

CHAPTER 4 – FINANCIAL ADMINISTRATION**4.010 Purpose**

The purpose of these rules is to set forth applicable regulations and procedures for financial administration of Coos County Departments and Offices. These rules apply to all County Departments and Offices.

4.020 Refunds of Overpayments

- (1) For the purposes of Section 4.020, the decision as to whether a refund will be issued is subject to the County's determination that an overpayment has been made.
- (2) Overpayments made to the County will be refunded in the form of a County-issued check within thirty (30) calendar days, but not less than fourteen (14) calendar days, of determination that an overpayment has been made. All refund checks will be mailed to the original payer.
- (3) For persons and/or entities who are subject to recurring charges from, and submit recurring payments to, the County (i.e., accounts), refunds will not be issued until after the account is closed, at which point any overpayments made to the County will be refunded in the form of a County-issued check within thirty (30) calendar days of determination that an overpayment has been made.
- (4) For purposes of this Section 4.020, an "overpayment" occurs when a payment made to the County is at least ten dollars (\$10.00) greater than the amount actually due the County. Payments made to the County which exceed the amount actually due the County by an amount less than ten dollars (\$10.00) will not result in a refund, but will escheat to the fund in which it occurred.
- (5) Notwithstanding subsection 4.020(4) above, if the overpayment is the result of a County error (i.e., an incorrect fee was posted or provided by the County), the County shall issue a refund without regard to the dollar amount of the overpayment, provided that the County is notified within thirty (30) calendar days of the overpayment, in which case the County shall issue the refund within thirty (30) calendar days of the notification.
- (6) Notwithstanding subsection 4.020(4) above, if the overpayment is for a fee-for-service that is regulated by Federal rules (e.g. Title V public health clinical services) or affected by contract language (e.g. insurance provider agreement), the County shall issue a refund without regard to the dollar amount of the overpayment, in which case, the County shall issue the refund within thirty (30) calendar days of the notification.
- (7) If the County's determination that an overpayment has occurred is made across the fiscal year boundary (i.e., the determination is made in a different fiscal year than the original payment),

the refund will be paid from the budget of the County Department that received the overpayment.

- (8) If the County's determination that an overpayment has occurred is made in the same fiscal year as the original payment, the refund will be made from the miscellaneous trust.

4.030 Exceptions

- (1) Notwithstanding the foregoing, Section 4.020 does not apply to:

- (a) Payments of property taxes; or
- (b) Where law or contract impose contrary requirements regarding refunds or fees.

- (2) Section 4.020 shall not be construed to supersede the adopted structure for Planning Department fees and refunds.

4.040 Departmental Petty Cash/Cash Drawers

- (1) No purchase of goods or services shall be reimbursed from any departmental petty cash.
- (2) Notwithstanding the foregoing, Coos Health & Wellness employees may be reimbursed from their petty cash, in an amount not to exceed twenty-five (\$25) dollars per month, for the purpose of County vehicle cleaning (i.e., washing and vacuuming).
- (3) No employee check or general public check, other than for the payment of services, shall be cashed from cash boxes or cash drawers. (This practice will allow reconciliation of receipts, item by item, to deposits. A deposit equals cash and checks turned over to the Treasurer's Office and/or deposited in a Treasurer's bank account. Additionally, checks deposited in a bank or turned to the Treasurer's Office should remain in the order in which the department received them.)

4.050 Departmental Overspending

The department budget, as adopted by the Board of Commissioners, shall set the limits of lawful expenditures in the current fiscal year. Each expenditure shall be made from the appropriate category.

- (1) Additional Funds: If adequate funds are not available within the department's budget for the requested expenditure or transfer, approval for the transfer from an appropriate line item may be sought from the Board of Commissioners.
- (2) Transfer of Appropriations: Forms for the transfer of appropriations are available to County employees at <http://intranet.co.coos.or.us/forms>.

- (3) Liability: Pursuant to ORS 294.100, County officials may be civilly liable for expenditures in excess of authorized amounts. Requests for transfers shall be submitted to the Board of Commissioners prior to any over expenditures.

4.060 Treasurer Petty Cash Reimbursement

All petty cash reimbursements must be accompanied by an original receipt. Employee reimbursement for personal costs expended for county purposes of five dollars (\$5) or less will be reimbursed through the Treasurer's Office using petty cash. Petty cash reimbursement requests up to twenty-five dollars (\$25) may be reimbursed through the Treasurer's Office. Petty cash reimbursement requests over twenty-five dollars (\$25) must be pre-approved by the Treasurer. Lodging, meals, or mileage shall not be reimbursed through petty cash.