without limitation: the name, driver's license, social security number, savings account, credit card number, debit card number, date of birth, etc. Per NRS 205.464, misuse of personal identifying information may result in criminal prosecution.

- F. Departments authorized to accept ePayments are responsible for safeguarding the confidentiality of ePayment transactional data. Departments must have internal written policies and operational procedures for restricting access to cardholder data. The policies and procedures must be documented, and signed by all parties with access to cardholder data prior to the acceptance of ePayments.

2. Alternative Payment Acceptance and Processing

A. All Merchant Departments must:

- 1) Follow the card acceptance guidelines of the merchant processor and/or acquirer and the operating rules and regulations of all card brands, associations, and networks. Further guidance can be found at the following links:

- MasterCard Worldwide Rules and Chargeback  
<http://www.mastercard.com>
- Visa Merchant Responsibility and Card Acceptance Guide  
<http://usa.visa.com>
- Discover Card  
<http://www.discovernetwork.com>

- 2) Ensure that Alternative Payment acceptance on websites contain the written disclosure or notification that all electronic check information will be converted into an ACH transaction, a standard processing format.

3. Exceptions to This Directive

Departments are required to use the County's contracted provider unless the contracted provider is unable to provide services based on specific needs of the Department (i.e. system constraints).

A. Departments which seek authorization to use an alternate Processor, must:

- Complete a written request form (Attachment C) detailing the unique business requirement. Forward to the Merchant Services Project Team at [ClarkCountyPayments@ClarkCountyNV.gov](mailto:ClarkCountyPayments@ClarkCountyNV.gov).
- Provide proof that the alternate vendor is certified compliant and adheres to:
  - a) Information Technology Directive No. 1
  - b) Information Technology Directive No. 4

B. The Merchant Services Project Team will forward Attachment C to the County Manager's Office for review.

C. In the event that the use of an alternate vendor is approved, the Merchant Department will follow the rules and regulations of this Directive.

APPENDIX A: DEFINITIONS

ACH (Automated Clearing House)	Automated Clearing House is an electronic network for financial transactions in the United States.
Alternative Payment (ePayments)	Accepted payment methods other than cash and paper checks, but not limited to: Credit Cards (Visa, MasterCard, American Express, Discover, and others), Bank Debit Cards (Pin Debit Only for Terminal Transactions), electronic checks (e-Checks), and Automated Clearing House (ACH) transactions.
Change Management Process	Defines the process for implementing the standards and controls for the request, assessment, approval, execution and review of changes to information technology configuration items.
Merchant Account	Merchant accounts enable the processing of debit and credit card transactions as well as ACH transaction.
Merchant Acquirer/Processor	A financial institution or merchant bank (a merchant acquirer) which is contacted to authorize a credit card or debit purchase. The acquirer will either approve or decline the debit or credit card purchase amount. If approved the acquirer will then settle the transaction by placing the funds into the seller's or merchant's account. All channels must be PCI-DSS compliant.
Merchant Department	Any Department/Office/Agency collecting Alternative Payments on behalf of the County.
MID (Merchant Identification Number)	Merchant Identification Number, the number associated with the Merchant Account.
NACHA (National Automated Clearing House Association)	National Automated Clearing House Association, manages the development, administration, and governance of the ACH Network.
NIST (National Institute of Standards and Technology)	National Institute of Standards and Technology is a non-regulatory federal agency under the Department of Commerce. NIST is the United States National Measurement Institute.
OCTAVE (Operationally Critical Threat, Asset, and Vulnerability Evaluation)	Security method of measurement and comparison for risk-based information. Acronym for "Operationally Critical Threat, Asset, and Vulnerability Evaluation" (defined in NIST pages 800-830 as of 2017).
Payment Card Industry (PCI) Data Security Standard (DSS)	The PCI Security Standards Council offers robust and comprehensive standards and supporting materials to enhance payment card data security, including a framework of specifications, tools, measurements and support resources to help organizations ensure the safe handling of cardholder information. Technology Directive 4 identifies Clark County's Program for PCI-DSS. <a href="http://www.pcisecuritystandards.org">www.pcisecuritystandards.org</a>
Payment Channels	Including, but not limited to, Over-the-Counter (Face-to-Face), Interactive Voice Response (IVR), telephone and internet-hosted channels.
ROC (Report on Compliance)	Report on Compliance provides a comprehensive summary of assessment activities performed and information collected during the assessment.
Service Fees	Fees that the County is allowed to charge "for providing service to customer in expeditious or convenient manner" via telephone or Internet and "must not exceed 5 percent of the fee otherwise imposed" pursuant to NRS 354.790. This fee must be in addition to the cost of the actual payment.
Service Providers	Business entity that is not a payment brand, directly involved in the processing, storage, or transmission of cardholder data on behalf of another entity. This also includes companies that provide services that

	<p>control or could impact the security of cardholder data. Examples include managed service providers that provide managed firewalls, IDS and other services as well as hosting providers and other entities. If an entity provides a service that involves only the provision of public network access—such as a telecommunications company providing just the communication link—the entity would not be considered a service provider for that service (although they may be considered a service provider for other services).</p>
<p>Transaction Fees</p>	<p>Fees that are charged for accepting alternative payment methods and may be passed to the payer pursuant to NRS 354.770. The statute states that <i>“if the issuer or operator charges the local government a fee for each use of a credit card or debit card or for each electronic transfer of money, the local government may require the cardholder or the person requesting the electronic transfer of money to pay a fee, which must not exceed the amount charged to the local government by the issuer or operator.”</i></p>

APPENDIX B: PROCESS MATRIX

Process Activities	Purchasing/Legal	Department Head	Department Liaison	MS Project Team	County Manager	IT Architecture Committee	Security Operations Administrator	Finance Department	Treasurer's Office
1. Request current ePayment documents, complete the ePayment Questionnaire and current process flowcharts		C/I	A/R	C/I			C/I	C/I	C/I
2. Review Requirements and Receive Plan Approval	C/I	I	I	A/R		A	A	C/I	C/I
3. Complete the Fiscal Wrksht-Attachment B		C/I	A/R	C					
4. Approval of Fiscal Wrksht-Attachment B		A			A			A/R	I
5. Initiate/Track Change Management Process- (Implementation/Training/Closure)	I		I	A/R		A/R	C/R		C/R
6. Complete WF Clark County Electronic Payments Questionnaire Form			C/I	A/R					C/R
7. Approval of Statement of Work from Vendor	I	A	R	A/R		C/I	C/I	I	I
8. Complete Memorandum of Understanding (MOU)- Attachment C if applicable		C/I	A/R	C/I		C/I	C/I	C/I	C/I
9. Approval of Memorandum of Understanding (MOU)- Attachment C if applicable		A			A				
10. Complete PCI Compliance Checklist-Attachment A			A/R	C/I		C/I	C/I		
11. Approval of PCI Compliance Checklist- Attachment A							A		
12. Complete Roles and Responsibilities Matrix with ePayment Provider-Attachment E		C/I	A/R	C/I		C/I	C/I		
13. Approval of Roles and Responsibilities Matrix with ePayment Provider-Attachment E							A		
14. Complete PCI Acknowledgement-Attachment D		C/I	A/R	C/I					
15. Approval of PCI Acknowledgement-Attachment D		A					A		

- A = Accountable** One or more groups or persons, who are held accountable for the overall success of the process activity.
- R = Responsible** Each of these individuals is responsible for performing the activity or procedure.
- C = Consulted** Individuals who are consulted during the performance of the activity or procedure but who are not actually part of the work group. They provide subject matter expertise.
- I = Informed** Individuals who may be directly or indirectly impacted by the outcome of the activity within the process.

