

**DOUGLAS COUNTY ADMINISTRATIVE
POLICIES AND PROCEDURES**

NUMBER: 100.06
EFFECTIVE DATE: 03/19/2020
REVISED:
AUTHORITY:
COUNTY MANAGER: PC BOC

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SUBJECT: INTERNAL REVIEW COMMITTEE

1. PURPOSE:

To establish a standard internal review practice to ensure financial accountability with personnel requisitions, budget modifications, grant management, capital project management, building/facilities modification and other items that may require fiscal oversight and require County Manager approval.

2. DEFINITIONS:

2.1. **Department/Office:** Shall mean the departments under the responsibility of the County Manager, and the elected offices that are required to obtain County Manager approval, or anyone asking for the County Manager's support for an action that would have a fiscal impact on the County.

2.2. **Internal Review Committee:** The Internal Review Committee (IRC) shall consist of the County Manager, the Human Resources Director, the Chief Financial Officer, the Chief Civil Deputy District Attorney and, for requests involving building/facility modifications, the Superintendent of Maintenance and Operations. In addition, the managers described above may request additional staff of their organizations to attend for specific topics, as needed, or they may assign representatives to attend in their place.

3. PROCEDURES:

3.1. **IRC Meetings:** The IRC will normally meet every Wednesday morning.

3.2. Agenda Preparation

The County Manager's office will prepare the agenda for the IRC meeting. Agenda requests must be completed and submitted by the requesting department/office by emailing the Agenda Request form and any backup materials to IRC@douglasnv.us. Once submitted, the County Manager's office will notify the requesting department/office of the specific date and time that the item will be heard by the IRC.

3.3. Operational Areas Requiring IRC Review and County Manager Approval

3.3.1. Personnel Requisition

Regardless whether a staff position is funded in the current fiscal year's budget, review by the Human Resources Director, the Chief Financial Officer and the

County Manager is required to obtain approval to begin the recruitment process. If during the committee's review any questions or concerns arise, the requisition will be forwarded to the next IRC meeting for further review. The purpose of the review is to assure that the overall County budget projections are on track; that the budget projections associated with the staff position are being met and that the department/office has evaluated the necessity for the position.

3.3.2. Board of County Commissioners Agenda

As a pre-requisite to placing an item on a Board of County Commissioners' (BOCC) meeting agenda, the requesting department/office shall meet with the IRC. The requesting department/office should prepare a detailed explanation of the item, including any relevant background information. It is recommended that the requesting department/office meet with their supervisor prior to requesting a meeting with the IRC.

3.3.3. Budget Modification

As a pre-requisite to placing an item requesting the modification of the approved budget on the BOCC's agenda, the requesting department/office shall meet with the IRC. In general, the requesting department/office should prepare a detailed explanation and analysis of the proposed budget modification for both the current fiscal year and subsequent years. It is recommended that the requesting department/office meet with the Finance Department prior to requesting a meeting with the IRC.

Budget modifications may include, but are not limited to:

3.3.3.1. Budget Augmentation

An increase in the appropriations (expense) of a fund when actual resources (revenues) exceed those previously budgeted. Budget augmentations become effective upon filing of the resolution with the Department of Taxation. The Finance Division presents budget augmentations to the BOCC three times annually, or as necessary.

3.3.3.2. Budget Transfer

Transfers between functions, funds or contingency accounts must be approved by the BOCC via a resolution, at a regularly scheduled meeting and recorded in the official minutes of the meeting. The Finance Division presents budget transfers requiring the BOCC's approval three times annually, or as necessary.

Budget Functions are the following mandatory categories as required under the State of Nevada Local Government Budget Act: *General Government, Judicial, Public Safety, Public Works, Sanitation, Health, Welfare, Culture and Recreation, Community Support, Debt Service, and Intergovernmental.*

- 3.3.3.3. **Contract Authorization**
Prior to obtaining County Manager or the BOCC's approval of a contract, the requesting department/office shall meet with the IRC for review. All new contracts are required to be reviewed by IRC, no matter the financial impact. Contracts between \$10,000 and \$50,000 require authorization by the County Manager. Contracts \$50,000 and above require authorization by the BOCC.
- 3.3.3.4. **Grant Application and Acceptance**
Prior to obtaining County Manager or the BOCC's approval of a grant application or the grant's acceptance, the requesting department/office shall meet with the IRC for review.
- 3.3.3.5. **Capital Project Design and Construction**
Before initiating a capital project, including advertising for professional design services and/or construction bids, the requesting department/office shall meet with the IRC to describe the project and provide the estimated budget, project schedule and necessity for the project.
- 3.3.3.6. **Building/Facility Alterations**
Prior to any physical modification to any County building or facility, the requesting department/office shall present to the IRC an explanation for the necessity of the modification, the estimated cost and the estimated schedule. It is recommended that prior to meeting with the IRC, the requesting department/office meet with Superintendent of Maintenance and Operations.

4. RESPONSIBILITY FOR REVIEW OF PROCEDURE

The IRC shall review this procedure as needed or at least once every five years.

END OF SECTION