

**GILES COUNTY, TENNESSEE**

**FINANCIAL MANAGEMENT**

**POLICIES AND PROCEDURES MANUAL**

# **GILES COUNTY FINANCIAL MANAGEMENT**

## **POLICIES AND PROCEDURES MANUAL**

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## Chapter 1 INTRODUCTION

**Section 1.1 Purpose:** The purpose of this manual is to provide a guide for Giles County departments and employees regarding all policies and procedures established by the Giles County Financial Management Committee as required by the adoption of the “County Financial Management Act of 1981” (Tennessee Code Annotated [T.C.A.] 5-21-101 through 5-21-130). This manual was approved by the Giles County Legislative Body on \_\_\_\_\_, effective immediately, and supersedes any previous guidance on the matters herein. (NOTE: This manual is not meant to conflict and/or supersede State policies or procedures; therefore, State law [T.C.A.] always prevails. Also, Giles County’s financial condition is not to be impaired by any action of the County Legislative Body.)

**Section 1.2 Distribution:** This manual will be distributed to all members of the Giles County Legislative Body, Giles County Financial Management Committee, Giles County departments, and other Giles County employees involved in areas covered by this manual. All recommended changes or corrections should be forwarded in writing to the Finance Director, Giles County Finance Department, 222 West Madison, Suite 205, Pulaski, TN 38478.

**Section 1.3 Revisions:** This manual is to serve as a permanent, up-to-date guide of all approved Giles County Financial Management Committee Policies and Procedures. As additions and revisions are approved by the Committee, the added sections and/or revised pages will be forwarded to each individual named in above Section 1.1 for updating of this manual.

**Section 1.4 Objectives:** To establish purchasing policies, rules, and regulations that are consistent with the “County Financial Management Act of 1981” as a supplement to the T.C.A., where applicable, to assure full and free competition for procurement of required supplies and/or services which are necessary for continuous and efficient Giles County operations.

**Section 1.5 Statutory Authority:** These policies and procedures, effective November 21, 2022 supersede and rescind all previous promulgated policies and procedures and shall remain in effect until subsequently modified or rescinded.

Chapter 2  
**REVISIONS AND ADDITIONS**

<b><u>REVISION</u></b>	<b><u>DATE</u> <u>APPROVED</u></b>	<b><u>SECTIONS</u> <u>REVISED</u></b>	<b><u>PAGE</u></b>
03/17/2008			
06/14/2016			
05/21/2018			
03/7/2019			
06/20/2019			
12/18/2019			
07/20/2020		5.10 (b)	11
07/20/2020		10.1 9c)	28
09/21/2020		5.5	9
03/15/2021		5.5	9
05/07/2021		5.5	9
09/02/2021		5.9	10
09/02/2021		16	44
11/21/2022		5.1-5.3	8
11/21/2022		5-10 (b)	11
11/21/2022		12.1	31-44
11/21/2022		14.1	47
11/21/2022		15.1	48
11/21/2022		17	51-55

## Chapter 3 BUDGETING

**Section 3.1 Budgeting General:** The County Legislative Body adopts the budget as the annual appropriation of the County at or before its July regular meeting. The budget is a *plan* for revenue and expenditure that is adopted in order to provide specific services and, thereby, implement policies of the Committee. It is also the legal authority to receive and expend funds. As it is a plan, it is recognized that changing conditions will require budget adjustments. These adjustments will be processed in the form of a Budget Amendment in accordance with the procedures and with approvals as required in Section 3.3 and 3.4 of this Chapter.

The normal budget process starts with a required meeting of the Budget Committee on or before the 1<sup>st</sup> of February (T.C.A. 5-21-110) and results in an approved budget, appropriations, resolutions, and a tax levy resolution at the July meeting of the County Legislative Body (T.C.A. 5-21-111).

At the January meeting of the Budget Committee, presenting the required procedures, forms, calendar, etc. are recommended. Prior to distribution of budget forms to departments, the Committee will recommend guidelines and give direction to the various departments to use in projecting budgeted needs.

### **Section 3.2 Proposed Annual Budget Schedule:**

- |                         |  |
|-------------------------|--|
| Before 2/1              | Budget Committee to establish calendar and procedures (T.C.A. 5-21-110).   |
| Approx. 2/1<br>To 3/01  | Budget forms prepared with historical data pertaining to prior and current year expenditures; transmittal letter developed with budget guidelines and instructions.  |
| Approx. 3/01            | Budget forms and information distributed to departments and offices.   |
| Approx. 4/1             | Completed budget request forms due in Finance Director's Office.   |
| Approx. 4/15<br>To 5/14 | Information received from departments is reviewed and compiled; initial revenue projections are calculated; proposed budget document is prepared.  |
| Approx. 5/15            | Proposed budget and documents are presented to Budget Committee.   |
| Approx. 6/09            | Finalize budget with Budget Committee.   |
| Approx. 6/10            | Publish notice of public hearing and proposed budget at least 10 days prior to July meeting of County Legislative Body including a budget appropriations resolution and a tax levy resolution (T.C.A. 5-21-111). |
| Approx. 6/15            | Budget hearing held by Budget Committee.   |
| Approx. 6/30            | County Legislative Body adopts a budget, resolutions, and tax levy resolution.   |
| Each Month              | Status of budgeted receipts and expenditures reported to County Legislative Body and Departments.  |
| As Required             | Budget amendments prepared and submitted to Budget Committee or County Legislative Body for approval prior to expenditure of such funds.   |

### **Section 3.3 Line-Item Budget Amendments - Required Approvals:**

With approval of the County Executive and the Budget Committee, amendment of line items within a department/function budget of General Fund is authorized provided there is no net change to the total department/function budget.

With approval of the Commissioner of Highways and the Road Committee, amendment of line items within a department/function budget of the Road and Bridge Fund is authorized provided there is no net change to the total department/function budget.

With approval of the Director of Schools and the School Board, amendment of line items within a department/function budget of the School Fund is authorized provided there is no net change to the total department/function budget.

**Section 3.4 Other Budget Amendments - Required Approval:** The County Legislative Body will be the approving authority for:

- (a) Budget amendments that result in an increase or decrease of the total budgeted revenue or expenditure of a fund and,
- (b) Revisions to line items within a department/function from one department/function to another within the same fund. The above proposed budget amendments shall be submitted to the Budget Committee for its recommendation to the County Legislative Body.

Chapter 4  
**GENERAL ACCOUNTING**

**Section 4.1 Disbursement Checks - Signature Requirements:** All disbursement and payroll checks drawn on a County Trustee account for the obligations of all County offices, departments, and agencies shall be prepared and signed as provided in T.C.A. 5-21-116. The department head will be deemed to be the Commissioner of Highways for all Road and Bridge Funds, Director of Schools for all school related funds, and the County Executive for all other funds. In the absence of a department head, the Finance Director will be authorized to sign checks for them.

**Section 4.2 Contract Review, Approval, and Administration:** All contracts, leases, agreements, etc. in the name of Giles County exceeding the current budget year shall be presented to the County Legislative Body for review and be spread upon the minutes of the County Clerk.

Prior to presenting the contract, lease, or agreement in final form to the County Legislative Body, it will be reviewed by the County Attorney. It will also be reviewed and initialed by the Finance Director or Deputy Director to indicate that:

- a. Obligations contained in the contract are provided for in current budget. If not, budget amendments will be prepared and presented.
- b. Minimum requirements relating to liability, property, workman's compensation, or other necessary types of insurance are provided for in the contract to protect Giles County.
- c. Contract is in accordance with Giles County Financial Management Committee policy and procedures.

After approval of the contract, the contract will be signed by an authorized representative of all parties involved. A fully executed copy of the contract will be retained by the County with like copies distributed to the other parties of the contract. All original fully executed contracts should be forwarded to the Finance Department for filing and safekeeping. It will be the responsibility of the Finance Director to see that all requirements of the contract such as performance bonds, certificates of insurance, payments to other parties, billing and receipt of funds from others, etc., are current and/or carried out in a timely manner.

