



Lapeer County Board of Commissioners

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POLICIES & PROCEDURES COMMITTEE

****ADMINISTRATION CONFERENCE ROOM 302****

FRIDAY, SEPTEMBER 15, 2023

11:30 A.M.

Committee Members: Gary Howell (Chair), Truman Mast, and William Hamilton

A-G-E-N-D-A

- 1) **CALL TO ORDER** BY CHAIRMAN GARY HOWELL
- 2) CONSIDERATION OF THE **MINUTES** FROM THE **MAY 19, 2023** POLICIES AND PROCEDURES COMMITTEE
- 3) PROPOSED AMENDMENTS TO THE **FINANCIAL GOALS, POLICIES AND PRACTICES** - New additions include Section 11, Federal Grant Procurement Policy; Section 12, Federal Grant Management Policy; and Section 13, Federal Grant Compensation Policy (*see attached -- changes noted in RED*)
- 4) DRAFT **SOCIAL MEDIA USE POLICY** AND DRAFT **SOCIAL MEDIA DEPARTMENT POLICY** – REVIEW AND DISCUSS (*NEW, see attached*)
- 5) DRAFT **PROPOSED FEE SCHEDULE FOR CREMATION SERVICES AT ANIMAL CONTROL** (*NEW—see attached*)
- 6) **OLD/REFERRED/OR ADDITIONAL ITEMS** (if needed):
 - A) REQUEST TO ADOPT THE REVISED **TRAINING REGISTRATION/ OVERNIGHT TRAVEL POLICY** (*see attached with changes noted in RED*)
 - B)
 - C)

~Meets at the call of the Chair, As Needed~

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POLICIES AND PROCEDURES COMMITTEE

MAY 19, 2023

***CONFERENCE LUNCH ROOM – ADMINISTRATION OFFICE, COUNTY COMPLEX
255 CLAY STREET, LAPEER, MI 48446***

Chairman Gary Howell called the meeting to order at approximately 9:30 a.m. in the Conference/ Lunch Room in the Administration Office.

Members Present: Commissioners Gary Howell, Truman Mast, and William Hamilton.

Others: Jackie Arnold, Interim County Controller/Administrator and CFO; and Doreen Clark, Administration Office Manager

MINUTES

The minutes from the May 12, 2023 Policies and Procedures Committee Meeting were briefly reviewed and discussed.

Motion by Hamilton, supported by Mast, to approve the minutes from the May 12, 2023 Policies and Procedures Committee Meeting, as presented. Motion carried unanimously.

BOC RULES OF PROCEDURE

The revised BOC Rules of Procedures were reviewed with the proposed language changes from the previous meeting. Additional changes were recommended. Lengthy questions and discussion followed. Ms. Clark will add/delete the language as discussed and noted in red and will email it back to the Committee members.

Motion by Hamilton, supported by Mast, to refer the revised draft Board of Commissioners Rules of Procedure to the next Committee of the Whole on June 8th for consideration. Motion carried unanimously.

AMENDMENTS TO THE FINANCIAL GOALS, POLICIES AND PRACTICES

Ms. Arnold reviewed the changes that were proposed to the new section of the Financial Goals, Policies and Practices document that were requested at the last meeting for Cash Receipting. Those changes were reviewed and discussed. Questions and discussion followed.

Motion by Hamilton, supported by Mast, to refer the revised amendments to the Financial Goals, Policies and Practices to the next Committee of the Whole on June 8th for consideration. Motion carried unanimously.

ADJOURN

Chairman Howell adjourned the meeting. 11:00 a.m.

Gary Howell, Chairman
Lapeer County Policies and Procedures Committee

Minutes prepared by: Doreen Clark, Office Manager

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REQUEST FOR ACTION

DATE: 9/8/23_____

XX REQUEST FOR ACTION

_____ FOR YOUR INFORMATION

_____ REQUEST FOR INFORMATION

TO: Lapeer County Policy & Procedure Committee

FROM: Finance Department

SUMMARY OF REQUEST / INFORMATION:

Request to amend the Financial Goals, Policies, and Practices to add the Federal Grant Procurement Policy, Federal Grant Management Policy, and Federal Grant Compensation Policy as presented.

ADDITIONAL INFORMATION:

Federal Grant requirements have updated significantly since the last amendment to the Federal Grant Policy adopted in 2018. The audit team has encouraged an updated policy to match requirements for these grants.

CONTACT PERSON(S): Jackie Arnold- CFO

BACKGROUND INFORMATION:

SUPPORTING DOCUMENTS:

DRAFT MOTION:

Motion by _____, supported by _____, to amend the Financial Goal, Policies, and Practices to include the Federal Grant Procurement Policy, Federal Grant Management Policy, and the Federal Grant Compensation Policy.

ATTACHMENTS YES X NO _____

FINANCIAL GOALS, POLICIES AND PRACTICES

Lapeer County, Michigan



Implemented By:

The Lapeer County Board of Commissioners

Originally Adopted: August 1, 1996, Motion # 460-96

Revised: May 1, 2014, Motion# 130-14

April 22, 2021, Motion #142-21

September 9, 2021, Motion #310-21

June 22, 2023, Motion #185-2023

September 28, 2023, Motion #2023-

LAPEER COUNTY FINANCIAL GOALS, POLICIES AND PRACTICES

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ACCOUNTING, AUDITING AND FINANCE REPORTING POLICIES

- 1A. Lapeer county will establish and maintain a high standard of accounting practices.
- 1B. The accounting standards will conform to generally accepted accounting practices.
- 1C. Regular monthly and annual financial reports will present a summary of financial activity by major type of fund.
- 1D. An annual audit will be conducted by a properly licensed independent public accounting firm.
- 1E. The County Controller/Administrator will review the independent auditors' report of internal control letter and present all findings and/or recommendations at a Full Board of Commissioners meeting.
- 1F. Lapeer County will continue its efforts to qualify for the Certificate for Excellence in Financial Reporting, awarded by the Government Finance Officers Association (GFOA).
- 1G. The County Controller/Administrator will insure that the County Finance Policies comply with all statements and other authoritative pronouncements from GASB (Governmental Accounting Standards Board), FASB (Finance Accounting Standards Board), AICPA (American Institute of Certified Public Accountants), GFOA (Government Finance Officers Association), and other official organizations.
- 1H. It is Lapeer County's intent to adhere to Generally Accepted Accounting Principles (GAAP), and to provide good faith disclosure of the financial position and condition of the County.

LAPEER COUNTY FINANCIAL GOALS, POLICIES AND PRACTICES

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BUDGET POLICIES AND PRACTICES

- 2A. Lapeer County will utilize a decentralized operating budget process. All departments will be given an opportunity to participate in the budget process.
- 2B. Annual fixed budgets are adopted for all funds except capital project funds and trust funds. Project budgets are adopted for major capital projects and no budgets are adopted for trust funds since budget authorization and control are achieved alternatively through stipulations in the trust agreements.
- 2C. The budget must be balanced for all funds. Total anticipated revenues plus unreserved beginning fund balance must equal total estimated expenditures for the general fund. Total anticipated revenues must equal total estimated expenditures/expenses for all other funds.
- 2D. Lapeer County will attempt to establish an unreserved general fund balance in the general fund to pay expenditures caused by unforeseen emergencies, for cash short-falls caused by revenue declines and to eliminate any short-term borrowing. The goal for the unreserved fund balance shall be an amount which represents not less than 10% of the annual operating budget.
- 2E. All appropriations lapse at year-end. Any encumbered appropriations at year-end may be re-appropriated by the Board of Commissioners in the subsequent year.
- 2F. The Board of Commissioners will include an amount in the general fund budget (budget stabilization) for unforeseen operating expenditures. The amount will represent approximately 2%-5% of the general fund operating budget.
- 2G. All budgets shall be adopted on a basis consistent with generally accepted accounting principles as promulgated by Governmental Accounting Standards Board. Revenues are budgeted when they become measurable and available and expenditures are charged against the budget when they become measurable, a fund liability has been incurred and that liability will be liquidated with current resources.

- 2H. The budget shall be adopted at the legal level of control which is departmentally within each fund. However, fund and departmental budgets will only be approved by the Board of Commissioners on a line item basis. Failure to submit an expectable budget to the Board of Commissioners may cause a reduction or elimination of appropriations.
- 2I. Lapeer County will maintain a budgetary control system to ensure adherence to the budget and will prepare timely, monthly financial reports comparing actual revenues, expenditures and encumbrances with budgeted amounts.

LAPEER COUNTY FINANCIAL GOALS, POLICIES AND PRACTICES

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CAPITAL BUDGET POLICIES

- 3A. Lapeer County will maintain its multi-year plan for capital improvements, and update it annually.
- 3B. The Board of Commissioners will budget for capital projects and capital maintenance in accordance with an adopted capital improvement program as resources are available.
- 3C. The Board of Commissioners will attempt to allocate a percentage of the annual general fund operating budget for additional and replacement capital assets.
- 3D. Future operating costs associated with new capital improvements will be projected and included in operating budget forecasts.
- 3E. Lapeer County will accept Federal and State assistance for capital projects when such projects are consistent with the County's capital improvement program and County priorities.
- 3F. The County will maintain all assets at a level adequate to protect the County's capital investment and to minimize future maintenance and replacement costs.
- 3G. Lapeer County will project equipment replacement and maintenance needs for the current and succeeding years.
- 3H. Lapeer County will determine the least costly financing method and options for all new projects.
- 3I. Once a capital item is identified in the Capital Budget and the Budget is adopted by the Board of Commissioners, the County Controller/Administrator and/or the Building and Grounds Director shall have authority to approve the purchase.

