



## BOARD OF COMMISSIONERS

### BOARD OF COUNTY COMMISSIONERS MEETING

9:00 AM, WEDNESDAY, APRIL 9, 2025

Barnes Sawyer Rooms - Deschutes Services Building - 1300 NW Wall Street – Bend  
(541) 388-6570 | [www.deschutes.org](http://www.deschutes.org)

#### AGENDA

**MEETING FORMAT:** In accordance with Oregon state law, this meeting is open to the public and can be accessed and attended in person or remotely, with the exception of any executive session.

Members of the public may view the meeting in real time via YouTube using this link: <http://bit.ly/3mmlnzy>. **To attend the meeting virtually via Zoom, see below.**

**Citizen Input:** The public may comment on any topic that is not on the current agenda. Alternatively, comments may be submitted on any topic at any time by emailing [citizeninput@deschutes.org](mailto:citizeninput@deschutes.org) or leaving a voice message at 541-385-1734.

When in-person comment from the public is allowed at the meeting, public comment will also be allowed via computer, phone or other virtual means.

**Zoom Meeting Information:** This meeting may be accessed via Zoom using a phone or computer.

- To join the meeting via Zoom from a computer, use this link: <http://bit.ly/3h3oqgD>.
- To join by phone, call 253-215-8782 and enter webinar ID # 899 4635 9970 followed by the passcode 013510.
- If joining by a browser, use the raise hand icon to indicate you would like to provide public comment, if and when allowed. If using a phone, press \*9 to indicate you would like to speak and \*6 to unmute yourself when you are called on.
- When it is your turn to provide testimony, you will be promoted from an attendee to a panelist. You may experience a brief pause as your meeting status changes. Once you have joined as a panelist, you will be able to turn on your camera, if you would like to.



Deschutes County encourages persons with disabilities to participate in all programs and activities. This event/location is accessible to people with disabilities. If you need accommodations to make participation possible, call (541) 388-6572 or email [brenda.fritsvold@deschutes.org](mailto:brenda.fritsvold@deschutes.org).

**Time estimates:** The times listed on agenda items are estimates only. Generally, items will be heard in sequential order and items, including public hearings, may be heard before or after their listed times.

## CALL TO ORDER

## PLEDGE OF ALLEGIANCE

## CITIZEN INPUT

The Board of Commissioners provides time during its public meetings for citizen input. This is an opportunity for citizens to communicate to the Commissioners on matters that are not otherwise on the agenda. Time is limited to 3 minutes.

The Citizen Input platform is not available for and may not be utilized to communicate obscene or defamatory material.

**Note:** In addition to the option of providing in-person comments at the meeting, citizen input comments may be emailed to [citizeninput@deschutes.org](mailto:citizeninput@deschutes.org) or you may leave a brief voicemail at 541.385.1734.

## CONSENT AGENDA

1. Approval of amendment No. 12 to Oregon Health Authority intergovernmental agreement PO-44300-026008 for the funding of Behavioral Health Services
2. Approval of Policy Updates: Reimbursement for Miscellaneous Expenses Incurred While Travelling on County Business (F-1), Bank Accounts and Cash Handling (F-7), and Custom Software Development Standards (IT-3)
3. Consideration of Board Signature on letter thanking Valarie Reiners for service on the Deschutes River Recreational Homesites Special Road District #1
4. Approval of the minutes of the BOCC February 12, 2025 meeting
5. Approval of the Minutes of the March 7 and 28, 2025 BOCC Legislative Update meetings

## ACTION ITEMS

6. **9:10 AM** Deschutes County Sheriff's Office vehicle fuel purchases
7. **9:20 AM** Deschutes County Sheriff's Office purchase of Mobile Data Terminals for patrol cars
8. **9:30 AM** Acceptance of grant funds for Wolf Depredation and Financial Compensation
9. **9:40 AM** FY 2026 Video Lottery Fund Allocations

## **OTHER ITEMS**

*These can be any items not included on the agenda that the Commissioners wish to discuss as part of the meeting, pursuant to ORS 192.640.*

## **EXECUTIVE SESSIONS**

*At any time during the meeting, an executive session could be called to address issues relating to ORS 192.660(2)(e), real property negotiations; ORS 192.660(2)(h), litigation; ORS 192.660(2)(d), labor negotiations; ORS 192.660(2)(b), personnel issues; or other executive session categories.*

*Executive sessions are closed to the public; however, with few exceptions and under specific guidelines, are open to the media.*

10. Executive Session under ORS 192.660 (2) (d) Labor Negotiations, ORS 192.660 (2) (e) Real Property Negotiations and ORS 192.660 (2) (i) Employee Evaluation

## **ADJOURN**



# BOARD OF COMMISSIONERS

## AGENDA REQUEST & STAFF REPORT

**MEETING DATE:** April 9, 2025

**SUBJECT:** Approval of amendment No. 12 to Oregon Health Authority intergovernmental agreement PO-44300-026008 for the funding of Behavioral Health Services

**RECOMMENDED MOTION:**

Move approval of Chair Signature of Document No. 2025-302, amending an agreement with the Oregon Health Authority.

**BACKGROUND AND POLICY IMPLICATIONS:**

On March 20, 2024, the Board of County Commissioners approved the acceptance of \$1,000,000 from the Oregon Health Authority (OHA) to fund the Community Navigator Pilot program from April 1, 2024, through June 30, 2025. This funding was awarded through amendment No. 2 to Intergovernmental Agreement (IGA) No. PO-44300-026008. This amendment No. 12 provides an additional \$200,000 funding for the period January 1 through June 30, 2025. OHA has indicated its intent to approve the use of this funding beyond June 30, 2025.

The primary goal of the Community Navigator pilot is to reduce rates of recidivism for individuals, especially those at risk of houselessness, on Aid and Assist (AA) orders from involuntary state hospitalization. The Pilot program supports a two-person Community Navigator (CN) team to provide up to three months in-reach, transitional care at discharge, and six months post discharge for individuals on AA orders leaving the Oregon State Hospital.

The additional funding, combined with funds rolled over from amendment 2, is expected to sustain the program through June 30, 2026. Funding will be used for personnel, contracts for shelter services, client stabilization and 15% for indirect costs.

**BUDGET IMPACTS:**

\$200,000 revenue in fiscal year 2026.

**ATTENDANCE:**

Evan Namkung, Manager, Behavioral Health Program

In compliance with the Americans with Disabilities Act, this document is available in alternate formats such as Braille, large print, audio recordings, Web-based communications, and other electronic formats. To request an alternate format, please send an e-mail to [dhs-oha.publicationrequest@odhsoha.oregon.gov](mailto:dhs-oha.publicationrequest@odhsoha.oregon.gov) or call 503-378-3486 (voice) or 503-378-3523 (TTY) to arrange for the alternative format.

**AGREEMENT # PO-44300-00026008**

**TWELFTH AMENDMENT TO  
OREGON HEALTH AUTHORITY  
2024-2025 INTERGOVERNMENTAL AGREEMENT  
FOR THE FINANCING OF COMMUNITY MENTAL HEALTH, ADDICTION TREATMENT,  
RECOVERY, & PREVENTION, AND PROBLEM GAMBLING SERVICES**

This **Twelfth** Amendment to Oregon Health Authority 2024-2025 Intergovernmental Agreement for the Financing of Community Mental Health, Addiction Treatment, Recovery, & Prevention, and Problem Gambling Services effective as of January 1, 2024 (as amended, the “Agreement”), is entered into, as of the date of the last signature hereto, by and between the State of Oregon acting by and through its Oregon Health Authority (“OHA”) and **Deschutes County** (“County”).

**RECITALS**

WHEREAS, OHA and County wish to modify the Financial Assistance Award set forth in Exhibit C of the Agreement.

NOW, THEREFORE, in consideration of the premises, covenants and agreements contained herein and other good and valuable consideration the receipt and sufficiency of which is hereby acknowledged, the parties hereto agree as follows:

**AGREEMENT**

1. The financial and service information in the Financial Assistance Award is hereby amended as described in Attachment 1 attached hereto and incorporated herein by this reference. Attachment 1 must be read in conjunction with the portion of Exhibit C of the Agreement that describes the effect of an amendment of the financial and service information.
2. Capitalized words and phrases used but not defined herein shall have the meanings ascribed thereto in the Agreement.
3. County represents and warrants to OHA that the representations and warranties of County set forth in section 4 of Exhibit F of the Agreement are true and correct on the date hereof with the same effect as if made on the date hereof.
4. Except as amended hereby, all terms and conditions of the Agreement remain in full force and effect.
5. This Amendment may be executed in any number of counterparts, all of which when taken together shall constitute one agreement binding on all parties, notwithstanding that all parties are not signatories to the same counterpart. Each copy of this Amendment so executed shall constitute an original.

IN WITNESS WHEREOF, the parties hereto have executed this amendment as of the dates set forth below their respective signatures.

**6. Signatures.**

**Deschutes County**

**By:**

_____	Anthony DeBone	Chair	_____
Authorized Signature	Printed Name	Title	Date

**State of Oregon, acting by and through its Oregon Health Authority**

**By:**

_____	_____	_____	_____
Authorized Signature	Printed Name	Title	Date

**Approved by: Director, OHA Health Systems Division**

**By:**

_____	_____	_____	_____
Authorized Signature	Printed Name	Title	Date

**Approved for Legal Sufficiency:**

Exempt per OAR 137-045-0050(2)	_____
Oregon Department of Justice	Date

**ATTACHMENT 1**  
**EXHIBIT C**  
**Financial Pages**

MODIFICATION INPUT REVIEW REPORT

MOD#: M1086

CONTRACT#: 026008

CONTRACTOR: DESCHUTES COUNTY

INPUT CHECKED BY: \_\_\_\_\_ DATE CHECKED: \_\_\_\_\_

SE#	FUND	PROJ	CPMS	PROVIDER	EFFECTIVE DATES	SLOT CHANGE/TYPE	RATE	OPERATING DOLLARS	STARTUP PART DOLLARS ABC	PART IV	PAAF CD	BASE	CLIENT CODE	SP#
FISCAL YEAR: 2024-2025														
NAVPIIL AID & ASSIST PROJECT														
4	804	AAP			1/1/2025 - 6/30/2025	0 /NA	\$0.00	\$200,000.00	\$0.00	C	1	N		1
TOTAL FOR SE# 4								\$200,000.00	\$0.00					
TOTAL FOR 2024-2025								\$200,000.00	\$0.00					
TOTAL FOR M1086 026008								\$200,000.00	\$0.00					

OREGON HEALTH AUTHORITY  
Financial Assistance Award Amendment (FAAA)

CONTRACTOR: DESCHUTES COUNTY  
DATE: 03/20/2025

Contract#: 026008  
REF#: 014

REASON FOR FAAA (for information only):

Aid and Assist Client Services (MHS 04) funds have been awarded for Community Navigator Pilot per Community Navigator Services Administrative Memo dated 3/12/2025.

The following special condition(s) apply to funds as indicated by the special condition number in column 9. Each special condition set forth below may be qualified by a full description in the Financial Assistance Award.

M1086 1A) These funds are for MHS 04 Services for the Community Navigator Pilot. B) The financial assistance subject to this special condition will be disbursed to County in one lump sum within 30 calendar days after the date this Agreement becomes executed.



**Certificate Of Completion**

Envelope Id: BA32FF5A-1216-40B6-9740-2F5915AEAFBE	Status: Sent
Subject: PO-44300-00026008-12 Deschutes County	
Source Envelope:	
Document Pages: 4	Signatures: 0
Certificate Pages: 4	Initials: 0
AutoNav: Enabled	Envelope Originator: Ben Coleman
Envelopeld Stamping: Enabled	BENJAMIN.R.COLEMAN@odhsoha.oregon.gov
Time Zone: (UTC-08:00) Pacific Time (US & Canada)	IP Address: 209.112.106.2

**Record Tracking**

Status: Original 3/20/2025 3:57:25 PM	Holder: Ben Coleman	Location: DocuSign
	BENJAMIN.R.COLEMAN@odhsoha.oregon.gov	
Security Appliance Status: Connected	Pool: StateLocal	
Storage Appliance Status: Connected	Pool: Carahsoft OBO Oregon Health Authority - CLM	Location: Docusign

<b>Signer Events</b>	<b>Signature</b>	<b>Timestamp</b>
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Security Level: Email, Account Authentication (None)

**Electronic Record and Signature Disclosure:**  
Not Offered via Docusign

Jon Collins  
jon.c.collins@oha.oregon.gov  
Security Level: Email, Account Authentication (None)

**Electronic Record and Signature Disclosure:**  
Not Offered via Docusign

Ebony Clarke  
ebony.s.clarke@oha.oregon.gov  
Security Level: Email, Account Authentication (None)

**Electronic Record and Signature Disclosure:**  
Not Offered via Docusign

<b>In Person Signer Events</b>	<b>Signature</b>	<b>Timestamp</b>
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<b>Editor Delivery Events</b>	<b>Status</b>	<b>Timestamp</b>
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<b>Agent Delivery Events</b>	<b>Status</b>	<b>Timestamp</b>
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Grace Evans grace.evans@deschutes.org Contract Specialist Deschutes County Health Services Security Level: Email, Account Authentication (None)	Sent: 3/20/2025 4:04:30 PM Viewed: 3/20/2025 4:20:14 PM
<b>Electronic Record and Signature Disclosure:</b> Accepted: 11/21/2024 11:44:53 AM ID: 47b09fbc-4364-48ad-8181-06540ee27d46	

<b>Intermediary Delivery Events</b>	<b>Status</b>	<b>Timestamp</b>
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<b>Certified Delivery Events</b>	<b>Status</b>	<b>Timestamp</b>
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<b>Carbon Copy Events</b>	<b>Status</b>	<b>Timestamp</b>
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HSD In  
HSD.Contracts@odhsoha.oregon.gov  
Security Level: Email, Account Authentication  
(None)

**Electronic Record and Signature Disclosure:**  
Not Offered via DocuSign

Shawn Kintner  
shawn.kintner@oha.oregon.gov  
Security Level: Email, Account Authentication  
(None)

**Electronic Record and Signature Disclosure:**  
Not Offered via DocuSign

<b>Witness Events</b>	<b>Signature</b>	<b>Timestamp</b>
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<b>Notary Events</b>	<b>Signature</b>	<b>Timestamp</b>
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<b>Envelope Summary Events</b>	<b>Status</b>	<b>Timestamps</b>
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Envelope Sent	Hashed/Encrypted	3/20/2025 4:04:30 PM
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<b>Payment Events</b>	<b>Status</b>	<b>Timestamps</b>
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<b>Electronic Record and Signature Disclosure</b>
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## **ELECTRONIC RECORD AND SIGNATURE DISCLOSURE**

From time to time, Carahsoft OBO Oregon Health Authority - CLM (we, us or Company) may be required by law to provide to you certain written notices or disclosures. Described below are the terms and conditions for providing to you such notices and disclosures electronically through the DocuSign system. Please read the information below carefully and thoroughly, and if you can access this information electronically to your satisfaction and agree to this Electronic Record and Signature Disclosure (ERSD), please confirm your agreement by selecting the check-box next to 'I agree to use electronic records and signatures' before clicking 'CONTINUE' within the DocuSign system.

### **Getting paper copies**

At any time, you may request from us a paper copy of any record provided or made available electronically to you by us. You will have the ability to download and print documents we send to you through the DocuSign system during and immediately after the signing session and, if you elect to create a DocuSign account, you may access the documents for a limited period of time (usually 30 days) after such documents are first sent to you. After such time, if you wish for us to send you paper copies of any such documents from our office to you, you will be charged a \$0.00 per-page fee. You may request delivery of such paper copies from us by following the procedure described below.

### **Withdrawing your consent**

If you decide to receive notices and disclosures from us electronically, you may at any time change your mind and tell us that thereafter you want to receive required notices and disclosures only in paper format. How you must inform us of your decision to receive future notices and disclosure in paper format and withdraw your consent to receive notices and disclosures electronically is described below.

### **Consequences of changing your mind**

If you elect to receive required notices and disclosures only in paper format, it will slow the speed at which we can complete certain steps in transactions with you and delivering services to you because we will need first to send the required notices or disclosures to you in paper format, and then wait until we receive back from you your acknowledgment of your receipt of such paper notices or disclosures. Further, you will no longer be able to use the DocuSign system to receive required notices and consents electronically from us or to sign electronically documents from us.

### **All notices and disclosures will be sent to you electronically**

Unless you tell us otherwise in accordance with the procedures described herein, we will provide electronically to you through the DocuSign system all required notices, disclosures, authorizations, acknowledgements, and other documents that are required to be provided or made available to you during the course of our relationship with you. To reduce the chance of you inadvertently not receiving any notice or disclosure, we prefer to provide all of the required notices and disclosures to you by the same method and to the same address that you have given us. Thus, you can receive all the disclosures and notices electronically or in paper format through the paper mail delivery system. If you do not agree with this process, please let us know as described below. Please also see the paragraph immediately above that describes the consequences of your electing not to receive delivery of the notices and disclosures electronically from us.

### **How to contact Carahsoft OBO Oregon Health Authority - CLM:**

You may contact us to let us know of your changes as to how we may contact you electronically, to request paper copies of certain information from us, and to withdraw your prior consent to receive notices and disclosures electronically as follows:

To contact us by email send messages to: [mick.j.kincaid@oha.oregon.gov](mailto:mick.j.kincaid@oha.oregon.gov)

### **To advise Carahsoft OBO Oregon Health Authority - CLM of your new email address**

To let us know of a change in your email address where we should send notices and disclosures electronically to you, you must send an email message to us at [mick.j.kincaid@oha.oregon.gov](mailto:mick.j.kincaid@oha.oregon.gov) and in the body of such request you must state: your

previous email address, your new email address. We do not require any other information from you to change your email address.

If you created a DocuSign account, you may update it with your new email address through your account preferences.

**To request paper copies from Carahsoft OBO Oregon Health Authority - CLM**

To request delivery from us of paper copies of the notices and disclosures previously provided by us to you electronically, you must send us an email to [mick.j.kincaid@oha.oregon.gov](mailto:mick.j.kincaid@oha.oregon.gov) and in the body of such request you must state your email address, full name, mailing address, and telephone number. We will bill you for any fees at that time, if any.

**To withdraw your consent with Carahsoft OBO Oregon Health Authority - CLM**

To inform us that you no longer wish to receive future notices and disclosures in electronic format you may:

- i. decline to sign a document from within your signing session, and on the subsequent page, select the check-box indicating you wish to withdraw your consent, or you may;
- ii. send us an email to [mick.j.kincaid@oha.oregon.gov](mailto:mick.j.kincaid@oha.oregon.gov) and in the body of such request you must state your email, full name, mailing address, and telephone number. We do not need any other information from you to withdraw consent.. The consequences of your withdrawing consent for online documents will be that transactions may take a longer time to process..

**Required hardware and software**

The minimum system requirements for using the DocuSign system may change over time. The current system requirements are found here: <https://support.docusign.com/guides/signer-guide-signing-system-requirements>.

**Acknowledging your access and consent to receive and sign documents electronically**

To confirm to us that you can access this information electronically, which will be similar to other electronic notices and disclosures that we will provide to you, please confirm that you have read this ERSD, and (i) that you are able to print on paper or electronically save this ERSD for your future reference and access; or (ii) that you are able to email this ERSD to an email address where you will be able to print on paper or save it for your future reference and access. Further, if you consent to receiving notices and disclosures exclusively in electronic format as described herein, then select the check-box next to ‘I agree to use electronic records and signatures’ before clicking ‘CONTINUE’ within the DocuSign system.