## Chapter 5 PURCHASING POLICY

**Section 5.1 General:** T.C.A. 5-21-118 through 5-21-130 sets forth the basic responsibilities and procedures for an economical and efficient purchasing system. The primary objectives of centralized purchasing are cost savings through uniform consolidated purchasing practices and verification of funds availability prior to obligation. *No contract, purchase, or obligation of Giles County funds for supplies, materials, equipment, contracted services, or rentals shall be made without the prior execution of a purchase order except in the narrow definition of an emergency purchase.* The basic principle of an organized purchasing system is to plan the County's needs, develop minimum specifications, and receive bids from the most bidders possible. Giles County, pursuant to 2022 *Public Chapter 1016 Title 12, Chapter 3*, has set forth a threshold over which public advertisement and sealed competitive bids or proposals are required to an amount not to exceed \$50,000 for non-emergency, non-proprietary purchases.

### **Section 5.2 Purchases Less Than \$50,000:**

- a. All purchases or sales of less than \$15,000 may be made by the Finance Director/County Purchasing Agent in the open market without advertised or public notice. For purchases less than \$50,000 but more than \$15,000, three (3) written quotations, are required, when possible, per 12-3-1212 (c). *Requisitions for items estimated to cost more than \$50,000 will not be subdivided in order to circumvent the requirement for competitive procurement.* The Purchasing Agent will annually review purchases less than \$50,000 for the feasibility of a requirements contract to be formally bid periodically.
- b. The County Uniform Highway Law (T.C.A. 54-7-113) shall apply in regards to the Highway Department when applicable.

**Section 5.3 Purchases exceeding \$50,000:** All purchases or sales of more than \$50,000 will require advertised procurement which includes the following essential elements:

- a. Preparation of invitation for bid containing clear specifications.
- b. Solicitation of bidders necessary to assure that full and free competition is consistent with procurement of the required products and services.
- c. Provision of adequate time for submission of bids consistent with size and type of procurement.
- d. Posting the invitation in a place open to the public and inserted at least once in a newspaper or County-wide circulation at least five (5) days prior to the bid closing date. Bids accompanied from State and or Federal Funds, two weeks are required for newspaper circulation and a disclosure shall be displayed on the public notice of the funding source.
- e. Public opening of the bids.
- f. Award to the lowest responsible bidder whose bid, conforming to the invitation for bid (IFB), will be most advantageous to the county, price, and other factors considered.
- g. Technical evaluation will be made by the requisitioner as to the acceptability of the bids. The Finance Director/County Purchasing Agent and appropriate department head (County Executive, Highway Superintendent, or Board of Education) will make the award based on criteria listed in subparagraph f above. The Finance Director or department head may refer any bid to the



Financial Management Committee for final award. Any and all bids can be rejected if so, stated in IFB.

- h. All fuel, fuel products, and perishable commodities are exempt from public advertisement and competitive bidding when such items are purchased in the open market. A record of all such purchases shall be made by the Purchasing Agent and will specify the amount paid, the item purchased, and from whom the purchase was made.
- i. Chapter 8 covers the formal bidding process in detail.

**Section 5.4 Purchase from Tennessee State Contract Pricing:** As authorized by state law, purchases through state contracts and price agreements meet the legal requirements for formal competitive bidding and will be exempt from limitations provided in these purchasing policies. Departments should utilize state contract items whenever they provide a savings to the County, taking into consideration availability, location of supplier, delivery time, shipping charges, minimum orders, etc. when compared to locally available items.

**Section 5.5 Cooperative Purchasing:** Giles County has elected to participate in the following cooperatives pursuant to **Tenn. Code Ann. 12-3-1205(b)**:

National Purchasing Cooperative (the “Cooperative” operating as “National BuyBoard”)  
*County Resolution 2014-4*

National Joint Powers Alliance (NJPA), now Sourcewell *County Resolution 2014-33*

TCPN Cooperation Purchasing Network *County Resolution 2014-33*

NACO, U.S. Communities Purchasing Alliance *County Resolution 2016-43*

Master Intergovernmental Cooperative Purchasing Agreement (IPA) *County Resolution 2018-24*

HGACBuy Cooperative Agreement *County Resolution 2020-42*

SAVVIK Buying Group *County Resolution 2020-42*

NCPA National Cooperative Purchasing Alliance *Resolution 2021-14*

TIPS *Resolution 2021-25*

GSA General Services Administration *Resolution 2022-20*

**Section 5.6 Piggyback Cooperatives:** Giles County is authorized to “piggyback” from other government entities. All bid documentation must be on file from the original bid such as: public solicitation of the bid, bid sheets, and formal declaration of the bid award. The entity must grant in writing the approval of the “piggyback.” The Board of Education must have the School Board’s approval to “piggyback” from other entities.

**Section 5.7 Emergency Purchases:** This is a purchase required under *uncontrollable or unforeseeable circumstances where any delay would endanger the health of the residents of Giles County or cause additional and extensive damage to County property or adversely affect programs in Giles County government*. If an emergency exists during working hours, the Finance Department will be notified and direction received from the Finance Director as to the proper steps to be taken. If the emergency occurs when the Finance Department is closed, every effort should be made to obtain at least three (3) bids (oral or written) prior to purchase. The next working day, a Requisition should be delivered to the Finance Department.

**Section 5.8 Sole-Source Purchases:** Sole-source procurement is any action that limits the Purchasing Agent to one source of supply. This action can be initiated by a sole-source justification letter by specifying a brand name or “equal” characteristics, by means of restrictive specifications written around a particular product, or by specifying “no substitutions” on the requisition. *The fact that an item has been used satisfactorily is not justification to exclude procurement of items of similar or equal performance, quality, or design; nor will personal preference of an item justify excluding items that would serve the purpose.* The determining factor in

preparing specifications shall be requirements of the County, not personal preferences of County employees. Sole source justification letters shall accompany the requisition giving reasons justifying the particular source for the procurement. Reasons given must be factual - no opinions, beliefs, or personal preferences.

**Section 5.9 Conflict of Interest:** The Finance Director, Purchasing Agent, Members of the Committee, County Commissioners, County Officials, Members of the Board of Education, Members of the Highway Commission, and Employees of the Finance Department shall not have a direct interest in the purchase, of supplies, materials, equipment, or contractual services for the County as outlined in T.C.A. **5-21-121**. No firm, corporation, partnership, association, or individual furnishing any such supplies, materials, equipment or contractual services, shall give or offer nor shall the Director or Purchasing Agent or any assistant or employee accept or receive directly or indirectly, from any person, firm, corporation, partnership or association to whom any contract may be awarded, by rebate, gift or otherwise, any money or other things of value whatsoever, or any promise, obligation or contract for future reward or compensation.

**Section 5.10 Purchase Procedures:** After deciding a need for your department and the availability of budgeted funds, a requisition should be prepared for all purchases.