  
 Yolanda King  
 Clark County Manager

11/30/2017  
 Dated

**OFFICE OF THE COUNTY MANAGER  
CLARK COUNTY, NEVADA**

VIRGINIA VALENTINE  
County Manager

FISCAL DIRECTIVE NO.: 10

RANDALL J. TARR  
Assistant County Manager

EFFECTIVE DATE: 8/01/04

JEFFREY M. WELLS  
Assistant County Manager

REVISION DATE: 11/18/10

SUBJECT: INVOICE PAYMENT REQUESTS

I. PURPOSE

To establish procedures for ensuring that all vendor payments are complete, valid, accurately recorded and promptly paid.

II. ORGANIZATIONS AFFECTED

All departments or agencies that utilize the Comptroller's Office for the processing of vendor payments.

III. PROCEDURE

A. Countywide Responsibilities

1. Nevada Revised Statute (NRS) 251.170 requires the Comptroller to audit all books and records of any fund or department of the County. The Comptroller shall not process any claim unless such claims have been properly authorized and are properly submitted.
2. All payments to vendors shall be processed through the Accounts Payable module of the County's financial system. This module provides a decentralized mechanism for departments to enter requests for payment of vendor invoices.
3. All claims or accounts against any County fund shall be presented to the Comptroller's Office within six months from the time such claims or accounts become due or payable.
4. Purchases from vendors must have prior approval in accordance with the guidelines set forth in Fiscal Directive No. 6. All vendor payments, excluding those exceptions noted in Fiscal Directive No. 6, require a purchase order number.

B. Departmental Responsibilities

1. Departments are responsible for initiating payment requests to vendors via the Accounts Payable module of the County's financial system.
2. Departments shall request vendors to, at a minimum, include the receiving department's shipping address and the purchase order number on all packing slips, packages, bills of lading and invoices.
3. Departments shall adhere to the Accounts Payable standard operating procedures established by the Comptroller's office.
4. If a vendor invoice is erroneously sent to one department, and it appears to be for another County department, the receiving department shall forward the invoice to the correct department. Invoices sent back to the vendor will delay payment and possibly result in the accrual of late charges. Forwarding invoices back to the vendor should only occur if it cannot be determined to which department the invoice belongs.
5. Departments shall verify the receipt of goods or services by entering a goods receipt into the Purchasing module of the County's financial system, matching vendor invoices with packing slips and purchase orders.
6. To provide proper separation of duties, employees responsible for entering/processing purchase requisitions and goods receipting in the County's financial system shall not be responsible for entering/processing invoice payment requests, unless the department has obtained prior approval from the County Comptroller.
7. Departments shall verify the clerical accuracy of vendor invoices by confirming the following:
  - a. Quantity charged on the invoice reflects the actual amount received;
  - b. Pricing charged on the invoice is accurate or matches the agreed upon price in the purchase order;
  - c. Disbursements have been made in accordance with the purchase order and/or contract;
  - d. Proper fund, cost center, cost objects (e.g. Internal order, WBS element), and account numbers are being charged;
  - e. Computations on invoices are accurately calculated;
  - f. Sales tax has not been charged;
  - g. Shipping terms match the purchase order;
  - h. The invoice is not a duplicate payment; and
  - i. All discounts are utilized.
8. Departments shall ensure that all purchase credits and/or refunds are received.
9. Departments shall ensure that all completed purchase orders are closed.
10. Departments shall forward original invoices (fax or electronic forms are

acceptable as originals) to the Comptroller's Office within 7-10 days of receipt and with sufficient time to ensure that all discounts can be taken. Departments do not need to submit packing slips or statements with the original invoices.

C. Finance Department Responsibilities

1. Upon receipt of a department approved invoice, Budget and Financial Planning shall review requested vendor payment disbursements to ensure that:
  - a. Payments are made in accordance with proper accounting principles, and fiscal and budgetary policies;
  - b. Appropriations from which payments will be made are available for that purpose; and
  - c. The proper fund, cost center, cost objects (e.g. Internal order, grant# or WBS element), and account numbers are used.

D. Comptroller's Office Responsibilities

1. The Comptroller's Office is responsible for the integrity of all claims paid against County accounts. The Comptroller's Office shall review the propriety of supporting documents which will include verifying:
  - a. Discounts are taken;
  - b. Mathematical accuracy;
  - c. Favorable terms of the billing document are sought;
  - d. Disbursements agree to the description in the purchase order;
  - e. Vendor name agrees to supporting documents;
  - f. Sales taxes are not included in payment requests; and
  - g. Dollar amount agrees to the supporting documents.
  - h. Late fees must be authorized and signed by the Comptroller prior to being paid.
2. The Comptroller's Office shall ascertain that the supporting document information is accurately presented in the Accounts Payable module of the County's financial system.
3. The Comptroller's Office shall ensure that disbursements are recorded in the period in which goods and services were received.

  
\_\_\_\_\_  
VIRGINIA VALENTINE  
County Manager

# OFFICE OF THE COUNTY MANAGER

## CLARK COUNTY, NEVADA

VIRGINIA VALENTINE  
County Manager

DARRYL MARTIN  
Assistant County Manager

PHIL ROSENQUIST  
Assistant County Manager

JEFFREY M. WELLS  
Assistant County Manager

FISCAL DIRECTIVE NO.: 11

EFFECTIVE DATE: 12/1/91

REVISION DATE: 9/1/2008

SUBJECT: CLARK COUNTY CAPITAL IMPROVEMENT PROGRAM

### I. PURPOSE

To define the Capital Improvement Program (CIP) for Clark County, and establish procedures for the annual capital budget process and other standard procedures relative to capital projects.