By selecting the check-box next to ‘I agree to use electronic records and signatures’, you confirm that:

- You can access and read this Electronic Record and Signature Disclosure; and
- You can print on paper this Electronic Record and Signature Disclosure, or save or send this Electronic Record and Disclosure to a location where you can print it, for future reference and access; and
- Until or unless you notify Carahsoft OBO Oregon Health Authority - CLM as described above, you consent to receive exclusively through electronic means all notices, disclosures, authorizations, acknowledgements, and other documents that are required to be provided or made available to you by Carahsoft OBO Oregon Health Authority - CLM during the course of your relationship with Carahsoft OBO Oregon Health Authority - CLM.



BOARD OF COMMISSIONERS

AGENDA REQUEST & STAFF REPORT

MEETING DATE: April 9, 2025

SUBJECT: Policy Updates: Reimbursement for Miscellaneous Expenses Incurred While Travelling on County Business (F-1), Bank Accounts and Cash Handling (F-7), and Custom Software Development Standards (IT-3)

BACKGROUND AND POLICY IMPLICATIONS:

In December 2023, County Administrator Lelack established the Policy Advisory Committee (PAC), which is a cross-functional group of County leadership charged with advising on county-wide policy development, review, and revision. The County's goal is to ensure that policies are relevant, efficient, and meet the needs of the organization and communities we serve.

Through its monthly meetings, the PAC, which includes members from the DA's Office, Clerk's Office, Road Department, Finance, Human Resources and Internal Audit is reviewing and suggesting revisions to County policies. Those changes are then shared with Legal Counsel, Administration and Department Heads for review and feedback.

On March 17th, staff presented proposed revisions to the following policies to the Board:

- F-1 - Reimbursement for Miscellaneous Expenses Incurred While Travelling on County Business

Policy F-1, Reimbursement for Miscellaneous Expenses and Expenses Incurred While Traveling on County Business, combines two previously separate policies F-1, Reimbursement for Miscellaneous Expenses and Expenses Incurred While Traveling on County Business, effective 07/12/2017, and F-2, Traveling on County Business, effective 11/08/2006. The two topics are related and duplicative. Combining the two policies into one and rearranging the order of topics caused a lot of redline changes. Therefore, the 'clean' version is provided along with a red-lined version with comments and noteworthy updates included.

In addition to modernizing and combing the two policies into one, other updates are summarized as follows:

- Reimbursement through Petty Cash – Removed statement that reimbursement requests of \$10 or less may be reimbursed through the department’s petty cash fund. While still allowable, it is infrequent and there are only two departments remaining with small petty cash funds since County purchasing cards (P-Cards) are now available.
- Establishment of Credit with Vendors – Revised statement from stating employees shall establish credit with vendors instead of using their personal funds to employees shall not. Only Finance should establish credit with vendors. Employees are to use P-Cards for purchases rather than establishing credit themselves.
- Airfare – Allows a department head to approve the purchase of a refundable airline ticket while traveling on County business.
- Travel Meals: Per Diem Only – Staff and the Policy Advisory Committee (PAC) recommended NOT allowing the use of actual receipts for *travel* meal reimbursement but to REQUIRE the use of per diem only for *travel* meal reimbursements.
- Meal Per Diem – Updated the use of per diem to use the rates as set by [www.gsa.gov/perdiem](http://www.gsa.gov/perdiem) instead of the current 20%, 30%, 50% distribution. Also clarified when to claim breakfast, lunch or dinner, and the use of incidental expenses and the first and last day of travel (both not allowed).
- Meals – Allows for a department head to approve allowance for per diem for meals based on dietary needs.
- Lodging – Allows for a department head to approve lodging greater than the per diem when staying at a conference hotel or other circumstances. Lodging exception for department heads must be approved by the County Administrator or Deputy.
- **F-7 – Bank Accounts and Cash Handling**

Policy F-7, Bank Accounts and Cash Handling, was recently updated and approved by the Board in March 2024. The Office of Internal Audit recently requested updates to remove references to the Office in the policy and the related cash handling standards. Attached are redlined and clean versions of the policy and related cash handling standards. The main policy change is removing references to notifying the Office of the County Internal Auditor and identifying the Finance Department Controller as a point of

contact.

Staff also requested Board consideration of a new policy, **IT-3, Custom Software Development Standards**. The IT Management Team developed the Custom Software Development Standards (IT-3) in response to key audit recommendations from *Custom-Developed Software: Unifying Governance Will Increase Consistency*. This policy specifically addresses two priority recommendations: security and privacy requirements (Recommendation #4) and unified coding standards (Recommendation #6) to protect County IT assets. The policy ensures code quality and maintainability, safeguards sensitive data, prevents unauthorized access, and aligns with industry best practices and regulatory requirements. Standardizing coding practices will also enhance collaboration and operational efficiency across departments. Given resource constraints and the complexity of additional recommendations, this policy serves as a foundation, with future enhancements to be considered over time.

Following staff’s presentation of the proposed changes and new policy, the Board was in concurrence to approve the recommendations as presented.

**BUDGET IMPACTS:**

None

**ATTENDANCE:**

- Whitney Hale, Deputy County Administrator
- Robert Tintle, Chief Financial Officer
- Tania Mahood, Information Technology Director



Deschutes County Administrative Policy No. F-1  
(replaces prior policies F-1 and F-2)  
Effective Date: 04/01/2025  
Original Adoption: 07/16/2017  
Revised Adoption: 03/19/2025

### REIMBURSEMENT FOR MISCELLANEOUS EXPENSES AND EXPENSES INCURRED WHILE TRAVELING ON COUNTY BUSINESS

#### I. STATEMENT OF POLICY

It is the policy of Deschutes County that reasonable and necessary travel (including lodging, meal, and transportation) expenses and certain miscellaneous expenses shall be approved for reimbursement. It is preferable that payments are made directly to vendors for purchases; however, in some cases an employee may have to incur expenses on behalf of the County.

#### II. APPLICABILITY

This policy applies to all County employees, including elected officials, authorized to incur expenses while acting within the scope of employment with Deschutes County.

#### III. POLICY AND PROCEDURE

The following reimbursement guidelines will apply:

##### A. Reimbursements

Employees are encouraged to use County issued purchase cards (P-cards) for travel and incidental expenditures when this option is available and allowable (see travel meals below for an example of unallowable P-card usage). P-cards offer a convenient way to pay for County expenses without the need for a reimbursement request or advance.

**Commented [RT1]:** Removed language on the \$10 petty cash. There are only two departments that have a small petty cash still.

To request reimbursement, submit a Deschutes County Employee Reimbursement Form (available on the County Intranet site). The form must be completed in its entirety, signed by the employee, and approved by the employee's Department Head or the Department Head's designee. Itemized receipts listing all charges, invoices, agendas, or per diem documentation must be submitted with reimbursement requests supporting the expense. An exception may be granted if a written explanation is provided when a receipt or invoice is either unavailable or lost. Generally, requests for reimbursement must be made within 60 days of the date the expense was incurred.

Once the reimbursement form is completed and approved, the department will enter a reimbursement request payable to the employee into the County ERP system with the documentation attached. Contact the Finance Department for assistance with the reimbursement process.

##### B. Authorization

1. All County employees are entitled to reimbursement for approved travel and other expenses which are associated with County business. County employees should be aware there are multiple policy requirements which govern these activities. Examples of these policies include (but are not limited to):
  - RM-01 Driving on County Business and Vehicle Operations
  - GA-04 Food and Refreshments



- HR-06 Deschutes County Remote Work Policy & Agreement
  - HR-15 Travel Time Compensation Policy
2. Lodging costs related to overnight travel are not reimbursable if the stay is within Deschutes, Jefferson, or Crook Counties.
  3. Traveling companions are not entitled to reimbursement for expenses when traveling with a County employee (e.g., an employee's spouse is not entitled to reimbursement for meals or lodging while accompanying the employee on County business).
  4. All de minimis travel benefits (including but not limited to mileage points for air travel, lodging, and car rental), and other similar de minimis rewards, are part of the employee's official compensation for all purposes including the Oregon Government Ethics Act, ORS Chapter 244. A de minimis benefit is one for which, considering its value and the frequency with which it is provided, has so little value that accounting for it would be unreasonable or administratively impracticable.
  5. When possible, employees shall use the County's existing accounts with vendors, local and non-local. Employees shall **not** establish credit with vendors. Instead of using their personal funds for payment of expenditures incurred **on behalf for the benefit** of the County, employees should obtain and use a County P-card. It may be more convenient and expedient for an employee to incur expenses on behalf of the County; however, employees are encouraged to make these County-related expenditures only when necessary.

**Commented [RT2]:** Updated to NOT allow employees to establish credit. This should be done through Finance. Use of Pcards is the preferred method.

Such purchases If not using a County P-card while traveling, the use of personal funds for payment of expenditures incurred on behalf of the County should be limited to the following items:

- a. Lodging and meals purchased while on County-related business
- b. Vehicle rentals, ridesharing, or public transportation
- c. Airfare

**Commented [RT3]:** Updated language from bus, taxi, etc.

**Commented [RT4]:** Removed reference to travel agency.

While not an all-inclusive list, unless under emergency situations, the following are examples of items that employees should NOT purchase with their own funds:

**Commented [RT5]:** Updated language.

- a. Furniture
- b. Equipment
- c. Office fixtures
- d. Computer hardware & software
- e. Professional services and other labor
- f. Subscriptions

6. Cash advances for travel are not allowed.

**C. Traveling on County Business**

**Commented [RT6]:** From Policy F-2

1. In General, Deschutes County recognizes that it may from time to time be necessary to travel for training, professional conferences and business meetings. Employees, agents, and elected officials ("employees") shall travel only when necessary and when travel does not interfere with or disrupt regular County operations for which the employee's presence is required.
2. Employees are expected to be conservative in lodging, meals, and transportation expenses and to be mindful that the County will reimburse meal expenses using the GSA per diem rates. Conservative means an efficient, cost-effective manner resulting in the best value for

**Commented [RT7]:** Updated 'least' expensive language.

the County. All modes of transportation coupled with accommodations are to be considered. For airline travel, it is intended that low-cost plane fares will be used irrespective of mileage reimbursement and/or additional hotel days incentives at higher fares. For overnight travel, it is also expected that reasonably priced hotels will be selected in safe neighborhoods, conveniently located near meetings or conferences.

- 3. Employees should consider the cost of their time in determining the most appropriate mode of transportation and may, with the approval of their department head, use airline travel rather than car travel to avoid overnight stays and unnecessary days away from their primary job site when traveling to locations served by direct flights from the Redmond Airport, such as Portland or Seattle. During winter months, employees shall consider personal safety in determining the most appropriate form of transportation.
- 4. Trip Changes - Occasionally trip plans will change after the employee has begun the trip. The County will cover the cost of additional meals, hotels, and taxi/shuttles if the charge is the result of canceled or delayed flights, road closures, natural disasters, or other reasons approved by the Department Head or Department Head's designee. Expenses for employees who choose to change plans for any other reason will not be paid by the County and any additional time off will not be considered work time. Unless a refundable airline ticket is purchased, with Department Head or designee approval, most airfares are non-refundable. Employees must use any refunded ticket for business travel.
- 5. Length of Trip - No additional days of travel beyond the conference and the minimal amount of time needed to reach the destination and/or return will be paid by the County. Employees required to stay over a Saturday to take advantage of a low-cost airfare shall not be charged vacation/time management leave and shall have expenses paid. Other exceptions must be approved by the Department Head or Department Head's designee. Employees who otherwise extend a trip shall do so only with the advanced approval of their Department Head and at their own expense and time.

Commented [RT8]: Adjusted reasons.

**D. Out-of-State Travel**

- 1. Due to the expense, out-of-state travel should be rare and should be undertaken only when there is no viable in-state alternative. All out-of-state travel requires advance approval per the terms of this policy, notwithstanding, short-notice or emergency out-of-state travel by Sheriff's Office or District Attorney's Office personnel for official law enforcement or prosecutorial business, including but not limited to prisoner extradition or witness interviews which may be approved by the Sheriff or District Attorney with notice to the County Administrator and no further approval required.
- 2. Each reimbursement request for any out-of-state travel MUST be accompanied by a copy of the approved Out-of-State Travel Authorization Form (see attached copy). The form must be completed in its entirety, authorized by the initiating Department Head, or designee, prior to the initiation of any travel arrangements.
- 3. Requests for out-of-state travel will be considered on a case-by-case basis. In general, out-of-state travel shall be approved under the following circumstances:
  - a. It is for training that is directly related to an employee's essential job functions and no comparable training is available in-state or is not provided in-state in a timely manner;

Commented [RT9]: From Policy F-2

- b. It is for continuing education or accreditation required for a professional license or certification an employee must maintain and no comparable programs are available in-state or are not provided in-state in a timely manner;
- c. It is for an annual conference of a professional association that provides unique training or educational opportunities for an employee who is a member of the association; or
- d. It is for the furtherance of County interests before other government agencies with legislative or financial control over matters that impact Deschutes County.

**E. Meals**

1. Meals related to County business will only be reimbursed based on the U.S. General Services Administration (GSA) approved per diem rate for the location where the meal is purchased ([www.gsa.gov/perdiem](http://www.gsa.gov/perdiem)), see section 3 below. (Tips and gratuities for meals are included as part of the per diem rate). When traveling on County business requires an overnight stay, meals are reimbursable. The following establishes guidelines for breakfast or lunch on the day of departure and for dinner on the day of return under the following circumstances:
 
  - a. Breakfast: The employee must leave their residence for traveling to the conference, seminar or training session location more than two (2) hours in advance of their normal departure time.
  - b. Lunch: The employee must leave their work location prior to the lunch hour to arrive at the conference, seminar or training location within normal working hours.
  - c. Dinner: The employee must return to their residence or regular work location when traveling from the conference, seminar or training session location more than two (2) hours after their normal quitting time.
  
2. Meals included in the cost of lodging, conference or workshop registration fees (as part of the base registration fee), airfare, or if they are provided at no expense to the employee, should not be included as part of the employee reimbursement request, and will not be reimbursed. Additionally, when the cost of lodging, conference, workshop or airline ticket rate includes a meal, the employee will not be reimbursed for any additional cost incurred for an alternate meal. However, the Department Head or Department Head's designee may approve reimbursement for a meal if the meal is not considered sufficient or meets dietary restrictions. Reimbursement requests must include approval documentation.
  
3. Travel Meals – PER DIEM – Employees may be reimbursed for meals while travelling overnight at the U.S. General Services Administration (GSA) approved per diem rate for the location where the meal is purchased ([www.gsa.gov/perdiem](http://www.gsa.gov/perdiem)). The per diem meal allowance is a fixed amount of reimbursement for each meal (breakfast, lunch and dinner) and the rate includes tips and gratuities. If the actual cost exceeds the federal guidelines the employee shall be responsible for the difference. When claiming the per diem, receipts are not required.

**Commented [RT10]:** PAC recommendation is to NOT allow use of actual receipts for travel meal reimbursement but to REQUIRE use of per diem only for travel meal reimbursement.

**Commented [RT11]:** Addresses continental breakfast concerns/dietary needs.

The County does not reimburse for the GSA per diem "incidentals" rate (M&IE Total), nor the "First & Last Day of Travel" per diem rate. Reimbursement for incidental costs (e.g. parking, tolls, and other fees) incurred while traveling must be requested based on the actual cost with receipts attached to the reimbursement request. Employees should not use a County issued P-card for meals when requesting per diem or other reimbursement.

**Commented [RT12]:** Adjusted the GSA per diem rates to be used.

The GSA rates are updated regularly and vary by geographic location. A copy of the "Meals & Incidentals (M&IE) rates breakdown" for the travel area must be included with all reimbursement requests [www.gsa.gov/perdiem](http://www.gsa.gov/perdiem). Cities not listed on the GSA website will be reimbursed at the standard CONUS rate noted on the per diem tables, as required by IRS

regulations. Documentation for per diem meals must include a schedule of the conference or other travel agenda that substantiates the travel **dates**.

**Commented [RT13]:** Removed section related to travel meal reimbursement based on actual receipts since the County will only reimburse travel meals based on the per diem rate.

- 4. **Other Meals (Non-Travel)** - Employees will be reimbursed for the actual cost of meals (including gratuities if they are customary for the meal service) incurred while attending employment-related business meetings and recruitment processes. Receipts for such meals are required for reimbursement. In addition to the receipt, the business purpose of the meeting and the names of those attending the meeting should be noted on the reimbursement request. If the names of those in attendance at the business meeting are not available, a description of the group and the number of people in the group should be noted.

**F. Lodging**

Expenses will be allowed for lodging for overnight trips. Hotel accommodations should be appropriate for the purpose of the trip, and when possible, accommodations should be obtained at government rates. Itemized receipts for lodging must be provided to obtain reimbursement. Internet access charges associated with County business will be reimbursed upon appropriate receipt submission. All other non-mandatory hotel charges, including but not limited to laundry, movie/game rental, or other voluntary fees for use of hotel amenities, are not reimbursable.

**Commented [RT14]:** Updated language allowing for greater than per diem rate and allows DH to approve.

Unless otherwise approved by the Department Head or designee, a trip will normally be considered an overnight trip if the employee must leave for the out-of-town location two hours prior to the normally scheduled reporting time to complete the assigned task or attend an authorized meeting. Lodging costs related to overnight travel are not reimbursable if the stay is within Deschutes, Jefferson, or Crook counties. Lodging costs while staying with friends or family are not reimbursable.

Lodging expenses will be reimbursed at actual cost and generally should not exceed the maximum amounts established by the GSA. A Department Head, or designee, may authorize lodging costs which exceed the GSA daily lodging rate if:

- The lowest priced room at a conference exceeds the maximum lodging rate, **or**
- There are other circumstances that do not allow the employee to secure lodging below the maximum level.

**Commented [RT15]:** Allows for staying at the conference hotel even if over the per diem rate.

If a Department Head is requesting a lodging exception, the County Administrator/Deputy may authorize it. Payment to vendors for lodging and conferences can often be made in advance via P-card or the County's regular accounts payable process (eliminating the need for employee reimbursement).

**G. Transportation**

- 1. **Mileage** - Miles driven in an employee-owned vehicle will be reimbursed at the rate allowed by the IRS at the time the mileage was incurred. The rate is adjusted periodically, as announced by the IRS (normally each January).
- 2. **Commuting Miles** - Employees and elected officials are not reimbursed for any miles driven on County business that are considered "Daily Commute Mileage". Daily commute miles are the round-trip distance between the employee's residence and the employee's regular place of business. If an employee or elected official is provided with office space at a County facility, that location is assumed to be their regular place of business for mileage reimbursement purposes. Any mileage reimbursement for a normal workday must exclude "Daily Commute Miles".

- a. Example 1: Employee has their residence in Black Butte Ranch and their work location is at the Sheriff's Office in Bend. From their home to office is 27 miles or 54 miles round trip. The employee travels to a morning meeting in Sisters (8 miles), then to a meeting in Redmond (20 miles), then to the office (15 miles), then to a night meeting in Bend (4 miles) then home (23 miles). The employee has driven a total of 70 miles while on County business, however 54 miles are considered commute miles and are not reimbursable. Therefore, the employee could be reimbursed for 16 miles driven that day.
- b. Example 2: Same facts as example 1 but the driving on County business occurs on a day the employee was not scheduled to work, i.e. Saturday or Sunday for an employee with a Monday through Friday Schedule. All such miles are reimbursable, and no deduction of commute miles is required.
- c. Example 3: Employee resides in Bend. They drive to work (2 miles), leave for a lunch meeting in La Pine (18 miles), then a meeting in Sunriver (7 miles) then back to the office (14 miles), then back home (2 miles). The employee has driven a total of 43 miles and all but the commute miles of 4 miles are reimbursable.