LAPEER COUNTY FINANCIAL GOALS, POLICIES AND PRACTICES

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PURCHASING POLICIES

- 4A. Lapeer County will maintain a centralized purchasing system where all government purchases over the board set base amount of \$1,000.00 will be coordinated by the Administration department.
- 4B. The purchasing department will maintain purchasing rules and regulations for internal use and will maintain and distribute to all eligible vendors purchasing rules and regulations written specifically for these vendors.
- 4C. The Board of Commissioners has established the following purchasing threshold:
- Purchases of \$100,000.00 or more: All purchases with an estimated total cost of \$100,000.00 or more require formal competitive sealed bids.
 - Purchases \$50,000.00 to \$99,999.99: All purchases with an estimated total cost between \$50,000.00 to \$99,999.99 require informal advertised sealed bids.
 - Purchases \$15,000.00 to \$49,999.99: All purchases with an estimated total cost between \$15,000.00 to \$49,999.99 require informal (non-advertised) sealed bids.
 - Purchases \$2,000.00 to \$15,000.00: All purchases with an estimated total cost between \$2,000.00 to \$15,000.00 require written quotations from at least three prospective bidders.
 - Purchases \$1,001.00 to \$2,000.00: All purchases with an estimated total cost between \$1,001.00 to \$2,000.00 require quotations (either in person, telephone, fax or written) from at least three prospective bidders.
 - Purchases less than \$1,000.00: All purchases with an estimated cost up to \$1,000.00, buyers are asked to use their best judgment as to source of supply and the number of quotations to solicit.
- 4D. Under no circumstances shall purchases be split to avoid bid limits.

- 4E. The Lapeer County Board of Commissioners reserves the right to refuse any and all bids, and/or select a *vendor* that may not be the lowest bid.
- 4F. Lapeer County authorizes the use of other units of government or non-profit organization contracts in lieu of issuing bids to *vendors* when it is to the economic advantage of the County.
- 4G. The Board of Commissioners approval is still required for all purchases over \$2,000.00, not specifically requested in the annual budget.
- 4H. The County Controller/ Administrators approval is required for all purchases over \$1,000.00 but under \$2,000.00, not specifically requested in the annual budget.
- 4I. Items costing \$2,000.00 or more shall be coordinated through the Building and Grounds Department and the Capital Budget.
- 4J. Lapeer County may develop a purchase order and encumbrance system to approve, track and record all purchases.
- 4K. Under no circumstances shall property or equipment purchased, leased or rented with County funds be used for personal use.

LAPEER COUNTY FINANCIAL GOALS, POLICIES AND PRACTICES

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REVENUE POLICIES

- 5A. Lapeer County will attempt to maintain a diversified and stable revenue system to shelter it from short-run fluctuations in any single revenue source.
- 5B. The County will estimate its annual revenues by an objective, analytical process.
- 5C. The County will establish all user charges, fees, and inter-fund charges at a level which reflects the full cost providing the service, including all direct and indirect costs.
- 5D. The County will review all fees and charges annually in order to keep pace with the cost of providing that service.
- 5E. Lapeer County will follow an aggressive policy of collecting revenues.
- 5F. Pursuant to the Revised Statutes of 1846, Chapter 48, Section 48.40, County Treasurers, states "It shall be the duty of the county treasurer to receive all moneys belonging to the county, from whatever source they may be derived;"

LAPEER COUNTY FINANCIAL GOALS, POLICIES AND PRACTICES

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DEBT POLICIES

- 6A. Lapeer County will confine long-term borrowing to capital improvements, or other major projects that cannot be financed from current revenues.
- 6B. The County will not use long-term debt for current operations.
- 6C. The County will meet all debt obligations when due.
- 6D. The County will maintain good communications with bond rating agencies and will try to improve or maintain its current level bond rating annually.
- 6E. Lapeer County will maintain a Capital Projects Revolving Fund. This fund is an internal borrowing mechanism to allow short-term borrowing for various funds.

LAPEER COUNTY FINANCIAL GOALS, POLICIES AND PRACTICES

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CASH AND INVESTMENT POLICIES

- 7A. It is the policy of Lapeer County to invest its funds in a manner which will provide the highest investment return with the maximum security while meeting the daily cash flow needs of the county and comply with all state statutes governing the investment of public funds.
- 7B. This investment policy applies to all financial assets of the county. These assets are accounted for in the various funds of the county and include the general fund, special revenue funds, debt service funds, capital project funds, enterprise funds, internal service funds, trust and agency funds and any new funds established by Lapeer County.
- 7C. Lapeer County will, where permitted by law, pool cash from several funds for investment purposes.
- 7D. Depositories shall be selected through a banking procurement process, which shall include a formal request proposal issued every two years.
- 7E. Safety of principal is the foremost objective of the investment program. Investments shall be undertaken in a manner that seeks to insure the preservation of capital in the overall portfolio.
- 7F. The investments will be diversified by security type and institution in order that potential losses on individual securities do not exceed the income generated from the remainder of the portfolio. It is Lapeer County's policy to enforce diversification of its investment portfolios to reduce risk.
- 7G. The investments portfolio shall remain sufficiently liquid to meet all operating requirements that may be reasonably anticipated. Therefore, investments for all operating funds shall be made in maturities of twelve months or less, unless approved by the Board of Commissioners.
- 7H. The investment portfolio shall be designed with the objective of obtaining a rate of return throughout the budgetary and economic cycles, taking into account the investment risk constraints and the cash flow characteristics of the portfolio.
- 7I. Authority to manage the investment program is derived from MCL 48.40. Management responsibility for the investment program is hereby delegated to the County Treasurer per MCL 48.40, who shall establish written procedures and internal controls for the operation of the investment program consistent with this investment policy. 1 Procedures should include references to: safekeeping, delivery vs. payment, investment accounting, repurchase agreements, wire

transfer agreements, collateral/depository agreements and banking service contracts. No person may engage in an investment transaction except as provided under the terms of this policy and the procedures established by the County Treasurer. The County Treasurer shall be responsible for all transactions undertaken and shall establish a system of controls to regulate the activities of subordinate officials.

- 7J. The County Treasurer is limited to investments authorized by Act 20 of 1943, as amended, and may invest in the following:
- 7K. All security transactions, including collateral for repurchase agreements and financial institution deposits, entered into by the County Treasurer shall be on a cash basis. Securities may be held by a third-party custodian designated by the treasurer and evidenced by safekeeping receipts as determined by the treasurer.
- 7L. Controls shall be designed to prevent losses of government funds arising from fraud, employee error, misrepresentations by third parties, unanticipated changes in financial markets, or imprudent actions by employees and officers of Lapeer County.
- 7M. Investments shall be made with judgment and care, under circumstances then prevailing, which persons of prudence, discretion and intelligence exercise in the management of their own affairs, not speculation, but for investment, considering the probable safety of their capital as well as the probable income to be derived.
- 7N. Quarterly and annual investment reports shall be submitted by the County Treasurer to the Board of Commissioners summarizing recent market conditions, economic developments and anticipated investment conditions. The annual investment report shall contain sufficient information to permit an independent organization to evaluate the performance of the investment program.

LAPEER COUNTY FINANCIAL GOALS, POLICIES AND PRACTICES

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FIXED ASSET POLICIES

- 8A. Lapeer County will establish and maintain a Capitalization (fixed assets) policy.
- 8B. A fixed asset shall include such items as land, land improvements, buildings, fixtures and equipment having a useful life of more than one year.
- 8C. The Board of Commissioners shall establish a minimum fixed asset level of \$5,000.
- 8D. Major additions, including those which significantly prolong a fixed assets life, shall be capitalized.
- 8E. Normal repairs that merely maintain an asset in its present condition shall be recorded as expenditures.
- 8F. The County will maintain all assets at a level adequate to protect the County's investment and to minimize future maintenance and replacement costs.
- 8G. Lapeer County may contact with an asset valuation firm to perform a physical inventory every five years.
- 8H. Asset Additions, Retirements and Transfers shall be handled in accordance with the County of Lapeer Property Control Manual.

LAPEER COUNTY FINANCIAL GOALS, POLICIES AND PRACTICES

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INVENTORY CONTROL POLICIES

- 9A. Lapeer County will establish and maintain an inventory control policy.
- 9B. Inventory is defined as an asset, which has an acquisition cost of more than \$5,000 and a useful life of more than one year.
- 9C. The County shall tag and inventory all assets that meet this definition.
- 9D. The County will maintain all inventory at a level adequate to protect the County's investment and to minimize future maintenance and replacement costs.
- 9E. Inventory Additions, Retirements and Transfers shall be handled in accordance with the County of Lapeer Property Control Manual.

LAPEER COUNTY FINANCIAL GOALS, POLICIES AND PRACTICES

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CASH RECEIPTING

- 10A. All cash receipts **SHALL** be deposited with the County Treasurer's Office before 4:00 p.m. of every Monday through Friday (except Holidays). Cash receipts are all moneys which shall come into the hands of any office of the County or an employee or elected official of that office (including Cash, Check, Debit/Credit, Electronic Transfer and ACH), through the operation of County business or authority of that office.
- 10B. A Daily Deposit transmittal shall be prepared, reviewed and signed by the depositing Department's Authorized Designee.
- 10C. The completed, signed Daily Deposit Transmittal, along with the funds, shall be taken to the Office of the County Treasurer at the end of each working day before 4:00 p.m.
- 10D. The staff member of the County Treasurer's Office shall verify the Deposit Transmittal to the supporting documentation (and initial).
- 10E. The staff member of the County Treasurer's Office shall review the totals and enter the Daily Deposit Transmittal into the register, entering the detailed deposit by account number.
- 10F. After receipts are counted, verified, and placed in the register, the staff member of the County Treasurer's Office shall give the depositing office a receipt.
- 10G. The depositing Department's staff member shall review and verify that the receipt matches the intended deposit (both account numbers and amounts).
- 10H. At the end of the day, the County Treasurer's Office will generate a POS listing by Receipt number and balance the cash, check(s), credit and electronic deposits.
- 10I. The staff member of the County Treasurer's Offices shall prepare a daily deposit with the armored carrier.
- 10J. The staff member of the County Treasurer's Office shall post receipts to the County's General Ledger.
- 10K. Each depositing Department shall prepare, sign and submit a Monthly Departmental Transmittal, reconciling departmental deposit records with County Monthly Financial reports.