### II. ORGANIZATIONS AFFECTED

All departments

### III. PROCEDURE

#### A. Definitions

1. Capital Improvement Program: The County's CIP is a five-year financial plan that identifies, prioritizes, and coordinates the need for a variety of public improvements and services. This multi-year plan addresses both repair and replacement of existing infrastructure as well as the development of new facilities and the acquisition of equipment. The first year of the plan represents authorized capital allocations, as adopted by the Board of County Commissioners, as well as future projects for the remaining four years for which financing has not been secured or legally authorized. The goals of the County's CIP are as follows:

- a. Assess capital (including operating) needs.
- b. Identify funding sources for capital projects, which ultimately will provide the greatest return on investment in terms of meeting the increasing demand for infrastructure, public facilities and services.
- c. Establish priorities among capital projects to increase the utility of County resources.
- d. Improve financial planning through disclosure of future bond issues and the assessment of the fiscal impact associated with the CIP.

2. Capital Projects: Major expenditures for the acquisition, construction, or improvement of land, public facilities and infrastructure.
3. Operating Capital: Routine purchases of items that are directly attributable to the operation of a department with a unit price of \$5,000 or more and an estimated useful life greater than one year.
4. Small Equipment: Routine purchases of equipment with a unit price of less than \$5,000. Requests to fund small equipment shall be requested through the operating budget process. However, requests for multiple like items, such as chairs, desks or other types of furniture costing less than \$5,000 each but with a total cost of \$10,000 or more, should be requested through the CIP process.

B. Responsibilities

1. Nevada Revised Statute (NRS) 278.0226 requires local governments to annually prepare and disclose a detailed capital improvement plan. The Chief Financial Officer, through the Budget and Financial Planning Division of the Finance Department (Budget Division), is responsible for preparation and disclosure of the County's CIP.

C. Annual Capital Budget Process

1. Annually, the Budget Division will provide detailed written instructions to departments explaining the capital budget submission process. Each department will be required to submit its capital needs, including information technology, for a five-year period. Each request must be linked to the County's Strategic Plan and assist the department in accomplishing its goals and objectives.
2. Capital requests that support new personnel (e.g. personal computers, printers, desks, chairs, and vehicles) shall be included in the department's supplemental budget request, not the capital budget request.
3. Departments will forward all capital budget requests on forms as prescribed by the Budget Division. The Budget Division will aggregate each department's five-year capital requirements and develop a countywide consolidated listing.
4. The consolidated listing will be segregated into two categories: General Fund requests and Non-General Fund requests. The Non-General Fund requests shall be exclusive of the General Fund capital resources and have a designated funding source.
5. The consolidated countywide capital requests are then assessed based on countywide priorities, selection criteria, and rating systems. Additionally, other factors such as alignment with the County's master plan, countywide priorities and availability of funding are also considered in the evaluation of Non-General Fund requests.

6. Ratings for both General Fund and Non-General Fund requests will be forwarded to the County Management for further review and prioritization. County management will formulate recommendations on a countywide basis for presentation and consideration by the Board of County Commissioners before the end of the fiscal year as required by NRS.

D. Standard Procedures Relating to Capital Projects

1. Capital funding allocated to projects through the annual capital budget process may be used only for the project for which the funding was originally allocated. If a department desires to use allocated resources on a project that is materially different than that originally approved by the Board, the change may require approval by the Board. The Budget Division will initiate the agenda item for consideration by the Board.
2. If funding has not been expended or encumbered within a 24-month period (following the date of allocation), such funding may be identified for reallocation.
3. Projects for which no progress has transpired over a 12-month period may be considered dormant. If dormant, the project funding may be reallocated.
4. Allocated monies remaining following the completion of a project will be held for reallocation.



VIRGINIA VALENTINE  
County Manager

# OFFICE OF THE COUNTY MANAGER CLARK COUNTY, NEVADA

THOM REILLY  
County Manager

RICHARD B. HOLMES  
Assistant County Manager

CATHERINE CORTEZ MASTO  
Assistant County Manager

VIRGINIA VALENTINE  
Assistant County Manager

FISCAL DIRECTIVE NO.: 12

EFFECTIVE DATE: 8/01/97

REVISION DATE: 8/01/04

SUBJECT: MAJOR EVENTS AND MASS MAILERS

## I. PURPOSE

This Directive establishes policy and criteria to follow when planning major events or mass mailers on behalf of Clark County (County).

## II. ORGANIZATIONS AFFECTED

All departments

## III. PROCEDURE

### A. Definitions

1. Major events: An event or function which is paid for entirely or partially using County funds, staff time or supplies which exceeds the following limits:

Funds:	\$100
Staff Time:	5 hours
Supplies:	\$50

2. Mass mailer: A one-time mailing in any class of service (i.e., first class, bulk, etc.), which exceeds \$100. A mailing will still be considered a one-time piece when the same basic message is sent over several weeks to small groups of addresses even though each small mailing group does not exceed the \$100 per mailing.

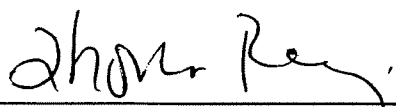
### B. Approval Process

1. All major events or mass mailers must directly fulfill a Board of County Commissioner strategic priority or a goal, objective and strategy of the County's Strategic Plan.
2. All major events or mass mailers must be programmed and approved during the County's annual budget process.

3. Any major event or mass mailer being submitted for approval must include a breakdown of all costs associated with the event and the direct benefit of the event to the County.

C. Exceptions to the Policy

1. Major events or mass mailers which were not budgeted but should be held may be approved if any one of the following reasons apply:
  - a. A legal requirement of the County (i.e., federal mandate, NRS, Clark County Code, Board resolution, etc.) or majority vote of the Board of County Commissioners.
  - b. The County could be adversely impacted by not holding the event or sending out the mailer .  
The event or mailer could provide a major benefit to the County.
2. Requests for exceptions to this Policy should be submitted to the Budget and Financial Planning Division (Budget Division) of the Finance Department detailing:
  - a. Breakdown of all costs associated with the event or mass mailer, including funding source.
  - b. Legal requirement, if applicable (i.e., federal mandate, NRS, Clark County Code, Board resolution, etc.).
  - c. Adverse impact to the County of not funding the event or mass mailer, if applicable.
  - d. Direct benefit of the event or mass mailer to the County, if applicable.
3. Final approval of requests will be made by the County Manager or his/her designee.



Thom Reilly  
County Manager

**ATTACHMENT A - FISCAL DIRECTIVE NO. 13  
AUTHORIZED SIGNATURE FORM**

<b>Department Name</b>																							
<b>Business Area</b>																							
<b>Cost Center # (if applicable)</b>																							
		*	*	*	*	*	*	*	*	*	*	*	*	**	**	**	**						
		SAP Workflow Authorization	SAP Security Authorization	SAP CO/FM Object Request	G/L Account Maint. Request	SAP Action Form	Quota Adjustment	Payment/Deduct Wage Type	Payroll Retro Adjust	Job Share MOU Agreement	Employment Status Letter	Personnel Action Request	Personnel Reclass Request	Attestation of Hrs Worked	Travel Auth. Request	Tuition Asst. Request	Invoice Document	Leave Use/Over-time Request	Journal Entry Adjustment	Funds Mgmt Budget Adjust.	Grant Budget Adjust	Central Duplicat. Request	Property Input Form
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Signature																							

\* Per Fiscal Directive No. 13, authorization allowed only by Department or Assistant Department Head  
 \*\* Per Fiscal Directive No. 13, authorization allowed only by a management level employee.