3. Driving on Non-Workdays - No adjustment for daily commute miles is required if the employee is driving for County business on a day the employee was not scheduled to work, i.e. Saturday or Sunday for an employee with a Monday through Friday schedule. The travel reimbursement form provides examples for calculating the number of reimbursable miles.

4. Automobile Travel - In-state travel shall generally be done by automobile. Employees shall use a County owned vehicle for such travel, unless the use of a personal vehicle is approved by the terms and conditions of Policy No. RM-01, Driving on County Business and Vehicle Operation. Out-of-state travel shall be made with the most cost-effective means of transportation available. Employee shall use a rental vehicle for out of state travel, although personal vehicle travel may be allowed on a case-by-case basis (see Policy No. RM-1). If no such vehicles are available, employees shall use a personal vehicle or a rental vehicle, whichever option is the least costly. All drivers who use personal vehicles on County business must complete a Driver's License and Insurance Information form (Policy No. RM-1). Drivers shall be responsible for informing their supervisor of a change in insurance status after the initial proof of insurance is filed.

**Commented [RT16]:** #4, #5, #6 from Policy F-2 as originally amended by Risk.  
Risk - please provide a current review.

If an employee combines personal business or vacation/time management leave with the in-state business travel, the employee must use a personal vehicle. If the use of a personal vehicle is not permitted by the employee's supervisor, the employee may not combine personal business or vacation/time management leave with the business travel. If combining personal business or vacation/time management leave with business travel out-of-state, Risk Management must approve use of personal vehicle.

5. Car Rentals and Shuttle Services - When traveling by rail, bus, or air, employees may rent cars, at County expense, only if ridesharing or public transportation to their destination is not available, unavailable when needed, or the cost will exceed the car rental. Employees who need to rent a vehicle for County business purposes must follow the process described on the out-of-state travel form (attached) to obtain a rental vehicle. This ensures the County receives preferred pricing as well as adequate insurance coverage.

6. Air Travel – Reimbursement for air travel will be the actual cost of round-trip airfare by the most direct route. All employees will utilize economy class. If an employee desires a seating category above economy class to travel, the employee must pay the additional expense. Refundable fare tickets may be purchased with Department Head or designee approval, and proper business justification. It is recommended to book airfare as soon as the travel request has been approved and confirmed. Advanced booking can reduce travel costs. Generally, one personal checked bag per trip is allowable. If an employee receives a special discount coupon, travel credit or any other benefit associated with an air carrier promotional campaign that is given with a Deschutes County purchased ticket, that coupon, voucher, or other benefit must be submitted to the County or returned to the carrier. Payment to vendors for air travel can often be made in advance via P-card (eliminating the need for employee reimbursement).

Approved by the Deschutes County Board of Commissioners on March 19, 2025.

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Nick Lelack, County Administrator

**OUT-OF-STATE TRAVEL AUTHORIZATION FORM**

**Instructions:** Prior to travel, this form must be signed and authorized by the Department Head. Please attach a copy of the conference and/or training event documentation. Please forward a copy of the approved form to Risk Management.

<b>Employee:</b>		<b>Department:</b>	
<b>Destination of Travel:</b>		<b>Dates of Travel:</b>	
<b>Purpose and Benefit of Travel:</b>			
<b>Mode of Transportation:</b>			

<b>Estimated Budget Detail</b>	
Transportation:	\$
Lodging:	\$
Meals:	\$
Other:	\$
Total Travel Request	\$

*Note:* Out-of-state travel shall be arranged by using the most cost-effective means of transportation. Reference Policy No. F-2 "Traveling on County Business". Rental cars shall be arranged through **Enterprise Rent-A-Car (1-800-261-7331) or [www.enterprise.com](http://www.enterprise.com)** using Deschutes County Risk Management's **corporate account is DB46OR8**. Enter account number, hit Search, then enter **PIN# ORE**. Under billing, choose **YES** to bill to Deschutes County and enter billing number **847698**. Send copy of rental confirmation along with this form to Risk Management.

Employee Signature:		Date:	
Department Head Signature:		Date:	
Risk Management Approval (if using a private vehicle or rental vehicle)		Date:	



Deschutes County Administrative Policy No. F-1  
(replaces prior policies F-1 and F-2)

Original Adoption: 07/16/2017  
Revised Adoption: 04/09/2025  
Latest Effective Date: 5/01/2025

## **REIMBURSEMENT FOR MISCELLANEOUS EXPENSES AND EXPENSES INCURRED WHILE TRAVELING ON COUNTY BUSINESS**

### **I. STATEMENT OF POLICY**

It is the policy of Deschutes County that reasonable and necessary travel (including lodging, meal, and transportation) expenses and certain miscellaneous expenses shall be approved for reimbursement. It is preferable that payments are made directly to vendors for purchases; however, in some cases an employee may have to incur expenses on behalf of the County.

### **II. APPLICABILITY**

This policy applies to all County employees, including elected officials, authorized to incur expenses while acting within the scope of employment with Deschutes County.

### **III. POLICY AND PROCEDURE**

The following reimbursement guidelines will apply:

#### **A. Reimbursements**

Employees are encouraged to use County issued purchase cards (P-cards) for travel and incidental expenditures when this option is available and allowable (see travel meals below for an example of unallowable P-card usage). P-cards offer a convenient way to pay for County expenses without the need for a reimbursement request or advance.

To request reimbursement, submit a Deschutes County Employee Reimbursement Form (available on the County Intranet site). The form must be completed in its entirety, signed by the employee, and approved by the employee’s Department Head or the Department Head’s designee. Itemized receipts listing all charges, invoices, agendas, or per diem documentation must be submitted with reimbursement requests supporting the expense. An exception may be granted if a written explanation is provided when a receipt or invoice is either unavailable or lost. Generally, requests for reimbursement must be made within 60 days of the date the expense was incurred.

Once the reimbursement form is completed and approved, the department will enter a reimbursement request payable to the employee into the County ERP system with the documentation attached. Contact the Finance Department for assistance with the reimbursement process.

#### **B. Authorization**

1. All County employees are entitled to reimbursement for approved travel and other expenses which are associated with County business. County employees should be aware there are multiple policy requirements which govern these activities. Examples of these policies include (but are not limited to):
  - RM-01 Driving on County Business and Vehicle Operations
  - GA-04 Food and Refreshments



- HR-06 Deschutes County Remote Work Policy & Agreement
  - HR-15 Travel Time Compensation Policy
2. Lodging costs related to overnight travel are not reimbursable if the stay is within Deschutes, Jefferson, or Crook Counties.
  3. Traveling companions are not entitled to reimbursement for expenses when traveling with a County employee (e.g., an employee's spouse is not entitled to reimbursement for meals or lodging while accompanying the employee on County business).
  4. All de minimis travel benefits (including but not limited to mileage points for air travel, lodging, and car rental), and other similar de minimis rewards, are part of the employee's official compensation for all purposes including the Oregon Government Ethics Act, ORS Chapter 244. A de minimis benefit is one for which, considering its value and the frequency with which it is provided, has so little value that accounting for it would be unreasonable or administratively impracticable.
  5. When possible, employees shall use the County's existing accounts with vendors, local and non-local. Employees shall not establish credit with vendors. Instead of using their personal funds for payment of expenditures incurred on behalf of the County, employees should obtain and use a County P-card. It may be more convenient and expedient for an employee to incur expenses on behalf of the County; however, employees are encouraged to make these County-related expenditures only when necessary.

If not using a County P-card while traveling, the use of personal funds for payment of expenditures incurred on behalf of the County should be limited to the following items:

- a. Lodging and meals purchased while on County-related business
- b. Vehicle rentals, ridesharing, or public transportation
- c. Airfare

While not an all-inclusive list, unless under emergency situations, the following are examples of items that employees should NOT purchase with their own funds:

- a. Furniture
- b. Equipment
- c. Office fixtures
- d. Computer hardware & software
- e. Professional services and other labor
- f. Subscriptions

6. Cash advances for travel are not allowed.

**C. Traveling on County Business**

1. In General, Deschutes County recognizes that it may from time to time be necessary to travel for training, professional conferences and business meetings. Employees, agents, and elected officials ("employees") shall travel only when necessary and when travel does not interfere with or disrupt regular County operations for which the employee's presence is required.
2. Employees are expected to be conservative in lodging, meals, and transportation expenses and to be mindful that the County will reimburse meal expenses using the GSA per diem rates. Conservative means an efficient, cost-effective manner resulting in the best value for the County. All modes of transportation coupled with accommodations are to be considered.

For airline travel, it is intended that low-cost plane fares will be used irrespective of mileage reimbursement and/or additional hotel days incentives at higher fares. For overnight travel, it is also expected that reasonably priced hotels will be selected in safe neighborhoods, conveniently located near meetings or conferences.

- 3. Employees should consider the cost of their time in determining the most appropriate mode of transportation and may, with the approval of their department head, use airline travel rather than car travel to avoid overnight stays and unnecessary days away from their primary job site when traveling to locations served by direct flights from the Redmond Airport, such as Portland or Seattle. During winter months, employees shall consider personal safety in determining the most appropriate form of transportation.
- 4. Trip Changes - Occasionally trip plans will change after the employee has begun the trip. The County will cover the cost of additional meals, hotels, and taxi/shuttles if the charge is the result of canceled or delayed flights, road closures, natural disasters, or other reasons approved by the Department Head or Department Head's designee. Expenses for employees who choose to change plans for any other reason will not be paid by the County and any additional time off will not be considered work time. Unless a refundable airline ticket is purchased, with Department Head or designee approval, most airfares are non-refundable. Employees must use any refunded ticket for business travel.
- 5. Length of Trip - No additional days of travel beyond the conference and the minimal amount of time needed to reach the destination and/or return will be paid by the County. Employees required to stay over a Saturday to take advantage of a low-cost airfare shall not be charged vacation/time management leave and shall have expenses paid. Other exceptions must be approved by the Department Head or Department Head's designee. Employees who otherwise extend a trip shall do so only with the advanced approval of their Department Head and at their own expense and time.

**D. Out-of-State Travel**

- 1. Due to the expense, out-of-state travel should be rare and should be undertaken only when there is no viable in-state alternative. All out-of-state travel requires advance approval per the terms of this policy, notwithstanding, short-notice or emergency out-of-state travel by Sheriff's Office or District Attorney's Office personnel for official law enforcement or prosecutorial business, including but not limited to prisoner extradition or witness interviews which may be approved by the Sheriff or District Attorney with notice to the County Administrator and no further approval required.
- 2. Each reimbursement request for any out-of-state travel MUST be accompanied by a copy of the approved Out-of-State Travel Authorization Form (see attached copy). The form must be completed in its entirety, authorized by the initiating Department Head, or designee, prior to the initiation of any travel arrangements.
- 3. Requests for out-of-state travel will be considered on a case-by-case basis. In general, out-of-state travel shall be approved under the following circumstances:
  - a. It is for training that is directly related to an employee's essential job functions and no comparable training is available in-state or is not provided in-state in a timely manner;

- b. It is for continuing education or accreditation required for a professional license or certification an employee must maintain and no comparable programs are available in-state or are not provided in-state in a timely manner;
- c. It is for an annual conference of a professional association that provides unique training or educational opportunities for an employee who is a member of the association; or
- d. It is for the furtherance of County interests before other government agencies with legislative or financial control over matters that impact Deschutes County.

**E. Meals**

1. Meals related to County business will only be reimbursed based on the U.S. General Services Administration (GSA) approved per diem rate for the location where the meal is purchased ([www.gsa.gov/perdiem](http://www.gsa.gov/perdiem)), see section 3 below. (Tips and gratuities for meals are included as part of the per diem rate). When traveling on County business requires an overnight stay, meals are reimbursable. The following establishes guidelines for breakfast or lunch on the day of departure and for dinner on the day of return under the following circumstances:
  - a. Breakfast: The employee must leave their residence for traveling to the conference, seminar or training session location more than two (2) hours in advance of their normal departure time.
  - b. Lunch: The employee must leave their work location prior to the lunch hour to arrive at the conference, seminar or training location within normal working hours.
  - c. Dinner: The employee must return to their residence or regular work location when traveling from the conference, seminar or training session location more than two (2) hours after their normal quitting time.
  
2. Meals included in the cost of lodging, conference or workshop registration fees (as part of the base registration fee), airfare, or if they are provided at no expense to the employee, should not be included as part of the employee reimbursement request, and will not be reimbursed. Additionally, when the cost of lodging, conference, workshop or airline ticket rate includes a meal, the employee will not be reimbursed for any additional cost incurred for an alternate meal. However, the Department Head or Department Head’s designee may approve reimbursement for a meal if the meal is not considered sufficient or meets dietary restrictions. Reimbursement requests must include approval documentation.
  
3. Travel Meals – PER DIEM – Employees may be reimbursed for meals while travelling overnight at the U.S. General Services Administration (GSA) approved per diem rate for the location where the meal is purchased ([www.gsa.gov/perdiem](http://www.gsa.gov/perdiem)). The per diem meal allowance is a fixed amount of reimbursement for each meal (breakfast, lunch and dinner) and the rate includes tips and gratuities. If the actual cost exceeds the federal guidelines the employee shall be responsible for the difference. When claiming the per diem, receipts are not required.

The County does not reimburse for the GSA per diem “incidentals” rate (M&IE Total), nor the “First & Last Day of Travel” per diem rate. Reimbursement for incidental costs (e.g. parking, tolls, and other fees) incurred while traveling must be requested based on the actual cost with receipts attached to the reimbursement request. Employees should not use a County issued P-card for meals when requesting per diem or other reimbursement.

The GSA rates are updated regularly and vary by geographic location. A copy of the “Meals & Incidentals (M&IE) rates breakdown” for the travel area must be included with all reimbursement requests [www.gsa.gov/perdiem](http://www.gsa.gov/perdiem). Cities not listed on the GSA website will be reimbursed at the standard CONUS rate noted on the per diem tables, as required by IRS

regulations. Documentation for per diem meals must include a schedule of the conference or other travel agenda that substantiates the travel dates.

- 4. Other Meals (Non-Travel) - Employees will be reimbursed for the actual cost of meals (including gratuities if they are customary for the meal service) incurred while attending employment-related business meetings and recruitment processes. Receipts for such meals are required for reimbursement. In addition to the receipt, the business purpose of the meeting and the names of those attending the meeting should be noted on the reimbursement request. If the names of those in attendance at the business meeting are not available, a description of the group and the number of people in the group should be noted.

**F. Lodging**

Expenses will be allowed for lodging for overnight trips. Hotel accommodations should be appropriate for the purpose of the trip, and when possible, accommodations should be obtained at government rates. Itemized receipts for lodging must be provided to obtain reimbursement. Internet access charges associated with County business will be reimbursed upon appropriate receipt submission. All other non-mandatory hotel charges, including but not limited to laundry, movie/game rental, or other voluntary fees for use of hotel amenities, are not reimbursable.

Unless otherwise approved by the Department Head or designee, a trip will normally be considered an overnight trip if the employee must leave for the out-of-town location two hours prior to the normally scheduled reporting time to complete the assigned task or attend an authorized meeting. Lodging costs related to overnight travel are not reimbursable if the stay is within Deschutes, Jefferson, or Crook counties. Lodging costs while staying with friends or family are not reimbursable.

Lodging expenses will be reimbursed at actual cost and generally should not exceed the maximum amounts established by the GSA. A Department Head, or designee, may authorize lodging costs which exceed the GSA daily lodging rate if:

- The lowest priced room at a conference exceeds the maximum lodging rate, or;
- There are other circumstances that do not allow the employee to secure lodging below the maximum level.

If a Department Head is requesting a lodging exception, the County Administrator/Deputy may authorize it. Payment to vendors for lodging and conferences can often be made in advance via P-card or the County’s regular accounts payable process (eliminating the need for employee reimbursement).

**G. Transportation**

- 1. Mileage – Miles driven in an employee-owned vehicle will be reimbursed at the rate allowed by the IRS at the time the mileage was incurred. The rate is adjusted periodically, as announced by the IRS (normally each January).
- 2. Commuting Miles - Employees and elected officials are not reimbursed for any miles driven on County business that are considered “Daily Commute Mileage”. Daily commute miles are the round-trip distance between the employee’s residence and the employee’s regular place of business. If an employee or elected official is provided with office space at a County facility, that location is assumed to be their regular place of business for mileage reimbursement purposes. Any mileage reimbursement for a normal workday must exclude “Daily Commute Miles”.

- a. Example 1: Employee has their residence in Black Butte Ranch and their work location is at the Sheriff's Office in Bend. From their home to office is 27 miles or 54 miles round trip. The employee travels to a morning meeting in Sisters (8 miles), then to a meeting in Redmond (20 miles), then to the office (15 miles), then to a night meeting in Bend (4 miles) then home (23 miles). The employee has driven a total of 70 miles while on County business, however 54 miles are considered commute miles and are not reimbursable. Therefore, the employee could be reimbursed for 16 miles driven that day.
  - b. Example 2: Same facts as example 1 but the driving on County business occurs on a day the employee was not scheduled to work, i.e. Saturday or Sunday for an employee with a Monday through Friday Schedule. All such miles are reimbursable, and no deduction of commute miles is required.
  - c. Example 3: Employee resides in Bend. They drive to work (2 miles), leave for a lunch meeting in La Pine (18 miles), then a meeting in Sunriver (7 miles) then back to the office (14 miles), then back home (2 miles). The employee has driven a total of 43 miles and all but the commute miles of 4 miles are reimbursable.
3. Driving on Non-Workdays - No adjustment for daily commute miles is required if the employee is driving for County business on a day the employee was not scheduled to work, i.e. Saturday or Sunday for an employee with a Monday through Friday schedule. The travel reimbursement form provides examples for calculating the number of reimbursable miles.
  4. Automobile Travel - In-state travel shall generally be done by automobile. Employees shall use a County owned vehicle for such travel, unless the use of a personal vehicle is approved by the terms and conditions of Policy No. RM-01, Driving on County Business and Vehicle Operation. Out-of-state travel shall be made with the most cost-effective means of transportation available. Employee shall use a rental vehicle for out of state travel, although personal vehicle travel may be allowed on a case-by-case basis (see Policy No. RM-1). If no such vehicles are available, employees shall use a personal vehicle or a rental vehicle, whichever option is the least costly. All drivers who use personal vehicles on County business must complete a Driver's License and Insurance Information form (Policy No. RM-1). Drivers shall be responsible for informing their supervisor of a change in insurance status after the initial proof of insurance is filed.

If an employee combines personal business or vacation/time management leave with the in-state business travel, the employee must use a personal vehicle. If the use of a personal vehicle is not permitted by the employee's supervisor, the employee may not combine personal business or vacation/time management leave with the business travel. If combining personal business or vacation/time management leave with business travel out-of-state, Risk Management must approve use of personal vehicle.

5. Car Rentals and Shuttle Services - When traveling by rail, bus, or air, employees may rent cars, at County expense, only if ridesharing or public transportation to their destination is not available, unavailable when needed, or the cost will exceed the car rental. Employees who need to rent a vehicle for County business purposes must follow the process described on the out-of-state travel form (attached) to obtain a rental vehicle. This ensures the County receives preferred pricing as well as adequate insurance coverage.