- a. **Purchase Requisitions:** Although the purchase order is the official document or contract between the County and vendor, the requisition is the most critical document to insuring responsive service with centralized purchasing. It will be the duty of each person and department having a need for equipment, materials, supplies, contracted services, or other things to anticipate their needs and place requisitions in advance to allow time for procurement under an orderly purchasing procedure. *Requisitions should be placed two to four weeks plus delivery time before the merchandise is needed.* A requisition may be completed on either the Finance Department form or on plain paper giving the same information requested on the preprinted form. The originator should retain one (1) copy and forward a copy to the Finance Department. The requisition should provide as much information as possible. *The complete budget account number for the purchase of the supplies/materials/services must be entered on the requisition.*
- b. **Purchase Order:** A purchase order is required for purchase over \$50.00. The purchase order is the official order acceptance of the bid offer which consummates a contract. At the time the purchase order is sent to the prospective vendor, the County enters into a contract with that vendor; therefore, it is important that the bids be carefully considered and purchase orders properly prepared. The Purchasing Agent or designee shall prepare the purchase order. Purchase orders are generated through the Local Government software, a copy of the purchase order accompanies the invoice. Departments, upon request, are issued a copy of the purchase order. The following are exempt from the issuance of a purchase order:
  1. Payments of utilities and telephone bills
  2. Payment of payroll tax liabilities, payroll deduction liabilities
  3. Payments of monthly leases, maintenance agreements, computer software agreements
  4. Payment of travel reimbursements
  5. Payment of insurance: worker's comp, property, liability, etc.
  6. Payments for newspaper ads
  7. Payments for drug testing
  8. Payments for jury pay
  9. Payments for periodicals
  10. Payments for professional and medical services
  11. Payments for dues & memberships
  12. Payments for fuel purchased with gas cards

- 13. Payments for trash pickup/disposals
- 14. Payments for post office box rentals

- c. **Changes to Purchase Orders:** Changes will follow the same procedures as if a new purchase order is being issued. A purchase order cannot exceed 30% of the original issuance amount. *No employee will have the authority to change a purchase order or contract unless it is approved in advance by the Finance Director in accordance with governmental purchasing procedures.*
- d. **Follow-Up and Expediting Orders:** The Finance Director/Purchasing Agent will be responsible for follow-ups, expediting of orders, and price discrepancies.
- e. **Blanket Purchase Orders.** Blanket purchase orders are used to reduce time and administrative cost for *low dollar items purchased on a regular basis*. These purchase orders are used for repetitive low dollar purchases and purchases against a previously bid annual or semi-annual requirements contract that sets a fixed price for these items. Blanket purchase orders will be issued on a monthly basis for a specified dollar amount as determined by the elected official, department head, or Finance Director. Items costing over \$500 and not covered by requirements contract or state contract may not be purchased against a blanket purchase order unless approved by the Finance Director. The requester will attach, itemize, total all invoices/receipts, indicate the total amount to be paid and forward all documents to the Finance Department.
- f. **Confirmation of Purchase Orders.** At times it will be necessary to obtain price quotes over the phone. The Finance Director/Purchasing Agent will authorize such purchases and provide the purchase order number.

**Section 5.11 Purchases of Property at Public Actions:** All elected officials and department heads should comply with **T.C.A. 12-2-421** purchases of property at public auctions – reporting as outlined below:

- a. Notwithstanding the requirements of its charter, or any other law, any municipality or county may purchase advertised auction new or secondhand articles or equipment or other materials, supplies, commodities and equipment without public advertisement and competitive bidding. The governing body shall establish written procedures governing purchases at publicly advertised auctions.
- b. If a municipality or county purchase any materials, supplies, commodities or equipment at a publicly advertised auction pursuant to subsection (a), then the purchasing official shall report the following to the governing body of the municipality or county making such purchase:
  - 1. *A description of the materials, supplies, commodities or equipment that was purchased;*
  - 2. *The auction where such items were purchased;*
  - 3. *The purchase price of such items; and*
  - 4. *The vendor of such materials, supplies, commodities or equipment.*

- c. All other department heads **who are not an elected official** must submit a signed letter of intent to purchase at a publicly advertised auction to the Finance Director in advance of the auction date requesting a purchase approval letter from the Finance Director. The intent letter should include the name and date of the auction, a general description of the item(s) to be purchased i.e., equipment, materials, the amount of funds to be spent, and the distribution line to be used.
1. The Finance Director will issue the purchase approval letter to said auction company detailing the department's name and authority to purchase said item, i.e., equipment, materials, the line-item number, the maximum amount to be spent and the date of the auction.
  2. If any materials, supplies, commodities or equipment are purchased at a publicly advertised auction then the purchasing agent will report the above information to the governing body of the county making such a purchase.

Chapter 6  
**REQUISITION AND PURCHASE ORDER PROCEDURES**

**Section 6.1 County General**

- a. Elected official, department head and or approved designee approves and signs all requisitions and forwards to the Finance Department. If an elected official or department head chooses to allow a designee to sign a requisition, written authorization must be on file at the Finance Office.
- b. Finance Department reviews requisition and funds available, drafts purchase order number.
- c. Requisition, accompanied with a purchase order number, is returned to requesting department.
- d. Purchasing Agent creates and signs the purchase order and the Finance Director or Deputy Director co-signs the purchase order.
- e. Elected Official, department head or designee signs invoices, attaches any receipts and packing documents and returns to the Finance Office for payment.
- f. For blanket purchase order procedures, see Section 5.9e.
- g. For emergency purchase procedures, see Section 5.6.

**Section 6.2 School Department**

- a. Schools:
  - (1) Teachers, custodial personnel, or other employees complete a requisition and forwards to the school principal for approval. The school principal approves by signing the requisition then forwards to the Board of Education.
  - (2) The Board of Education reviews requisition, verifies funds availability, assigns budget code and forwards to the Finance Office. *Note: A purchase order will not be issued without the Director/Assistant Director's approval on the requisition. Exception Food Service/Federal Programs.*
  - (3) Finance Office reviews requisition and funds available, drafts purchase order number.
  - (3) Requisition, accompanied with a purchase order number, is returned to requesting school.
  - (4) Purchasing Agent creates and signs the purchase order and the Finance Director or Deputy Director co-signs the purchase order.
  - (5) Requester signs, attaches receipt any packing documents, and returns to the Finance Department for payment.

b. School Departments:

- (1) Department heads complete a requisition with a budget code and forwards to the Director/Assistant Director of Schools or Director's designated representative for approval.
- (2) Director/Assistant Director reviews requisition, verifies funds availability and forwards to the Finance Office. *Note: A purchase order will not be issued without the Director/Assistant Director's approval on the requisition. Exception Food Service/Federal Programs.*
- (3) Finance Office reviews requisition and funds available, drafts purchase order number.
- (4) Requisition, accompanied with a purchase order number, is returned to requesting department.
- (5) Purchasing Agent creates and signs the purchase order and the Finance Director or Deputy Director co-signs the purchase order. *Exception Food Service and Federal Programs. Federal purchase orders are cosigned by Federal Programs Directors.*
- (6) Requesting department signs, attaches receipts and packing documents, and returns to the Finance Office for payment. *Payments allocated from Federal Funds must be approved by the Federal Programs Director before payment is rendered.*
- (7) For blanket purchase order procedures, see Section 5.9e.
- (8) For emergency purchase procedures, see Section 5.6.

**Section 6.3 Highway Department**

- a. Road Superintendent or designee creates a requisition, verifies funds availability, assigns budget code and forwards to the Finance Department.
- b. Finance Office reviews requisition and funds available, drafts a purchase order number.
- c. Requisition, accompanied with a purchase order number, is returned to department.
- d. Purchasing Agent creates and signs purchase order and the Finance Director or Deputy Director co-signs the purchase order.
- e. Road Superintendent or designee signs invoices, attaches any receipts and packing documents and returns to the Finance Office for payment.
- f. Blanket purchase orders will be issued monthly to vendors supplying materials for the Road Department on a continuing basis. A specified dollar amount will be placed on the purchase order as determined by the Road Superintendent and the Finance Director.
- e. For emergency purchase procedures, see Section 5.6.

Chapter 7  
**DELIVERY, BILLING, AND PAYMENT CYCLE**

**Section 7.1 Accounts Payable**

- a. **Outstanding Purchase Order File:** Upon issuance of a purchase order, a copy will be maintained in an “outstanding purchase order” file, by numeric order until the order is fully paid or canceled. When an invoice is received from the vendor, the outstanding purchase order copy will be pulled and placed with the invoice.
- b. **Receiving Invoices:** When an invoice is received it is matched to the purchase order assigned, verified as to price bid or quoted as it appears on the purchase order, quantity, freight charges, and exempt taxes.
- c. **Verification for Payment:** When an invoice, receiving report, packing slip, or bill of lading is received, the quantity, price, and exceptions noted on the various documents will be verified. Appropriate signatures when applicable are obtained before an invoice is paid. Giles County is tax exempt, and no taxes should be included on an invoice. If taxes are included, the vendor should be contacted, and a Tax-Exempt Certificate provided to that vendor. At this time, payment may be made considering cash discounts, cash flow, and cash investments.