**Authorized By** \_\_\_\_\_ **Approved By** \_\_\_\_\_  
 Department or Assistant Department Head Date Comptroller Date  
 Revised 06/20/12

# OFFICE OF THE COUNTY MANAGER

## CLARK COUNTY, NEVADA

DONALD G. BURNETTE  
County Manager

EDWARD M. FINGER  
Assistant County Manager

RANDY TARR  
Assistant County Manager

JEFFREY M. WELLS  
Assistant County Manager

FISCAL DIRECTIVE NO.: 13

EFFECTIVE DATE: 12/01/91

REVISION DATE: 06/20/12

SUBJECT: SIGNATURE AUTHORITY

### I. PURPOSE

To create an effective system of internal controls that must include designation of employees with departmental authority to execute various Clark County internal forms and authorizations.

### II. ORGANIZATIONS AFFECTED

All departments

### III. PROCEDURE

#### A. Responsibilities

1. Each elected or appointed department head or assistant director shall file with the County Comptroller an Authorized Signature Form (Attachment A). The form must be signed by original signature only (no rubber stamps), by an elected or appointed department head or assistant director, and approved by the County Comptroller.
2. The Authorized Signature Form (Attachment A) details the name and signature of employees, as designated by the elected or appointed department head or assistant director, authorized to sign Countywide forms. The Authorized Signature Form must be filed with the County Comptroller whenever there is a change in authorized employees and on July 1, whether or not changes have occurred.
3. Signature authority for the following forms may only be assigned to an elected or appointed department head or assistant director or other Management Plan level employee. Forms with an asterisk "\*" signify that a department head or assistant director signature is required.

- a. SAP Workflow Authorization\*
- b. SAP Security Authorization\*
- c. SAP CO/FM Object Request\*
- d. G/L Account Maintenance Request\*
- e. SAP Action Form\*
- f. Quota Adjustment\*
- g. Payments and Deductions Wage Type\*
- h. Payroll Retroactive Adjustment\*
- i. Job Sharing Memorandum of Understanding and Agreement\*
- j. Employment Status Letter of Agreement\*
- k. Personnel Action Request (PAR)\*
- l. Personnel Reclassification Request (PRR)\*
- m. Attestation of Hours Worked
- n. Travel Request Authorization (TRA)
- o. Tuition Assistance Request
- p. Invoice Document

Signature authority for the following forms may be assigned to a Management Plan or supervisory level employee:

- a. Leave Usage and Overtime Request
  - b. Journal Entry Adjustment
  - c. Funds Management Budget Adjustment
  - d. Grant Funds Budget Adjustment
  - e. Central Duplicating Work Request
  - f. Property Input Form
3. The County Comptroller will make available the Authorized Signature Form to the Office of Human Resources, Enterprise Resource Planning (ERP), Budget & Financial Planning, and the County Treasurer. Each of these departments shall authorize for processing only those forms that bear the signature of a person on the authorized signature list.
4. The Workflow Authorization Form (Attachment B) designates employees in a department authorized to approve departmental Purchase Requisition (PR), Non-PO Invoice and when applicable Journal Entry electronic transactions. The Department Approver (DA) must be a Management Plan level employee. The Workflow Authorization Form must be filed with the County Comptroller on July 1, whether or not changes have occurred. Whenever there is a change in authorized persons during the fiscal year, an Authorization Form must be submitted to, and approved by, the County Comptroller.
5. The following system access requests must be approved by the County Comptroller or his/her designee:
- a) Access to a Business Area(s) other than where the employee is assigned;
  - b) Any processing functions that does not follow normal workflow approval;
  - c) Any processing functions that do not appear to be consistent with

- the employee's job classification; and
- d) Any access requests for non-employees.

This paragraph applies to all Enterprise entities.

6. The elected or appointed department head is ultimately responsible for authorizations that originate from his/her staff.

B. Signature Authority Exception

1. When a signature or electronic authorization is required by a Management Plan level employee and there is no Management Plan level employee on staff other than the department head, assignment of signature authority may be granted to a supervisory level employee in the absence of the department head. Consideration of such a request must be submitted, in writing, to the County Comptroller for approval.



DONALD G. BURNETTE  
County Manager

**ATTACHMENT A - FISCAL DIRECTIVE NO. 13  
AUTHORIZED SIGNATURE FORM**

<b>Department Name</b>																													
<b>Business Area</b>																													
<b>Cost Center # (if applicable)</b>																													
<b>Name</b>	<b>Title</b>	<b>Signature</b>	<b>SAP Workflow *</b>	<b>SAP Security *</b>	<b>SAP CO/ FM *</b>	<b>Object Request *</b>	<b>G/L Account *</b>	<b>Maint. Request *</b>	<b>SAP Action Form *</b>	<b>Quota *</b>	<b>Payment/Deduct *</b>	<b>Wage Type *</b>	<b>Payroll Retro *</b>	<b>Job Share MOU *</b>	<b>Employment *</b>	<b>Status Letter *</b>	<b>Personnel Action Request *</b>	<b>Personnel Reclass Request *</b>	<b>Attestation of Hrs Worked **</b>	<b>Travel Auth. Request **</b>	<b>Tuition Asst. Request **</b>	<b>Invoice Document **</b>	<b>Leave Use/Over-time Request</b>	<b>Journal Entry Adjustment</b>	<b>Funds Mgmt Budget Adjust.</b>	<b>Grant Budget Adjust.</b>	<b>Central Duplicat. Request</b>	<b>Property Input Form</b>	
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\* Per Fiscal Directive No. 13, authorization allowed only by Department or Assistant Department Head  
 \*\* Per Fiscal Directive No. 13, authorization allowed only by a management level employee.

**Authorized By** \_\_\_\_\_ **Approved By** \_\_\_\_\_ **Date** \_\_\_\_\_  
 Department or Assistant Department Head Comptroller Date  
 Revised 06/20/12

**ATTACHMENT B - FISCAL DIRECTIVE NO. 13  
WORKFLOW AUTHORIZATION**

<b>Department Name</b>																			
<b>Business Area</b>																			
<b>Cost Center # (if applicable)</b>																			
<b>PURCHASE REQUISITION AND NON-PO INVOICE</b>																			
<b>Primary Approval</b>					<b>Substitute Approval</b>														
Department Approver (DA)*			Cost Center Approver (CA)		Grant Specialist Approver (GS)		Department Approver (DA)*			Cost Center Approver (CA)		Grant Specialist Approver (GS)							
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\* Per Fiscal Directive No. 13, the Department Approver (DA) must be a Management level employee.