6. Air Travel – Reimbursement for air travel will be the actual cost of round-trip airfare by the most direct route. All employees will utilize economy class. If an employee desires a seating category above economy class to travel, the employee must pay the additional expense. Refundable fare tickets may be purchased with Department Head or designee approval, and proper business justification. It is recommended to book airfare as soon as the travel request has been approved and confirmed. Advanced booking can reduce travel costs. Generally, one personal checked bag per trip is allowable. If an employee receives a special discount coupon, travel credit or any other benefit associated with an air carrier promotional campaign that is given with a Deschutes County purchased ticket, that coupon, voucher, or other benefit must be submitted to the County or returned to the carrier. Payment to vendors for air travel can often be made in advance via P-card (eliminating the need for employee reimbursement).

Approved by the Deschutes County Board of Commissioners on **April 9, 2025**.

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Nick Lelack, County Administrator

**OUT-OF-STATE TRAVEL AUTHORIZATION FORM**

**Instructions:** Prior to travel, this form must be signed and authorized by the Department Head. Please attach a copy of the conference and/or training event documentation. Please forward a copy of the approved form to Risk Management.

<b>Employee:</b>		<b>Department:</b>	
<b>Destination of Travel:</b>		<b>Dates of Travel:</b>	
<b>Purpose and Benefit of Travel:</b>			
<b>Mode of Transportation:</b>			

<b>Estimated Budget Detail</b>	
Transportation:	\$
Lodging:	\$
Meals:	\$
Other:	\$
Total Travel Request	\$

*Note:* Out-of-state travel shall be arranged by using the most cost-effective means of transportation. Reference Policy No. F-2 "Traveling on County Business". Rental cars shall be arranged through **Enterprise Rent-A-Car (1-800-261-7331) or [www.enterprise.com](http://www.enterprise.com)** using Deschutes County Risk Management's **corporate account** is **DB46OR8**. Enter account number, hit Search, then enter **PIN# ORE**. Under billing, choose **YES** to bill to Deschutes County and enter billing number **847698**. Send copy of rental confirmation along with this form to Risk Management.

Employee Signature:		Date:
Department Head Signature:		Date:
Risk Management Approval (if using a private vehicle or rental vehicle)		Date:



**Deschutes County Administrative Policy No. F-7**

(replaces prior policies F-7, F-8, F-9, F-11)

Original Adoption: January 29, 2007

Revised Adoption: March 6, 2024, March 19, 2025

## **BANK ACCOUNTS AND CASH HANDLING POLICY**

### **A. STATEMENT OF POLICY**

It is the policy of Deschutes County to establish guidelines for the creation and use of bank accounts and cash funds. Additionally, the County establishes policies to ensure department heads design, implement and monitor effective cash handling controls. The policy is intended to comply with the provisions of ORS 294 and ORS 295.

### **B. APPLICABILITY**

This policy applies to all County departments and offices.

### **C. DEFINITIONS**

Bank Account – An account maintained on behalf of Deschutes County at a financial institution. Examples include, but not limited to, deposit, checking, money market, and imprest account types.

Change Fund – A cash fund and sum of money designated for the purpose of making change where cash is collected for transactions with the County.

Petty Cash Fund – A cash fund and sum of money designated for the purpose of making small expenditures for County business.

Bank Account/Cash Fund Custodian – Department heads will appoint a custodian for all established bank accounts and cash funds. The custodian is responsible for the design, implementation, and monitoring of appropriate cash handling procedures for the account/fund. Additionally, each individual County employee who handles cash has custodial responsibility for receiving, handling, transferring, or depositing funds.

For the purpose of this policy, Cash includes the following:

- Currency (paper money and coin)
- Checks
- Debit/credit card payments
- Other physical monetary instruments
- Not included above are electronic payments that are deposited into the County’s accounts by an outside agency or entity. If a department is aware that they will be receiving funds in this way, the Finance Department must be notified of the source and amount. Refer to the County Payment Card (merchant card) policy for additional compliance requirements related to electronic payments.



**D. POLICY**

**1. Authorization and Establishment of Bank Accounts**

Any and all bank accounts established for the purpose of receiving or disbursing money due and accruing to Deschutes County, or any funds to be held in trust by Deschutes County, will be authorized by the Board of County Commissioners. New accounts must comply with ORS Chapter 295 which governs the custody and control, as well as collateralization of Oregon public funds and provides the statutory requirements for the Oregon State Treasurer's Public Funds Collateralization Program.

Departments requiring a new bank account will prepare a formal request to the County Treasurer. Such a request will include:

- a. Account type
- b. Account purpose including the reason(s) a segregated account is required
- c. Description of account activity
- d. Name of the account custodian (regular/active County employee)
- e. Any other pertinent information requested from the Treasurer

Once the appropriate information is received, the Treasurer will review and submit the request to the Chief Financial Officer (CFO). The CFO will make a recommendation to the Board as to the establishment of the account. Upon the Board's approval of the request, the CFO will establish the account at the financial institution. Once established, the CFO may authorize increases or decreases in bank account balances based on business need. The Finance Department will ensure that all bank account balances are accurately recorded and maintained in the County's accounting system.

Any employee who opens a bank account without first obtaining the required approval will be subject to disciplinary action, up to and including termination. In addition, such employees may be subject to civil and criminal prosecution for misappropriation of funds.

**2. Authorization and Establishment of Cash Funds**

When a department wishes to establish or increase the balance of a cash fund, the custodian will prepare a formal request to the CFO. Such a request will include:

- a. Amount of the cash funds required
- b. Cash fund purpose
- c. Timeframe for the required funds (permanent or temporary)
- d. Any other pertinent information or as requested from the CFO

Once the appropriate information is received, the CFO will make a recommendation to the County Administrator. Upon the Administrator's approval of the request, the account will be established.

Once established, the CFO may authorize increases, decreases, or conversion between fund types, in cash funds balances based on business need. The Finance Department will ensure that all balances are accurately recorded and maintained in the County's accounting system.

**3. Closing Bank Accounts or Cash Funds**

If a department chooses to decrease or close a bank account or cash fund, the custodian will notify the Finance Department and deposit the funds into an approved County bank account. The Finance Department will ensure that all cash fund balances are accurately recorded and maintained in the County's accounting system.

**4. Maintenance and Control of Accounts and Cash Funds**

Expenditures made from bank accounts and cash funds are subject to the same budget and fiscal control requirements as regular expenditures of the County and must be substantiated by acceptable receipts.

Full responsibility for each bank account or cash fund and the method by which it is utilized will rest with the department head which has custody of the funds. The department will designate an employee as the Custodian. The custodian will be responsible for the cash, controls over cash, and supporting documentation.

The following transactions are expressly prohibited from cash funds:

- a. Cashing a check for any person or providing change for a transaction initiated by check.
- b. Payment of expenditures from change funds.
- c. Travel advances or gifts.
- d. Employee expense reimbursement requests over \$10 from petty cash funds.
- e. Any item not directly related to County and department activity.

In a cash fund or imprest checking account, the sum of the cash on hand and the total of the receipts may, on occasion, be more than (over) or less than (short) the total authorized amount of the cash fund. After a careful review for any arithmetical errors, the amount over/short should be noted on the supporting documentation submitted with the cash receipt. In no event should the excess cash be transferred to any other department funds, nor should any cash shortfall be made up from any other department funds.

Overages or shortages will be recorded to the appropriate "Cash (Over) Short" account in the general ledger accounting system. Cash over/short amounts will be reported to the Finance Department Controller using the "Cash Over/Short Form" included in the Cash Handling Standards and Practices published by the Finance Department.

These amounts are reviewed by the Finance Department on a regular basis with individual or departmental follow-up completed as necessary. In the event of a suspected theft or loss of funds from a cash fund, the custodian will notify the CFO ~~and the Office of the County Internal Auditor~~ immediately.

Deschutes County Finance Department will monitor all bank and cash accounts to maintain adequate controls over cash, accommodate operating needs, and facilitate efficient cash management.

All County bank accounts and cash funds are subject to audit at all times. Audits may be conducted by any party authorized by the Treasurer, CFO, or Auditor.

**5. Reconciliation**

All bank accounts and cash funds will be reconciled at least monthly, employing the following components to ensure adequate control and separation of duties:

- a. The account will be reconciled to the bank statement by a County employee who is not an authorized signer on the account.
- b. The reconciliation will be reviewed by a second County employee.
- c. Reconciliations will be maintained on file in the custodial department and will be provided upon request to the Treasurer, ~~or CFO, or County Internal Auditor.~~
- d. Change funds should be reconciled to underlying receipts and authorized balances daily, or at the time of deposit of the receipts for which they provide change. Change funds will be replenished from the cash receipts at the time of deposit.
- e. Petty cash funds will be reconciled to the expenditure receipts and authorized balances at least monthly, and upon a request for replenishing. Requests for funds to replenish the petty cash fund will be entered in the accounting system along with copies of the receipts for all expenditures.

**6. Cash Handling Controls**

County department heads will design, implement, and monitor effective cash handling procedures which safeguard cash. These procedures must be in writing and be submitted to the Finance Department for review before changes are implemented. Cash handling procedures will be distributed to all appropriate staff who are involved in cash transactions for the County. ~~The procedures must also be delivered to the Office of the County Internal Auditor.~~

To assist department heads in establishing and monitoring their cash handling systems, departments will adhere to the Cash Handling Standards and Practices developed by the Finance Department. These standards highlight the internal controls that are required by County departments. Certain practices may not apply to every cash handling system, depending on the quantity of the cash transactions and the functions of the department. Additionally, implementation of all recommended controls may not be possible due to limited resources. In these cases, compensating controls will be developed.

**7. Review of Cash Handling Controls**

Department management will periodically review internal control policies and procedures for cash to ensure they are working as intended. It is critical that department heads promote an effective internal control environment. Effective internal controls minimize the potential for errors or irregularities to occur, and if they do occur, will detect such errors or irregularities in a timely manner during the normal course of business.

**8. Required Procedures:**

County Departments and Offices must adhere to the *Cash Handling Standards and Practices* developed by the Finance Department ~~and the Office of the County Internal Auditor.~~ Specific requirements include:

- a. Turnover of funds for deposit (checks, drafts, cash, and other types of payments) must be made to the Finance Department or a designated bank depository within 24 hours of receipt unless compensating controls have been authorized by the CFO.

This procedure will be strictly followed except in the event of extenuating circumstances. Such circumstances will be brought to the immediate attention of the Finance Department.

- b. All receipts and invoicing "billing" for goods and services and subsequent collection will be recorded using documents that incorporate a unique identifying invoice number, the County's name, and the department's name. No departments will use "generic" invoice receipts. Access to billing software or invoicing forms will be restricted to necessary personnel.
- c. Each department will reconcile its internal billing software or other revenue reports to the general ledger at least monthly. Any variances will be brought to the attention of the Finance Department for correction. A written record of such reconciliation will be maintained by the department.
- d. All third-party merchant service provider agreements for the acceptance of credit cards, debit cards, or other electronic payment methods will be authorized by the CFO. Further information can be found in the County policy for accepting payment cards.
- e. Funds in transit with merchant service providers must be collateralized in accordance with this policy.

Approved by the Deschutes County Board of Commissioners on March 196, 20254.

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Nick Lelack  
County Administrator



**Deschutes County Administrative Policy No. F-7**

(replaces prior policies F-7, F-8, F-9, F-11)

Original Adoption: January 29, 2007

Revised Adoptions: March 6, 2024; April 9, 2025

Effective Date: May 1, 2025

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- c. Reconciliations will be maintained on file in the custodial department and will be provided upon request to the Treasurer or CFO.
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County department heads will design, implement, and monitor effective cash handling procedures which safeguard cash. These procedures must be in writing and be submitted to the Finance Department for review before changes are implemented. Cash handling procedures will be distributed to all appropriate staff who are involved in cash transactions for the County.

To assist department heads in establishing and monitoring their cash handling systems, departments will adhere to the Cash Handling Standards and Practices developed by the Finance Department. These standards highlight the internal controls that are required by County departments. Certain practices may not apply to every cash handling system, depending on the quantity of the cash transactions and the functions of the department. Additionally, implementation of all recommended controls may not be possible due to limited resources. In these cases, compensating controls will be developed.

**7. Review of Cash Handling Controls**

Department management will periodically review internal control policies and procedures for cash to ensure they are working as intended. It is critical that department heads promote an effective internal control environment. Effective internal controls minimize the potential for errors or irregularities to occur, and if they do occur, will detect such errors or irregularities in a timely manner during the normal course of business.

**8. Required Procedures:**

County Departments and Offices must adhere to the *Cash Handling Standards and Practices* developed by the Finance Department. Specific requirements include:

- a. Turnover of funds for deposit (checks, drafts, cash, and other types of payments) must be made to the Finance Department or a designated bank depository within 24 hours of receipt unless compensating controls have been authorized by the CFO. This procedure will be strictly followed except in the event of extenuating circumstances. Such circumstances will be brought to the immediate attention of the Finance Department.



- b. All receipts and invoicing “billing” for goods and services and subsequent collection will be recorded using documents that incorporate a unique identifying invoice number, the County’s name, and the department’s name. No departments will use “generic” invoice receipts. Access to billing software or invoicing forms will be restricted to necessary personnel.
- c. Each department will reconcile its internal billing software or other revenue reports to the general ledger at least monthly. Any variances will be brought to the attention of the Finance Department for correction. A written record of such reconciliation will be maintained by the department.
- d. All third-party merchant service provider agreements for the acceptance of credit cards, debit cards, or other electronic payment methods will be authorized by the CFO. Further information can be found in the County policy for accepting payment cards.
- e. Funds in transit with merchant service providers must be collateralized in accordance with this policy.

Approved by the Deschutes County Board of Commissioners on April 9, 2025.

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Nick Lelack  
County Administrator



## CASH HANDLING STANDARDS AND PRACTICES

### **A. INTRODUCTION AND OBJECTIVES**

The purpose of the Cash Handling Standards is to provide guidelines for the proper management of cash and cash receipts for those employees responsible for oversight, receiving, handling, and safeguarding cash and cash equivalents. These Cash Handling Standards are for the protection not only of County monies, but also those employees charged with cash handling.

Department heads are responsible for designing, implementing and monitoring effective “cash” handling controls. In addition to designing and implementing effective cash handling systems, department heads must periodically review their systems to ensure they are still working as intended. It is critical that department heads promote an effective internal control environment. Effective internal controls minimize the potential for errors or irregularities to occur, and if they do occur, will detect such errors or irregularities in a timely manner during the normal course of business. If issues do occur with cash handling, a properly developed control environment limits and prevents staff from being implicated.

### **B. DEFINITIONS**

Cash includes the following:

- Currency (paper money and coin)
- Checks
- Debit/Credit card payments
- Other physical monetary instruments

### **C. CASH HANDLING RESPONSIBILITIES**

Millions of dollars in cash, check and credit card transactions are processed by the County each year. Funds collected by County staff are “public funds,” defined by the Oregon Revised Statutes 295.001(19).

Those involved in the cash handling have custodial responsibility and liability for the proper handling of public funds. It is in every employee’s best interest to see proper cash handling policies and procedures integrated into the day-to-day operations of each department.

Employees with cash handling responsibilities must receive department-specific training and instructions on how to perform those duties and be provided with information about Deschutes County Cash Handling Standards before accepting payments or preparing deposits. Departments are also strongly encouraged to provide regular ongoing training relevant to cash handling duties for all staff involved in deposit preparation and transport, and for staff who supervise those cash handling duties.

#### **1. Safety Standards**

- a. Cash counting activity should take place out of public view and in low staff traffic areas, ideally in offices or areas that are monitored by security cameras. Where necessary,

- facilities should have design and office layout characteristics which incorporate the safety of employees handling cash.
- b. County Management should take all steps practical to create a working environment that reduces the likelihood of robbery. In the event of a robbery, three priorities are as follows:
    - i. The preservation of human life and health is the top priority (both County staff and members of the general public).
    - ii. Identify the criminal if possible and notify law enforcement.
    - iii. The recovery (not defense) of County funds should be undertaken by law enforcement or others with sufficient training for this purpose.
  - c. County Management should ensure that cash handling staff are aware of exit paths and implications for securing cash in the event of emergency that will not cause delays in evacuation.
  - d. County Management should take reasonable steps to minimize the frequency of staff carrying cash off premises.
  - e. Individual staff should never accept cash from customers in a one-on-one environment that is not an established cashiering site.
  - f. For large cash transfers, armored transport should be arranged.
  - g. Departments may request assistance from the Financial Department to implement processes or technologies that balance staff safety, internal controls, and process efficiency.

## 2. Internal Control

- a. Written departmental cash handling procedures are required and will be filed with the Finance Department ~~Controller and Office of the County Internal Auditor~~. Any modifications in such procedures must be sent to the Finance Department prior to implementation. The procedures must include appropriate steps for safeguarding and reconciliation of cash.
- b. Procedures must provide appropriate segregation of duties such that one employee does not have custody, accounting, and supervisory authority over the transaction. Additionally, the custody of cash will be managed, documented, and prohibit transfers to staff outside the established procedure. These duties will be designed to prevent management (or others) from overriding controls for cash handling.
- c. Job assignments should be changed periodically so that it is more difficult for users to collaborate to exercise complete control of a transaction and subvert it for fraudulent purposes. This should include those with cash handling responsibilities taking regular vacations.
- d. Management or other staff without custody responsibilities will perform timely reconciliations for cash receipts throughout the year comparing the department's recorded revenue in the accounting system to supporting departmental records. Any discrepancies will be examined and resolved in coordination with the Finance Department and/or departmental staff as appropriate.
- e. Incoming mail that has the potential to contain cash payments will be opened by a person other than the employee recording the deposit in the County's accounting system unless compensating controls account for custody of these assets.
- f. Those handling cash will be trained on US currency security features such as watermarks, security threads, and color sifting ink.
- g. All unresolved overages/shortages during cash balancing should be documented and appropriately recorded in the general ledger system. Cash overage or shortages occur

because of unintentional error. This is different from a loss. Loss of cash funds occurs because of negligence, unlawful action, or natural disaster. All losses should also be documented and communicated to management for employee performance and internal control review as soon as possible.

- h. Concerns about cash handling issues, internal control weakness or unusual activity should be reported to the Human Resources Department, the Finance Department Controller, ~~the Internal Auditor Department~~, and/or departmental management. Anonymous communications are acceptable.

### 3. Accepting Payments

County employees accepting payments should follow the following requirements:

- a. Receipts for all incoming monies are required.
- b. When cashiering, always complete the customer transaction before moving on to the next customer or starting another task.
- c. Currency should be counted in the presence of the person presenting it for payment. A copy of the receipt should be given to the customer.
- d. Every check or money order must be reviewed for completeness as follows:
  - i. Verify that Account holder's name and address is included on the check. Also, a daytime phone number is preferred.
  - ii. Verify that the check has a bank name listed, and that the routing number, customer's bank account number, and check number are encoded on the bottom edge of the check.
  - iii. Note the date. Do not accept a postdated check (a check with a date in the future), or agree to hold the check for future deposit.
  - iv. Verify the amount is correct and the numerical amount matches the amount written in words. In general, banks will honor the written amount over the numerical amount.
- e. All checks should be restrictively endorsed immediately upon receipt, either with a stamp or manually, as part of that transaction. The endorsement language may vary between departments, but generally must include "For Deposit Only, Deschutes County {Department}." Some restrictive endorsements may occur electronically with remote deposit.
- f. Always include accurate general ledger account coding for every transaction.
- g. Always balance cash to documentation every time custody is transferred, dating, and signing off on the documentation each time for a complete audit trail.
- h. Any time an unresolved cash discrepancy arises during the balancing process, it must be reported in accordance with the County's policy "Bank Accounts and Cash Handling" for cash over and short.
- i. If a bill or check is suspected as being counterfeit, request an alternate form of payment. Contact the Finance Department Controller of Office of the County Internal Auditor for additional information.