LAPEER COUNTY FINANCIAL GOALS, POLICIES AND PRACTICES

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FEDERAL GRANT PROCUREMENT POLICY

1. PURPOSE OF PROCUREMENT STANDARDS.

The purpose of these standards is to establish procedures for the County for the procurement of goods and services. These policies and procedures establish levels of authorization within the budget approved by the County Board of Commissioners. County Administration, as directed by the County Board of Commissioners, must maintain oversight of all applicable transactions to ensure that contractors perform in accordance with the terms, conditions, and specifications of their contracts or agreements.

This policy applies to all the departments and agencies under the budgetary control of the Board of Commissioners, including all departments for which Elected Officials are responsible.

The purchase of items (including capital outlay) that comply with the procurement policy and purchased with funds that were awarded during the budget process or added as a budget amendment (that has been approved by the Board of Commissioners) will be authorized by Administration once it is approved in the budget and does not need to come back to the Board for subsequent approval.

2. DEFINITIONS.

Budget Administrator - The Elected Official, Department Head, or other appointed person who is responsible for the management of that department's budget.

Capital Outlay - These are items with an initial original individual unit cost of \$5,000 or more (\$25,000 for drain infrastructure) and an estimated useful life of more than one (1) year. Examples include but are not limited to vehicles, computer systems, buildings, land, building improvements and land improvements.

Consumable Goods - These are products that are used in the course of daily business. Examples include office supplies, janitorial supplies, food used at Animal Control, and food and supplies used to prepare meals at the Commission on Aging or Jail.

Cost Analysis - Cost analysis is the review and evaluation of each element of cost to determine reasonableness, allocability and allowability and should be conducted by the Department Head or Elected Official doing the purchasing as noted previously in this policy.

Cost-Plus-Percentage of Cost or Percentage of Construction Cost Contracts - A type of contract that requires the buyer to reimburse all legitimate project costs to the seller plus the buyer is also required to pay a percentage of costs as stipulated and agreed upon in the contract. This type of contract is not allowed under Uniform Guidance and the expending of Federal funds.

Cost-Reimbursement Contract - A contract where the contractor is paid for all of its allowed expenses to a set limit, plus an additional amount to allow for a profit for the contractor.

Emergency Purchase - Purchases made during a declared state of emergency. For the purposes of this policy, emergencies may be declared by the Governor of the State of Michigan in response to a disaster or may be declared by the Chairperson of the Board of Commissioners, or in the event of a law enforcement action or response, may be declared by the Sheriff or Undersheriff.

Fixed Price Contract - A contract where the payment amount does not depend on resources used or time expended and the price is fixed.

Incentive Contract - A contract that provides for an initially negotiated fee to be adjusted later by a formula based on the relationship of total allowable costs to total target costs.

MiDEAL - An extended purchasing program which allows Michigan local units of government to use state contracts to buy goods and services. MiDeal extends purchasing leads to reduced costs, derived from leveraged purchasing power, improved specifications and increased competition.

Michigan Inter-Governmental Trade Network (MITN) - The Michigan Intergovernmental Trade Network allows participating local governments to connect with potential vendors and provides electronic access to upload procurement information for those entities in a central location. The network is a group of nearly 200 Michigan local governments where they can post Request for Proposals (RFP), bids, etc. to the system for all interested vendors to access.

Professional Service - These are services provided by a vendor who has expertise in a specific discipline by virtue of his or her education, experience, or both. Such expertise typically requires licensing or certification by a state or professional organization. Such services would include but are not limited to architects, attorneys, engineers, surveyors, accountants and financial advisors.

Purchase Order (PO) - While it is not standard operating procedure for the County to issue purchase orders, in very limited instances vendors require them. When necessary, this is a written or electronic document that delineates a purchase. The Administrator's office shall prepare a PO, assign a unique number and track the PO on a manual log to assure accuracy of sequence. It will include a description and quantity of the items being purchased, the person authorizing the purchase, the shipping address where the goods are to be delivered, how the items are to be shipped and at what cost, the terms of the sale, the unit price of each item, the total cost of all items purchased, the sellers name, address, phone number, contact person, and any other information that is necessary to complete the sale, shipment, and receipt of the items being purchased.

Request for Bid (RFB), Request for Proposal (RFP), Request for Quote (RFQ) - Request for Bid or Request for Quote is the offering of a price from a potential vendor when the County has a need for which the County knows what the solution to the need is and they want the vendor to provide a price to provide that solution. Request for Proposal is the offering of a solution from a potential vendor when the County has a need for which

they want a potential vendor to offer what the vendor feels is the best solution for the County and the related cost.

Sealed Bid – A sealed bid is a type of bid submitted to ensure that no bidder knows the bid of any other bidder. This is a response from a potential vendor to a purchase request made by a Department Head that is then approved by Administration.

Service Agreement - Service Agreements are contractual obligations for the upkeep, maintenance, or other work to be performed by someone not employed by the County. Examples of this include but are not limited to updating of software, janitorial work, grounds maintenance, and security services.

Sole Source Arrangement - Agreement to purchase a particular good or service from an individual vendor when there are not multiple vendor options to choose from or that it is in the best interest of the County as determined by Administration to use this arrangement. The County may search for multiple vendors to determine only one vendor is capable of providing the goods or services. In this instance, a sole source arrangement may be needed.

3. CODE OF CONDUCT / CONFLICT OF INTEREST.

No Elected Official, employee, or agent shall participate in the selection, award, or administration of a contract if a real or apparent conflict of interest would be involved. Such a conflict would arise when the Elected Official, employee, or agent, any member of his or her immediate family, his or her partner, or an organization which employs or is about to employ any of the parties indicated herein, has a financial or other interest in or a tangible personal benefit from an organization being considered for a contract within the County. The Elected Officials, employees, and agents of the County shall neither solicit nor accept gratuities, favors, or anything of monetary value from contractors, or parties to sub-agreements except for where the financial interest is not substantial or the gift is an unsolicited item of nominal value. Members of the County Board of Commissioners shall comply with all relevant fiduciary duties, including those governing conflicts of interest, when they vote upon matters related to procurement contracts in which they have a direct or indirect financial or personal interest. Elected Officials, employees, and agents of the County shall be subject to disciplinary actions for violations of these standards.

4. COMPETITION.

All procurement transactions shall be conducted in a manner to provide, to the maximum extent practical, open and free competition. The County shall be alert to organizational conflicts of interest as well as noncompetitive practices among contractors that may restrict or eliminate competition or otherwise restrain trade. In order to ensure objective contractor performance and eliminate unfair competitive advantage, contractors that develop or draft specifications, requirements, statements of work, invitations for bids and/or requests for proposals shall be excluded from competing for such procurements. Awards shall be made to the bidder or offeror whose bid or offer is responsive to the solicitation and is most advantageous to the County, considering price, quality and other factors. Solicitations shall clearly set forth all requirements that the bidder or offeror shall fulfill in order for the

bid or offer to be evaluated by the County. Any and all bids or offers may be rejected when it is in the County's interest to do so. In all procurement, the County shall avoid practices that are restrictive of competition. These include but are not limited to:

- Placing unreasonable requirements on firms in order for them to qualify to do business;
- Requiring unnecessary experience and excessive bonding;
- Noncompetitive pricing practices between firms or between affiliated companies;
- Noncompetitive awards to consultants that are on retainer contracts;
- Organizational conflicts of interest;
- Specifying only a brand name product instead of allowing an equal product to be offered and describing the performance of other relevant requirements of the procurement; and,
- Any arbitrary action in the procurement process.

If the preferred vendor can meet/beat the most competitive pricing, then that vendor may be the preferred option for the County.

5. THRESHOLDS OF PROCUREMENT TO BE FOLLOWED.

Following are threshold guidelines to be utilized during the procurement process.

The separation of purchases to circumvent the thresholds established below is a violation of the policy and is not permitted. If there is the appearance of this type of inappropriate activity occurring, as determined by Administration, the Elected Official/Department Head will be advised of the applicable requirements and instructed as to what threshold their purchase must follow.

A. Procurement utilizing MiDeal

The advantages of MiDeal are not limited to actual dollar savings on goods. Indirect savings are also realized through elimination of administrative duplication including:

- Writing and updating specifications, and drafting solicitations;
- Maintaining a large, diverse pool of potential bidders;
- Accepting, reviewing, and evaluating bid responses and making award recommendations;
- Testing and researching items; and
- Negotiating contracts.

If MiDeal utilization is determined to be in the best interest of the County, then that would satisfy the procurement component of this policy.

The justification for utilization must be documented fully with all documentation obtained to support the usage of MiDeal (i.e. specifications, and pricing) being retained by the Elected Official/Department Head to

support their decision. The Elected Official/Department Head would be able to negotiate with the Vendor from that point to get the last best offer that is in the best interest of the County, assuring the purchase is within the budgetary guidelines.

If MiDeal is used as the basis for the procurement, there is not a need to go further into this procurement policy.