Authorized By \_\_\_\_\_ Approved By \_\_\_\_\_ Date \_\_\_\_\_  
 Department or Assistant Department Head \_\_\_\_\_ Comptroller \_\_\_\_\_ Date \_\_\_\_\_  
 Revised 6/20/12

# OFFICE OF THE COUNTY MANAGER CLARK COUNTY, NEVADA

THOM REILLY  
County Manager

RICHARD B. HOLMES  
Assistant County Manager

CATHERINE CORTEZ MASTO  
Assistant County Manager

VIRGINIA VALENTINE  
Assistant County Manager

FISCAL DIRECTIVE NO.: 14

EFFECTIVE DATE: 02/18/80

REVISION DATE: 8/01/04

SUBJECT: PAYROLL DEDUCTIONS

I. PURPOSE

To establish procedures for processing payroll deductions.

II ORGANIZATIONS AFFECTED

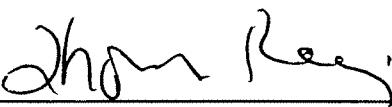
All departments and agencies utilizing the County Comptroller for payroll functions.

III POLICY

A. Responsibility

1. The County Comptroller is responsible for the administration of payroll deductions subject to the following conditions:
  - a. The purpose for the deduction is approved by the County Manager.
  - b. The deduction must be made for:
    1. An organization or firm that has been awarded the privilege of the payroll deduction to provide a service or commodity deemed necessary, appropriate, and in the best interest of Clark County.
    2. A nonprofit organization such as an employee credit union, employee association, or charitable organization.
    3. A Writ of Garnishment, the District Attorney's Notice to Withhold Wages, a court order for an assessment of wages, or an Internal Revenue Service Notice to Levy on Wages, Salary and Other Income.
  - c. Any firm or organization receiving monies as a result of payroll deductions must comply with all accounting and record keeping procedures deemed necessary by the County Comptroller.

- d. The deduction will not result in any excessive or unjustified cost to the County as determined by the County Manager.
2. No deductions, excluding garnishments and support payments, will be made from an employee's pay unless the employee submits a signed Payroll Deductions Request Form, as approved by the County Comptroller, authorizing the deduction of a specified amount each pay period. A deduction for a garnishment will be made after the Comptroller's Office receives a Writ of Garnishment or a Notice of Levy on Wages, Salary, and Other Income from the Internal Revenue Service. A withholding or assignment of income for child support will be made after the Comptroller's Office receives a Notice to Withhold Wages from the District Attorney's Office or a court order for an assignment of wages.
3. Payroll deduction authorizations, terminations, or changes must be received by the Comptroller's Office at least seven working days prior to the effective date of the authorized action. Payroll deductions for garnishments, excluding payments made pursuant to a court order for support, bankruptcy court order, or state or federal levy, must be renewed after a period of 120 days. Tax levies and withholding or assignment of wages for support are only discontinued upon receipt of an Internal Revenue Service tax release, a court order, or letter of release from the District Attorney's Office or private attorney. If an amount is specified in the court order, the deduction for a garnishment will be discontinued when the amount is satisfied.
4. No deductions, excluding garnishments and withholding or assignment of wages for support, will be made in the case of an employee who has insufficient net earnings to provide monies for the fully authorized deduction. Pursuant to NRS 31.2952, garnishments, excluding payments made pursuant to a court order for support, bankruptcy court order, or state or federal tax levy, are limited to the lesser of 25 percent of the employee's net earnings (earnings after withholding taxes) or the amount by which an employee's earnings after tax exceed 30 times the federal minimum hourly wage. The maximum garnishment for support is 50 percent of the employee's net earnings if the employee is supporting a spouse or a child other than the spouse or child named in the court order. If the employee is not supporting such a spouse or child, the maximum garnishment is 60 percent. The maximum garnishment for a tax levy is calculated using a table provided by the Internal Revenue Service.
5. Pursuant to NRS 31.296, the County will assess a fee of three dollars per pay period, not to exceed twelve dollars per month, for each garnishment of the employee's earnings.

  
\_\_\_\_\_  
THOM REILLY  
County Manager

**OFFICE OF THE COUNTY MANAGER  
CLARK COUNTY, NEVADA**

**THOM REILLY**  
County Manager

**RICHARD B. HOLMES**  
Assistant County Manager

**CATHERINE CORTEZ MASTO**  
Assistant County Manager

**VIRGINIA VALENTINE**  
Assistant County Manager

**FISCAL DIRECTIVE NO.: 15**

**EFFECTIVE DATE: 6/20/90**

**REVISION DATE: 8/01/04**

**SUBJECT: CORPORATE CREDIT CARD**

**I. PURPOSE**

To establish policy regarding the acquisition and use of corporate credit cards.

**II. ORGANIZATIONS AFFECTED**

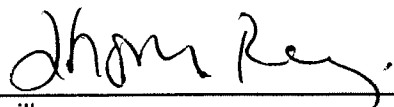
All elected or appointed officials and employees issued a corporate credit card.

**III. PROCEDURE**

1. Clark County has an agreement with a national credit card issuer so that designated elected or appointed officials and employees may apply for a card to be used for travel related business. Corporate Credit Cards are generally issued to elected or appointed officials and employees who are frequent travelers of the County.
2. An application for a corporate credit card may be obtained from the Budget and Financial Planning Division of the Finance Department (Budget Division). A justification memo from the elected or appointed department head shall be attached stating the reason(s) for requesting a card. Elected or appointed officials and employees must apply for corporate credit cards under their own name and credit history. However, the cards when issued are not considered personal credit cards.
3. The credit card issuer reserves the right to ascertain the credit worthiness of the elected or appointed official and employees by obtaining credit bureau and other reports. The credit card issuer also reserves the right to approve or decline the issuance, renewal or replacement of a corporate credit card.
4. Corporate credit cards are only to be used to charge expenses directly related to County travel, both while in-town and out-of-town, and may not be used to charge items of a personal nature (i.e., liquor, in-room movies, etc.) even when in travel status. Under no circumstances shall the cardholder use the Corporate Card for any personal expenses.
5. All amounts charged to the corporate credit card, which are travel related and in

accordance with the guidelines as set forth in the travel policies and procedures, will either be reimbursed to the corporate cardholder or paid to the credit card issuer directly. Original line-item receipts are required for all credit card charges to be paid by the County. Elected or appointed officials and employees are personally responsible for making payments on remaining card balances.

6. Elected or appointed officials and employees may also submit a claim for reimbursement of the annual membership fee.
7. All cards must be returned to the Budget Division upon separation from the County for cancellation.
8. Misuse of the corporate card will result in the credit card account being inactivated.
9. The holder of a Clark County credit card is responsible to report a lost or stolen card to the issuing bank and the Budget Division within 24 hours or the holder will be personally liable for any charges made on the card. Reporting the card lost or stolen within 24 hours will limit the liability of the cardholder.