### 4. Prohibited activities:

- a. Never leave cash unattended; if an employee leaves, even briefly, cash must be secured.
- b. Never take customer cash (currency, credit cards) out of the customer's view.
- c. Never use cash drawers as petty cash to pay for expenses.
- d. Never cash employee or other checks with money from cash receipts.

- e. Foreign currency or checks are not to be accepted.
- f. Never write down credit card information or record it on a document.
- g. Never deposit cash in a bank account other than the one prescribed by the Finance Department.
- h. Never take cash home for "safe keeping" except in rare circumstances jointly pre-authorized by the Finance Department and the department head.

## 5. Making Deposits

Departments receiving any monies are responsible for safekeeping and timely deposit.

Departments should do the following:

- a. Endorse checks with a restrictive endorsement immediately. Some restrictive endorsements may occur electronically with remote deposit.
- b. Deposit all monies within one business day, unless compensating controls have been authorized by the CFO.
- c. Deposits should be made more frequently if the department lacks secure safekeeping for holding funds.
- d. All monies held overnight should be in a secure area.
- e. If a department finds isolated events where it is unable to comply with the next business-day deposit requirement due to unusual circumstances beyond its control, it is encouraged that the department document the reasons for the occurrence and retain the documentation in department files, as this may prove beneficial to the department in the event of an audit.

Credit card payments are completed when a batch settlement is transmitted. All credit card payments must be settled and submitted for deposit daily. A Settlement Report must accompany a completed cash receipts record. The Settlement Report (goes by various names depending on the credit card reader or machine used for processing), is a summary of transactions for a specific date or date range and lists the total number of transactions and the total dollar amount. Most Settlement Reports will subtotal by types of credit cards used, and by charges versus credits/refunds.

Guidelines for completing a bank deposit:

- f. Date the deposit slip.
- g. Note the department or index on the deposit slip.
- h. List coin and currency separately in area provided.
- i. List checks and include support for mathematical adding (adding tape or electronic list of additions to arrive at the total).
- j. Sort all cash in front of checks, faced and in order of denomination.
- k. Endorse all checks.
- l. Include Traveler's checks with checks.

## 6. Change Funds and Petty Cash

- a. Change funds should be reconciled at the time of deposit of the receipts for which they provide change. Change funds will be replenished from the cash receipts at the time of deposit. The replenished funds should agree to the amount authorized.
- b. Change funds should be counted at the beginning and end of shifts and appropriate documentation retained to evidence the custody of cash.

- c. Petty cash funds must be controlled such that access is only available to authorized persons.
- d. At any point in time, the cash on hand and receipts supporting purchases should equal the total authorized petty cash amount.
- e. Petty cash funds will be reconciled to the expenditure receipts at least monthly, and upon a request for replenishing. Requests for funds to replenish the petty cash fund will be entered in the accounting system along with copies of the receipts for all expenditures.

**7. Reconciliation and Monitoring**

- a. Departments should reconcile cash receipts to internal records daily and report deposits to the Finance Department by recording in the County accounting system or other established procedure.
- b. The Finance Department reconciles the depository bank accounts daily with discrepancies resolved as soon as possible.
- c. Departments should reconcile accounts receivable at least monthly and investigate any variances. This includes documenting a process for handling of outstanding billings and the collection efforts made to resolve long-outstanding items.
- d. Billing adjustments, credits, write-offs, and other changes to customer accounts should be subject to supervisory approval or other oversight.

**8. Merchant Compliance Standards**

- a. Departments that accept credit cards, debit cards, or other forms of electronic payment will follow the County's Payment Card Policy. This includes obtaining authorization from the Chief Financial Officer before establishing an agreement with third-party merchant service providers and coordination with Information Technology on the implementation for accepting/ transmitting customer payment data.
- b. No County forms (paper or web-based) will request personally identifiable financial information (PIFI) such as credit card, debit card or e-check information.
- c. When PIFI such as credit card data is taken over the phone, it will be keyed directly into the point-of-sale device and never written down.
- d. Payment card processing equipment will be secured overnight and kept at the counter in a place not easily accessed by the public to avoid tampering and the introduction of "skimming" devices.
- e. Additional payment card compliance requirements are outlined in the Payment Card "Merchant" Policy.

**D. ATTACHMENTS**

Appendix A – Cash Over and Short Form

Appendix B – Assignment, Transfer, or Dissolution of Cash Drawers and Petty Cash Boxes Form

Appendix C – Checklist for Cash Receipts in County Departments

**Appendix A**

**CASH OVER/SHORT FORM**

(To be attached to deposit documentation ~~and/or~~ forwarded to the Finance Department Controller)

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

Department/ Office: \_\_\_\_\_

Amount collected and deposited (A): \$ \_\_\_\_\_

Anticipated receipts per Department records (B): \$ \_\_\_\_\_

Difference (A) – (B); Over (Short) amount: \$ \_\_\_\_\_

Explanation for difference:

\_\_\_\_\_

Cashier's Name(s): \_\_\_\_\_

Cashier's Signature(s): \_\_\_\_\_

Supervisor's Name: \_\_\_\_\_

Supervisor's Signature: \_\_\_\_\_

*{If the difference equals or exceeds \$100, the Department Head must acknowledge}*

Department Head's Name: \_\_\_\_\_

Department Head's Signature: \_\_\_\_\_

**Appendix B**

**ASSIGNMENT, TRANSFER, DISSOLUTION OF CASH DRAWERS AND PETTY CASH BOXES FORM**

Department and location: \_\_\_\_\_

**Cash Balance Requested**

The total cash drawer should always contain \$\_\_\_\_\_, plus any current payments received, or, in the case of petty cash, expense receipts. If the cash is found to be over or short, then an overage/ shortage will be reported using form in Appendix A (above) and in compliance with the County's Bank Accounts and Cash Handling Policy.

**Use of Cash**

- Petty Cash (used for purchases only)
- Cash/ Change Fund (used to produce change when accepting payment)

**Control of Cash**

By signing as the custodian of these funds, I agree to the following:

- I have read and agree to the cash handling standards and practices described in this document.
- I have read and acknowledge Deschutes County's Bank Accounts and Cash Handling Policy.

**New Custodian**

Printed Name: \_\_\_\_\_

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

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

Work Email: \_\_\_\_\_

Phone: \_\_\_\_\_

**Resigning Custodian (use if transferring custodian)**

Printed Name: \_\_\_\_\_

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

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

Work Email: \_\_\_\_\_

Phone: \_\_\_\_\_

**Finance Department Authorization**

Printed Name: \_\_\_\_\_

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

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



## Checklist for Cash Receipts in County Departments

**Cash includes the following:**

- Currency (paper money and coin)
- Checks
- Debit/credit card slips
- Money orders
- Traveler's checks
- Bank drafts, etc.

}

These are also known as negotiable instruments.

		Yes	No	N/A
<b>A.</b>	<b>General Control Procedures</b> <i>Department designed and implemented internal controls.</i>			
	<ul style="list-style-type: none"> <li>○ Have you established written accounting procedures for cash collection? Procedures should be clear, comprehensive, and understood by staff.                             <ul style="list-style-type: none"> <li>▪ <i>Procedures should document the flow of receipts, receipting documents, controls over receipts, and the recording of transactions. Instructions should be comprehensive, generally understood and applied. Appropriate staff should acknowledge receipt and understanding of the procedures.</i></li> </ul> </li> </ul>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	<ul style="list-style-type: none"> <li>○ Are cash handlers familiar with US currency security features?                             <ul style="list-style-type: none"> <li>▪ <i>Security features include:</i> <ul style="list-style-type: none"> <li>▪ <i>Watermark</i></li> <li>▪ <i>Color-shifting ink</i></li> <li>▪ <i>Fine-line and microprinting</i></li> <li>▪ <i>Security thread</i></li> <li>▪ <i>3D security ribbon</i></li> </ul> </li> </ul> </li> </ul>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	<ul style="list-style-type: none"> <li>○ Do cash custodians regularly take vacations?</li> </ul>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	<ul style="list-style-type: none"> <li>○ Are alternate staff members trained in accounting procedures?</li> </ul>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>B.</b>	<b>Segregation of Duties</b> <i>Represents the separation of incompatible duties and/or responsibilities and assures that one person is not able to conceal errors and/or irregularities.</i> <i>Key duties include:</i> <ul style="list-style-type: none"> <li>○ <i>Collection/Processing – responsible for carrying out transactions.</i></li> <li>○ <i>Authorization – responsible for approving transactions.</i></li> <li>○ <i>Recording – responsible for entering transactions into the system.</i></li> <li>○ <i>Reviewing/Reconciliation – responsible for independent oversight of transactions.</i></li> </ul>			
	<ul style="list-style-type: none"> <li>○ Are key duties separated among individual employees?                             <ul style="list-style-type: none"> <li>▪ <i>No one person should handle a cash transaction from beginning to end. Duties should be sufficiently segregated so no employee has custody, accounting, and supervisory authority over the transaction.</i></li> <li>▪ <i>Individuals receiving cash do not prepare entries for non-cash accounting records, such as accounts receivable, the general ledger, or the general journal.</i></li> <li>▪ <i>In small departments, it is especially important to separate the handling of cash from the reconciliation of revenues.</i></li> </ul> </li> </ul>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

		Yes	No	N/A
	<ul style="list-style-type: none"> <li>○ Are bank or finance receipts compared to the deposit record by someone other than the person preparing the deposit?                             <ul style="list-style-type: none"> <li>▪ <i>In MUNIS, this would be receipt activity reported to the Finance department compared to deposit records.</i></li> </ul> </li> </ul>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	<ul style="list-style-type: none"> <li>○ Can anyone override cash receipt controls?                             <ul style="list-style-type: none"> <li>▪ <i>The MUNIS system settings do not allow overrides.</i></li> </ul> </li> </ul>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>C. Incoming Mail</b>				
<i>Represents customer mail that has the potential to contain cash.</i>				
	<ul style="list-style-type: none"> <li>○ Is mail opened and distributed by a person other than the cashier or accounting personnel?</li> </ul>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	<ul style="list-style-type: none"> <li>○ Are cash receipts witnessed when included in the mail?</li> </ul>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	<ul style="list-style-type: none"> <li>○ Does someone independent of accounting log/account for the received cash?</li> </ul>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	<ul style="list-style-type: none"> <li>○ If so, is the log used as a check against the deposit or receipt record?</li> </ul>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	<ul style="list-style-type: none"> <li>○ Does the person opening the mail immediately endorse negotiable instruments with an appropriate county deposit stamp?                             <ul style="list-style-type: none"> <li>▪ <i>Checks should be made payable to "Deschutes County- ____ department".</i></li> <li>▪ <i>All negotiable instruments received should be restrictively endorsed for the appropriate Deschutes County bank account.</i></li> </ul> </li> </ul>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>D. Receipting/collection controls</b>				
<i>Represents controls over the amount of cash received over the course of the day. Cash lost or misappropriated prior to being receipted is more difficult to trace than cash that has been receipted.</i>				
	<ul style="list-style-type: none"> <li>○ Are receipts created in all cases, even if rejected by the customer?</li> </ul>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	<ul style="list-style-type: none"> <li>○ Are all receipts recorded in MUNIS, cash register, on pre-numbered receipt slip, pre-numbered invoice, or other equivalent means?                             <ul style="list-style-type: none"> <li>○ <i>All cash received should be evidenced through a controlled receipting process.</i></li> </ul> </li> </ul>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	<ul style="list-style-type: none"> <li>○ Are payment receipt forms pre-numbered and imprinted with the department name?                             <ul style="list-style-type: none"> <li>▪ <i>The MUNIS system settings do this automatically.</i></li> </ul> </li> </ul>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	<ul style="list-style-type: none"> <li>○ Are all negotiable instruments received for payment immediately endorsed with an appropriate county deposit stamp?                             <ul style="list-style-type: none"> <li>▪ <i>Checks should be made payable to "Deschutes County- ____ department".</i></li> <li>▪ <i>All negotiable instruments received should be restrictively endorsed for the appropriate Deschutes County bank account.</i></li> </ul> </li> </ul>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	<ul style="list-style-type: none"> <li>○ Are voided receipts accounted for and authorized by another person?                             <ul style="list-style-type: none"> <li>▪ <i>MUNIS system settings do this automatically.</i></li> </ul> </li> </ul>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	<ul style="list-style-type: none"> <li>○ Is cash given back on negotiable instruments?                             <ul style="list-style-type: none"> <li>▪ <i>(i.e., cash back on a debit card purchase)</i></li> </ul> </li> </ul>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

		Yes	No	N/A
<b>E.</b>	<b>Physical safeguards</b> <i>Physical controls in place to reduce risk that cash can be stolen.</i>			
	<ul style="list-style-type: none"> <li>○ Is there a designated custodian for cash and is the transfer of cash to other employees documented?                             <ul style="list-style-type: none"> <li>▪ <i>There should be adequate accountability for movement of funds between people.</i></li> <li>▪ <i>Tamper-proof deposit bags can also be used.</i></li> </ul> </li> </ul>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	<ul style="list-style-type: none"> <li>○ Does anyone other than the designated custodian have unrestricted access to cash?                             <ul style="list-style-type: none"> <li>▪ <i>There should be sufficient safeguards to prevent access to cash by anyone other than the person who collected it.</i></li> </ul> </li> </ul>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	<ul style="list-style-type: none"> <li>○ Are appropriate safeguards employed to safeguard cash in County facilities depending on the amount and duration the cash is held?                             <ul style="list-style-type: none"> <li>▪ <i>Access should be limited.</i></li> <li>▪ <i>Possibilities include locking file cabinets, locking drawers, safes, etc.</i></li> <li>▪ <i>Consideration for surveillance – electronic or guards.</i></li> </ul> </li> </ul>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	<ul style="list-style-type: none"> <li>○ Are access and transactions with cash in a safe logged and witnessed?</li> </ul>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	<ul style="list-style-type: none"> <li>○ Is armored transport arranged for large amounts of cash?</li> </ul>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	<ul style="list-style-type: none"> <li>○ Has the department addressed potential robbery risk?</li> </ul>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>F.</b>	<b>Deposit /Reconciliation</b> <i>Establishing how much cash should be present, counting how much is present and securing cash with County Finance or the County's bank</i>			
	<ul style="list-style-type: none"> <li>○ Is cash accounted for and balanced to receipt records daily?                             <ul style="list-style-type: none"> <li>▪ <i>(i.e., Munis settlement, register tapes, card processing reports)</i></li> <li>▪ <i>These may be manual or computerized processes. In cases where there are department accounting systems, those systems should be reconciled to activity reported to the Finance department through deposits.</i></li> </ul> </li> </ul>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	<ul style="list-style-type: none"> <li>○ Are all cash overages and shortages reported to management and the Finance Department?                             <ul style="list-style-type: none"> <li>▪ <i>This includes revenue, change funds, and petty cash.</i></li> </ul> </li> </ul>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	<ul style="list-style-type: none"> <li>○ Are the contents of the deposit clearly documented?                             <ul style="list-style-type: none"> <li>▪ <i>Totals of any coins, bills, and/or checks.</i></li> </ul> </li> </ul>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	<ul style="list-style-type: none"> <li>○ Does the cashier prepare duplicate deposit tickets so that the bank can validate one copy, and a person other than the cashier can verify the returned bank receipt against the duplicate deposit ticket?</li> </ul>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	<ul style="list-style-type: none"> <li>○ Is all cash collected deposited intact?                             <ul style="list-style-type: none"> <li>▪ <i>There should be no retaining, adding, or substituting of cash.</i></li> </ul> </li> </ul>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	<ul style="list-style-type: none"> <li>○ Are tamper-proof deposit bags used for the deposit?</li> </ul>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	<ul style="list-style-type: none"> <li>○ Are cash receipts deposited within 24 hours?</li> </ul>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	<ul style="list-style-type: none"> <li>○ Is receipt activity reviewed for unusual fluctuations?</li> </ul>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

		Yes	No	N/A
<p><u>Accounting not determined/Suspense accounts:</u></p> <ul style="list-style-type: none"> <li>○ Does the department delay deposit if the accounting is not determined?                             <ul style="list-style-type: none"> <li>▪ <i>Sometimes transactions are uncertain or have incomplete information. For example, a records request fee collected before confirmation of the records existence. The County encourages the department to deposit these amounts daily. For departments where this is a routine occurrence, suspense accounts may be created to hold the accounting of the deposit until a proper accounting can be made. Departments shall make efforts to reconcile and clear these entries in a timely fashion.</i></li> </ul> </li> </ul>		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<p><u>Coordination with other departments:</u></p> <ul style="list-style-type: none"> <li>○ Is deposit coordination considered with other departments?                             <ul style="list-style-type: none"> <li>▪ <i>At those times, they should secure their cash separately in a tamper-proof bank bag, noting the serial number and amounts for later reconciliation to the bank receipts.</i></li> </ul> </li> </ul>		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<p><b>G. Manual Back Up</b> <i>Applicable if computerized systems are not used or temporarily unavailable.</i></p>				
<ul style="list-style-type: none"> <li>○ Are manual receipt books controlled and safeguarded?</li> </ul>		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<ul style="list-style-type: none"> <li>○ Is the sequence of receipt numbers monitored?</li> </ul>		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<ul style="list-style-type: none"> <li>○ Are payment receipt forms pre-numbered, imprinted with the department name, and in triplicate?                             <ul style="list-style-type: none"> <li>▪ <i>Triplicate forms allow for one copy provided to customer, one to accompany cash, and one with receipt book for control.</i></li> </ul> </li> </ul>		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<p><b>H. Accounts receivable</b> <i>Represents credit established for customers to purchase services on account.</i></p>				
<ul style="list-style-type: none"> <li>○ Are computerized accounting systems designed to limit authority and require supervisory approvals for adjustments, credits, and write-offs? If not, is the activity periodically reviewed?</li> </ul>		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<ul style="list-style-type: none"> <li>○ Are there appropriate reports on accounts receivable and billing activity?                             <ul style="list-style-type: none"> <li>▪ <i>Billing systems should have adequate reporting systems to allow for follow-up on outstanding billings.</i></li> </ul> </li> </ul>		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<ul style="list-style-type: none"> <li>○ Are accounts receivable postings compared to receipting logs?</li> </ul>		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<ul style="list-style-type: none"> <li>○ Are changes to customer accounts overseen?                             <ul style="list-style-type: none"> <li>▪ <i>(i.e., additions, changes, deletions)</i></li> </ul> </li> </ul>		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<p><b>I. Change Funds</b> <i>Represents cash held to provide change for customer receipts.</i></p>				
<ul style="list-style-type: none"> <li>○ Are change funds approved and matched to authorizations?</li> </ul>		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<ul style="list-style-type: none"> <li>○ Are change funds counted by the custodian at shift beginning and end?</li> </ul>		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<ul style="list-style-type: none"> <li>○ Is cash counted by an independent person?</li> </ul>		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

		Yes	No	N/A
	○ Are surprise cash counts conducted by an employee outside collection?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	○ Is the change fund used for petty cash? Vice versa?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>J.</b>	<b>Petty cash</b> <i>Represents money available for minor purchases. Cash is replenished periodically based on appropriate receipts and accounting.</i>			
	○ Is the authorized petty cash amount maintained?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	○ Are petty cash payments supported by receipts?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	○ Is access to petty cash restricted to custodians?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	○ Is replenishment done routinely through a reimbursement?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	○ Does petty cash on hand match authorized amount and submitted receipts?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	○ Is there a continuing need for a petty cash fund?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>



## CASH HANDLING STANDARDS AND PRACTICES

### **A. INTRODUCTION AND OBJECTIVES**

The purpose of the Cash Handling Standards is to provide guidelines for the proper management of cash and cash receipts for those employees responsible for oversight, receiving, handling, and safeguarding cash and cash equivalents. These Cash Handling Standards are for the protection not only of County monies, but also those employees charged with cash handling.

