

THE COUNTY BULLETIN

And Uniform Compliance Guidelines

ISSUED BY STATE BOARD OF ACCOUNTS

Vol. No. 375

October 2010

REMINDER OF ORDER OF BUSINESS

October

- 11 Columbus Day - Legal Holiday (IC 1-1-9-1)
 - 15 Last day to make pension report and payment for third quarter by counties participating in Public Employees' Retirement Fund.
 - 20 Last day to report and make payment of State Income Tax withheld in September to Indiana Department of Revenue.
 - 26, 27, 28 County Auditor's Fall Conference – Bloomington, Indiana
 - 31 Last day to file quarterly unemployment compensation report with the Indiana Department of Workforce Development.
- Last day to report and make payment of balance of Federal Income Tax withheld in the third quarter to Internal Revenue Service.

November

- 1 Last day for county auditor to certify to the division of state court administration the amount, if any, the county will be providing to supplement the judges salary during the ensuing calendar year. (IC 33-38-5-6(b))
 - 2 Election Day – Legal Holiday. (IC 1-1-9-1)
- Last date for County Board of Tax Adjustment [except Marion County and in a county containing a second class city (November 1)] to complete its duties. (IC 6-1.1-17-9(a))
- 10 Last day for paying second installment of taxes without penalty. Start preparing for settlement of second installment tax collections. (IC 6-1.1-37-10)
 - 11 Veterans' Day - Legal Holiday. (IC 1-1-9-1)
 - 20 Last day to report and make payment of State Income Tax withheld in October to Indiana Department of Revenue.
 - 25 Thanksgiving Day - Legal Holiday. (IC 1-1-9-1)

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REMINDER OF ORDER OF BUSINESS
(Continued)

December

- 1 On or before this date, certify names and addresses of persons who have money due to them for salaries, wages or other reasons to County Treasurer, for determining if such persons owe delinquent taxes. (IC 6-1.1-22-14)
- Last date for County Board of Tax Adjustment in Marion County and in a county containing a second class city to complete its duties. (IC 6-1.1-17-9(a))
- 20 Last day to report and make payment of State Income Tax withheld in November to Indiana Department of Revenue.
- 25 MERRY CHRISTMAS!! Legal Holiday. (IC 1-1-9-1)
- 31 Review year-end duties.
- Post and close all records completely and promptly.
- The Auditor should balance with the Treasurer and verify the amount of cash in the Treasurer's office, if field examiners or a successor Treasurer are not available to verify the cash count.

FIELD EXAMINER IDENTIFICATION

Good management controls would dictate that whenever you are approached by a person requesting records who holds themselves out to be a field examiner of the State Board of Accounts, and you are not certain of their identity, you should request to see their picture identification card. All Field Examiners of the State Board of Accounts have been issued a picture ID for this purpose. If you are uncertain whether an individual is a Field Examiner of the State Board of Accounts, please call the central office at 317-232-2513 or the area Field Supervisor.

DEPOSITORY LIST

For the latest list of approved depositories, go to the Treasurer of State's website at www.in.gov/tos and click on Indiana Board for Depositories. For designated depositories in your county contact a member of your Local Board for Depositories.

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SAFEKEEPING RECEIPTS FOR INVESTMENTS

IC 5-13-9-2 states in (d): "The investing officers of the political subdivisions are the legal custodians of securities under this chapter. They shall accept safekeeping receipts or other reporting for securities from:

- (1) a duly designated depository as prescribed in this article; or
- (2) a financial institution located either in or out of Indiana having custody of securities with a combined capital and surplus of at least ten million dollars (\$10,000,000) according to the last statement of condition filed by the financial institution with its governmental supervisory body." And (e): "The state board of accounts may rely on safekeeping receipts or other reporting from any depository or financial institution."

PUBLIC NATURE OF RECORDS AND MEETINGS

We are often asked about public access to meetings and records. Statutory requirements regarding access to meetings and records may be found at IC 5-14-1.5 (Open Door Law) and IC 5-14-3 respectively. The Public Access Counselor provides assistance concerning Indiana's public access statutes and may be reached at 1-800-228-6013 or 1-317-234-0906. The Public Access Counselor's website also provides resource materials such as a handbook on public access, fact sheets, and advisory opinions. The website is www.in.gov/pac.