**Section 7.5 Paid Files:** When County obligations are paid, invoices will be initialed by the Accounts Payable Clerk. The payment stub will be stapled to the paid invoice along with any supplementary information including: purchase order, requisition, and shipping documents. This will be filed alphabetically by vendor and maintained in a file cabinet for future use and auditing.

**Section 7.6 Partial Payments:** When there is to be a lengthy delay in receiving all of the merchandise purchased or when cash discounts are offered, a partial payment may be made for the order.

**Section 7.7 Payments:** After complete verification, payment shall be made by issuing a County payment. Invoices shall be paid in a timely manner.

**Section 7.8 Delivery Cycle:**

- a. Materials are received by requisitioning department with delivery ticket.
- b. Receiving department checks delivery against requisition/purchase order to see if the order is complete.
- c. Receiving department signs and dates delivery ticket.
- d. Receiving department head signs and sends purchase order with delivery ticket to the Finance Department.

**Section 7.9 Billing and Payment Cycle:**

- a. Invoice is received at Finance Department.
- b. Invoice is checked against purchase order.
- c. Invoice is input into computer.
- d. Purchase order is liquidated if not a partial payment.
- e. Payments are processed, matched with invoices.
- f. Payments are mailed to vendor.
- k. Payment stub and invoice are filed.



Chapter 8  
**FORMAL BIDDING POLICIES**

**Section 8.1 What Will Be Bid:** Any item or combination of items from a source costing more than \$50,000 for all funds (except Highway/Public Works Fund) (T.C.A. 54-7-113) will be bid using a sealed bid unless an emergency exists.

**Section 8.2 Need Evaluation and Basic Specifications:** Each department will determine its needs and submit specifications to the Purchasing Agent.

**Section 8.3 Specifications:** Quality is as important as price. Quality buying or value analysis is defined as the purchase of goods, supplies, materials, equipment, or services which fulfill but do not exceed the requirements for the intended purpose at the lowest price. Specifications should adequately and clearly define the minimum requirements of the item to be purchased in order to receive the maximum number of bidders.

- a. Detailed Specifications: Detailed specifications will be developed for all projects and all items to be bid.
- b. Specifications Using Manufacturer's Brand Name, Brand, and Catalog or Model Number: Generally, using this type of specification is adequate. If more than one manufacturer's product meets the specifications, each will be listed in the specifications. In using this type of specification, the minimum features to be accepted will be specified, and the provision "or equal" or similar qualifying words will be part of the specifications.

**Section 8.4 Formal Bidding Procedures:**

- a. Soliciting bids:
  - (1) General Requirements: Bids will be solicited from enough qualified sources to assure full and free competition for procurement of required supplies or services.
  - (2) Method for Soliciting Bids: The Purchasing Agent will mail, fax, or deliver invitations for bid (IFB) to prospective bidders and will also display copies of the invitation or notices.
  - (3) Paid Newspaper Advertising: Announcements of proposed procurements will be inserted as paid advertisements in newspapers only when the amount exceeds \$25,000.
  - (4) Copy of Invitation to Requisitioning Office: A copy of each invitation for bid will be furnished to the requisitioner for his inspection and appraisal.
  - (5) Record of Distribution: A record will be kept of the distribution of invitations for bid in the Finance Department.

b. Receipt and care of bids:

- (1) General Requirements: Bids will be received, handled, and protected in a manner that will prevent fraud and preserve the integrity of the County's competitive bidding system.
- (2) Bid Depository: As bids are received in the Finance Department, they will be placed in a secure area until time for the bid opening.
- (3) Sealed Bids Not to be Opened: Bids will not be opened, read, or in any manner made public until the time set for opening, except as set forth in 8.4b (4) below.
- (4) Identification of Sealed Bids: A bid received without proper identification on the envelope may be opened for identification purposes. The bid will be immediately resealed, and no information obtained from the bid will be disclosed. An explanation of why the bid was opened, signed by the person who opened it, with date and hour received will be placed on the envelope.
- (5) Date of Receipt Marked on Envelope: Each bid envelope will be time stamped or have written on it in ink, the date and hour of actual receipt. The notation will be signed by the person entering the information on the envelope.

c. Late Bids, Modifications, and Withdrawals:

- (1) General Requirements: Information concerning the normal time for mail delivery will be obtained by the Purchasing Agent from the local postmaster or his authorized representative to determine whether the bidder mailed the bid in sufficient time to expect delivery by the closing date. When time permits, such information will be obtained in writing. Modifications by telephone will not be permitted. Bids may be withdrawn at any time up to the time of the award. *Bids may not be withdrawn after award.*
- (2) Telephone or Oral Bids: No oral, telephone, or faxed bids will be accepted on formal, advertised bids.
- (3) Hand Carried Bids: A late hand carried bid or any other late bid not submitted by mail will not be accepted.
- (4) Notification to Late Bidder: All formal invitations to bid specify a date, hour, and location of the public opening. EACH VENDOR WILL BE RESPONSIBLE FOR SEEING THAT THE BID ARRIVES IN TIME TO BE CONSIDERED. Incorrect filing, mailing, or lateness resulting from the United States Post Office will not be an excuse and such bids will not be accepted. The bidder will be notified of the late bid, and the late bid will be returned unopened if requested.

d. Signing and Submission of Bids:

- (1) General requirements: In order to receive consideration, bids will be filled out, executed, and submitted in accordance with the instructions accompanying the bid form and in sufficient time to reach the designated office at or before the time fixed for the bid opening.
- (2) Signing of Bids: Bids will be signed by bidders prior to submission. Signatures in lead pencil are acceptable but are discouraged. Corporate names, trade names, or partnership titles may be stamped or typewritten, but the actual signature of the authorized representative of the

bidder will appear on the bid. The signatures will be followed by the title of the signer. Any incomplete business name or signature deficiency will be questioned and possibly disallowed by the Finance Director/Purchasing Agent. A justification will be filed with bid in Finance Department.

- (3) Bids Submitted in Envelopes: Bids and written modifications of bids will be required to be submitted in sealed envelopes. *Unsealed bids will not be accepted.*
  - (4) Telephone, Fax, or Oral Bids: No oral, telephone, or faxed bids will be accepted.
- e. Opening Bids:
- (1) General Requirements: At the time fixed for opening, all bids received will be publicly opened and read aloud by the official designated to open the bids.
  - (2) Date and Time of Bid Opening: Each bidder will be requested to submit a bid in a sealed envelope at a specified date and time.
  - (3) Data to Read:
    - (a) Name of bidder.
    - (b) Discount terms.
    - (c) Delivery terms.
    - (d) Quantity offered.
    - (e) Price on each item and totals.
    - (f) Any bid conditions or qualifications.
  - (4) Recording of Bids: Bids will be recorded using a Competitive Bid Summary Form. The bids may be recorded as they are opened and read or after they are read; however, when there are a large number of bids, the bids should be recorded as they are read.
  - (5) Bidders Not to Handle Bids: *Bidders, their representatives, or any spectators in the bid room will not be allowed to handle the bids after they have been opened; however, they may be allowed to inspect such bids when in the hands of a county representative.* This representative will answer any questions asked as to the content of any bid received. On request, bidders may be provided copies of other bids.
  - (6) Discussing Merits of Bids: *The relative merits of bids will not be discussed by the person opening the bids.* No statements will be issued by the bid opener at a bid opening bearing on the award, the possibility of a re-advertisement, mistakes in bids, etc. No oral instructions will be given to bidders any time during the opening. Protests of bidders and inquiries regarding the award of the bid will be referred to the Finance Director after completion of the bid opening procedure.