Department heads are responsible for designing, implementing and monitoring effective “cash” handling controls. In addition to designing and implementing effective cash handling systems, department heads must periodically review their systems to ensure they are still working as intended. It is critical that department heads promote an effective internal control environment. Effective internal controls minimize the potential for errors or irregularities to occur, and if they do occur, will detect such errors or irregularities in a timely manner during the normal course of business. If issues do occur with cash handling, a properly developed control environment limits and prevents staff from being implicated.

### **B. DEFINITIONS**

Cash includes the following:

- Currency (paper money and coin)
- Checks
- Debit/Credit card payments
- Other physical monetary instruments

### **C. CASH HANDLING RESPONSIBILITIES**

Millions of dollars in cash, check and credit card transactions are processed by the County each year. Funds collected by County staff are “public funds,” defined by the Oregon Revised Statutes 295.001(19).

Those involved in the cash handling have custodial responsibility and liability for the proper handling of public funds. It is in every employee’s best interest to see proper cash handling policies and procedures integrated into the day-to-day operations of each department.

Employees with cash handling responsibilities must receive department-specific training and instructions on how to perform those duties and be provided with information about Deschutes County Cash Handling Standards before accepting payments or preparing deposits. Departments are also strongly encouraged to provide regular ongoing training relevant to cash handling duties for all staff involved in deposit preparation and transport, and for staff who supervise those cash handling duties.

#### **1. Safety Standards**

- a. Cash counting activity should take place out of public view and in low staff traffic areas, ideally in offices or areas that are monitored by security cameras. Where necessary,

- facilities should have design and office layout characteristics which incorporate the safety of employees handling cash.
- b. County Management should take all steps practical to create a working environment that reduces the likelihood of robbery. In the event of a robbery, three priorities are as follows:
    - i. The preservation of human life and health is the top priority (both County staff and members of the general public).
    - ii. Identify the criminal if possible and notify law enforcement.
    - iii. The recovery (not defense) of County funds should be undertaken by law enforcement or others with sufficient training for this purpose.
  - c. County Management should ensure that cash handling staff are aware of exit paths and implications for securing cash in the event of emergency that will not cause delays in evacuation.
  - d. County Management should take reasonable steps to minimize the frequency of staff carrying cash off premises.
  - e. Individual staff should never accept cash from customers in a one-on-one environment that is not an established cashiering site.
  - f. For large cash transfers, armored transport should be arranged.
  - g. Departments may request assistance from the Financial Department to implement processes or technologies that balance staff safety, internal controls, and process efficiency.

## 2. Internal Control

- a. Written departmental cash handling procedures are required and will be filed with the Finance Department Controller. Any modifications in such procedures must be sent to the Finance Department prior to implementation. The procedures must include appropriate steps for safeguarding and reconciliation of cash.
- b. Procedures must provide appropriate segregation of duties such that one employee does not have custody, accounting, and supervisory authority over the transaction. Additionally, the custody of cash will be managed, documented, and prohibit transfers to staff outside the established procedure. These duties will be designed to prevent management (or others) from overriding controls for cash handling.
- c. Job assignments should be changed periodically so that it is more difficult for users to collaborate to exercise complete control of a transaction and subvert it for fraudulent purposes. This should include those with cash handling responsibilities taking regular vacations.
- d. Management or other staff without custody responsibilities will perform timely reconciliations for cash receipts throughout the year comparing the department's recorded revenue in the accounting system to supporting departmental records. Any discrepancies will be examined and resolved in coordination with the Finance Department and/or departmental staff as appropriate.
- e. Incoming mail that has the potential to contain cash payments will be opened by a person other than the employee recording the deposit in the County's accounting system unless compensating controls account for custody of these assets.
- f. Those handling cash will be trained on US currency security features such as watermarks, security threads, and color sifting ink.
- g. All unresolved overages/shortages during cash balancing should be documented and appropriately recorded in the general ledger system. Cash overage or shortages occur

because of unintentional error. This is different from a loss. Loss of cash funds occurs because of negligence, unlawful action, or natural disaster. All losses should also be documented and communicated to management for employee performance and internal control review as soon as possible.

- h. Concerns about cash handling issues, internal control weakness or unusual activity should be reported to the Human Resources Department, the Finance Department Controller, and/or departmental management. Anonymous communications are acceptable.

### 3. Accepting Payments

County employees accepting payments should follow the following requirements:

- a. Receipts for all incoming monies are required.
- b. When cashiering, always complete the customer transaction before moving on to the next customer or starting another task.
- c. Currency should be counted in the presence of the person presenting it for payment. A copy of the receipt should be given to the customer.
- d. Every check or money order must be reviewed for completeness as follows:
  - i. Verify that Account holder's name and address is included on the check. Also, a daytime phone number is preferred.
  - ii. Verify that the check has a bank name listed, and that the routing number, customer's bank account number, and check number are encoded on the bottom edge of the check.
  - iii. Note the date. Do not accept a postdated check (a check with a date in the future), or agree to hold the check for future deposit.
  - iv. Verify the amount is correct and the numerical amount matches the amount written in words. In general, banks will honor the written amount over the numerical amount.
- e. All checks should be restrictively endorsed immediately upon receipt, either with a stamp or manually, as part of that transaction. The endorsement language may vary between departments, but generally must include "For Deposit Only, Deschutes County {Department}." Some restrictive endorsements may occur electronically with remote deposit.
- f. Always include accurate general ledger account coding for every transaction.
- g. Always balance cash to documentation every time custody is transferred, dating, and signing off on the documentation each time for a complete audit trail.
- h. Any time an unresolved cash discrepancy arises during the balancing process, it must be reported in accordance with the County's policy "Bank Accounts and Cash Handling" for cash over and short.
- i. If a bill or check is suspected as being counterfeit, request an alternate form of payment. Contact the Finance Department Controller for additional information.

### 4. Prohibited activities:

- a. Never leave cash unattended; if an employee leaves, even briefly, cash must be secured.
- b. Never take customer cash (currency, credit cards) out of the customer's view.
- c. Never use cash drawers as petty cash to pay for expenses.
- d. Never cash employee or other checks with money from cash receipts.
- e. Foreign currency or checks are not to be accepted.
- f. Never write down credit card information or record it on a document.



- g. Never deposit cash in a bank account other than the one prescribed by the Finance Department.
- h. Never take cash home for "safe keeping" except in rare circumstances jointly pre-authorized by the Finance Department and the department head.

## 5. Making Deposits

Departments receiving any monies are responsible for safekeeping and timely deposit.

Departments should do the following:

- a. Endorse checks with a restrictive endorsement immediately. Some restrictive endorsements may occur electronically with remote deposit.
- b. Deposit all monies within one business day, unless compensating controls have been authorized by the CFO.
- c. Deposits should be made more frequently if the department lacks secure safekeeping for holding funds.
- d. All monies held overnight should be in a secure area.
- e. If a department finds isolated events where it is unable to comply with the next business-day deposit requirement due to unusual circumstances beyond its control, it is encouraged that the department document the reasons for the occurrence and retain the documentation in department files, as this may prove beneficial to the department in the event of an audit.

Credit card payments are completed when a batch settlement is transmitted. All credit card payments must be settled and submitted for deposit daily. A Settlement Report must accompany a completed cash receipts record. The Settlement Report (goes by various names depending on the credit card reader or machine used for processing), is a summary of transactions for a specific date or date range and lists the total number of transactions and the total dollar amount. Most Settlement Reports will subtotal by types of credit cards used, and by charges versus credits/refunds.

Guidelines for completing a bank deposit:

- f. Date the deposit slip.
- g. Note the department or index on the deposit slip.
- h. List coin and currency separately in area provided.
- i. List checks and include support for mathematical adding (adding tape or electronic list of additions to arrive at the total).
- j. Sort all cash in front of checks, faced and in order of denomination.
- k. Endorse all checks.
- l. Include Traveler's checks with checks.

## 6. Change Funds and Petty Cash

- a. Change funds should be reconciled at the time of deposit of the receipts for which they provide change. Change funds will be replenished from the cash receipts at the time of deposit. The replenished funds should agree to the amount authorized.
- b. Change funds should be counted at the beginning and end of shifts and appropriate documentation retained to evidence the custody of cash.
- c. Petty cash funds must be controlled such that access is only available to authorized persons.

- d. At any point in time, the cash on hand and receipts supporting purchases should equal the total authorized petty cash amount.
- e. Petty cash funds will be reconciled to the expenditure receipts at least monthly, and upon a request for replenishing. Requests for funds to replenish the petty cash fund will be entered in the accounting system along with copies of the receipts for all expenditures.

**7. Reconciliation and Monitoring**

- a. Departments should reconcile cash receipts to internal records daily and report deposits to the Finance Department by recording in the County accounting system or other established procedure.
- b. The Finance Department reconciles the depository bank accounts daily with discrepancies resolved as soon as possible.
- c. Departments should reconcile accounts receivable at least monthly and investigate any variances. This includes documenting a process for handling of outstanding billings and the collection efforts made to resolve long-outstanding items.
- d. Billing adjustments, credits, write-offs, and other changes to customer accounts should be subject to supervisory approval or other oversight.

**8. Merchant Compliance Standards**

- a. Departments that accept credit cards, debit cards, or other forms of electronic payment will follow the County's Payment Card Policy. This includes obtaining authorization from the Chief Financial Officer before establishing an agreement with third-party merchant service providers and coordination with Information Technology on the implementation for accepting/ transmitting customer payment data.
- b. No County forms (paper or web-based) will request personally identifiable financial information (PIFI) such as credit card, debit card or e-check information.
- c. When PIFI such as credit card data is taken over the phone, it will be keyed directly into the point-of-sale device and never written down.
- d. Payment card processing equipment will be secured overnight and kept at the counter in a place not easily accessed by the public to avoid tampering and the introduction of "skimming" devices.
- e. Additional payment card compliance requirements are outlined in the Payment Card "Merchant" Policy.

**D. ATTACHMENTS**

Appendix A – Cash Over and Short Form

Appendix B – Assignment, Transfer, or Dissolution of Cash Drawers and Petty Cash Boxes Form

Appendix C – Checklist for Cash Receipts in County Departments

**Appendix A**

**CASH OVER/SHORT FORM**

(To be attached to deposit documentation and forwarded to the Finance Department Controller)

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

Department/ Office: \_\_\_\_\_

Amount collected and deposited (A): \$ \_\_\_\_\_

Anticipated receipts per Department records (B): \$ \_\_\_\_\_

Difference (A) – (B); Over (Short) amount: \$ \_\_\_\_\_

Explanation for difference:

\_\_\_\_\_  
\_\_\_\_\_

Cashier's Name(s): \_\_\_\_\_

Cashier's Signature(s): \_\_\_\_\_

Supervisor's Name: \_\_\_\_\_

Supervisor's Signature: \_\_\_\_\_

*{If the difference equals or exceeds \$100, the Department Head must acknowledge}*

Department Head's Name: \_\_\_\_\_

Department Head's Signature: \_\_\_\_\_

**Appendix B**

**ASSIGNMENT, TRANSFER, DISSOLUTION OF CASH DRAWERS AND PETTY CASH BOXES FORM**

Department and location: \_\_\_\_\_

**Cash Balance Requested**

The total cash drawer should always contain \$\_\_\_\_\_, plus any current payments received, or, in the case of petty cash, expense receipts. If the cash is found to be over or short, then an overage/shortage will be reported using form in Appendix A (above) and in compliance with the County's Bank Accounts and Cash Handling Policy.

**Use of Cash**

- Petty Cash (used for purchases only)
- Cash/ Change Fund (used to produce change when accepting payment)

**Control of Cash**

By signing as the custodian of these funds, I agree to the following:

- I have read and agree to the cash handling standards and practices described in this document.
- I have read and acknowledge Deschutes County's Bank Accounts and Cash Handling Policy.

**New Custodian**

Printed Name: \_\_\_\_\_

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

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

Work Email: \_\_\_\_\_

Phone: \_\_\_\_\_

**Resigning Custodian (use if transferring custodian)**

Printed Name: \_\_\_\_\_

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

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

Work Email: \_\_\_\_\_

Phone: \_\_\_\_\_

**Finance Department Authorization**

Printed Name: \_\_\_\_\_

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

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

## Checklist for Cash Receipts in County Departments

**Cash includes the following:**

- Currency (paper money and coin)
- Checks
- Debit/credit card slips
- Money orders
- Traveler's checks
- Bank drafts, etc.

}

These are also known as negotiable instruments.

		Yes	No	N/A
<b>A.</b>	<b>General Control Procedures</b> <i>Department designed and implemented internal controls.</i>			
	<ul style="list-style-type: none"> <li>○ Have you established written accounting procedures for cash collection? Procedures should be clear, comprehensive, and understood by staff.                             <ul style="list-style-type: none"> <li>▪ <i>Procedures should document the flow of receipts, receipting documents, controls over receipts, and the recording of transactions. Instructions should be comprehensive, generally understood and applied. Appropriate staff should acknowledge receipt and understanding of the procedures.</i></li> </ul> </li> </ul>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	<ul style="list-style-type: none"> <li>○ Are cash handlers familiar with US currency security features?                             <ul style="list-style-type: none"> <li>▪ <i>Security features include:</i> <ul style="list-style-type: none"> <li>▪ <i>Watermark</i></li> <li>▪ <i>Color-shifting ink</i></li> <li>▪ <i>Fine-line and microprinting</i></li> <li>▪ <i>Security thread</i></li> <li>▪ <i>3D security ribbon</i></li> </ul> </li> </ul> </li> </ul>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	<ul style="list-style-type: none"> <li>○ Do cash custodians regularly take vacations?</li> </ul>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	<ul style="list-style-type: none"> <li>○ Are alternate staff members trained in accounting procedures?</li> </ul>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>B.</b>	<b>Segregation of Duties</b> <i>Represents the separation of incompatible duties and/or responsibilities and assures that one person is not able to conceal errors and/or irregularities.</i> <i>Key duties include:</i> <ul style="list-style-type: none"> <li>○ <i>Collection/Processing – responsible for carrying out transactions.</i></li> <li>○ <i>Authorization – responsible for approving transactions.</i></li> <li>○ <i>Recording – responsible for entering transactions into the system.</i></li> <li>○ <i>Reviewing/Reconciliation – responsible for independent oversight of transactions.</i></li> </ul>			
	<ul style="list-style-type: none"> <li>○ Are key duties separated among individual employees?                             <ul style="list-style-type: none"> <li>▪ <i>No one person should handle a cash transaction from beginning to end. Duties should be sufficiently segregated so no employee has custody, accounting, and supervisory authority over the transaction.</i></li> <li>▪ <i>Individuals receiving cash do not prepare entries for non-cash accounting records, such as accounts receivable, the general ledger, or the general journal.</i></li> <li>▪ <i>In small departments, it is especially important to separate the handling of cash from the reconciliation of revenues.</i></li> </ul> </li> </ul>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

		Yes	No	N/A
	<ul style="list-style-type: none"> <li>○ Are bank or finance receipts compared to the deposit record by someone other than the person preparing the deposit?                             <ul style="list-style-type: none"> <li>▪ <i>In MUNIS, this would be receipt activity reported to the Finance department compared to deposit records.</i></li> </ul> </li> </ul>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	<ul style="list-style-type: none"> <li>○ Can anyone override cash receipt controls?                             <ul style="list-style-type: none"> <li>▪ <i>The MUNIS system settings do not allow overrides.</i></li> </ul> </li> </ul>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>C. Incoming Mail</b>				
<i>Represents customer mail that has the potential to contain cash.</i>				
	<ul style="list-style-type: none"> <li>○ Is mail opened and distributed by a person other than the cashier or accounting personnel?</li> </ul>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	<ul style="list-style-type: none"> <li>○ Are cash receipts witnessed when included in the mail?</li> </ul>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	<ul style="list-style-type: none"> <li>○ Does someone independent of accounting log/account for the received cash?</li> </ul>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	<ul style="list-style-type: none"> <li>○ If so, is the log used as a check against the deposit or receipt record?</li> </ul>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	<ul style="list-style-type: none"> <li>○ Does the person opening the mail immediately endorse negotiable instruments with an appropriate county deposit stamp?                             <ul style="list-style-type: none"> <li>▪ <i>Checks should be made payable to "Deschutes County- ____ department".</i></li> <li>▪ <i>All negotiable instruments received should be restrictively endorsed for the appropriate Deschutes County bank account.</i></li> </ul> </li> </ul>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>D. Receipting/collection controls</b>				
<i>Represents controls over the amount of cash received over the course of the day. Cash lost or misappropriated prior to being receipted is more difficult to trace than cash that has been receipted.</i>				
	<ul style="list-style-type: none"> <li>○ Are receipts created in all cases, even if rejected by the customer?</li> </ul>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	<ul style="list-style-type: none"> <li>○ Are all receipts recorded in MUNIS, cash register, on pre-numbered receipt slip, pre-numbered invoice, or other equivalent means?                             <ul style="list-style-type: none"> <li>○ <i>All cash received should be evidenced through a controlled receipting process.</i></li> </ul> </li> </ul>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	<ul style="list-style-type: none"> <li>○ Are payment receipt forms pre-numbered and imprinted with the department name?                             <ul style="list-style-type: none"> <li>▪ <i>The MUNIS system settings do this automatically.</i></li> </ul> </li> </ul>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	<ul style="list-style-type: none"> <li>○ Are all negotiable instruments received for payment immediately endorsed with an appropriate county deposit stamp?                             <ul style="list-style-type: none"> <li>▪ <i>Checks should be made payable to "Deschutes County- ____ department".</i></li> <li>▪ <i>All negotiable instruments received should be restrictively endorsed for the appropriate Deschutes County bank account.</i></li> </ul> </li> </ul>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	<ul style="list-style-type: none"> <li>○ Are voided receipts accounted for and authorized by another person?                             <ul style="list-style-type: none"> <li>▪ <i>MUNIS system settings do this automatically.</i></li> </ul> </li> </ul>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	<ul style="list-style-type: none"> <li>○ Is cash given back on negotiable instruments?                             <ul style="list-style-type: none"> <li>▪ <i>(i.e., cash back on a debit card purchase)</i></li> </ul> </li> </ul>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