NOTICES OF COUNTY COUNCIL MEETINGS

IC 36-2-3-7(c) states: "A special meeting of the fiscal body may be called:

- (1) by the county auditor or the president of the fiscal body; or
- (2) by a majority of the members of the fiscal body.

At least forty-eight (48) hours before the meeting, the auditor, president, or members calling the meeting shall give written notice of the meeting to each member of the fiscal body and publish, at least one (1) day before the meeting, the notice in accordance with IC 5-3-1-4. This subsection does not apply to a meeting called to deal with an emergency under IC 5-14-1.5-5."

IC 36-2-3-7(d) states: " If a court orders the county auditor to make an expenditure of county money for a purpose for which an appropriation has not been made, the auditor shall immediately call an emergency meeting of the fiscal body to discuss the matter. Notwithstanding subsection (c), the meeting must be held within three (3) working days of the receipt of the order by the auditor, and notice of the meeting day, time, and places is sufficient if:

- (1) given by telephone to the members of the fiscal body; and
- (2) given according to IC 5-14-1.5."

In regard to notices of additional appropriations IC 6-1.1-18-5(a) states: "If the proper officers of a political subdivision desire to appropriate more money for a particular year than the amount prescribed in the budget for that year as finally determined under this article, they shall give notice of their proposed additional appropriation. The notice shall state the time and place at which a public hearing will be held on the proposal. The notice shall be given once in accordance with IC 5-3-1-2(b)."

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NOTICES OF COUNTY COUNCIL MEETINGS (Continued)

In regard to notice of annual budget IC 6-1.1-17-3 states in part: "The political subdivision shall give notice by publication to taxpayers of:

- (1) the estimated budget;
- (2) the estimated maximum permissible levy;
- (3) the current and proposed tax levies of each fund; and
- (4) the amounts of excessive levy appeals to be requested.

In the notice, the political subdivision shall also state the time and place at which a public hearing will be held on these items. The notice shall be published twice in accordance with IC 5-3-1 with the first publication at least ten (10) days before the date fixed for the public hearing. "

REIMBURSEMENT FOR SALARY OF COUNTY HIGHWAY ENGINEER

IC 8-17-5-9 states: "The auditor of counties that employ a full-time county highway engineer shall annually certify that employment to the auditor of state. The certification must show the name and address of the county highway engineer and the serial number of the engineer's certificate of registration issued by the state board of registration for professional engineers."

IC 8-17-5-10 states in part: "Upon receipt of the annual certification from the county auditor, the auditor of state shall distribute...to each county a grant-in-aid subsidy of twenty thousand dollars (\$20,000) that is to be applied toward the engineer's annual salary. If the county highway engineer is employed by two (2) counties acting jointly, the amount distributed to each county is ten thousand dollars (\$10,000)."

Per IC 8-17-5-8 this distribution is for a full-time county highway engineer. A county in which the county engineer devotes part-time to the county highway department and part-time to the drainage funds or some other department would not qualify for the grant-in-aid subsidy for full-time county highway engineers.

COUNTY DRUG FREE COMMUNITY FUND

In those counties in which there are city and/or town courts, IC 33-37-7-8(b) states: "The city or town fiscal officer shall distribute monthly to the county auditor as the county share twenty percent (20%) of the amount of fees collected under the following:

- (1) IC 33-37-4-1(a) (criminal costs fees)
- (2) IC 33-37-4-2(a) (infraction or ordinance violation costs fees).
- (3) IC 33-37-4-4(a) (civil costs fees).
- (4) IC 33-37-4-6(a)(1)(A) (small claims costs fees).
- (5) IC 33-37-5-17 (deferred prosecution fees)."

These court costs should be placed in the General Fund.

IC 33-37-7-8(e) states:

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COUNTY DRUG FREE COMMUNITY FUND (Continued)

"The clerk of a city or town court shall distribute monthly to the county auditor the following:

(1) Seventy-five percent (75%) of the drug abuse, prosecution, interdiction, and corrections fees collected under IC 33-37-4-1(b)(5).