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Thom Reilly  
County Manager

**OFFICE OF THE COUNTY MANAGER  
CLARK COUNTY, NEVADA**

VIRGINIA VALENTINE  
County Manager

DARRYL MARTIN  
Assistant County Manager

PHIL ROSENQUIST  
Assistant County Manager

JEFFREY M. WELLS  
Assistant County Manager

FISCAL DIRECTIVE NO.: 16

EFFECTIVE DATE: 2/03/92

REVISION DATE: 2/01/08

SUBJECT: PETTY CASH FUNDS, IMPREST FUNDS AND REVOLVING BANK ACCOUNTS

I. PURPOSE

To establish policy for the operation and dissolution of petty cash funds, imprest funds and revolving bank accounts.

II. ORGANIZATIONS AFFECTED

All departments

III. PROCEDURE

A. Definitions

1. Petty cash funds are funds of a fixed amount used to make small authorized cash payments at the department level. These funds are reimbursed for the cash payments through periodic claims to the Comptroller.
2. Imprest funds are identical to petty cash funds except that they consist of a checking account rather than a cash fund.
3. Revolving bank accounts are cash change funds kept at the department level.
4. The three types of funds mentioned above are referred to collectively as "funds".

B. Establishment or Modification of Funds

1. All funds must be established by a resolution of the Board of County Commissioners pursuant to NRS 354.609. The Board of County Commissioners must approve any modifications to an existing resolution (i.e., department responsibility, increase/decrease in fund amount, fund purpose or maximum amount of single expenditure).

2. Budget and Financial Planning shall be responsible for preparing and submitting the agenda item and resolution for the establishment or modification of a fund. Budget and Financial Planning, in coordination with the department, shall determine the:
  - a. Amount of the fund;
  - b. Purpose of the fund;
  - c. Source of money to be used to establish and maintain the fund;
  - d. Method of controlling expenditures from the fund; and
  - e. Maximum dollar amount of any single expenditure.
3. Following Board approval for the establishment or modification of a fund, the department must contact the Treasurer's Office Banking and Investment Analyst to coordinate the receipt of cash for petty cash or revolving bank accounts and/or setup of a checking account for imprest funds.
4. The department shall maintain a copy of the approved agenda item and signed resolution.

C. Operation of Funds

1. As mandated by NRS 354.609, reimbursement of any petty cash, imprest or revolving accounts must be made no less often than monthly. Proper evidence of expenditures made from the account must support the reimbursement. Disbursements from petty cash funds shall be supported by petty cash vouchers and other appropriate documentation such as original sales receipts or invoices. Disbursements from imprest checking accounts shall be supported by original invoices as with any general County claim.
2. Claims for reimbursement with the attached appropriate documentation are to be made on a regular basis, at least monthly, to the Comptroller's Office via the Accounts Payable module of the County's financial system.
3. Petty cash and imprest funds are to be reconciled to the Board approved amount on a monthly basis. Revolving bank accounts are to be reconciled on a daily basis, with cumulative reconciling items being remitted at least monthly. All overages or shortages incurred since the last claim are to be credited or charged on the claim to the Cash Over/Short account. Any interest earned is to be remitted at least annually to the Treasurer's Office, and reported on the claim as a credit to the Cash Over/Short account. No reconciling items are to be carried in any fund.
4. A monthly reconciliation of funds needs to be maintained on file in the department for three years for internal and external audit purposes.
5. Each department having a fund is required to submit a written policy to the Comptroller addressing its treatment of cash overages/shortages. The policy should state that every effort would be made to resolve shortages immediately. The Comptroller should be notified immediately of any material

shortages. A pattern of shortages may be considered an internal control weakness and subject the fund to additional audit procedures. All funds will be audited at the direction of the Comptroller's Office.

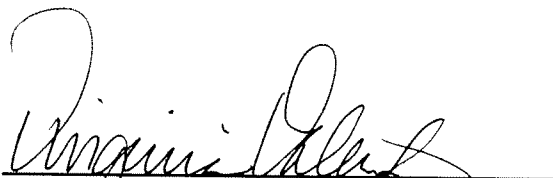
6. Funds are to be adequately safeguarded and are the responsibility of the elected or appointed department head.
7. Expenditures made from petty cash and/or imprest funds must comply with County fiscal policies and other applicable state and/or local laws.

D. Dissolution of Funds

1. Dissolution of a fund is to be accomplished by a resolution of the Board of County Commissioners. The Budget Division shall be responsible for preparing and submitting the agenda item and resolution for the dissolution of a fund at the request of the respective department.
2. Following the approval of the dissolution, the department shall return remaining funds to the Treasurer's Office. A copy of the approved resolution should be forwarded to the Comptroller's Office, together with the Treasurer's receipt for the returned funds. The Comptroller's Office will make the journal entry to remove the fund from the County's general ledger and restore the cash to the appropriate fund.

E. Notification

1. It is the responsibility of the requesting department to also notify the County Audit Department when a fund is established, adjusted or dissolved so that their annual audit schedule may be adjusted. A copy of the agenda item and resolution mailed to the Audit Director will satisfy this requirement.

  
VIRGINIA VALENTINE  
County Manager

**OFFICE OF THE COUNTY MANAGER  
CLARK COUNTY, NEVADA**

DON BURNETTE  
County Manager

FISCAL DIRECTIVE NO.: 17

RANDALL J. TARR  
Assistant County Manager

EFFECTIVE DATE: 10/18/94

JEFFREY M. WELLS  
Assistant County Manager

REVISION DATE: 1/10/11

SUBJECT: REPORTING OF LOBBYING EXPENSES, ENTERTAINMENT, GIFTS, AND  
LOANS

I. PURPOSE

To establish procedures for reporting the expenditure of funds on direct lobbying activities. The daily living expenses of the Clark County lobbying team are not covered in this Directive. This information is addressed separately in Fiscal Directive No. 3.

II. ORGANIZATIONS AFFECTED

All departments involved in lobbying activities on behalf of the County. Elected officials are not considered lobbyists, and do not have to register as lobbyists if lobbying activities are limited to issues directly related to the scope of the office to which they were elected.

III. PROCEDURE

A. Responsibility

1. Employees involved in lobbying activities on behalf of the County are required to specifically itemize and report certain expenditures made in support of lobbying activities as mandated by the Nevada Lobbying Disclosure Act (NRS 218H).
2. Employees involved in lobbying activities on behalf of the County are not allowed to give gifts or extend loans to:
  - a. Legislators,
  - b. other persons seeking to influence legislators,
  - c. family members of legislators,
  - d. staff of legislators, or
  - e. family members of other persons seeking to influence legislators.