B. Procurement when not utilizing MiDeal

1. Procurement by small purchase procedures. Small purchase procedures are those relatively simple and informal procurement methods for securing services, supplies, or other property that cost less than \$1,000 per individual item and where procurement by bid is not required. If the cost is within the department's budget the designated person in that department can incur the cost without prior authorization of the County Administrator/Controller.
2. Procurement for purchases between \$ 1,001 and less than \$2,000 per individual item. For purchases within this range, a minimum of three quotes is required. Each potential purchasing source will use uniform specifications from which a quote may be made. This should include a description of the items to be purchased, quantity, price per unit, special terms and/or specifications, and the desired delivery date. This information can be issued in either written or oral form. The response from each source shall be maintained by the Department Head in a readily retrievable format. The written documentation obtained should include a description of the item(s) being purchased, quantity, price per unit, proposed delivery date, and any other information used by the Department Head to make an informed decision that is in the best interest of the County. This documentation should support the justification of the purchase selection.

The authority to make purchases in this range exists at the departmental level with either the Department Head or Elected Official in charge of the department making the purchase.

3. Procurement for purchases of \$5,000 and greater. These purchases require formal advertising on the County website and MITN to be handled through the County Administrator's Office. These purchases are publicly solicited and a firm-fixed-price contract (lump sum or unit price) for goods is awarded to the responsible vendor whose response, conforming with all the material terms and conditions of the request for proposal, is in the best interest of the County, and has the most competitive price for the goods being offered.

While price may be the predominant consideration in selecting a vendor, the purchaser may consider other factors which will contribute to the overall value and benefit to the County. Things such as availability,

warranty, trade in, etc. may be considered and override the reliance on price as the only factor.

Purchases of this type fall into 2 categories, relating to procurement of goods and procurement of services. There are various methods of procurement as detailed below depending on the particular type of purchase that is being contemplated.

6. METHODS OF PROCUREMENT.

Following are options to be utilized based on what is in the best interest of the County:

A. Procurement by Sealed Bids.

1. Sealed Bids would be preferred if the following conditions are present:

- (a) A complete, adequate, and realistic specification or purchase description is available;**
- (b) Two or more responsible bidders are willing and able to compete effectively for the business; and**
- (c) The procurement lends itself to a firm fixed price contract and the selection of the successful bidder can be made principally on the basis of price.**

2. If Sealed Bids are used, the following requirements apply:

- (a) The Request for Bids (RFB) will be publicly advertised on the customary and usual sources such as the County website and MITN, which are readily accessible to a significant number of potential vendors. The posting will provide the potential vendors sufficient time to prepare the bid prior to the date set for opening the bids;**
- (b) The RFB, which will include any specifications and pertinent attachments, shall define the items or services in order for the bidder to properly respond;**
- (c) All bids will be opened and reviewed by the appropriate County personnel with the skills, knowledge and experience to understand and evaluate the bids that were submitted. The bids will be reviewed against the specifications requested to determine which vendor bid is in the best interest of the County to pursue;**
- (d) A firm fixed-price contract award will be made in writing to the lowest responsive and responsible bidder, which is in the best interest of the County. Where specified in bidding documents, factors such as discounts, trade-in value, transportation cost,**

and life cycle costs shall be considered in determining which bid is lowest and the most advantageous to the County. Payment discounts will only be used to determine the low bid when prior experience indicates that such discounts are usually taken advantage of. In discussions with a potential vendor if the opportunity exists to request the potential vendor to give their "last and best" offer, that inquiry should be made of the potential vendor; and

- (e) The County reserves the right to accept and/or reject any/all bids if it is in the best interest of the County.

B. Procurement by Competitive Proposals. The technique of competitive proposals for acquiring experienced service providers is normally conducted with more than one source submitting an offer, and either a fixed-price or cost-reimbursement type contract is awarded. If this method is used, the following requirements apply:

1. Upon Administration approval, Requests for Proposals (RFP) will be publicized and identify all evaluation factors and their relative importance. Any response to publicized requests for proposals shall be considered to the maximum extent practical;
2. Upon approval by Administration, all competitive proposals shall be publicized by posting the appropriate documents on the County's website and MITN by Administration's Office;
3. The County shall evaluate responses to its solicitations and select awardees in accordance with the procedures outlined in section 7 Procurement Procedures;
4. Awards will be made to the responsible firm whose proposal is most advantageous to the County with price and other factors considered; and,
5. The County may use the competitive proposal procedures for qualifications-based procurement of certain professional services whereby competitors' qualifications are evaluated and the most qualified competitor is selected, subject to negotiation of fair and reasonable compensation. A procurement process where price is not to be used as the only selection factor. It can only be used in procurement of certain professional services as determined in the best interest of the County.

C. Procurement by Noncompetitive Proposals or Sole Source Arrangement is procurement through solicitation of a proposal from only one source, or after solicitation of a number of sources, competition is determined inadequate.

1. Procurement by noncompetitive proposals may be used only when the award of a contract is infeasible under small purchase procedures, sealed bids or competitive proposals and one of the following circumstances

applies:

- (a) The item is available only from a single source;
 - (b) The public exigency or emergency for the good/service will not permit a delay resulting from competitive solicitation;
 - (c) The funding source specifically authorizes the use of noncompetitive proposals; or
 - (d) After public solicitation, competition is determined inadequate.
 - 2. Cost analysis (i.e., verifying the proposed cost data, the projections of the data, and the evaluation of the specific elements of costs and profits), is required.
 - 3. When using a noncompetitive process, the County normally would be expected to submit the proposed procurement to the relevant funding source for pre-award approval, if applicable.
- D. Professional Services. It is the policy of the Board of Commissioners to solicit professional services based on qualifications. A competitive bid selection process may be used at the Board's discretion. This policy recognizes the importance of experience and the ability to work with County employees and the general public equally important as price.

7. PROCUREMENT PROCEDURES.

- A. All procurement by the County shall comply, at a minimum, with the requirements of subsections (1), (2), and (3) below:
- 1. The County shall avoid purchasing unnecessary or duplicative items. Consideration should be given to consolidating or breaking out procurements to obtain a more economical purchase as long as it does not violate other sections of this procurement policy.
 - 2. Where appropriate, and in the best procedural and economic interest of the County, an analysis should be made of lease versus purchase alternatives to determine which would be the most economical and practical procurement.
 - 3. Solicitations for goods and services provide for all of the following:
 - (a) A clear and accurate description of the technical requirements for the material, product or service to be procured. In competitive procurements, such a description shall not contain features which unduly restrict competition;
 - (b) Requirements which must be fulfilled and all other factors to be used in evaluating proposals submitted in response to

solicitations;

- (c) A description, whenever practicable, of technical requirements in terms of functions to be performed or performance required, including the range of acceptable characteristics or minimum acceptable standards;
- (d) When relevant, the specific features of "brand name or equal" descriptions that are to be included in responses submitted to the solicitation; and
- (e) Preference, to the extent it is logical, practicable, and economically feasible, for products and services that conserve natural resources and protect the environment and are energy efficient.

B. As appropriate and to the extent consistent with law, the non-Federal entity should, to the greatest extent practicable under a Federal award, provide a preference for the purchase, acquisition, or use of goods, products, or materials produced in the United States (including but not limited to iron, aluminum, steel, cement, and other manufactured products). The requirements of this section must be included in all subawards including all contracts and purchase orders for work or products under this award.

1. For purposes of this section:

- (a) "Produced in the United States" means, for iron and steel products, that all manufacturing processes, from the initial melting stage through the application of coatings, occurred in the United States.
- (b) "Manufactured products" means items and construction materials composed in whole or in part of non-ferrous metals such as aluminum; plastics and polymer-based products such as polyvinyl chloride pipe; aggregates such as concrete; glass, including optical fiber; and lumber.

C. Positive efforts shall be made by the County to utilize small businesses, minority-owned firms, and women's business enterprises, whenever possible. The County may take all of the following steps to further this goal.

- 1. Ensure that small businesses, minority-owned firms, and women's business enterprises are used to the fullest extent practicable;
- 2. Post/publicize opportunities that are available to conduct business with the County, when appropriate, on the County's website, MITN, etc. to encourage and facilitate participation by small businesses, minority-owned firms, and women's business enterprises;
- 3. To the extent possible and if it is practical and in the best interest of the

County, consider in the contract process whether potential vendors competing for larger contracts intend to subcontract with small businesses, minority-owned firms, and women's business enterprises;

4. Encourage, to the extent possible and when practical and in the best interest of the County, contracting with consortiums of small businesses, minority-owned firms and women's business enterprises when a contract is too large for one of these firms to handle individually; and
 5. Use the services and assistance to the extent possible, and as appropriate, practical, and in the best interest of the County, of such organizations as the Small Business Administration and the Department of Commerce's Minority Business Development Agency in the solicitation and utilization of small businesses, minority-owned firms and women's business enterprises but with the primary focus on MITN and MiDeal arrangements.
- D. The type of procuring instruments used (e.g., fixed price contracts, cost reimbursable contracts, sole source arrangements, and incentive contracts) shall be determined by the County but shall be appropriate for the particular procurement and for promoting the best interest of the program or project involved. The "cost-plus-a-percentage-of- cost" or "percentage of construction cost" methods of contracting shall not be used.
- E. Contracts shall be made only with responsible contractors who possess the potential ability to perform successfully under the terms and conditions of the proposed procurement. Consideration shall be given to such matters as contractor integrity, record of past performance, financial and technical resources or accessibility to other necessary resources.
- F. Debarment and Suspension - No contract shall be made to parties listed on the General Services Administration's List of Parties Excluded from Federal Procurement or Nonprocurement Programs in accordance with Executive Orders (E.O.s) 12549 and 12689, "Debarment and Suspension". Contractors with awards that exceed the small purchase threshold shall provide the required certification regarding its exclusion status and that of its principal employees.