(2) Seventy-five percent (75%) of the alcohol and drug countermeasures fees collected under IC 33-37-4-1(b)(6), IC 33-37-4-2(b)(4), and IC 33-37-4-3(b)(5). The county auditor shall deposit fees distributed by a clerk under this subsection into the county drug free community fund established under IC 5-2-11."

SHERIFF'S COMMISSARY FUND

Under IC 36-8-10-21(d)(9), the law allows commissary funds to be used for any other purpose that benefits the sheriff's department that is mutually agreed upon by the county fiscal body and the county sheriff. Our audit position is that this mutually agreed upon disbursement can be done by a vote of the board and included in the minutes of the fiscal body. A formal resolution or ordinance is not required.

STATE SOLID WASTE MANAGEMENT FEES

A State Solid Waste Management Fee is to be charged by all counties owning their own final disposal facility. Per IC 13-20-22-1: "(b) A fee is imposed on the disposal or incineration of solid waste in a final disposal facility in Indiana, except as provided in section 14 of this chapter, the amount of the fee is as follows:

- (1) For solid waste generated in Indiana and delivered to a final disposal facility in a motor vehicle having a registered gross vehicle weight greater than nine thousand (9,000) pounds, fifty cents (\$.50) a ton.
- (2) For solid waste generated outside Indiana and delivered to a final disposal facility in a motor vehicle having a registered gross vehicle weight greater than nine thousand (9,000) pounds:
 - (A) fifty cents (\$.50) a ton; and
 - (B) if the solid waste management board has adopted rules under subsection (c), an additional amount imposed under the rules.
- (3) For solid waste generated in Indiana or outside Indiana and delivered to a final disposal facility in:
 - (A) a motor vehicle having a registered gross vehicle weight of not more than nine thousand (9,000) pounds; or
 - (B) a passenger motor vehicle (as defined in IC 9-13-2-123); fifty cents (\$.50) for each load delivered by the motor vehicle.

(c) The solid waste management board may adopt rules to establish and impose a fee on the disposal or incineration of solid waste that is:

- (1) generated outside Indiana; and
- (2) disposed of or incinerated in a final disposal facility in Indiana.

If rules are adopted under this subsection, the fee shall be set at an amount necessary to offset the costs incurred by the state or a county, municipality, or township that can be attributed to the importation of the solid waste into Indiana and the presence of the solid waste in Indiana.

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STATE SOLID WASTE MANAGEMENT FEES - (Continued)

(d) Revenue from fees collected under subsection (b)(1) and (b)(2)(A) shall be deposited in the state solid waste management fund established by section 2 of this chapter. Revenue from fees collected under subsection (b)(2) (B) shall be deposited in the hazardous substances response trust fund established by IC 13-25-4-1, except that any part of the revenue that the board finds is necessary to offset costs incurred by counties, municipalities, and townships shall be distributed to solid waste management districts pro rata on the basis of the district's population.

Per IC 13-20-22-11:

“(a) The owner or operator of a final disposal facility is responsible for collecting the fees imposed under section 1 of this chapter from persons delivering solid waste to that facility.

(b) Each owner or operator may:

- (1) deduct from the fees an amount equal to one percent (1%) of the fees collected; and
- (2) retain this amount as compensation for collecting and remitting the fees; if the fees collected and the reports required under subsection (c) are timely remitted and filed.

(c) If:

- (1) the fees collected are remitted; or
- (2) the required report is filed; after the due date, the owner or operator shall remit all fees collected to the department of state revenue.

(d) The owner or operator shall remit the remainder of the fees that the owner or operator collects during a month to the department of state revenue not later than ten (10) days after the last day of the month in which the fees are collected.

(e) The owner or operator of a final disposal facility shall file monthly reports with the department concerning the fees collected under this section. The department shall adopt a form for these reports. An owner or operator shall use the form in reporting to the department.”

QUESTIONS AND ANSWERS FROM COUNTY CLERKS ANNUAL CONFERENCE

Question #1: PL 63 Foreign Judgments – Does this apply to \$3 foreign judgment recordings or actual case filings? What type of case filing would this be?

Answer #1: No, it applies to just out of state cases. The appropriate case type is CB for in state judgments from another county (\$3) or MI for out of state foreign judgment cases.

Question #2: We recently initiated a “Local Ordinance” for returned items (NSF Checks). Where (when we would collect) do we put this collected fee?