NRS 218H.060 defines "gifts" as a payment, subscription, advance, forbearance, rendering or deposit of money, services or anything of value unless consideration of equal or greater value is received.

3. As required by NRS 218H.400, employees registered as a lobbyist on behalf of the County are responsible for filing a monthly Lobbyist Expenditure Report with the State of Nevada Legislative Counsel Bureau between the 1<sup>st</sup> and 10<sup>th</sup> day of the month after each month that the legislature is in session concerning lobbying activities during the previous month, whether or not any expenditures were made. This State mandated report includes an itemized compilation of expenditures in the following categories:
  - a. Entertainment;
  - b. Expenditures made in connection with a party or similar event hosted by the organization represented by the registrant;
  - c. Gifts and loans, including money, services and anything of value provided to a legislator, to an organization whose primary purpose is to provide support for legislators of a particular political party and house, or to any other person for the benefit of a legislator or such an organization;
  - d. Other expenditures directly associated with legislative action, not including personal expenditures for food, lodging and travel expenses or membership dues.
4. Each lobbyist, as required by NRS 218H.400, is responsible for filing with the State of Nevada Legislative Counsel Bureau a Final Activity Report no later than 30 days after the close of the legislative session. The Final Activity Report includes total expenditures on lobbying activities during the legislative session, and, if applicable, the name, address and telephone number of the person who will have custody of the accounts, bills, receipts, books, papers and documents used to prepare this report.
5. Lobbyists, as required by NRS 218H.230, are responsible for filing with the State of Nevada Legislative Counsel Bureau a Termination Report within 30 days after ceasing activity that required registration, or the end of the legislative session.
6. Each lobbyist must retain a copy of all legislative report submittals for individual reporting requirements and for inclusion in the end of session reports.
7. Each lobbyist must also forward a copy of all legislative reports with supporting documentation to the Budget and Financial Planning Division of the Finance Department (Budget Division). The Budget Division will be the custodian of lobbyists' accounts, bills, receipts, books, papers and documents used to prepare financial reports.

8. In a legislative fiscal year, the Budget Division, as mandated by NRS 354.600, will include in the County's budget submission a separate statement of anticipated expenses relating to activities designed to influence the passage or defeat of legislation.
9. Pursuant to NRS 354.59803, the Budget Division, within 30 days after the close of a legislative session, will prepare and file with the State of Nevada Department of Taxation a report supplemental to the Final Budget which includes separate items for expenses relating to that activity, including without limitation:
  - a. Transportation;
  - b. Lodging and meals of its officers, lobbyists and employees;
  - c. Salary or wages paid to its officers and employees;
  - d. Compensation paid to all lobbyists;
  - e. Entertainment, gifts or other expenses which are required to be reported pursuant to NRS 218H.010 – 218H960, inclusive;
  - f. Supplies, equipment, facilities and other personnel and services needed to support the activity; and
  - g. An identification of the fund, account or other source against which expenses were charged.
10. Before the start of a legislative session, departments will be provided with detailed instructions on the process for reporting lobbying expenses to the Budget Division.

B. Purchasing and Contracts

1. Purchasing Requirements for Lobbying Services

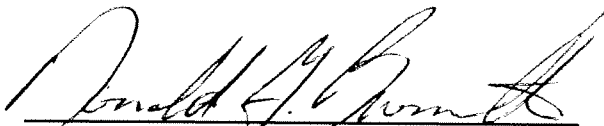
- a. For either state or federal lobbying contracts, a competitive Request for Proposal (RFP) process will be used for the selection of lobbyists, unless waived by the Board of County Commissioners by public agenda item.
- b. The RFP submission criteria shall require disclosure of all current clients of the respondent and affiliates who seek to partner in providing the lobbying services and the general nature of the lobbying interests they represent.
- c. The evaluation criteria for the RFP shall include consideration of potential conflicts with the clients disclosed in the RFP submission.

2. Contract Requirements for Lobbying Services

- a. Any such contract with the selected firms will include provisions to require reports on lobbying activities at least quarterly.
- b. Any such contract will require the submission of receipts for reimbursement of expenses, to be accompanied by the names of the

individuals partaking in the expense and the business reason for the expense, as well as itemization and receipts for all reimbursable expenses.

- c. Any such contract with the selected firms will include provisions to require timely reporting of potential new clients, as well as written consent by the County for the firm to add new clients.
- d. Any such contract with the selected firms will include provisions to address conflicts of interest if they arise.
- e. Any such contract with the selected firms will include provisions to require disclosure of promotion of any campaign for political office of any level.
- f. Any such contract will not allow billing for work that has yet to be performed.
- g. Any such contract may include provisions for extensions but extensions must be reviewed by the Board of County Commissioners at least every two years.
- h. All lobbying contracts, extensions and amendments will be place on the Board of Commissioners' business agenda.



DONALD G. BURNETTE  
County Manager

# OFFICE OF THE COUNTY MANAGER

## CLARK COUNTY, NEVADA

VIRGINIA VALENTINE  
County Manager

PHIL ROSENQUIST  
Assistant County Manager

JEFF WELLS  
Assistant County Manager

FISCAL DIRECTIVE NO.: 18

EFFECTIVE DATE: March 6, 2010

REVISION DATE: March 6, 2010

SUBJECT: RECORDING TIME THROUGH ELECTRONIC TIMEKEEPING SYSTEMS

### I. PURPOSE

The purpose of this fiscal directive is to establish procedures for the recording of time through electronic timekeeping systems.

### II. ORGANIZATIONS AFFECTED

All County departments are affected by this directive.

### III. PROCEDURE

#### A. Responsibility

1. The County Comptroller is responsible for the payroll function of the County, as prescribed in Nevada Revised Statute 251.

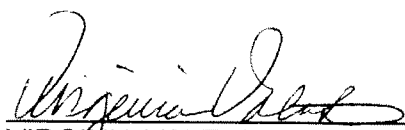
#### B. Timekeeping Process

1. All Fair Labor Standards Act (FLSA) overtime-eligible employees of Clark County are required to record their time through the electronic timekeeping system, once the timekeeping system has been implemented in the employee's department. Employees will be notified of the effective date of the timekeeping system implementation in his or her department, will be notified of his or her requirement to use the timekeeping system, and will be provided training on proper use of the timekeeping system.
2. "Clocking" may involve different methods, including, but not limited to, time clocks, web-based computer entry, or phone entry. Employees will be notified and trained using the method implemented in their work area.
3. The time on the electronic timekeeping system will be considered the official time.
4. All FLSA overtime-eligible employees are required to clock in at the start of their shift (not more than seven (7) minutes prior to the start of the shift) and are required to clock out at the end of their shift (not more than seven (7) minutes after the end of the assigned shift). Approved overtime, as described in paragraph 5, is considered part of the employee's shift for the purpose of this paragraph.
5. Employees who clock in eight or more minutes prior to the start of their assigned shift, or eight or more minutes after the end of their assigned shift will be paid

overtime or granted compensatory time, in accordance with County Merit Personnel policies and any applicable collective bargaining agreements. All overtime must be approved in accordance with County Merit Personnel System policies and any applicable collective bargaining agreements or it will be considered unauthorized overtime.