f. Evaluation of Bids:

- (1) General Requirements: Bids will be evaluated to determine the lowest responsible bid. Because various factors in addition to price may have to be considered in determining the lowest bidder, the evaluation of bids calls for exercise of good judgment, making fair and impartial decisions, and a knowledge of basic rules and regulations by the Finance Director/Purchasing Agent.
  - (2) Abstracting Price Information: Extensions of unit prices will be checked for accuracy. In case of error, the unit price will govern, and the correct extensions thereof will be entered on the abstract. Where a few items of major equipment are involved, the total price will be shown on the abstract. For a long list of miscellaneous items, unit prices will be abstracted, except when the Finance Director/Purchasing Agent requires that the abstract contain extensions of unit prices for broader comparison purposes.
  - (3) Public Inspection of Abstract: After bids have been evaluated and the award made, the abstract will be made available for public inspection.
  - (4) Selection of the Bid for Award: This is the lowest, responsible (best) bid that meets the bid specification(s). When the lowest bid received is not awarded the bid, the Finance Director/Purchasing Agent will write a memo of justification and place in the appropriate bid file. Each bid will be carefully evaluated as to quality, price, delivery, and service, and the report will give complete details on why the low bid should be waived. The final decision for bids rests with the Finance Director and appropriate department head (County Executive, Highway Superintendent, or Board of Education). The Finance Director or department head may refer any bid to the Financial Management Committee for final award. Copies of rejected bids with reasons will be filed with other bids.
  - (5) Equal Low Bid - Tie Bids: Quality and service being equal, identical bids will be decided in favor of the local vendor. If a tie exists between vendors being equal in all respects, the tie will be broken by a telephone call to the submitting bidders advising of the tie and asking whether they want to resubmit another sealed bid.
  - (6) Protest: Any protest not resolved by the Finance Director and department head will be referred to the Financial Management Committee.
- f. Bid Files Open to the Public: Any citizen of Giles County will be allowed to see the bid files by contacting the Finance Director/Purchasing Agent.
- g. Rejection of Bids: The County reserves the right to accept or reject any or all bids in whole or in part and to waive any minor irregularities in any bid. Reasons for rejection should be noted on bid forms.
- h. Removal of Bidder from Official Bid List: If a bidder does not perform in accordance with the bid conditions or specifications or if it is found that the bidder had intentionally violated these policies and regulations, and/or if the vendor fails to submit a bid on three successive invitations, the Finance Director/Purchasing Agent may remove the vendor from the official bid list until the violations are remedied to the satisfaction of the Director.

i. Bonds:

- (1) Bid Bonds - Deposits of Good Faith: In cases of large bids or contracts, the Finance Director may require a bid bond not to exceed 10% of the total bid. A certified check, cashier's check, or a properly executed bond will accompany the bid proposal. The check will be made payable to Giles County. Deposits of the bidders are held until award of the order of contract, and the deposit of the successful bidder is held until delivery is completed or services and/or, if required, provided a performance bond.
- (2) Performance Bond: The performance bond is used to insure performance of contracts in the time and manner prescribed and to save, indemnify, and keep harmless the County against loss. In cases of large or construction contracts, bid proposals will require 100% performance bonds.

**Section 8.5 Special Areas:**

- a. Vendor Discounts: Vendor discounts will be considered in determining the low bidder.
- b. Splitting Orders: *No employee will split an order, divide the items to be purchased, or use similar practices to avoid the sealed bidding procedure.*
- c. Contracts: Contracts will be issued for construction projects and other items of a similar nature. All contracts will be approved by the Finance Director and department head.
- d. Cooperative Procurement: The Finance Director/Purchasing Agent may participate in, sponsor, conduct, or administer a cooperative procurement agreement with one or more other public bodies or agencies of the United States for the purpose of combining requirements to increase efficiency or reduce administrative expenses.
- f. List of Bidders: The Finance Director/Purchasing Agent will compile a list of vendors. The list will be divided according to the type of merchandise each vendor sells. When bids are issued, each vendor will receive a copy or notification of the bid notice and/or specifications.

## Chapter 9 **FIXED ASSET ACCOUNTING**

The purpose of this policy is to provide guidelines and regulations for departments of Giles County regarding fixed assets. Capitalization of general fixed assets is reported in the financial statements and establishes management control and continuing accountability for fixed assets acquired by County agencies. Giles County will comply with Governmental Accounting Standards Board Statement 34.

Capitalization of general fixed assets includes land, buildings and improvements, roads and bridges, machinery and equipment, and construction in progress. The amount represented in the financial statements should be documented by an inventory listing supported with detailed records for each asset. Giles County has in place a Fixed Asset Record System using software from Local Government Corporation.

It is also the County's responsibility to ensure proper accountability of certain other purchases made with County funds that do not represent general fixed assets. This policy is to encompass that responsibility for "controllable items".

### **Section 9.1 Administrative Policies:**

#### **a. Fiscal Responsibility.**

##### **(1) County Legislative Body/Board of Education.**

- (a) Approve policies, procedures, and regulations for departments regarding the accounting and reporting of fixed assets and infrastructure.
- (b) Review findings and recommendations related to internal audits
- (c) Ensure any identified deficiencies on non-compliance with policies are addressed.

##### **(2) Finance Department.**

- (a) Maintain inventory listings of all capital assets reported in the financial statements.
- (b) Maintain a computer database detailing depreciation.

##### **(3) Administrative Officials - Administrative officials (county officials, principals, supervisors, etc.) are responsible for the custody and maintenance of all assets purchased for or assigned to their office.**

- (a) Report the theft or loss of property, immediately to the Finance Department by phone, to be followed by a letter (or approved form) to the County Executive/Director of Schools (as appropriate) and Finance Department. A police report should be obtained on all losses suspected as theft.
- (b) Report to the Board of Education or Financial Management Committee (as appropriate) any assets deemed to be surplus and unneeded by their department for transfer or disposal.

- (c) Any transfer or disposal of assets by administrative officials shall be documented in writing to relieve that official of said responsibility.
- (d) Allow Finance Department access to all records necessary to aid in the determining of proper disclosure of fixed assets for reporting purposes.

## **Section 9.2 Accounting Policies:**

a. Capitalization. The following items will be capitalized in the General Fixed Assets Account Group:

- (1) Land and Land Improvements
- (2) Buildings
- (3) Building improvements and additions that do not constitute repairs and maintenance.
- (4) Roads and bridges
- (5) Vehicles
- (6) Machinery and equipment \*
- (7) Furniture and Fixtures\*
- (8) Construction in progress

\* These items will be subject to a dollar value test and/or life expectancy test. (See 9.2d)

b. Cost. Fixed assets shall be recorded at historical cost, or if the cost is not reasonably determinable, at estimated original cost. Donated fixed assets should be recorded at their estimated fair value at time received.

- (1) Actual cost - This will include not only the purchase or construction cost (that can be obtained through invoice, purchase order and check paid files), but also charges necessary to place the asset in its intended location. This includes costs such as freight and transportation, site preparation expenditures, professional fees and legal claims directly attributable to asset acquisition.
- (2) Estimated original cost - This will be based on as much documentary evidence that can be found to support the cost such as interviews with personnel and price level adjustments for each asset.
- (3) Donated cost - These assets will be based on their estimated fair value at a time of acquisition. A determination as to the fair value basis will be included with property records.

c. Accumulated Depreciation. Accumulated depreciation will be recorded as required by the *Governmental Accounting Standards Board Statement 34 (GASB34)*. Depreciation will be applied monthly.

d. Dollar Value and Life Expectancy Tests. Assets purchased with a dollar value less than \$25,000.00 and with a life expectancy of less than three (3) years will not be included in the financial statements; however, certain items (controllable assets) will be tracked in inventory records for accountability purposes. *County Resolution 2019-13*

e. Operating/Capital Lease Assets.