		Yes	No	N/A
<b>E.</b>	<b>Physical safeguards</b> <i>Physical controls in place to reduce risk that cash can be stolen.</i>			
	<ul style="list-style-type: none"> <li>○ Is there a designated custodian for cash and is the transfer of cash to other employees documented?                             <ul style="list-style-type: none"> <li>▪ <i>There should be adequate accountability for movement of funds between people.</i></li> <li>▪ <i>Tamper-proof deposit bags can also be used.</i></li> </ul> </li> </ul>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	<ul style="list-style-type: none"> <li>○ Does anyone other than the designated custodian have unrestricted access to cash?                             <ul style="list-style-type: none"> <li>▪ <i>There should be sufficient safeguards to prevent access to cash by anyone other than the person who collected it.</i></li> </ul> </li> </ul>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	<ul style="list-style-type: none"> <li>○ Are appropriate safeguards employed to safeguard cash in County facilities depending on the amount and duration the cash is held?                             <ul style="list-style-type: none"> <li>▪ <i>Access should be limited.</i></li> <li>▪ <i>Possibilities include locking file cabinets, locking drawers, safes, etc.</i></li> <li>▪ <i>Consideration for surveillance – electronic or guards.</i></li> </ul> </li> </ul>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	<ul style="list-style-type: none"> <li>○ Are access and transactions with cash in a safe logged and witnessed?</li> </ul>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	<ul style="list-style-type: none"> <li>○ Is armored transport arranged for large amounts of cash?</li> </ul>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	<ul style="list-style-type: none"> <li>○ Has the department addressed potential robbery risk?</li> </ul>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>F.</b>	<b>Deposit /Reconciliation</b> <i>Establishing how much cash should be present, counting how much is present and securing cash with County Finance or the County's bank</i>			
	<ul style="list-style-type: none"> <li>○ Is cash accounted for and balanced to receipt records daily?                             <ul style="list-style-type: none"> <li>▪ <i>(i.e., Munis settlement, register tapes, card processing reports)</i></li> <li>▪ <i>These may be manual or computerized processes. In cases where there are department accounting systems, those systems should be reconciled to activity reported to the Finance department through deposits.</i></li> </ul> </li> </ul>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	<ul style="list-style-type: none"> <li>○ Are all cash overages and shortages reported to management and the Finance Department?                             <ul style="list-style-type: none"> <li>▪ <i>This includes revenue, change funds, and petty cash.</i></li> </ul> </li> </ul>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	<ul style="list-style-type: none"> <li>○ Are the contents of the deposit clearly documented?                             <ul style="list-style-type: none"> <li>▪ <i>Totals of any coins, bills, and/or checks.</i></li> </ul> </li> </ul>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	<ul style="list-style-type: none"> <li>○ Does the cashier prepare duplicate deposit tickets so that the bank can validate one copy, and a person other than the cashier can verify the returned bank receipt against the duplicate deposit ticket?</li> </ul>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	<ul style="list-style-type: none"> <li>○ Is all cash collected deposited intact?                             <ul style="list-style-type: none"> <li>▪ <i>There should be no retaining, adding, or substituting of cash.</i></li> </ul> </li> </ul>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	<ul style="list-style-type: none"> <li>○ Are tamper-proof deposit bags used for the deposit?</li> </ul>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	<ul style="list-style-type: none"> <li>○ Are cash receipts deposited within 24 hours?</li> </ul>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	<ul style="list-style-type: none"> <li>○ Is receipt activity reviewed for unusual fluctuations?</li> </ul>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

		Yes	No	N/A
<p><u>Accounting not determined/Suspense accounts:</u></p> <ul style="list-style-type: none"> <li>○ Does the department delay deposit if the accounting is not determined?                             <ul style="list-style-type: none"> <li>▪ <i>Sometimes transactions are uncertain or have incomplete information. For example, a records request fee collected before confirmation of the records existence. The County encourages the department to deposit these amounts daily. For departments where this is a routine occurrence, suspense accounts may be created to hold the accounting of the deposit until a proper accounting can be made. Departments shall make efforts to reconcile and clear these entries in a timely fashion.</i></li> </ul> </li> </ul>		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<p><u>Coordination with other departments:</u></p> <ul style="list-style-type: none"> <li>○ Is deposit coordination considered with other departments?                             <ul style="list-style-type: none"> <li>▪ <i>At those times, they should secure their cash separately in a tamper-proof bank bag, noting the serial number and amounts for later reconciliation to the bank receipts.</i></li> </ul> </li> </ul>		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<p><b>G. Manual Back Up</b> <i>Applicable if computerized systems are not used or temporarily unavailable.</i></p>				
<ul style="list-style-type: none"> <li>○ Are manual receipt books controlled and safeguarded?</li> </ul>		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<ul style="list-style-type: none"> <li>○ Is the sequence of receipt numbers monitored?</li> </ul>		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<ul style="list-style-type: none"> <li>○ Are payment receipt forms pre-numbered, imprinted with the department name, and in triplicate?                             <ul style="list-style-type: none"> <li>▪ <i>Triplicate forms allow for one copy provided to customer, one to accompany cash, and one with receipt book for control.</i></li> </ul> </li> </ul>		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<p><b>H. Accounts receivable</b> <i>Represents credit established for customers to purchase services on account.</i></p>				
<ul style="list-style-type: none"> <li>○ Are computerized accounting systems designed to limit authority and require supervisory approvals for adjustments, credits, and write-offs? If not, is the activity periodically reviewed?</li> </ul>		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<ul style="list-style-type: none"> <li>○ Are there appropriate reports on accounts receivable and billing activity?                             <ul style="list-style-type: none"> <li>▪ <i>Billing systems should have adequate reporting systems to allow for follow-up on outstanding billings.</i></li> </ul> </li> </ul>		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<ul style="list-style-type: none"> <li>○ Are accounts receivable postings compared to receipting logs?</li> </ul>		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<ul style="list-style-type: none"> <li>○ Are changes to customer accounts overseen?                             <ul style="list-style-type: none"> <li>▪ <i>(i.e., additions, changes, deletions)</i></li> </ul> </li> </ul>		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<p><b>I. Change Funds</b> <i>Represents cash held to provide change for customer receipts.</i></p>				
<ul style="list-style-type: none"> <li>○ Are change funds approved and matched to authorizations?</li> </ul>		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<ul style="list-style-type: none"> <li>○ Are change funds counted by the custodian at shift beginning and end?</li> </ul>		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<ul style="list-style-type: none"> <li>○ Is cash counted by an independent person?</li> </ul>		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>



		Yes	No	N/A
	○ Are surprise cash counts conducted by an employee outside collection?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	○ Is the change fund used for petty cash? Vice versa?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>J.</b>	<b>Petty cash</b> <i>Represents money available for minor purchases. Cash is replenished periodically based on appropriate receipts and accounting.</i>			
	○ Is the authorized petty cash amount maintained?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	○ Are petty cash payments supported by receipts?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	○ Is access to petty cash restricted to custodians?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	○ Is replenishment done routinely through a reimbursement?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	○ Does petty cash on hand match authorized amount and submitted receipts?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	○ Is there a continuing need for a petty cash fund?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>



**Deschutes County Information Technology Policy No. IT-3**

**Effective Date: May 1, 2025**

**Custom Software Development Standards**

**STATEMENT OF POLICY**

This policy provides a unified set of guidelines for coding, security, and privacy standards for custom software at Deschutes County. It aims to establish code quality and maintainability, protect sensitive data, prevent unauthorized access, and ensure compliance with relevant regulations and industry best practices.

**DEFINITIONS**

*Changes in code development* - Changes in code development refer to modifications made to existing code, that can include enhancements, bug fixes, or refactoring efforts to improve the codebase.

*Change Release Advisory Board (CRAB)* – A group comprising IT managers responsible for approving and scheduling changes identified as medium or major risk.

*Custom Software* - Custom software development refers to the process of designing and creating software for a specific user, department, office, customer(s), or organization. It's different from off-the-shelf software, which is designed for the mass market.

*Data Classification* –Deschutes County data is classified into categories which are identified and described on the IT SharePoint intranet website.

*Developers* – Deschutes County employees, volunteers, contractors, third-party vendors, and others acting on behalf of the County who design, develop, maintain, and review custom-developed software code within the organization.

*Deschutes County IT* – The central IT Department for the County.

*New code development* - refers to the creation of software from scratch or the implementation of entirely new features or modules within an existing application.

*Peer code review* – The process by which a member of the Deschutes County IT Team reviews code to identify and address security vulnerabilities and ensure the code complies with the unified Development Standards prior to deployment. To request a peer review, please email [helpdesk@deschutes.org](mailto:helpdesk@deschutes.org).

*Risk Assessment Form* – This form can be found on the Information Technology SharePoint intranet website. It is created, maintained, and managed by the Deschutes County IT Team and used to assess and document the risks of proposed changes to new or existing code.

*Software code* – For the purposes of this policy, Deschutes County IT defines software code as a collection of instructions written in a programming language, which has been converted from human-readable source code into machine-readable instructions by a compiler. These instructions guide a computer or device in executing specific tasks.

*Software decommissioning* – Software decommissioning refers to the process of retiring a software application or system that is no longer needed or is being replaced by a new solution. This involves a series of planned steps to ensure that the software is safely and effectively removed from operation while preserving any necessary data and minimizing disruption to users.

*Software inventory* – A list of software applications and information can be found on the Information Technology SharePoint intranet website accessible to all IT employees. This inventory list is administered by the Deschutes County IT Team and maintained by Developers.

**APPLICABILITY**

This policy applies to all officials, employees, volunteers, contractors, third-party vendors, and others acting on behalf of the County who are involved in the development, maintenance, and review of software code utilized within the organization.

**POLICY**

These practices ensure consistency and quality in software, which streamline collaboration and reduce errors. They enhance security by minimizing vulnerabilities and requiring proper data classification and risk assessments for all changes.

**Development Standards**

To follow established guidelines and best practices, developers must adhere to unified development standards established by the Deschutes County IT Team, which are accessible on the Information Technology SharePoint intranet website.

These documents, maintained and regularly updated by the Deschutes County IT Team, include language-specific coding standards, naming conventions, code structure, commenting, and best practices for supported coding languages.

**Supported Languages, Frameworks, And Development Tools**

Developers must work with compatible and approved technologies. The list of supported items can be found on the Information Technology SharePoint intranet website. These standardized coding languages, frameworks, and development tools help streamline the development processes, improve code quality and security, and facilitate collaboration, leading to a more efficient, safer and effective software development processes. Using these standardized

resources will greatly reduce common vulnerabilities such as SQL injection, cross-site scripting (XSS), and buffer overflows.

**Identification of Stored Data**

All data handled by custom software must be classified according to its sensitivity (e.g., public, confidential, restricted) and documented on the Software inventory list. Appropriate security measures outlined in the Development Standards must be taken to protect data according to its classification level.

**Assessment of Risk**

All developers planning to create new code or modify existing code must complete a Risk Assessment Form. This form data will be evaluated using a model that categorizes business risk as minor, medium, or major. If the risk is classified as medium or major, developers must complete an additional form providing more detailed information, which will then be reviewed by the CRAB. Additionally, for medium and major changes, the CRAB will assign Deschutes County IT staff to conduct a peer review.

**PROCEDURE**

To ensure that all software development aligns with established standards and practices—promoting quality, security, and compliance—specific steps must be followed. New code development, changes in code development, and software decommissioning steps are required to be followed and are detailed on the Information Technology SharePoint intranet website.

**TEMPORARY DEVELOPER SUPPORT**

If a department or office experiences the absence of a developer, whether due to a vacancy or vacation, the Deschutes County IT Team may provide temporary support for the application, contingent upon the application’s compliance with our processes, procedures, development standards, and the availability of IT resources. This assistance may continue, if resources allow, until a new developer is hired or the current one returns.

**COMPLIANCE AND ENFORCEMENT**

**Legacy Code**

Any existing code prior to the effective date of this policy will be grandfathered for a period of three years. During this time, it will be exempt from immediate compliance with these policy requirements, unless security concerns arise or there is an identified business need. However, all medium or major updates or changes, modifications, or new deployments made after the policy's effective date must adhere to this policy.

**Oversight**

Ad-hoc peer code reviews may be conducted at the discretion of the Deschutes County IT Department to ensure compliance with this policy. Any violations identified will be reported to the Developer. The Deschutes County IT Team will work with the developer to provide

suggestions for corrections and establish a timeline for implementing the necessary adjustments. If the violations are not resolved within the specified timeframe, the Deschutes County IT Director and Department/Office Head will be notified.

Department/Office Heads are responsible for assessing business needs within their units to make informed decisions regarding software code development. This responsibility includes understanding and assuming the associated risks and liabilities, such as resource allocation, code issues that impact business, compliance considerations, and long-term support. They must also ensure that all development staff are aware of and adhere to the organization's development standards. Department/Office Heads are accountable for enforcing this policy and ensuring that any violations are promptly addressed and corrected.

Non-compliance with this policy may result in removal of the application, disciplinary action, up to and including termination of employment, and legal consequences, if laws are violated.

**Third Party Vendors or Contractors**

Contracts with third-party vendors or contractors for custom developed software as defined in this policy must include all specific security, procedures, and privacy requirements in this policy, including the right to audit and meet security incident reporting obligations.

**Exceptions or Deviations**

Any exceptions or deviations from this policy must be approved by the Department Head of the requestor and the Information Technology Director. Requests for exceptions can be sent via email to [helpdesk@deschutes.org](mailto:helpdesk@deschutes.org).

Approved by the Deschutes County Board of Commissioners on April 9, 2025.

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Nick Lelack, County Administrator



BOARD OF  
COMMISSIONERS

# AGENDA REQUEST & STAFF REPORT

**MEETING DATE:** April 9, 2025

**SUBJECT:** Deschutes County Sheriff's Office vehicle fuel purchases

**RECOMMENDED MOTION:**

Move to authorize the Sheriff's Office to expend more than \$250,000 annually on fuel for vehicles.

**BACKGROUND AND POLICY IMPLICATIONS:**

DCSO purchases vehicle fuel at an annual cost of more than \$250,000. All expenditures over \$250,000 require approval by the Board.

**BUDGET IMPACTS:**

Expenditure has been budgeted.

**ATTENDANCE:**

Captain Ty Rupert



BOARD OF COMMISSIONERS

AGENDA REQUEST & STAFF REPORT

**MEETING DATE:** April 9, 2025

**SUBJECT:** Deschutes County Sheriff's Office purchase of Mobile Data Terminals for patrol cars

**RECOMMENDED MOTION:**

Move approval of Document No. 2025-346 relating to the purchase of updated Mobile Data Terminals for the Sheriff's Office.

**BACKGROUND AND POLICY IMPLICATIONS:**

The CAD dispatch and record systems within the DCSO's patrol cars must have current versions of Microsoft. At this time, all Mobile Data Terminals (MDTs) are being run with Microsoft 10, which Microsoft will discontinue as of October 2025. All units will need to be updated to Microsoft 11 before October.

**BUDGET IMPACTS:**

Replacement MDTs were not budgeted within the current FY25 budget. However, the Patrol budget has had savings elsewhere which will allow this expenditure of \$284,756 with no impact to the Patrol budget for FY25.

**ATTENDANCE:**

Jonathan Spring, DCSO Information Technology Manager



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Complete the purchase of your personalized quote through our secure online checkout before the quote expires on **Apr. 13, 2025**.

You can download a copy of this quote during checkout.

[Place your order](#)

<b>Quote Name:</b>	<b>Rugged Tablet Deschutes Sheriff</b>	Sales Rep	Garrett Braden
<b>Quote No.</b>	<b>3000186973892.1</b>	Phone	1(800) 456-3355
<b>Total</b>	<b>\$284,756.11</b>	Email	<a href="mailto:Garrett.Braden@dell.com">Garrett.Braden@dell.com</a>
Customer #	25524059	<b>Billing To</b>	ACCOUNTS PAYABLE DESCHUTES CO SHERIFF 63333 W HWY 20 BEND, OR 97703-8587
PO Number	TB1561857		
Quoted On	Mar. 14, 2025		
Expires by	Apr. 13, 2025		
Contract Name	Dell Midwestern Higher Education Compact (MHEC) Master Agreement		
Contract Code	C000000979569		



Customer Agreement # MHEC-04152022

Deal ID 28310271

**Message from your Sales Rep**

Please use the Order button to securely place the order with your preferred payment method online. You may contact your Dell sales team if you have any questions. Thank you for shopping with Dell.

Regards,  
Garrett Braden

Product	Unit Price	Quantity	Subtotal
Latitude 7230 Rugged Extreme	\$2,267.00	97	\$219,899.00
Havis DS-DELL-900 Docking Station	\$668.63	97	\$64,857.11
<b>Subtotal:</b>			<b>\$284,756.11</b>
<b>Shipping:</b>			<b>\$0.00</b>
<b>Non-Taxable Amount:</b>			<b>\$284,756.11</b>
<b>Taxable Amount:</b>			<b>\$0.00</b>
<b>Estimated Tax:</b>			<b>\$0.00</b>
<b>Total:</b>			<b>\$284,756.11</b>

Special pricing may be available for qualified customers. Please contact your DFS Sales Representative for details.