8. COST AND PRICE ANALYSIS.

Some form of cost or price analysis shall occur in connection with every procurement action above \$2,500 in value. Price analysis may be accomplished in various ways, including the comparison of price quotations submitted, market prices and similar indications, together with discounts.

9. ADDITIONAL ITEMS FOR ANALYSIS/CONSIDERATION.

The County Board of Commissioners or authorized agent, reserves the right to accept or

reject any or all bids, quotes, or proposals, with or without cause. Bids, Quotes, and Proposals will be evaluated based on the following criteria:

- Comparison of unit price and total price;
- Delivery date promised and adherence to delivery schedule;
- Reputation regarding quality of product or service;
- Evaluation of whether minimum requirements have been met; and
- Location of prospective vendor with a local preference of 5% price variance between in-county and out-county vendors.

The County's interpretation of the continuation of the procurement process where the County has reoccurring invoices from the same vendor allows for not requiring continual approval of those invoices with a existing vendor if the invoices are \$5,000 or less per invoice.

10. PROCUREMENT RECORDS.

Procurement records and files for purchases in excess of \$1,000 shall include the following at a minimum:

- Basis for contractor selection or rejection;
- Justification for lack of competition when competitive bids or offers are not obtained; and
- Basis for award cost or price.

11. CONTRACT ADMINISTRATION.

A system for contract administration shall be maintained to ensure contractor conformance with the terms, conditions and specifications of the contract and to ensure adequate and timely follow up of all purchases. The County shall evaluate contractor performance and document, as appropriate, whether contractors have met the terms, conditions and specifications of the contract.

12. CONTRACT PROVISIONS.

The County shall include, in addition to provisions to define a sound and complete agreement, the following provisions in all contracts and subcontracts.

- A. Contracts in excess of \$5,000 shall contain contractual provisions or conditions that allow for administrative, contractual, or legal remedies in instances in which a contractor violates or breaches the contract terms, and provide for such remedial actions as may be appropriate;
- B. All contracts in excess of \$5,000 shall contain suitable provisions for termination by the County, with or without cause, including the manner by which termination shall be affected and the basis for settlement. In addition, such contracts shall describe conditions under which the contract may be terminated for default as well as conditions where the contract may be

terminated because of circumstances beyond the control of the contractor;

- C. For contracts dealing with specific acquisitions of certain goods and services such as construction, facility improvements, or other situations, the County shall comply with all requirements imposed by its funding sources. This includes any governmental regulations applicable to those funding sources such as, but not limited to bond documents, bid guarantees, performance bonds, and payment bonds.
- D. All negotiated contracts (except those for less than \$5,000) awarded by the County shall include a provision to the effect that the County shall have access to any books, documents, papers and records of the contractor which are directly pertinent to a specific program for the purpose of making audits, examinations, excerpts and transcriptions;
- E. All contracts, including small purchases, awarded by the County and their contractors where the source of the funds, directly or indirectly, is the federal government, shall contain the following procurement provisions as applicable:
 - 1. Equal Employment Opportunity - All contracts, when funded in whole or part by monies derived from the Federal government (either directly or indirectly), shall contain a provision requiring compliance with E.O. 11246, "Equal Employment Opportunity," as amended by E.O. 11375, "Amending Executive Order 11246 Relating to Equal Employment Opportunity," and as supplemented by regulations at 41 CFR part 60, "Office of Federal Contract Compliance Programs, Equal Employment Opportunity, Department of Labor."
 - 2. Copeland "Anti-Kickback" Act (18 United States Code (U.S.C.) 874 and 40 U.S.C. 276c) - All contracts in excess of \$2,000 for construction or repair, when funded in whole or part by monies derived from the Federal government (either directly or indirectly) shall include a provision for compliance with the Copeland "Anti-Kickback" Act (18 U.S.C. 874), as supplemented by Department of Labor regulations (29 CFR part 3, "Contractors and Subcontractors on Public Building or Public Work Financed in Whole or in Part by Loans or Grants from the United States"). The Act provides that each contractor or subrecipient shall be prohibited from inducing, by any means, any person employed in the construction, completion, or repair of public work, to give up any part of the compensation to which he is otherwise entitled. The recipient shall report all suspected or reported violations to the Federal awarding agency.
 - 3. Davis-Bacon Act, as amended (40 U.S.C. 276a to a-7) - When required by Federal program legislation, all construction contracts awarded by the recipients and subrecipients of more than \$2,000 shall include a provision for compliance with the Davis-Bacon Act (40 U.S.C. 276a to

a-7) and as supplemented by Department of Labor regulations (29 CFR part 5, "Labor Standards Provisions Applicable to Contracts Governing Federally Financed and Assisted Construction"). Under this Act, contractors shall be required to pay wages to laborers and mechanics at a rate not less than the minimum wages specified in a wage determination made by the Secretary of Labor. In addition, contractors shall be required to pay wages not less than once a week. The recipient shall place a copy of the current prevailing wage determination issued by the Department of Labor in each solicitation and the award of a contract shall be conditioned upon the acceptance of the wage determination. The recipient shall report all suspected or reported violations to the Federal awarding agency.

4. Contract Work Hours and Safety Standards Act (40 U.S.C. 327-333) - All contracts in excess of \$2,000 for construction contracts and in excess of \$2,500 for other contracts that involve the employment of mechanics or laborers, when funded in whole or part by monies derived from the Federal government (either directly or indirectly), shall include a provision for compliance with Sections 102 and 107 of the Contract Work Hours and Safety Standards Act (40 U.S.C. 327-333), as supplemented by Department of Labor regulations (29 CFR part 5).
5. Rights to Inventions Made Under a Contract or Agreement - Contracts or agreements for the performance of experimental, developmental, or research work, when funded in whole or part by monies derived from the Federal government (either directly or indirectly), shall provide for the rights of the Federal Government and the recipient in any resulting invention in accordance with 37 CFR part 401, "Rights to Inventions Made by Nonprofit Organizations and Small Business Firms Under Government Grants, Contracts and Cooperative Agreements," and any implementing regulations issued by the awarding agency.
6. Clean Air Act (42 U.S.C. 7401 et seq.) and the Federal Water Pollution Control Act (33 U.S.C. 1251 et seq.), as amended - Contracts and subgrants of amounts in excess of \$100,000, when funded in whole or part by monies derived from the Federal government (either directly or indirectly), shall contain a provision that requires the recipient to agree to comply with all applicable standards, orders or regulations issued pursuant to the Clean Air Act (42 U.S.C. 7401 et seq.) and the Federal Water Pollution Control Act as amended (33 U.S.C. 1251 et seq.). Violations shall be reported to the Federal awarding agency and the Regional Office of the Environmental Protection Agency (EPA).
7. Debarment and Suspension (Executive Orders 12549 and 12689)—A contract award (see 2 CFR 180.220) must not be made to parties listed on the governmentwide exclusions in the System for Award Management (SAM), in accordance with the OMB guidelines at 2 CFR 180 that implement Executive Orders 12549 (3 CFR part 1986 Comp.,

p. 189) and 12689 (3 CFR part 1989 Comp., p. 235), "Debarment and Suspension." SAM Exclusions contains the names of parties debarred, suspended, or otherwise excluded by agencies, as well as parties declared ineligible under statutory or regulatory authority other than Executive Order 12549.

8. Byrd Anti-Lobbying Amendment (31 U.S.C. 1352) - Contacts for an amount above \$100,000, when funded in whole or part by monies derived from the Federal government (either directly or indirectly), shall include a certification by the contracting parties that they have not and will not use Federal appropriated funds to pay any person or organization for influencing or attempting to influence an officer or employee of any agency, a member of Congress, officer or employee of Congress, or an employee of a member of Congress in connection with obtaining any Federal contract, grant or any other award covered by 31 U.S.C. 1352 and to further require disclosure of any lobbying with non-Federal funds that takes place in connection with obtaining any Federal award.

- F. Iran Linked Business. The respondent must certify to the County that neither it nor any of its successors, parent companies, subsidiaries, or companies under common ownership or control of the Contractor, are an "Iran Linked Business" engaged in investment activities of \$20,000,000.00 or more with the energy sector of Iran, within the meaning of the Iran Economic Sanctions Act, Michigan Public Act 517 of 2012 (MCL 129.311 et seq.). The respondent shall not become an "Iran linked business" during the term of the contract.

NOTE: IF A PERSON OR ENTITY FALSELY CERTIFIES THAT IT IS NOT AN IRAN LINKED BUSINESS AS DEFINED BY PUBLIC ACT 517 OF 2012, IT WILL BE RESPONSIBLE FOR CIVIL PENALTIES OF NOT MORE THAN \$250,000.00 OR TWO TIMES THE AMOUNT OF THE CONTRACT FOR WHICH THE FALSE CERTIFICATION WAS MADE, WHICHEVER IS GREATER, PLUS COSTS OF INVESTIGATION AND REASONABLE ATTORNEY FEES INCURRED, AS MORE FULLY SET FORTH IN SECTION 5 OF ACT NO. 517, PUBLIC ACTS OF 2012.

*This Supersedes Federal Grant Policy Approved 02/01/2018 Motion # 60-18

FEDERAL GRANT MANAGEMENT POLICY

1. GENERAL

The purpose of this policy is to establish a standard set of guidelines pursuant to those established under Federal Uniform Guidance and 2 CFR 200 of the Federal Compliance Supplement, which set guidance for Federal Grantees. In order to maintain appropriate internal control over the Grants that the County has been awarded, all grant agreements must be approved by the County Board of Commissioners.

2. DEFINITIONS

Uniform Guidance means the Office of Management and Budget's (OMB) Uniform Administrative Requirements, Cost Principles, and audit requirements for Federal Awards.