6. Employees must clock in when they are tardy, at the time of arrival.
7. Employees who fail to clock in at the start of their assigned shift may receive a tardy for that shift, in accordance with the applicable departmental time and attendance policy.
8. Unless leave has been approved, employees are not authorized to clock out prior to the end of their shift. Clocking out prior to the end of an assigned shift is considered a timekeeping violation and may result in progressive discipline, up to and including termination.
9. All leave must be requested and approved in accordance with County Merit Personnel System policies and any applicable collective bargaining agreements.
10. All FLSA overtime-eligible employees are required to clock out when leaving the work place premises for authorized leave periods (such as doctor's appointments, etc...) and clock back in when returning to the workplace. Employees (other than part-time and temporary) are not required to clock out for breaks or lunch periods.
11. All part-time and temporary employees must clock in at the start of their assigned shift, clock out for lunch periods (if any), clock in when returning from any lunch periods, and clock out at the end of their assigned shift. If a department has part-time employees with regularly scheduled lunches, an exemption to this paragraph may be granted if a request is made and justified by the Department Head or Assistant Department Head, and approved by the County Comptroller or County Manager.
12. Employees are required to use the time clock in their designated work area, as identified by their supervisor. In the event that an employee, on a non-routine basis, is required to begin work at a different location, the procedure in paragraph 13 must be followed. Employees who routinely begin or end shifts at alternative locations may be permitted to clock in at alternative locations if a request is made and justified by the Department Head or Assistant Department Head, and approved by the County Comptroller or County Manager.
13. Any employee attending off-site training or other off-site business during scheduled work time is not required to clock in, unless or until, he or she reports to their work place. If the employee is off-site for the entire shift, then there is no requirement to clock in. Upon return to work, employees must complete the Missed Punch Log for missed time, other than authorized leave, and the supervisor is responsible to ensure the employee's payroll records accurately reflect the reason for payment (and subsequent late or no clock in).
14. If any employee is unable to clock in or out because of a time clock malfunction, it is the employee's responsibility to immediately inform his or her supervisor. In this situation, a Missed Punch Log must be completed. The supervisor will notify the Facilities Help Desk in the event of a clock malfunction.

15. Failure to correctly clock in or out for a scheduled work shift, or an overtime or callback shift, two (2) or more times in a pay period, or eight (8) times in an annual evaluation period, will be considered a timekeeping system violation and may result in progressive discipline, up to and including termination. An employee's incident count will return to zero (0) on their anniversary date. Employees will be provided training on ensuring correct clocking in or out, as well as on alternate procedures in the event of timekeeping system malfunction. Adherence to such alternate procedures will not result in a failure to clock in or out violation in the event of timekeeping system malfunction.
  - a. For this paragraph, failure to correctly clock in or out includes:
    - i. Failure to clock in or out when required by this directive (paragraphs 4, 6, 10 and 11);
    - ii. Failure to clock at designated or approved locations (paragraph 12); and
    - iii. Failure to use the Missed Punch Log when required as alternative clocking documentation (paragraphs 13 and 14).
  - b. For this paragraph, failure to correctly clock in and out does not include:
    - i. Correct usage of the Missed Punch Log when clocking has not occurred (paragraphs 13 and 14); or
    - ii. Clocking in tardy (paragraph 6). Tardy events may be disciplinable in accordance with departmental time and attendance policies.
16. Minimum guaranteed overtime or callback hours will be paid in accordance with applicable collective bargaining agreements, regardless of clock in and out times.
17. Supervisors are required to review and approve time for their assigned employees in the electronic timekeeping system. Supervisors are also required to review and approve all Missed Punch Logs.
18. If a Department determines that there is no suitable electronic timekeeping system method they may request an exemption from the County Manager. The request must be approved by the Department Head or Assistant Department Head and accompanied with a written business justification.
19. Employees and supervisors shall not clock in or out for anyone else. Such occurrences may result in progressive discipline, up to and including termination for both the employee who clocked in and for the employee whose time was recorded.
20. Tampering with the electronic timekeeping system equipment or falsifying attendance documents, (i.e., Missed Punched Log) is prohibited and may result in progressive discipline, up to and including termination.

  
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VIRGINIA VALENTINE  
County Manager

# OFFICE OF THE COUNTY MANAGER

## CLARK COUNTY, NEVADA

DONALD G. BURNETTE  
County Manager

RANDALL J. TARR  
Assistant County Manager

JEFFREY M. WELLS  
Assistant County Manager

FISCAL DIRECTIVE NO.: 19

EFFECTIVE DATE: 01/07/11

REVISION DATE:

SUBJECT: FEE AND CHARGES FOR SERVICE CHANGES

### I. PURPOSE

To establish a timeframe in which specified County departments may submit proposed fee and charges for service changes to the Board of County Commissioners (Board). By establishing a timeframe, the Board will be able to assess the collective impact of fee and charges for service changes on the affected parties especially businesses.

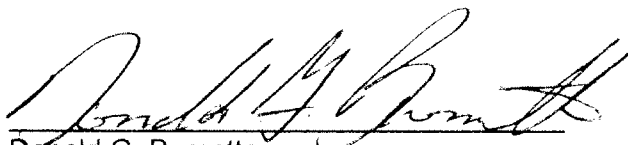
### II. ORGANIZATIONS AFFECTED

Elected Officials and Department Heads for the following County departments are affected by this Directive: Air Quality & Environmental Management, Business License, Comprehensive Planning, Coroner, Development Services, Elections, Fire, Parks and Recreation, Public Administrator, and Public Works. This Directive is not applicable to the Department of Parks and Recreation Shooting Park.

### III. PROCEDURE

- A. Applicability: This Directive applies to fees/charges that must be approved by action of the Board of County Commissioners and does not apply to fees/charges that departments are authorized to establish for copies, documents, maps, etc. without Board approval.
- B. Timeframe: Departments subject to this Directive will be allowed to submit proposed fee/charge changes to the Board of County Commissioners during a 3-month timeframe beginning the first day of December and ending the last day of the following February.
- C. Waivers: If circumstances exist that warrant a fee/charge change outside the 3-month timeframe, the County Manager must approve the submittal of the proposed fee/charge change to the Board of County Commissioners.

- D. Implementation: The Elected Official or Department Head subject to this Directive shall ensure that their respective employees are aware of the establishment of the 3-month timeframe for fee/charge changes. In addition, the Elected Official or Department Head shall ensure that notice of the 3-month timeframe is displayed on the department's Internet website in order to make the public aware of the limitation.



Donald G. Burnette  
County Manager