- (1) Assets acquired under operating leases will not be capitalized.

- (2) Capital lease assets will be reflected in accordance with generally accepted accounting principles.
- f. Controllable Assets. Controllable assets are assets that do not meet the criteria for a fixed asset but will be included in property management's records for control purposes. Such property would include all weapons, trailers, and other items as directed by the County Legislative Body or Board of Education.
- g. Asset Reduction. Assets no longer owned by or in the possession of the County shall be removed from the records.
- (1) Sold and/or retired - These assets will be removed from the capital asset records upon formal notification from the responsible party of such disposition.
  - (2) Obsolete - These assets will be removed from the capital asset records upon formal notification from the responsible party, whether sold or not.
  - (3) Transferred to Proprietary or Trust Fund - These assets will be removed from the capital asset records upon formal notification from responsible party and shall be accounted for in that fund.
- h. Other Miscellaneous Guidelines:
- (1) All land, buildings, and improvements included in the General Fixed Assets Account Group as of June 30, 2008 were based on existing records and deeds. All subsequent additions/deletions will be based on actual invoices or disposal records.
  - (2) Controllable items will include all weapons, licensed vehicles costing less than \$25,000, trailers, and any other items designated by the County Legislative Body or Board of Education.
  - (3) The County will use asset labels to track assets.
- i. Infrastructure Guidelines:
- (1) The roads and bridges that are owned and/or maintained by Giles County are under the responsibility of the County Road Superintendent. The County Finance Department will extract applicable roads and bridges from the Highway Department's Road and bridge lists and enter them into the fixed asset system. The Finance Department will also enter a cost, useful life, and acquired date for each road and bridge (from GASB34).
  - (2) The threshold for reporting of roads will be \$25,000.
  - (3) The Highway Department has established a per mile cost for chip and oil and hot mix roads as average cost. The Highway Department will use these costs and the University of Tennessee CTAS road software to reverse-trend to an estimated or actual acquisition date. The Highway Department has a record of the cost of many bridges. For those with no existing records, the Highway Department will estimate replacement costs that will also be reverse-trended using the UT CTAS inflation index. All bridges inspected by the State will be reported, regardless of cost.



- (4) Oil and Chip roads will be depreciated over 10 years; hot mix roads will be depreciated over 20 years; and bridges will be depreciated over 40 years.
  - (5) Infrastructure will not be reported with a salvage value.
- j. Inventory Procedures: Each department head will maintain an inventory listing for his/her department.
- k. Examples of Maximum Depreciation Life in Years listed below:

<b>ASSET TYPE</b>	<b>EXAMPLES</b>	<b>MAXIMUM DEPRECIATION LIFE IN YEARS</b>
BUILDINGS AND IMPROVEMNETS (2)	BUILDINGS	40
	SHEDS, PORTABLES	20
	BUILDING IMPROVEMENTS	20
	ROOF REPLACEMENT	20
	LIGHTENING REPLACEMENT	20
	INTERCOM SYSTEM	10
	CAMERA SYSTEM	10
	BLEACHERS	10
	LOCKERS	10
	DOORS	10
	MINOR BUILD. IMPROVEMENTS	10
	FLOOR REPLACEMENT	5
VEHICLES (5)	TRUCKS, VANS	5
SHERIFF VEHICLES	CARS, VANS	4
AMBULANCES	AMBULANCES	3
MACHINERY (6)	TRAILER	7
	EQUIPMENT	7
	WRECKER	7
	FOOD SERVICE EQUIPMENT	7
	LAWNMOWER	7
	COPIER	5
HIGHWAY EQUIP	HEAVY EQUIPMENT	10
BUSES (9)	ALL BUSES	10
OTHER (8)	PLAYGROUND EQUIPMENT	20
	PAVING	20
	ATHLETIC FIELDS	20
	WASTE WATER TREATMENT	20
	SEPTIC SYSTEM	20
	IRRIGATION/SPRINKLER	10
	STAGE CURTAINS	10
	FENCING	10
INFRASTRUCTURE (4)	ASPHALT	20
	TAR AND CHIP	10
	GRAVEL	25

## Chapter 10 PAYROLL ADMINISTRATION

The task of processing and administering payroll is assigned to the Finance Department. The pay plan of Giles County is established by each job classification. These classifications are set by each Department Head, which reflects the knowledge, skills and abilities needed to fill that position. The department head may change the employee from one classification to another. All pay rates will be determined by the department head as he/she so decides within funds allocated in the budget.

### 10.1 Payroll Procedures

- a. Employees of all County departments are paid on a bi-weekly basis on Thursday. Employees of the Giles County Board of Education are paid either the 15<sup>th</sup> or the 30<sup>th</sup> day of the month depending on their job classification. If the 15<sup>th</sup> or the 30<sup>th</sup> fall on a Saturday, Sunday or holiday the employees will be paid on the last working day before the respective dates. Occasionally due to holidays and breaks County employees and BOE employees may be paid at an earlier date at the discretion of the County Executive and/or Director of Schools.
- b. County/Highway/Ambulance: All non-exempt employees will complete a time sheet to be turned in to their department head/supervisor. All time sheets must be checked for accuracy and signed by the department head/supervisor or designated representative before forwarding to the Finance Department for processing. All time sheets should reflect the total hours to be paid and show whether the time is regular, overtime, comp, vacation, holiday or sick hours. **The Finance Department may review time sheets but the Finance Department will not be responsible for checking the accuracy of the time sheets.** Time sheets should be forwarded to the Finance Department no later than 11:00 a.m. on the Monday morning preceding Thursday's payroll. If time sheets are not received on time, the Finance Department cannot guarantee the employee will be paid on the designated payroll date. Any adjustments to an employee's pay not caused by a Finance Department error will be adjusted on the next payroll processing or at the discretion of the Finance Department.

*The Giles County Highway Department will fax a time record sheet showing the compilation of each employee's time for the two-week period as well as fringe benefits to be paid and any deduction changes to Finance Department by 11:00 a.m. on the Monday morning preceding Thursday's payroll. This will serve as their record to process their payroll and their actual time sheets will remain at the Highway office.*

*Schools: All extra pay and leave of absences must be turned into the School Payroll Clerk by the end of the day on the 5<sup>th</sup> day of the month. All substitutes should be sent to the Finance Office to complete a Direct Deposit Authorization form **before they began work.***

***If any department head/supervisor chooses to allow a designated representative to sign time sheets, written authorization must be on file at the Finance Office.***

- c. All new employees must physically come to the Finance Office and complete an I-9, W-4, and a Direct Deposit Authorization Form **on their first day of work. NO EXCEPTIONS.** All new employees should bring their current driver license and social security card with them for identification. If an employee does not have this documentation, they should contact the Finance Office to ascertain other acceptable forms of identification. A Salary Authorization form must be completed for each new hire and salary change. This form should include the new salary and line distribution by which the salary is to be funded. The form should be signed by the department head/supervisor. No new employee will be placed on the payroll system before the employee has

completed the new hire process with the Finance Office. No current employee salary will be changed without a completed Salary Authorization form on file in the Finance Department.

All employee pay is by direct deposit in a bank checking or savings account unless the finance director or the deputy finance director authorize a check to be written. This should be an exception and not the normal procedure. No pay will be directly deposited to a prepaid bank card of any kind that allows direct deposit of pay checks. No exceptions.

Online pay stubs will be mandatory for School and County personnel.

- d. Every effort will be made by the Finance Department to ensure that employees are paid correctly. If an employee is underpaid, the adjustment will be made on the next payroll unless the underpayment was the result of the Finance Department's error. If so, the underpayment will be corrected within three business days. If it is determined that an employee has been overpaid, the adjustment will be made on the next payroll.

If an employee terminates and it is determined that they have been overpaid, the Finance Office will deduct the overpayment from the employee's final salary. On June 1 of each fiscal year if it is determined that an employee has been overpaid during the fiscal year and the overpayment had not been detected, the employee's June salary will be adjusted for the overpayment. All over/underpayments of salary should be adjusted before June 30<sup>th</sup> of the current fiscal year unless authorization is given by the Finance Director to extend the payment of the adjustment.