Federal Grantees means a non-Federal agency that has received a Federal grant either directly from the Federal Government or as a pass-through grantee with grant funds coming through the State, other local government, or any other properly authorized entity.

3. POLICY/PROCEDURES

Activities Allowed/Unallowed and Allowable Costs/Cost Principles

The requirements for activities allowed or unallowed under any Federal grant award are contained in program legislation, Federal awarding agency regulations, and the terms and conditions of the award.

The requirements for allowable costs/cost principles are contained in 2 CFR 200, subpart E, program legislation, Federal awarding agency regulations, and the terms and conditions of the award. The requirements for the development and submission of indirect cost rate proposals and cost allocation plans (CAPs) are contained in 2 CFR part 200 Appendix X.

In order to ensure compliance with these requirements, the County has implemented the following policies and procedures:

- A. All grant expenditures will be in compliance with the Uniform Guidance, State law, and County policy. The provisions of the grant award agreement will also be considered in determining allowability. Grant funds will only be used for

expenditures that are considered reasonable and necessary as defined by 2 CFR 200.404 "Reasonable Costs" for the administration of the program.

- B. The Department Head, Elected Official, or their designee responsible for program compliance related to the Federal grant must have a strong working knowledge of Subpart E - Cost Principles of the Code of Federal Regulations (CFR) prior to and for the duration the County is in receipt of the Federal grant funding.
- C. Grant expenditures will be approved by the Department Head/Elected Official or designee initially through the budget and procurement processes as applicable. All bills or invoices must be received and approved by the Department and submitted to Administration for payment. This will be evidenced by approval noted on the invoice or maintained within the accounting software. Accounts payable disbursements will not be processed for payment until necessary approval has been obtained.
- D. Payroll costs will be documented in accordance with the Uniform Guidance with timesheets, and any other payroll records being approved at the Department level prior to payroll disbursements being processed by Administration.
- E. The County will be permitted to charge indirect costs to federal grants, if permitted, in various ways such as (1) the federally negotiated indirect cost rate (if one exists), (2) through the Central Services Cost Allocation Plan as prepared in accordance with 2 CFR Part 225, or (3) the de minimis rate of 10 percent. These costs will be charged on a systematic and rational basis.
- F. For grants that are not expenditure reimbursement based, such as grants that reimburse on a "per unit basis" i.e., number of meals served, number of miles driven, etc., the Department participating in such a grant is still required to document costs related to the grant. In addition, program related data should be maintained at the Department level to support the number of units provided to support the amount of the grant reimbursement.

Cash Management

The requirements for cash management are contained in 2 CFR §200.305, program legislation, Federal awarding agency regulations, and the terms and conditions of the grant award.

In order to ensure compliance with these requirements, the County has implemented the following policies and procedures:

- A. A majority of the County's Federal grants are awarded on a reimbursement basis. As such, program costs will be expended and disbursed prior to requesting reimbursement from the grantor agency. For grants that may disburse funds to the County prior to the County earning the grant funds, these funds will be reported

as “unearned revenue” until earned by the County in accordance with the grant requirements.

- B. Grant reimbursements will be initiated by either the applicable Department or Administration where the determination will be made as to the appropriate reimbursement amount to request. If the Department initiates the reimbursement request, that Department must maintain supporting documentation on all reimbursements. Documentation of how this amount was determined will be agreed to by the Department Head/Elected Official where the grant funds are being expended. The Department Head/Elected Official shall provide copies of said documentation to Administration for retention for audit purposes.
- C. Each reimbursement request will be reviewed/approved by the Department Head/Elected Official or their designee for the Department where the grant funds are being expended. This request will be signed, as required and the request will be transmitted as required to the applicable funding source for reimbursement.

Allowable Costs/Cost Principles

For Federal grants where compensation and fringe benefits are allowable costs to be charged to a specific grant, the County will assure these types of charges are in compliance with OMB Guidance, 2 CFR 200; §200.430 and §200.431. In general, compensation charged to Federal grants will be for personal services including all remuneration paid for services an employee rendered during the period of performance under the Federal Award. All compensation and fringe benefits that are charged must be reasonable for the services rendered and will conform to the established written policies of the County. These charges will be consistently applied for both Federal and non-Federal activities and will meet the requirements of Federal statute, where applicable.

Charges to Federal awards for compensation and fringes benefits must be based on records that accurately reflect the work performed. These records will be supported by the County’s system of internal control which provides reasonable assurance that the charges are accurate, allowable, properly allocated, and incorporated into the official records of the County. The records will reasonably reflect the total activity for which the employee is compensated by the County not to exceed 100% of compensated activities. These records will also comply with the established accounting policies and practices of the County and support the allocation of the employee’s compensation and fringe benefits among specific activities or cost objectives if the employee works on multiple Federal Awards.

For further clarification of the requirements the County will comply with see 2 CFR 200; §200.430 and §200.431.

Federal Grant Timekeeping

Lapeer County shall perform the following procedures to meet federal grant timekeeping requirements:

- A. A payroll time sheet is completed by hourly employees whose wages are paid directly with federal grant money. This time sheet is reviewed and approved by their Supervisor and Administrator of the grant program. The Payroll application can segregate applicable wages and benefits to the grant.
- B. Any employee whose time is split between a federal grant and another grant funding source is required to complete a federal timekeeping log sheet. The log sheet may be an excel spreadsheet that details activities and tallies hours assigned to each specific grant in order to determine the exact percent of time allocation, or as in the Title IV-D program, daily bubble sheets are completed in 15-minute increments for services related to the program. The Administrator responsible for the program reviews the timekeeping log/bubble sheets, determines if the time allocation concurs with the budget, and approves if it is deemed acceptable. If there are discrepancies, necessary adjustments are made through a budget amendment. The log sheets are turned into the Grant Fiscal Manager quarterly for testing.
- C. Employees who are 100% funded by a federal source complete a Federal Certification form contemporaneously and semi-annually. The certification is approved by their Supervisor and the Administrator responsible the program.
- D. Any employee who spends 100% of their time in a program, but is only partially charged to a federal grant due to limited funding available, and the remainder of pay is covered by local money, completes a Federal Certification form semi-annually. It is noted on the certification the limited percentage of federal funding. The certification is approved by the Administrator responsible the program.

All timekeeping forms are reviewed by the Department Head and maintained in the grant files. Payroll time sheets are maintained in the Payroll Office. Salary costs are reviewed quarterly and compared to the timekeeping devices for accuracy. Variance are investigated, explained, and adjusted if necessary.

4. OVERSIGHT AUTHORITY

Oversight authority for grants management is the responsibility of the Department Head/Elected Official where the Federal grant is being conducted. Ultimate oversight authority is the responsibility of County Administration as required by the County Board of Commissioners. County Administration will constantly review Departmental management of grants to assure conformity with this policy.

5. DISCIPLINARY MEASURES

Disciplinary measures consistent with existing law, County policy, collective bargaining agreements, etc., when applicable, may be taken if County grant funding is used in violation of this policy. There are also potential negative implications with the Federal funding source including, but not limited to, the Federal funding source questioning costs charged to the grant which may require repayment or eliminating the County from eligibility for future Federal grants.

FEDERAL GRANT COMPENSATION POLICY

1. GENERAL

The purpose of this policy is to establish a standard set of guidelines pursuant to those established under Federal Uniform Guidance and 2 CFR 200 of the Federal Compliance Supplement, which set guidance for Federal Grantees as it relates to compensation and fringe benefits charged to Federal grants. In order to assist in maintaining appropriate internal control over the Grants and the related costs charged to those applicable grants that the County has been awarded, all grant agreements must be approved by the County Board of Commissioners and compensation and fringe benefits charged to those grants must be in accordance with all applicable laws, contracts, applicable collective bargaining agreements, etc. Federal Uniform Guidance should be considered also if the compensation and fringe benefits will be charged to Federal grants.

2. DEFINITIONS

Uniform Guidance means the Office of Management and Budget's (OMB) Uniform Administrative Requirements, Cost Principles, and audit requirements for Federal Awards.

Federal Grantees means a non-Federal agency that has received a Federal grant either directly from the Federal Government or as a pass-through grantee with grant funds coming through the State, other local government, or any other properly authorized entity.

3. POLICY/PROCEDURES

For Federal grants where compensation and fringe benefits are allowable costs to be charged to the specific grant, the County will assure these types of charges are in compliance with OMB Guidance, 2 CFR 200; §200.430 and §200.431. In general, compensation charged to Federal grants will be for personal services including all remuneration paid for services an employee rendered during the period of performance under the Federal Award. All compensation and fringe benefits that are charged must be reasonable for the services rendered and will conform to the established written policies of the County. These charges will be consistently applied for both Federal and non-Federal activities and will meet the requirements of Federal statute, where applicable.

Charges to Federal awards for compensation and fringes benefits must be based on records that accurately reflect the work performed. These records will be supported by the County's system of internal control which provides reasonable assurance that the charges are accurate, allowable, properly allocated, and incorporated into the official records of the County. The records will reasonably reflect the total activity for which the employee is compensated by the County not to exceed 100% of compensated activities. These records will also comply with the established accounting policies and practices of the County and support the allocation of the employee's compensation and fringe benefits among specific activities or cost objectives if the employee works on multiple Federal Awards.

For further clarification of the requirements the County will comply with see 2 CFR 200; §200.430 and §200.431.

4. OVERSIGHT AUTHORITY

Oversight authority for grants management is the responsibility of the Department Head/Elected Official where the Federal grant is being conducted. Ultimate oversight authority is the responsibility of County Administration as required by the County Board of Commissioners. County Administration will constantly review Departmental management of compensation and fringe benefits charged to grants to assure conformity with this policy.

