

## ORDINANCE NO. 2008-12

### Ordinance establishing approval authority and bill payment procedure

WHEREAS, the Administrative Services Operational Audit recommended review of the bill approval process, and

WHEREAS, after consideration, the Finance Committee recommends the following:

NOW, THEREFORE, THE COUNTY BOARD OF SUPERVISORS OF JEFFERSON COUNTY DOES HEREBY ORDAIN AS FOLLOWS:

Section 1. The Finance Committee, the Human Services Board, and the Highway Committee shall be authorized to approve vouchers in the amounts budgeted for the affected departments. The Finance Department shall make payment upon approval by said committees or boards. Each of the named committees or boards may delegate authority to staff to approve particular types of payments by filing a list thereof with the Finance Department who is authorized to make payments of such items without further approval. Staff shall report all such authorized payments to the respective committee or board at its next meeting. [am. 2/16/10, Ord. 2009-26; Ord. No. 2014-20, 09-09-14]

Section 2. Notwithstanding the foregoing, the Finance Department is authorized to pay the following charges before committee approval [Ord. No. 2014-20, 09-09-14]:

- A. Court ordered payments. These may include, but are not limited to:
  - (1) Birth record requests
  - (2) Juror and witness payments
  - (3) Attorney billings
- B. Payments to vendors early to capture any early payment discounts
- C. Payments to vendors to avoid late and/or interest charges. These typically include, but are not limited to:
  - (1) Repetitive monthly lease payments
  - (2) Overnight delivery services
  - (3) Credit card issuers
- D. Fiduciary funds held in trust for others. These may include, but are not limited to:
  - (1) Drainage Board
  - (2) Monthly/quarterly/annual amounts due to the State of Wisconsin
- E. Self-funded insurance payments to claim administrators

- (1) Workers compensation
- (2) Unemployment compensation
- (3) Health/dental claims

F. Billings from internet applications to avoid interruption in service

G. Payments contractually required for immediate payment. These are typically medical and construction contracts.

H. Postage meter replenishment

I. Utility billings

- (1) Telephone
- (2) Electric
- (3) Natural gas

J. Payroll deduction and payroll tax items

K. For items not listed above, the Finance Director, Assistant Finance Director or County Clerk may authorize payment based on the circumstances. In the event a question exists concerning the propriety of early payment, the issue shall be decided by the County Administrator. [Ord. No. 2014-20, 09-09-14]

L. The Finance, Highway or Human Services Departments shall submit payment registers or vouchers to each approving board or committee monthly, showing payments made under this policy. [Ord. No. 2014-20, 09-09-14]

Section 3. This ordinance shall be effective upon passage and publication as permitted by law.

Adopted: 06/10/2008

Published: 06/16/2008

Amended: 02/16/2010; 09/09/14