- e. All garnishments/levies for employee wages should be submitted to the Finance Department so the appropriate amount can be deducted and remitted from the employee's wages.
- f. When an employee terminates employment, all pay due should be paid to the employee on the next payroll following the employee's termination date. This would include regular, comp, vacation and overtime hours due.
- g. All requests for verification of employment should be submitted to the Finance Department for completion. All requests must have the written consent of the employee except where only hire date and position are requested. No information concerning employee's job performance or conduct shall be given out by the Finance Department.
- h. Every effort will be made by the Finance Office to insured that an employee's deductions are taken correctly. If it is determined an employee has overpaid, a vendor check will be issued to the employee within two (2) months of the overpayment being detected. If it is determined an employee has underpaid, the amount of the underpayment will be taken out of the next payroll or if the amount is over \$25.00 over the next four payrolls for County employees and the next two payrolls for school employees at the employee's request. All deduction exceptions must be cleared within in two months of detecting the over/under payment unless authorization is granted by the Finance Director to extend the payment of the adjustment.
- j. A participation rate of 25% or above is needed for any new voluntary deduction to be set up on payroll. The Finance Director has the authority to approve representatives to offer personal services to Giles County employees. The Finance Director may ask for a **Request for Proposal** as needed.
- k. The Finance Department does not maintain personnel files for employees except those employees employed by the Finance Department. The Finance Department does secure the Direct Deposit information of all county and school employees as well as any medical information relating to HIPPA.

All other information maintained by the Finance Department is considered to be payroll files related to salary information and enrollment in voluntary insurance, etc.

Chapter 11  
**CREDIT CARD POLICY**

**Section 11.1 Credit Cards** – Credit cards are to be used on a limited basis. The Office of Financial Management maintains and secures the following credit cards: SunTrust Visa cards, Wal-Mart, and Home Depot. These cards are securely maintained and a detailed log is kept as to who and when a card is used. Each credit card statement is reconciled at the end of the month accompanied by an individual receipt.

- a. SunTrust Credit Cards – Cards are used for on-line purchases and for vendors that do not take a purchase order and do not have store cards. Any department requesting use of the SunTrust credit card must physically conduct the transaction at the Finance Office. Any exception will be the discretion of the Finance or the Deputy Director for the removal of the card outside of the Finance Office. The Finance Office will maintain a credit card for the County/Highway and one for the Board of Education.
- b. Any unauthorized transaction will become the responsibility of the person conducting the transaction.

Chapter 12  
**PUBLIC RECORD REQUEST PROCEDURES**

**Section 12.1 Public Records Request - Consistent** with the “Best Practices Guidelines” published by the OORC, the County has adopted written public records request policy. The policy should be applied consistently throughout various offices, departments, or divisions within the County. The proposed policy contains:

- a. The process for making request to inspect public records and/or to receive copies of public records (including whether government issued photo IDs are required and whether written requests for copies are required.)
- b. The process for responding to request (including the use of required forms.)
- c. The process for whether and when fees will be charged for copies of public records (including establishments of charges pursuant to the Schedule of Reasonable Charges.)

Attached are the following key documents:

- 1. Public records request form
- 2. Public records response form
- 3. Schedule of reasonable charges
- 4. TN Code § 10-7-503 (2021)

## PUBLIC RECORDS REQUEST FORM

*The Tennessee Public Records Act (TPRA) grants Tennessee citizens the right to access open public records that exist at the time of the request. The TPRA does not require records custodians to compile information or create or recreate records that do not exist.*

*(Governmental Entity Name and Name and Contact Information for the Public Records Request Coordinator)*

To:

*(Insert Requestor's Name and Contact Information (include an address for any TPRA required written response))*

From:

Is the requestor a Tennessee citizen? ☐ Yes ☐ No

Request: ☐ Inspection (The TPRA does not permit fees or require a written request for inspection only<sup>1</sup>.)

☐ Copy/Duplicate

If costs for copies are assessed, the requestor has a right to receive an estimate. Do you wish to waive your right to an estimate and agree to pay copying and duplication costs in an amount not to exceed \$ \_\_\_\_\_? If so, initial here: \_\_\_\_\_.

Delivery preference: ☐ On-Site Pick-Up  
☐ Electronic

☐ USPS First-Class Mail  
☐ Other: \_\_\_\_\_

### Records Requested:

Provide a detailed description of the record(s) requested, including: (1) type of record; (2) timeframe or dates for the records sought; and (3) subject matter or key words related to the records. Under the TPRA, record requests must be sufficiently detailed to enable a governmental entity to identify the specific records sought. As such, your record request must provide enough detail to enable the records custodian responding to the request to identify the specific records you are seeking.

\_\_\_\_\_  
Signature of Requestor and Date Submitted

\_\_\_\_\_  
Signature of Public Records Request Coordinator and Date Received

**Print Form**

**Reset Form**

<sup>1</sup> Note, Tenn. Code Ann. § 10-7-504(a)(20)(C) permits charging for redaction of private records of a utility.



## PUBLIC RECORD REQUEST RESPONSE FORM

[Insert Governmental Entity Name and Address]

[Date]

[Requestor's Name and Contact Information]:

In response to your records request received on [Date Request Received], our office is taking the action(s)<sup>1</sup> indicated below:

- ☐ The public record(s) responsive to your request will be made available for inspection:

Location: \_\_\_\_\_

Date & Time: \_\_\_\_\_

- ☐ Copies of public record(s) responsive to your request are:

☐ Attached;

☐ Available for pickup at the following location:

\_\_\_\_\_ ; or

☐ Being delivered via: ☐ USPS First-Class Mail ☐ Electronically ☐ Other: \_\_\_\_\_.

- ☐ Your request is denied on the following grounds:

☐ Your request was not sufficiently detailed to enable identification of the specific requested record(s). You need to provide additional information to identify the requested record(s).

☐ No such record(s) exists or this office does not maintain record(s) responsive to your request.

☐ No proof of Tennessee citizenship was presented with your request. Your request will be reconsidered upon presentation of an adequate form of identification.

☐ You are not a Tennessee citizen.

☐ You have not paid the estimated copying/production fees.

☐ The following state, federal, or other applicable law prohibits disclosure of the requested records:

\_\_\_\_\_.

- ☐ It is not practicable for the records you requested to be made promptly available for inspection and/or copying because:

☐ It has not yet been determined that records responsive to your request exist; or

☐ The office is still in the process of retrieving, reviewing, and/or redacting the requested records.

The time reasonably necessary to produce the record(s) or information and/or to make a determination of a proper response to your request is: \_\_\_\_\_.

If you have any additional questions regarding your record request, please contact

[Records Custodian or Public Records Request Coordinator]

Sincerely,

[Records Custodian or Public Records Request Coordinator]

[Name, Title, and Contact Information]

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<sup>1</sup> If all requested records do not have the same response, so indicate.



STATE OF TENNESSEE  
COMPTROLLER OF THE TREASURY  
OFFICE OF OPEN RECORDS COUNSEL

**SCHEDULE OF REASONABLE CHARGES**

**PURPOSE:**

Pursuant to Tenn. Code Ann. § 8-4-604(a)(1), the Office of Open Records Counsel ("OORC") is required to establish a schedule of reasonable charges a records custodian may use as a guideline to charge citizens requesting copies of public records. Additionally, Tenn. Code Ann. § 10-7-503(g) requires each governmental entity subject to the Tennessee Public Records Act ("TPRA") to establish a written public records policy that includes a statement of any fees charged for copies of public records and the procedures for billing and payment. Accordingly, the following policy sets forth general guidelines for records custodians when assessing reasonable charges associated with record requests under the TPRA.