5. DISCIPLINARY MEASURES

Disciplinary measures consistent with existing law, County policy, collective bargaining agreements, etc., when applicable, may be taken if County grant funding is used in violation of this policy. There are also potential negative implications with the Federal funding source including, but not limited to, the Federal funding source questioning costs charged to the grant for compensation and fringe benefits which may require repayment or eliminating the County from eligibility for future Federal grants.

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LAPEER COUNTY SOCIAL MEDIA USE POLICY

PURPOSE:

To establish a policy and procedure necessary to protect the County from liability and to maintain the reputation and professional work environment of the County and its employees if/when members utilize social media networks.

POLICY:

Members shall adhere to the any/all County/Department policies and procedures, rules and regulations, orders, and the law if/when using social media networks.

PROCEDURES:

1. Social media includes, but is not limited to, the use of internet or cellular based websites, virtual communities, networks, mediums, technology, applications, or tools designed to disseminate, share or post written or electronic messages or information, photographs, music, recordings, video, or other forms of expression, opinion, thought, or content to/with/for other persons or parties. Post or posting includes, but is not limited to, the placing or entering of written or electronic information, photographs, music, recordings, videos, or other forms of expression, opinion, thought, or content in/on any form of social media.

2. Members are generally free to express themselves as private citizens on social media as long as the posting or expression does not:

- a. Appear that they are representing the County.
- b. Impair the public perception of the County, its members or the services it provides.
- c. Impair or interfere with the performance or providing of County operations, services, or duties.
- d. Impair or compromise a member's reputation or credibility in a County work related judicial court or administrative hearing setting.
- e. Impair required organizational discipline, harmony, or professional relationships.
- f. Violate any County policies and procedures, rules and regulations, orders, or the law.

3. If/When it is brought to the attention of the County that a member has posted on any social media site information, material or content that is perceived to be in violation of any County policies and procedures, rules and regulations, orders, or law, then the member shall be ordered to immediately and completely remove the posting from the social media site(s) unless/until the content of the posting is reviewed and approved by the County Administrator, or designee

- 4.** Members shall not express or portray on any social media site that they are speaking or acting on the behalf of the County, or that they are representing the interests, opinions, views, or information from the County, without the prior written approval of their Department Head and/or County Administrator.
- 5.** Members shall not post any County logo, emblem, badge or patch, or appear in any photograph or video recording.
- 6.** Unless obtained under identified provisions of law and/or approved under County Policies and procedures, rules and regulations, or orders, members are prohibited from posting, or providing or allowing others to post on any social media site, any County reports, business records or communications, photographs, audio or video recordings, or any other County materials or information.
- 7.** Members are prohibited from taking and/or making and posting on any social media site or providing or allowing others to post on any social media site, any photographs or audio or video recordings taken or made while any member is on duty, unless being done in accordance with their responsibilities.
- 8.** As public employees, members are cautioned that what they express or portray on social media, on or off duty, may not be protected under the First Amendment of the US Constitution and may subject the member to discipline.
- 9.** Members should always consider that their use of social media may expose themselves and their families, friends, and coworkers as being identified as public employees increasing their personal safety risk exposure.
- 10.** Members are reminded that there is no expectation of privacy for anything accessed on or via a County owned computer or computer system, or in any communications on the County email system, or on any telephone lines, and/or in the records or content of any County cell phone call or text communications. Any/All of the above communications may also be legally considered as public records subject to possible public disclosure and release under Michigan's Freedom of Information Act (FOIA).
- 11.** Members are encouraged that if/when they are in doubt about the permissibility, or wisdom, of posting any expressions or content on any social media site, that they should consider seeking a review of the matter by their department head prior to making the posting.
- 12.** Any/All postings on County approved and maintained social media sites must be approved in advance by the employee's department head and/or County Administrator, or designee.
- 13.** Nothing in this policy should be construed or applied to prohibit any member's rights under the First Amendment of the US Constitution, the Public Employee Labor Relations Act, and/or any other applicable law.

LAPEER COUNTY SOCIAL MEDIA DEPARTMENT POLICY

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PURPOSE:

1. To address the fast-changing landscape of the Internet and the ways in which residents communicate and obtain information online, Lapeer County encourages the use of social media to reach a broader audience in order to further the mission and goals of the County and the objectives of its departments, where appropriate.
2. The County has an overriding interest and expectation in deciding what is "spoken" on behalf of the County on the County's social media sites.
3. This policy establishes guidelines for the establishment and use by the County of social media sites (including but not limited to Facebook and Twitter) as a means of conveying County information to its citizens, increasing transparency, engaging citizens, and/or encouraging citizen participation in the affairs of local government.
4. The intended purpose behind establishing County social media sites is to disseminate information from the County, about the County, to its citizens.
5. For purposes of this policy, "social media" is understood to be content created by individuals, using accessible, expandable, and upgradable publishing technologies, through and on the Internet. Examples of social media include Facebook, Twitter, YouTube, and LinkedIn. For purposes of this policy, "comments" include information, articles, pictures, videos or any other form of communicative content posted on a County of Lapeer social media site or as online posts to newspaper articles or blogs.

RESPONSIBILITIES:

1. The establishment and use by any County department of County social media sites are subject to approval by the Department Head and/or County Administrator.
2. All County social media sites posted by departments will be subject to approval by the Department Head who should monitor content on County social media sites to ensure adherence to both the County's Social Media Policy and the interest and goals of the County of Lapeer. The sole allowable exception to this section includes law enforcement social media sites established and utilized for the purpose of criminal investigation and obtaining information regarding crime in the County.
3. Employees, contractors, consultants and vendors must report unauthorized uses of County social media or County social media accounts to their Supervisor or other appropriate County personnel, as the case may be.

POLICY:

1. The County's website will remain the County's primary and predominant Internet presence.

2. The best, most appropriate County uses of social media tools fall generally into two categories:

As channels for disseminating time-sensitive information as quickly as possible (example: emergency information).

As marketing / promotional channels which increase the County's ability to broadcast its messages to the widest possible audience.

3. Whenever possible, content posted to County social media sites will also be available on the County's website.

4. Whenever possible, content posted to County social media sites should contain links directing users back to the County's official website for in-depth information, forms, documents or online services necessary to conduct business with the County.

5. County social media sites are subject to the Michigan Freedom of Information Act (FOIA). Any content maintained in a social media format that is related to County business, including a list of subscribers, posted communication, and communication submitted for posting, may be a public record subject to public disclosure, and therefore, subject to the County's Record Retention Policy.

6. Whenever possible, County social media sites shall clearly indicate that any articles and any other content posted or submitted for posting may be subject to public disclosure. Users shall be notified that public disclosure requests must be directed to the relevant County Departmental FOIA Coordinator.

7. The County reserves the right to restrict or remove any content that is deemed in violation of this Social Media Policy or any applicable law. The intended and primary purpose behind establishing County's social media sites is to disseminate information from the County, about the County, to its citizens, businesses, and other customers.

8. Comments containing any of the following inappropriate forms of content shall not be permitted on County social media sites and are subject to removal and/or restriction:

a. Comments not related to the original topic, including random or unintelligible comments;

b. Profane, obscene, violent, or pornographic content and/or language;

c. Content that promotes, fosters or perpetuates discrimination on the basis of race, creed, color, age, religion, gender, or national origin;

d. Defamatory or personal attacks e. Threats to any person or organization;

f. Comments in support of, or in opposition to, any political campaigns, referendums or other ballot measures;

g. Solicitation of commerce including, but not limited to, advertising of any business or product for sale Conduct in violation of any federal, state or local law;

h. Encouragement of illegal activity;

i. Information that may tend to compromise the safety or security of the public or public systems;

j. Content that violates a legal ownership interest, such as a copyright, of any party; or

k. Topics and information which are exempt from disclosure as provided for under the Michigan Open Meetings Act and FOIA. These guidelines must be displayed to users or be made available by hyperlink.

9. Departments shall monitor their social media sites for comments requesting responses from the County and for comments in violation of this policy. When a County employee or authorized contractor, consultant, or vendor responds to a comment, in his/her official capacity as a County representative, the individual's name and title should be made available, and the individual shall not share personal information about himself or herself, or other County employees, contractors, consultants, or vendors.

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Lapeer County Animal Control
Cremation Fee Schedule
Effective September 2023



WEIGHT	GROUP CREMATION	PRIVATE CREMATION INCLUDES BASIC URN
0-50 LBS	\$50.00	\$250.00
50-100 LBS	\$100.00	\$250.00
100+ LBS	\$150.00	\$250.00
CATS	\$40.00	\$250.00
POCKET PET	\$25.00	\$250.00

REMAINS CAN BE DROPPED OFF DURING NORMAL OFFICE HOURS
(MONDAY, TUESDAY, THURSDAY, FRIDAY 9 AM - 4 PM)

ALL PRIVATE CREMATIONS WILL BE COMPLETED ON WEDNESDAYS WITH
AVAILABLE PICK UP ON FRIDAYS

IF YOU HAVE ANY QUESTIONS, PLEASE CONTACT THE ANIMAL CONTROL OFFICE
DURING NORMAL OFFICE HOURS AT (810) 667-0236

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**COUNTY OF LAPEER and LAPEER COUNTY COURTS
PERSONNEL AND OPERATIONS POLICY MANUAL**

Policy Subject: **TRAINING REGISTRATION / OVERNIGHT TRAVEL**

Authorized by Board of Commissioners:

Motion: **#2023-**

Date: **09/28/2023**

Authorized or Revised by Chief Judge:

Date:

Amended: Motions #362-96, #191-00; #244-00; #245-00; #247-00, 520-02, #31-08; #68-08
#196-08; #272-17; #465-18; #208-20; #214-21; **#2023-**

This policy supersedes all other previous policies regarding this topic.