Answer #2: Insufficient funds (NSF) check fees may be charged under Home Rule ordinance. The fee is to reimburse for the costs incurred by the county for bank charges and handling the NSF check. Therefore, fees should be deposited into county general or the fund that paid these expenses if it was not county general.

Question #3: Tax Warrants – Can we do one receipt into miscellaneous for all the \$3.00 tax warrants received on one check or does each \$3.00 have to be put on each case?

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QUESTIONS AND ANSWERS FROM COUNTY CLERKS ANNUAL CONFERENCE - (Continued)

- Answer #3:** One receipt is sufficient for audit purposes. In Odyssey, the \$3 payment must be tied to the case. In other systems you might not post the \$3 to each case but you must reconcile the amount received to the cases filed somehow. This reconciliation to the case must be maintained for audit as would the documentation for any batch type entry.
- Question #4:** Hatch Act – So that means in the Clerk’s office the statewide voter was funded by federal grant money; therefore, a voter registration deputy could not run for a partisan office? Or they could run for a partisan office?
- Answer #4:** Seek guidance from Office of Special Counsel. www.osc.gov Clerks office may be an exception because they could be considered a part of the judicial branch rather than the executive branch of government. It also could be determined that a deputy clerk may not be covered by Hatch Act, even when they have worked with a federal program. As the speaker in the video indicated, each instance is very case specific.
- Question #5:** The judge in our county will not let the Clerk send in any failure to pay notices to the BMV in criminal or juvenile delinquent cases (no matter what the charges are). He said the BMV will no longer allow failure to pay notices to be sent in. Is this True? If it is, how are other Clerk’s collecting these fees? If it is not true, what is the statute/and or case law that allows Clerk’s to send in failure to pay notices? We would have to prove it to him.
- Answer #5:** If the case is a moving violation, failure to pay notice can be sent to BMV to help with collection.
- Question #6:** How can the Hatch Act be applied to a deputy clerk who works in an office that obtains IV-D funding via the state from the federal program and not apply to a clerk who is running for another office due to term limits? Ridiculous, non-consistent standards!
- Answer #6:** The Hatch Act presentation references an exception for elected officials. Please go to www.osc.gov or otherwise contact the Office of Special Counsel for the appropriate application of the Hatch Act and its exceptions.
- Question #7:** When certifying documents if you have multiple courts (circuit ad superiors 1, 2, etc.), do you need to use a rubber stamp and seal indicating each court or, can you just use the clerk’s stamp and seal for circuit court since that is the clerk’s official title? Also separate praecipe books or can 1 book be used?
- Answer #7:** One seal is sufficient, as the seal of the clerk of the circuit court certifies all documents of courts within that county, with the exception of municipal courts. IC 34-55-2-8 requires written praecipe before an execution can be issued. However, we are not aware of a statutory requirement to enter them in separate books.
- Question #8:** In an estate are we required to mail the notice of administration to the heirs-creditors listed on petition or praecipe by certified mail.
- Answer #8:** IC 29-1-7-7 states in part: the clerk shall mail by 1st class postage prepaid to each heir, devise, legatee, and known creditor in the petition. The personal representative must furnish sufficient copies of the letter for you to mail. It does not require the payment of postage to the clerk.

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QUESTIONS AND ANSWERS FROM COUNTY CLERKS ANNUAL CONFERENCE - (Continued)

Question #9: Can Clerks collect copy fees and bill the customer at the end of the month, if they have implemented a policy in their county signed by the County Commissioners to do so? If they have not implemented a policy, do we have to collect when we provide the copy?

If Clerks can bill at the end of the month, we need a tracking method to do this, if their case management system does not provide a method, please advise Clerks of a SBOA approved method. Can this be a manual process, and if so, please explain how this should be done? This relates to Title Searchers, Attorneys etc. This does not include someone that comes into our office, makes a copy and we collect and print the receipt.

Most Title Companies are in and out of our offices multiple times on a daily basis making copies. Some of us have copy machines that allow us to set up account numbers for them. We can then print out a report at the end of the month to see what they owe. This means if we CAN NOT bill them, we would get nothing done but doing receipts for minimal amounts all day long, taking up valuable staff time, additional receipt printing etc.