**Shipping Group Details**

<p><b>Shipping To</b> CASEY METCALF DESCHUTES COUNTY, OREGON 63333 W HWY 20 BEND, OR 97703 (541) 617-3317</p>	<p><b>Shipping Method</b> Standard Delivery</p>
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<p><b>Latitude 7230 Rugged Extreme</b> Estimated delivery if purchased today: Mar. 31, 2025 Contract # C000000979569 Customer Agreement # MHEC-04152022</p>	<p><b>Unit Price</b> <b>Quantity</b> <b>Subtotal</b> \$2,267.00 97 \$219,899.00</p>
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Description	SKU	Unit Price	Quantity	Subtotal
Latitude 7230 Rugged Extreme	210-BFQT	-	97	-
12th Gen. Intel Core i5-1240U (12 MB cache, 10 cores, 12 threads, up to 4.40 GHz, vPro)	338-CHID	-	97	-

Windows 11 Pro, English, French, Spanish	619-AQLP	-	97	-
Activate Your Microsoft 365 For A 30 Day Trial	658-BCSB	-	97	-
Integrated Intel Iris Xe Graphics for i5-1240U vPro Processor, 16GB DDR5 Memory with u-blox NEO-M9N GPS card	338-CGSP	-	97	-
ME Lockout - No Manageability	631-ADOV	-	97	-
16 GB, 2 X 8 GB, LPDDR5, 5200MT/s, Integrated	370-AHKW	-	97	-
512 GB, M.2 2230, PCIe NVMe, SSD, Class 35	400-BOLI	-	97	-
12" Touch 1200 nits WVA FHD (1920 x 1200) 100% sRGB Anti-Glare, Outdoor Viewable, no cam, no mic	391-BGZJ	-	97	-
Intel(R) Wi-Fi 6 AX211 Wireless Driver (with Bluetooth)	555-BIFL	-	97	-
Intel® Wi-Fi 6E AX211, 2x2, 802.11ax, MU-MIMO and Bluetooth® 5.3 wireless card	555-BIHY	-	97	-
Hot surface warning label	389-ECGC	-	97	-
Primary 2 Cell 35.6 Whr, ExpressCharge(TM) Capable	451-BCZJ	-	97	-
90W Type-C EPEAT Adapter	450-AMLN	-	97	-
Backcover, no Fingerprint, no Smartcard reader, no removable SSD, with passive pen	346-BILM	-	97	-
Power Cord 1M US	450-AAEJ	-	97	-
Setup and Features Guide	340-DCSZ	-	97	-
Battery slot cover	325-BERE	-	97	-
SERI Guide (ENG/FR/Multi)	340-AGIK	-	97	-
ENERGY STAR Qualified	387-BBLW	-	97	-
Custom Configuration	817-BBBB	-	97	-
Dell Additional Software	658-BFQB	-	97	-
Mix Packaging 90W L10 CTY No WWAN	340-DDEF	-	97	-
No Camera, No Microphone	319-BBIF	-	97	-
EPEAT 2018 Registered (Gold)	379-BDZB	-	97	-
Hazardous Locations Certification	389-EFFU	-	97	-
Right hand side expansion port - USB-A	590-TFJW	-	97	-
Top expansion port, Blank	590-TFJX	-	97	-
WLAN, GPS Antennas only (Pogo vehicle docking, No RF passthrough)	555-BIFI	-	97	-
Intel Rapid Start and Smart Connect Technology	409-BCWQ	-	97	-
No Handle	750-ADPN	-	97	-
ProSupport Plus: Next Business Day Onsite, 2 Year Extended	804-0512	-	97	-
ProSupport Plus: Next Business Day Onsite, 3 Years	804-0513	-	97	-
Dell Limited Hardware Warranty Extended Year(s)	975-3461	-	97	-

Dell Limited Hardware Warranty Initial Year	997-6988	-	97	-
ProSupport Plus: Accidental Damage Service, 5 Years	997-7015	-	97	-
ProSupport Plus: Keep Your Hard Drive, 5 Years	997-7016	-	97	-
ProSupport Plus: 7x24 Technical Support, 5 Years	997-7038	-	97	-
Thank you for choosing Dell ProSupport Plus. For tech support, visit <a href="http://www.dell.com/contactdell">www.dell.com/contactdell</a> or call 1-866-516-3115	997-8367	-	97	-
		<b>Unit Price</b>	<b>Quantity</b>	<b>Subtotal</b>
		\$668.63	97	\$64,857.11

**Havis DS-DELL-900 Docking Station**

Estimated delivery if purchased today:

Apr. 30, 2025

Contract # C000000979569













Customer Agreement # MHEC-04152022

Description	SKU	Unit Price	Quantity	Subtotal
Havis DS-DELL-900 Docking Station	AC366431	-	97	-

<b>Subtotal:</b>	<b>\$284,756.11</b>
<b>Shipping:</b>	<b>\$0.00</b>
<b>Estimated Tax:</b>	<b>\$0.00</b>
<b>Total:</b>	<b>\$284,756.11</b>

CONNECT WITH DELL: 

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**Important Notes**

**Terms of Sale**

This Quote will, if Customer issues a purchase order for the quoted items that is accepted by Supplier, constitute a contract between the entity issuing this Quote ("Supplier") and the entity to whom this Quote was issued ("Customer"). Unless otherwise stated herein, pricing is valid for thirty days from the date of this Quote. All product, pricing and other information is based on the latest information available and is subject to change. Supplier reserves the right to cancel this Quote and Customer purchase orders arising from pricing errors. Taxes and/or freight charges listed on this Quote are only estimates. The final amounts shall be stated on the relevant invoice. Additional freight charges will be applied if Customer requests expedited shipping. Please indicate any tax exemption status on your purchase order and send your tax exemption certificate to [Tax\\_Department@dell.com](mailto:Tax_Department@dell.com) or [ARSalesTax@emc.com](mailto:ARSalesTax@emc.com), as applicable.

**Governing Terms:** This Quote is subject to: (a) a separate written agreement between Customer or Customer's affiliate and Supplier or a Supplier's affiliate to the extent that it expressly applies to the products and/or services in this Quote or, to the extent there is no such agreement, to the applicable set of Dell's Terms of Sale (available at [www.dell.com/terms](http://www.dell.com/terms) or [www.dell.com/oemterms](http://www.dell.com/oemterms)), or for cloud/as-a-Service offerings, the applicable cloud terms of service (identified on the Offer Specific Terms referenced below); and (b) the terms referenced herein (collectively, the "Governing Terms"). Different Governing Terms may apply to different products and services on this Quote. The Governing Terms apply to the exclusion of all terms and conditions incorporated in or referred to in any documentation submitted by Customer to Supplier.

**Supplier Software Licenses and Services Descriptions:** Customer's use of any Supplier software is subject to the license terms accompanying the software, or in the absence of accompanying terms, the applicable terms posted on [www.Dell.com/eula](http://www.Dell.com/eula). Descriptions and terms for Supplier-branded standard services are stated at [www.dell.com/servicecontracts/global](http://www.dell.com/servicecontracts/global) or for certain infrastructure products at [www.dellemc.com/en-us/customer-services/product-warranty-and-service-descriptions.htm](http://www.dellemc.com/en-us/customer-services/product-warranty-and-service-descriptions.htm).

**Offer-Specific, Third Party and Program Specific Terms:** Customer's use of third-party software is subject to the license terms that accompany the software. Certain Supplier-branded and third-party products and services listed on this Quote are subject to additional, specific terms stated on [www.dell.com/offeringspecificterms](http://www.dell.com/offeringspecificterms) ("Offer Specific Terms").

**In case of Resale only:** Should Customer procure any products or services for resale, whether on standalone basis or as part of a solution, Customer shall include the applicable software license terms, services terms, and/or offer-specific terms in a written agreement with the end-user and provide written evidence of doing so upon receipt of request from Supplier.

**In case of Financing only:** If Customer intends to enter into a financing arrangement ("Financing Agreement") for the products and/or services on this Quote with Dell Financial Services LLC or other funding source pre-approved by Supplier ("FS"), Customer may issue its purchase order to Supplier or to FS. If issued to FS, Supplier will fulfill and invoice FS upon confirmation that: (a) FS intends to enter into a Financing Agreement with Customer for this order; and (b) FS agrees to procure these items from Supplier. Notwithstanding the Financing Agreement, Customer's use (and Customer's resale of and the end-user's use) of these items in the order is subject to the applicable governing agreement between Customer and Supplier, except that title shall transfer from Supplier to FS instead of to Customer. If FS notifies Supplier after shipment that Customer is no longer pursuing a Financing Agreement for these items, or if Customer fails to enter into such Financing Agreement within 120 days after shipment by Supplier, Customer shall promptly pay the Supplier invoice amounts directly to Supplier.

Customer represents that this transaction does not involve: (a) use of U.S. Government funds; (b) use by or resale to the U.S. Government; or (c) maintenance and support of the product(s) listed in this document within classified spaces. Customer further represents that this transaction does not require Supplier's compliance with any statute, regulation or information technology standard applicable to a U.S. Government procurement.

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Electronically linked terms and descriptions are available in hard copy upon request.



BOARD OF COMMISSIONERS

AGENDA REQUEST & STAFF REPORT

MEETING DATE: April 9, 2025

SUBJECT: Acceptance of grant funds for Wolf Depredation and Financial Compensation

RECOMMENDED MOTIONS:

Move to accept \$50,000 in grant funds awarded by the Oregon Department of Agriculture.

BACKGROUND:

The Deschutes Board of County Commissioners established a Wolf Depredation and Financial Compensation Committee in May of 2023. The first committee meeting took place on June 26, 2023. Since that time, the committee has established depredation compensation rates per the requirements of the statewide program as well as received expert advice on preventative measures which have been successful in reducing depredation incidents in other counties.

The Oregon Department of Agriculture (ODA) opens a grant opportunity once a year. Counties which have established Wolf Depredation and Financial Compensation Committees are eligible to apply for grant funding. There are three categories of grant funds:

Category 1 - Grant funds requested for compensation for death or injury to livestock or working dogs due to wolf depredation from February 1, 2023 through January 31, 2024.

Category 2 - Grant funds requested for livestock and working dogs that are missing due to wolf depredation from February 1, 2023 through January 31, 2024.

Category 3 - Grant funds requested to implement livestock management activities and nonlethal wolf deterrence techniques to limit/prevent interactions between wolves and livestock or working dogs from March 22, 2024 through January 31, 2025.

From February 1, 2024 - January 31, 2025, Deschutes County did not have a confirmed wolf depredation of livestock or working dog(s) and the County's committee did not receive any applications for Category 1 (depredations) or Category 2 (missing).

The County most recently applied for Category 3 grant funds in the amount of \$132,800. ODA awarded Deschutes County Category 3 grant funds in the amount of \$50,000.

**Budget Impact:**

If awarded, this grant would result in increased revenues of \$50,000 for FY '25. which would be passed through to grant sub-recipients. Grant funds are expected to be expended in the 2025 calendar year.

**ATTENDANCE:**

Jen Patterson, Strategic Initiatives Manager



BOARD OF COMMISSIONERS

AGENDA REQUEST & STAFF REPORT

**MEETING DATE:** April 9, 2025

**SUBJECT:** FY 2026 Video Lottery Fund Allocations

**RECOMMENDED MOTION:**

N/A

**BACKGROUND AND POLICY IMPLICATIONS:**

Each year, the Board develops an expenditure plan for anticipated revenue from the County's portion of video lottery proceeds for the upcoming fiscal year. This plan has historically included funding for economic development activities, support for County core services, support for other organizations, and grant programs. In FY 26, staff anticipates that the County will receive \$1,400,000 in revenue from video lottery proceeds.

At its April 2<sup>nd</sup> meeting, the Board considered the requested and recommended allocations and made preliminary decisions, including the use of \$300,000 in video lottery fund contingency for FY 2026. Staff will present an updated spreadsheet for the Board's review and approval, subject to changes as determined by the Board.

**BUDGET IMPACTS:**

Planned expenditures will be included in the FY 2026 budget.

**ATTENDANCE:**

Jen Patterson, Strategic Initiatives Manager

Estimated Beginning Net Working Capital	\$	1,088,300.00	\$	1,088,300.00
State Video Lottery Revenue Anticipated	\$	1,400,000.00	\$	1,400,000.00
ISF Fees3	\$	(39,930.00)	\$	(39,930.00)
Grant Program Administration	\$	(7,000.00)	\$	(7,000.00)
Contingency	\$	(1,000,000)	\$	(1,000,000)
<b>Total Resources Available</b>	<b>\$</b>	<b>1,441,370.00</b>	<b>\$</b>	<b>1,441,370.00</b>
<b>Remaining Balance</b>	<b>\$</b>	<b>(65,250.00)</b>	<b>\$</b>	<b>2.00</b>

Per Count Policy requirement at least 8% of funds need to remain in contingency = \$195,310

PROGRAM	FY 2025 ALLOCATIONS	FY 2026 REQUESTS	% Change	FY 2026 ALLOCATIONS	FY 2026 Allocations to Balance	% Change
<b>Economic Development</b>						
EDCO Regional Capacity / Operational Support	\$ 161,128.00	\$ 169,103.00	5%	\$ 169,103.00	\$ 153,817.00	-9%
Local Capacity: Bend	\$ 17,346.00	\$ 18,213.00	5%	\$ 18,213.00	\$ 16,567.00	-9%
Local Capacity: Sunriver/La Pine	\$ 41,072.00	\$ 43,096.00	5%	\$ 43,096.00	\$ 39,200.00	-9%
Local Capacity: Redmond	\$ 18,246.00	\$ 19,413.00	6%	\$ 19,276.00	\$ 17,534.00	-9%
Local Capacity: Sisters	\$ 40,472.00	\$ 42,496.00	5%	\$ 42,496.00	\$ 38,655.00	-9%
Venture Catalyst Program	\$ 46,253.00	\$ 48,566.00	5%	\$ 48,566.00	\$ 44,176.00	-9%
Customer Relationship Management Database (NEW)	\$ -	\$ -	100%	\$ -	\$ -	-
<b>Sub-Total</b>	<b>\$ 324,517.00</b>	<b>\$ 340,887.00</b>	<b>5%</b>	<b>\$ 340,750.00</b>	<b>\$ 309,949.00</b>	<b>-9%</b>

Column "F" reduces EDCO, Sunriver Chamber, and Service Partners Proportionally

<b>Support for County Core Services</b>						
Series 2023 Jail Expansion Debt Service	N/A	\$ 259,000.00	NEW	\$ 259,000.00	\$ 259,000.00	
Environmental Health Fee Subsidy	\$ 250,000.00	\$ 208,770.00	-16%	\$ 108,770.00	\$ 108,770.00	
Series 2019 Jamison Property Debt Service	N/A	\$ 220,000.00	NEW	\$ 220,000.00	\$ 220,000.00	
District Attorney's Office Remodel Design	\$ 100,000.00	N/A		\$ -	\$ -	
Fair & Expo Master Plan Support	\$ 150,000.00	N/A		\$ -	\$ -	
<b>Sub-Total</b>	<b>\$ 500,000.00</b>	<b>\$ 687,770.00</b>	<b>38%</b>	<b>\$ 587,770.00</b>	<b>\$ 587,770.00</b>	

Matures in 2038.

Funding at the requested amount incorporates a 5% EH fee increase. Alternative options are: 1. Funding at \$242,274 which would incorporate a 3% EH Fee increase 2. Funding at \$175,259 which would incorporate a 7% EH Fee increase

Matures in 2028.

<b>Chamber Support</b>						
Sunriver Chamber Baseline Support	\$ 45,000.00	\$ 45,000.00	0%	\$ 45,000.00	\$ 40,932.00	-9%
Sisters Chamber	\$ -	\$ 135,000.00	0%	\$ -	\$ -	
<b>Sub-Total</b>	<b>\$ 45,000.00</b>	<b>\$ 180,000.00</b>	<b>300%</b>	<b>\$ 45,000.00</b>	<b>\$ 40,932.00</b>	<b>-9%</b>

\$100,000 for Baseline Support, \$20,000 for Harvest Faire Event, and \$15,000 for Promotional Campaigns. Sisters Chambers requested \$60,000 in FY 2025 and did not receive VLF.

<b>Special Projects Support</b>						
Shop-with-a-Cop Program	\$ 2,500.00	\$ 2,500.00	0%	\$ 2,500.00	\$ 2,500.00	
Deschutes Cultural Coalition	\$ 15,000.00	\$ 25,000.00	67%	\$ 15,000.00	\$ 15,000.00	
Deschutes Basin Water Collaborative	\$ 15,000.00	\$ 30,000.00	100%	\$ 15,000.00	\$ 15,000.00	
Deschutes Collaborative Forest Project	\$ 10,000.00	\$ 20,000.00	100%	\$ 10,000.00	\$ 10,000.00	
Friends of the Children	\$ 12,500.00	\$ 20,000.00	60%	\$ 12,500.00	\$ 12,500.00	
Newberry Regional Partnership	\$ 5,000.00	\$ 10,000.00	100%	\$ 5,000.00	\$ 5,000.00	
<b>Sub-Total</b>	<b>\$ 60,000.00</b>	<b>\$ 107,500.00</b>	<b>79%</b>	<b>\$ 60,000.00</b>	<b>\$ 60,000.00</b>	

Request at the FY 23 and 24 funding levels.

\$15,000 increase requested to continue progress on water management plan and leverage state and local dollars.

Request at the FY 23 and 24 funding levels.

Request at the FY 23 and 24 funding levels.

<b>Service Partners</b>						
Bethlehem Inn - Volunteer Coordination of Emergency Meals	\$ 42,500.00	\$ 45,000.00	6%	\$ 42,500.00	\$ 38,658.00	-9%
Court Appointed Special Advocates (CASA)	\$ 35,000.00	\$ 40,000.00	14%	\$ 35,000.00	\$ 31,836.00	-9%
Central Oregon Council on Aging (COCOA) - Meals on Wheels and Congregate Dining	\$ 42,500.00	\$ 50,000.00	18%	\$ 42,500.00	\$ 38,658.00	-9%
Central Oregon Veterans' Outreach (COVO) - Homeless Outreach Coordinator	\$ 30,000.00	\$ 30,000.00	0%	\$ 30,000.00	\$ 27,288.00	-9%

\$2,500 increase requested to maintain funding level that represents 5% of the total Meal Program Budget.

\$5,000 increase requested to support a competitive living wage and benefits for Program Coordinator.

\$7,500 increase requested to support volunteer expenses and meet food provisions.



Family Access Network (FAN) - Juniper Elementary FAN Advocate Project	\$ 17,500.00	\$ 17,500.00	0%	\$ 17,500.00	\$ 15,918.00	-9%
KIDS Center - Child Abuse Medical Evaluation Project	\$ 30,000.00	\$ 30,000.00	0%	\$ 30,000.00	\$ 27,288.00	-9%
J-Bar-J / Cascade Youth and Family Services	\$ 20,000.00	\$ 20,000.00	0%	\$ 20,000.00	\$ 18,192.00	-9%
Latino Community Association - Healthy Families & Family Empowerment Programs	\$ 35,000.00	\$ 45,000.00	29%	\$ 35,000.00	\$ 31,836.00	-9%
MountainStar Family Relief Nursery - Therapeutic Early Childhood Classroom and Safety Net Projects	\$ 21,600.00	\$ 21,600.00	0%	\$ 21,600.00	\$ 19,648.00	-9%
Saving Grace- Mary's Place Supervised Visitation & Safe Exchange Center	\$ 30,000.00	\$ 40,000.00	33%	\$ 30,000.00	\$ 27,288.00	-9%
Redmond Senior Center - Meals on Wheels & Congregate Meals Project	\$ 12,000.00	\$ 15,000.00	25%	\$ 12,000.00	\$ 10,915.00	-9%
Upper Deschutes Watershed Council	\$ 20,000.00	\$ 20,000.00	0%	\$ 20,000.00	\$ 18,192.00	-9%
<b>Sub-Total</b>	<b>\$ 336,100.00</b>	<b>\$ 374,100.00</b>	<b>11%</b>	<b>\$ 336,100.00</b>	<b>\$ 305,717.00</b>	<b>-9%</b>

\$10,000 increase to assist 3,000+ Latine individuals.

\$10,000 increase requested due to 10% increase in medical benefit costs and loss of other funding sources.

\$3,500 increase requested due to growing senior population and rising food costs.

**Grant Programs**

Fuels Reduction Grant Program	\$ 50,000.00	\$ 50,000.00	0%	\$ 50,000.00	\$ 50,000.00
Discretionary Grants	\$ 22,500.00	\$ 22,500.00	0%	\$ 12,000.00	\$ 12,000.00
Fundraising Grants	\$ 7,500.00	\$ 5,000.00	-33%	\$ -	\$ -
Event Sponsorship	\$ 10,000.00	\$ 7,500.00	-25%	\$ 10,000.00	\$ 10,000.00
United Way of Central Oregon -Emergency Food, Clothing, and Shelter	\$ 60,000.00	\$ 160,000.00	167%	\$ 50,000.00	\$ 50,000.00
Shepherd's House Ministries	N/A	\$ 40,000.00		\$ 15,000.00	\$ 15,000.00
<b>Sub-Total</b>	<b>\$ 150,000.00</b>	<b>\$ 285,000.00</b>	<b>90%</b>	<b>\$ 137,000.00</b>	<b>\$ 137,000.00</b>

Economic development events that come up throughout the year (SLED, EDCO, COVO, COBA, What's Brewing, etc.).

Fund increase is due to loss of Federal Funding (FEMA Grant).

<b>TOTAL REQUIREMENTS</b>	<b>\$ 1,415,617</b>	<b>\$ 1,975,257.00</b>	<b>40%</b>	<b>\$ 1,506,620.00</b>	<b>\$ 1,441,368.00</b>
<b>REMAINING BALANCE</b>				<b>\$ (65,250.00)</b>	<b>\$ 2.00</b>