STATEMENT OF POLICY

All overnight travel by employees and appointed officials must be reviewed in advance by submitting a *Training Registration/Overnight Travel Request* (hereafter referred to as *TR/O Travel Request*) for approval by the County Administrator/Controller and possible review by the Board of Commissioners **at least fifteen days prior to the travel date**. In order for reimbursement, elected officials must submit a *TR/O Travel Request*. All supporting documentation **MUST** be attached to the *TR/OT*, including the conference agenda, registration form and fee/cost, hotel accommodations form with rates, and meal details if included (please note that if meals are included with registration, additional meal reimbursements will **not** be allowed). Requests without supporting documentation will not be processed and will be returned to the Department, which may cause delays in approval and/or reimbursements.

When travel has been approved, employees are responsible for making their own travel arrangements as directed by their Department Head. Travel related expenses shall be authorized in accordance with the approved Lapeer County Schedule of Travel Rates. Expenses must be listed on a *Travel Expense Voucher (GC-6)*, with receipts for lodging, meals, transportation and other travel/meeting related expenses attached, and submitted through the audit procedure to the Finance Department within 30 days following conclusion of travel, with the understanding that if the expenses are not submitted within the 30-day period, the request for payment shall be submitted to the Board of Commissioners for their consideration and approval. **GC-6 forms must be fully completed in its entirety and include all details.**

Rides shall be shared except by prior approval of the Department Head, and the sharing of overnight accommodations is strongly encouraged whenever possible. Transportation will be reimbursed according to the most reasonable, economical mode of travel. Expenses for alcoholic beverages and tips are not reimbursable. Any employee who is involved in an accident while traveling on business must promptly report the incident to their immediate supervisor. ~~Vehicles owned, leased, or rented by Lapeer County may not be used for personal use.~~

If an employee in travel status is accompanied by a family member or friend, the presence of the companion shall not interfere with successful completion of County business. All costs related to companion's travel are the responsibility of the employee. If conference time is combined with personal or vacation time, such non-business travel expenses are the responsibility of the employee.

Abuse of this Travel Policy, including falsifying expense reports to reflect costs not incurred by the employee, can be grounds for disciplinary action, up to and including termination of employment.

SINGLE DAY TRAINING/MEETINGS

For a non-overnight training/meeting (leaving and returning to the County within the same 24 hour period) that are **held out of the County**, all employees must complete a TR/OT Request Form (and supporting documentation) for both liability and accountability reasons.

For a non-overnight training/meeting **within Lapeer County**, the Department Head shall review and approve the request, keeping a log of any employees that have been authorized to leave the County on County business. No *TR/O Travel Request Form* needs to be submitted to the County Administration Office. If seeking registration or mileage reimbursement (for use of personal car), the *Travel Expense Voucher (GC-6)* shall include a statement that this was a single day event, approved by the Department Head.

VIRTUAL/ONLINE TRAINING/MEETINGS

Virtual/**Online** training will be encouraged and approved in the same manner as single day training. The Department Head shall review and approve the request, with no *TR/O Travel Request Form* needing to be submitted to the County Administration Office. If registration is required, this can be approved by the Department Head if it is in the Departments approved budget. If not budgeted, a budget amendment must be prepared and submitted to the board for approval.

OVERNIGHT TRAVEL

For all in-state and out-of-state overnight travel a completed Lapeer County *TR/O Travel Request Form* must be submitted to the County Administration Office for review by the County Administrator/Controller. The conference/seminar brochure that contains the related expenses must be attached to the *TR/O Travel Request Form*. *TR/O Travel Requests Forms* are available in the Administration Office and on the County's Shared Drive under "Forms."

- 1) All applicable sections on the *Travel Request Form* **must be completed**, including account numbers that will be used to cover all expenses. Expenses shall be authorized in accordance with the approved *Lapeer County Schedule of Travel Rates*.
- 2) All *TR/O Travel Request Forms* must be submitted to the County Administration Office at least 15 days prior to the travel date, unless there are extenuating circumstances. Following review by the Board, the County Administration Office will forward the *TR/O* to the Accounts payable Department to be matched with subsequent vouchers **and approved TR/OT's will be uploaded on the County's shared drive for the departments' viewing. Vouchers will not be processed by the Accounts Payable Department without a copy of the reviewed TR/OT.**

TRAVEL EXPENSES

1. Travel expenses shall be authorized according to the limits as established in the *Lapeer County Schedule of Travel Rates*.
2. A completed *Travel Expense Voucher (GC-6)*, **including all receipts**, must be submitted to the Finance Department within 30 days following conclusion of travel for approval of reimbursement of travel expenses.
 - a. Expenses shall be itemized in the order in which they occurred (by date), using one line for each item (day of month column).
 - b. Note in the description column for "Travel" the time, place and date of departure, for meetings indicate the type, location, and duration.
 - c. If travel is approved in private automobile, note in that column the mileage and approved rate per mile.
 - d. The columns for County owned automobile, cab, or bus fare, and for hotel and meals should be used as appropriate with approved rates (see attached *Schedule of Travel Rates*.)
 - e. The "Other Expenses" column shall be used for meeting per diem expenses that are not appropriate for other columns.

LAPEER COUNTY **SCHEDULE OF TRAVEL RATES**

LODGING, MEALS, and MILEAGE

Lodging		Lodging rate not to exceed the lowest single room rate (unless sharing with other county employee) if staying at the hotel where the conference is held, or actual cost if less than the lowest single room rate, plus any mandatory taxes/fees. Conference must be held more than fifty (50) miles from the County Complex Building to qualify for lodging expense.
Breakfast	\$ 8.50 Up to \$ 12.00	Meals eaten prior to 10:30 a.m.
Lunch	\$ 8.50 Up to \$ 14.00	Meals eaten between 10:31 a.m. & 3:30 p.m.
Dinner	\$19.00 Up to \$ 25.00	Meals eaten after 3:31 p.m.
Mileage	65.5 cents/mile* (2023 rate)	*Rates will be adjusted annually according to the IRS updated rates.

NOTES: Tips and/or alcohol are not reimbursable expenses. Reimbursements will be made based on actual amounts, but not to exceed the rates stated above. All **itemized original receipts MUST be submitted** with reimbursement request or they will not be processed.

MEALS REIMBURSEMENT

Per both State and Federal regulations, for the expense of a meal to be an allowable reimbursement, the meal must be incurred while the employee is traveling away from home on County business. The period of time must be sufficiently long to require a period of sleep or rest; this means an overnight stay. Employees who travel and return within the course of a normal workday are not considered away from home. This means unless the employee is out-of-the-County for an overnight period of time, expenses for meals shall not be reimbursable.

In the event that prior agreements (i.e. union contracts) require the reimbursement of meals on approved travel out of the County when an overnight stay did not take place, the Internal Revenue Code provides that the value of the reimbursement for meals shall be included in the employee's wages and reported on Form W-2. In all cases, the allowable meals reimbursement shall follow the **Board approved schedule of meal reimbursement rates**.

MILEAGE REIMBURSEMENT

In the event an employee is required to use their personal vehicle in the performance of County business, they shall be entitled to a mileage reimbursement equal to actual miles driven multiplied by the **Board approved mileage rate** (*please note that the rates will be adjusted annually according to IRS updated rates as stated in the above schedule*). The actual miles driven shall only include the miles from the employee's primary place of business to their approved destination (or destinations should there be multiple approved stops) and the return to the place of employment. This means that travel from the employee's place of residence to their primary place of employment are a non-reimbursable expense. (i.e. from home to any County facility)

Should an employee be authorized to travel directly from their place of residence to a location within the county that is not their primary place of employment, this first stop shall be deemed travel from home to work, and thus non-reimbursable. However, travel to subsequent authorized work related location may be considered reimbursable. Further, any travel associated with, related to or in conjunction with the acquisition of meals, shall not be reimbursable.

PROCEDURAL GUIDELINES:

Registration: Once travel has been approved, the Department can voucher payment for registration if required and a check will be prepared during the normal Accounts Payable process and mailed with registration forms.

Lodging: Once travel has been approved, Employees ~~can~~ **may** reserve lodging using a credit card. When making reservations, *the reservation must include the employee's name and the County of Lapeer as the agency/company name and* the employee should determine total lodging expense (less Michigan Sales Tax non-reimbursable). **When making hotel reservations, be sure to inform the hotel that the County of Lapeer is a government entity and is exempt from Michigan Sales Tax**, then request a Michigan Tax Exempt Certificate from the Finance Department. The Department can then voucher a check for lodging expense

and request a form 3372 (Michigan Sales and Use Tax Certificate of Exemption). The check will be prepared during the normal Accounts Payable process and can be returned to the Department so that the employee can present the Check and Tax Exempt Form at check-in, assuring nothing is charged to the Credit Card used to make the reservation. **If utilizing a County Credit Card for registrations or accommodations, you must submit your TR/OT form and documentation to the Administration Office immediately upon making the reservation.**

Meals: Meals are only reimbursed if meal is not included with registration. Breakfast Meals are eaten between 12:00 a.m. and 10:30 a.m. and reimbursed up to ~~\$8.50~~ **\$12.00**. Lunch Meals are eaten between 10:31 a.m. and 3:30 p.m. and are reimbursed up to ~~\$8.50~~ **\$14.00**. Dinner Meals are eaten between 3:31 p.m. and 11:59 p.m. and are reimbursed up to ~~\$19.00~~ **\$25.00**. Tips and alcohol are NOT reimbursable. All itemized original receipts MUST be submitted with reimbursement request or they will not be processed.