Answer #9: IC 33-37-5-1 states, the clerk "shall" collect a fee for preparing a copy of any record. We have taken the audit position that we believe you should charge and collect at the time service is provided. We do not take audit exception if you choose to let customers take copies and: (1) you collect timely; and (2) you adopt and maintain procedures and records to record transactions, bill for copies, and maintain balances.

If you do not collect all debts owed to the county by the time you leave office we would pursue collection for the county under your officials bond.

Because of our audit position we have not prescribed an accounts receivable set of records. If you chose to implement computerized records, the system must meet the requirements of computerized accounting records systems in The Accounting and Uniform Compliance Guidelines Manual for Clerks of the Circuit Court, Chapter 14, and have adequate internal controls.

We would recommend you let the customers put money on account with you in advance rather than billing them later.

Question #10: If as county clerk you received HAVA money for your county, would you be able to run for another office as far as the Hatch Act? If you are in your last term possibly running for another county office?

Answer #10: All questions regarding the Hatch Act should be addressed to the Office of Special Counsel. As they mentioned there are some exceptions for elected officials and also employees outside of the executive branch. One of the exceptions could apply to the current clerk's position to exclude them from Hatch Act coverage.

Question #11: The WIC office delivers declination registration information. Why do we, at the election office need to keep this, sometimes the same people are on these over and over.

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QUESTIONS AND ANSWERS FROM COUNTY CLERKS ANNUAL CONFERENCE - (Continued)

Answer #11: Per IC 3-7-15, whenever an applicant for public assistance:
(1) Applies for service or assistance;
(2) Applies for recertification or renewal of service or assistance; or
(3) Submits a change of address;
the WIC office must distribute a voter registration form unless they decline in writing to register to vote.

IC 16-35-1.6-5 (c) states the declination must be transmitted to the circuit court clerk or board of registration of the county where the individual's residential address is located not later than 5 days. As to retention, you should review the adopted record retention schedule or contact the election division for further guidance.

Question #12: Why can't the signature on BMV registrations be signed after printed out. They sometimes are very hard to read and not like what they would sign otherwise.

Answer #12: This situation likely has to do with security issues. However, quality concerns should be brought to the attention of BMV along with any consequence due to inability to read or have comparable signatures.

Question #13: We are currently using "Confirmed Delivery" in most of our courts. One of the judges has concerns. Do we have the right to use?

Answer #13: IC 1-1-7-1 states in part: If a statute enacted by the General Assembly or court rule requires that notice or other matter be given or sent by registered mail or certified mail, a person may use:
1. Any service of the US. Postal Service or any service of a designated private delivery service that:
(a) tracks the delivery of mail; and
(b) requires a signature upon delivery; or
2. Delivery by an employee of the unit of government sending the notice.

If delivery confirmation does not meet the requirements of number 1 or number 2 above, delivery confirmation cannot be used to comply with IC 1-1-7-1.

QUESTIONS AND ANSWERS FROM COUNTY TREASURERS ANNUAL CONFERENCE

Question #1: Mobile Home Transfer Title – If they don't have a title in hand, where do you get the information of make, model, VIN number and year? The form asks for this.

Answer #1: It's their responsibility to have the required information for the application when they come in to your office. While they don't have to bring the title they should have adequate information to conduct their business.

Question #2: When a property is sold and split, is the county required to calculate taxes on the new parcels? If so, what office is responsible?

Answer #2: Yes, IC 6-1.1-5 makes it the county auditor's responsibility to apportion the AV so that taxes owning but not due yet may be calculated.

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QUESTIONS AND ANSWERS FROM COUNTY TREASURERS ANNUAL CONFERENCE (Continued)

Question #3: We have several properties that sit on multiple parcels and the taxpayers want to combine them into one parcel. Can that be done? Our Assessor and Auditor say “no” but I have heard other counties say they did it in their county and it was no problem.

Answer #3: The owners of the multiple properties would need to submit a new deed for the combined parcel to the Auditor for transfer per IC 6-1.1-5-5.5.

Question #4: Can a drug court use user fee monies for Chamber of Commerce membership?

Answer #4: Problem solving courts, which now includes drug courts, may charge fees to cover costs of services per a fee schedule adopted by court rule approved by State Court Administration. They can only use fees to provide program services.

Question #5: Does a unit have to have a plan to receive its share of the CEDIT distributional shares?

Answer #5: Yes, per IC 6-3.5-7-15.

Question #6: What happens at a tax sale when a property has went up for a sheriff sale; the lender takes back the property and never put the deed in their name? The original owners have vacated the property and are long gone but their name is still on the property. They say since the sheriff sale they no longer own the property. Most of these lending companies and some banks are out of state and no longer in the picture. How can these be taken care of?

Answer #6: The treasurer needs to certify these parcels on the tax sale list if there are delinquent taxes as required by IC 6-1.1-24. We recommend you notify the court that you are aware there was a sheriff sale to the mortgage holder on these parcels so that the court can make an informed decision about whether or not to sell the property at the tax sale.

Question #7: We have a dummy parcel number set up in our tax system that has been eligible for tax sale for several years for blanket drainage assessments on old abandoned railroads. Who has the authority to remove it from the tax sale and system?

Answer #7: A dummy parcel may be used as an accounting tool for tax collections that lack the necessary information to identify the parcels on which they are to be applied just while you gather that information. These parcels are not property, therefore, they should never have assessed value or taxes levied on them. Additionally, funds collected should not remain in these dummy parcels after settlement of taxes.

Now that you have inherited tax records that have these drainage assessments within a single dummy parcel, we agree that the dummy parcel must not be certified for sale at the tax sale because it does not exist. However, IC does not provide for assessments to be made on a dummy parcel or certified in total against many parcels. The drainage board and county auditor would need to make corrections to the tax duplicate before the delinquencies can be cleared pursued or removed.

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QUESTIONS AND ANSWERS FROM COUNTY TREASURERS ANNUAL CONFERENCE (Continued)

Question #8: Whose job is it to add assessments to taxes the Auditor or Treasurer? Is there an IC for this?

Answer #8: IC 6-1.1-9 states in part: if the assessor or PTABOA adds or increases AV., the county auditor shall make changes in the tax duplicate to reflect the assessment adjustment.

Question #9: When you certify demands as a judgment, you take a copy to the clerk's office. Is it required for the clerk's office to enter it as a judgment into the system or is the copy you gave them all that is required?

Answer #9: Only the court can order a judgment. The clerk should take the list to the court. Once ordered the judgment would be entered in the appropriate court record.

Question #10: Mobile home park manager turned in renters name for taxes. The renter is no longer living in the home and should not be taxed under his name. How can we put a judgment against him? He never had a title to the mobile home; will we be responsible for damaging his credit?

Answer #10: IC 6-1.1-7-7 states the owner of a mobile home on the assessment date is liable for the taxes imposed upon the mobile home for that year. If the owner and renter agree to another arrangement the owner would have to pay taxes and pursue collection under contract on their own.

Question #11: Do you have any words of wisdom or protocol regarding employees that are in desperate financial condition personally as it relates to their daily handling of dollars?

Answer #11: You are responsible to have internal controls in effect which provide safeguards over cash and all other assets as part of having proper internal controls for your office. Having knowledge of an increased financial need of an employee is an indicator that internal controls must be strengthened to further limit the opportunities employees have to convert assets of the county for their own use. Review the controls you have over prevention like reviews and approvals and the detection controls to make sure you isolate responsibility for cash and assets at all times throughout processing.

Question #12: How should time be recorded on an employee's time card when a customer comes into the office right at closing (4pm) and it takes 10 or 15 minutes to wait on them? Also, what happens when this situation occurs and county council allows no overtime or no comp time?

Answer #12: Follow county policy and make sure employees are not required to falsify their time records. You need to manage employees so that they comply with county policy and perform their duties. Consider options like flexing work schedules and paying straight time for gap hours as permitted by county policy.

Question #13: Banks are adding on more fees all the time and now they are saying they cannot take them off for government where do we get this money? We do not have it in our budget and I asked the Council to make a line item for it but they said no because of budget crunch. These are fees the banks will want monthly?

Answer #13: If the county is not willing to pay fees, you cannot incur fees. Therefore, you need to continue to educate and work with the county council and your board finance.