**POLICY:**

**I. General Considerations**

- A. Records custodians may not charge for inspection of public records except as provided by law.
- B. The following schedule of reasonable charges should not be interpreted as requiring records custodians to impose charges for copies of public records. Charges for copies of public records must be pursuant to a public records policy properly adopted by the governing authority of a governmental entity. See Tenn. Code Ann. § 10-7-503(g) and § 10-7-506(a).
- C. Application of an adopted schedule of charges shall not be arbitrary. Additionally, excessive fees and other rules shall not be used to hinder access to public records.
- D. A records custodian may reduce or waive charges, in whole or in part, in accordance with the governmental entity's public records policy.
- E. A records custodian may require payment for copies before producing copies of the records.
- F. The TPRA does not distinguish requests for inspection of records based on intended use, be it for research, personal, or commercial purposes. Likewise, this Schedule of Reasonable Charges does not make a distinction in the charges assessed based on the purpose of a record request. However, other statutory provisions, such as Tenn. Code Ann. § 10-7-506(c), enumerate fees that may be assessed when specific documents are requested for a specific use. Any distinctions made, or waiver of charges permitted, based upon the type of records requested should be expressly set forth and permitted in the adopted public records policy.

- G. Records custodians shall provide a requestor an estimate of reasonable costs to provide copies of requested records.

## **II. Per Page Copying Charges**

- A. For each standard 8½" x 11" or 8½" x 14" copy produced, a records custodian may assess a per page charge of up to 15 cents (\$0.15) for black and white copies and up to 50 cents (\$0.50) for color copies. If producing duplex (front and back) copies, a charge for two separate pages may be imposed for each single duplex copy.
- B. If the charge for color copies is higher than for black and white copies, and a public record is maintained in color but can be produced in black and white, the records custodian shall advise the requestor that the record can be produced in color if the requestor is willing to pay a charge higher than that of a black and white copy.
- C. If a governmental entity's actual costs are higher than those reflected above, or if the requested records are produced on a medium other than 8½" x 11" or 8½" x 14" paper, the governmental entity may develop its own charges. The governmental entity must establish a schedule of charges documenting "actual cost" and state the calculation and reasoning for its charges in a properly adopted policy. A governmental entity may charge less than those charges reflected above. Charges greater than 15 cents (\$0.15) for black and white copies and 50 cents (\$0.50) for color copies can be assessed or collected only when there is documented analysis of the fact that the higher charges represent the governmental entity's actual cost of producing such material, unless there exists another basis in law for such charges.

## **III. Additional Charges**

- A. When assessing a fee for items covered under this section, records custodians shall utilize the most economical and efficient method of producing the requested records.
- B. A records custodian may charge its actual out-of-pocket costs for flash drives or similar storage devices on which electronic copies are provided. When providing electronic records, a records custodian may charge per-page costs only when paper copies that did not already exist are required to be produced in responding to the request, such as when a record must be printed to be redacted.
- C. It is presumed copies of requested records will be provided in person to a requestor when the requestor returns to the records custodian's office to retrieve the records.
- D. If a requestor chooses not to personally retrieve records and the actual cost of delivering the copies, in addition to any other permitted charges, have been paid by the requestor or otherwise waived pursuant to the public records policy, then a records custodian is obligated to deliver the copies via USPS First-Class Mail. It is within the discretion of a records custodian to agree to deliver copies of records through other means, including electronically, and to assess the costs related to such delivery.
- E. If it is not practicable or feasible for the records custodian to produce copies internally, the records custodian may use an outside vendor and charge the costs to the requester.

- F. If a records custodian is assessed a charge to retrieve requested records from archives or any other entity having possession of requested records, the records custodian may recover from the requestor the costs assessed for retrieval.

#### **IV. Labor Charges**

- A. A records custodian shall utilize the most cost efficient method of producing requested records. Accordingly, a records custodian should strive to utilize current employees at the lowest practicable hourly wage to fulfill public records requests for copies.
- B. "Labor" is the time (in hours) reasonably necessary to produce requested records, including the time spent locating, retrieving, reviewing, redacting, and reproducing records.
- C. "Labor threshold" is the first (1<sup>st</sup>) hour of labor reasonably necessary to produce requested material(s). A governmental entity may adopt a higher labor threshold than one (1) hour. A records custodian is only permitted to charge for labor exceeding the labor threshold established by the governmental entity.
- D. "Hourly wage of an employee" is based upon the base salary of the employee and does not include benefits. If an employee is not paid on an hourly basis, the hourly wage shall be determined by dividing the employee's annual salary by the required hours to be worked per year. For example, an employee who is expected to work a 37.5 hour workweek and receives \$39,000 in salary on an annual basis will be deemed to be paid \$20 per hour.
- E. In calculating labor charges, a records custodian should determine the total amount of labor for each employee and subtract the labor threshold from the labor of the highest paid employee(s). The records custodian should then multiply the amount of labor for each employee by each employee's hourly wage to calculate the total amount of labor charges associated with the request.

#### **Example:**

The hourly wage of Employee A is \$15.00. The hourly wage of Employee B is \$20.00. Employee A spends two (2) hours on a request. Employee B spends two (2) hours on the same request. The labor threshold is established at one (1) hour. Since Employee B is the highest paid employee, the labor threshold will be applied to the time Employee B spent producing the request. For this request, \$50.00 could be charged for labor. This is calculated by taking the number of hours each employee spent producing the request, subtracting the threshold amount, multiplying that number by the employee's hourly wage, and then adding the amounts together (i.e. Employee A (2 x \$15.00) + Employee B (1 x \$20.00) = \$50.00).

## Tenn. Code Ann. § 10-7-503

Current through the 2022 Regular Session.

- [TN - Tennessee Code Annotated](#)
- [Title 10 Public Libraries, Archives and Records](#)
- [Chapter 7 Public Records](#)
- [Part 5 Miscellaneous Provisions](#)

**10-7-503.** Records open to public inspection — Establishment of written public records policy by county and municipal governmental entities — Injunction in cases of disruptive requests — Promulgation of rules regarding public records by state governmental entities — Destruction of public records.

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(a)

(1) As used in this part and title 8, chapter 4, part 6:

(A) “Public record or records” or “state record or records”:

(i) Means all documents, papers, letters, maps, books, photographs, microfilms, electronic data processing files and output, films, sound recordings, or other material, regardless of physical form or characteristics, made or received pursuant to law or ordinance or in connection with the transaction of official business by any governmental entity; and

(ii) Does not include the device or equipment, including, but not limited to, a cell phone, computer, or other electronic or mechanical device or equipment, that may have been used to create or store a public record or state record;

(B) “Public records request coordinator” means any individual within a governmental entity whose role it is to ensure that public records requests are routed to the appropriate records custodian and that requests are fulfilled in accordance with § 10-7-503(a)(2)(B); and

(C) “Records custodian” means any office, official, or employee of any governmental entity lawfully responsible for the direct custody and care of a public record.

(2)

(A) All state, county and municipal records shall, at all times during business hours, which for public hospitals shall be during the business hours of their administrative offices, be open for personal inspection by any citizen of this state, and those in charge of the records shall not refuse such right of inspection to any citizen, unless otherwise provided by state law.

**(B)** The custodian of a public record or the custodian's designee shall promptly make available for inspection any public record not specifically exempt from disclosure. In the event it is not practicable for the record to be promptly available for inspection, the custodian shall, within seven (7) business days:

**(i)** Make the public record requested available to the requestor;

**(ii)** Deny the request in writing or by completing a records request response form developed by the office of open records counsel. The response shall include the basis for the denial; or

**(iii)** Furnish the requester in writing, or by completing a records request response form developed by the office of open records counsel, the time reasonably necessary to produce the record or information.

**(3)** Failure to respond to the request as described in subdivision (a)(2) shall constitute a denial and the person making the request shall have the right to bring an action as provided in § 10-7-505.

**(4)** This section does not require a governmental entity to sort through files to compile information into a new record or to create or recreate a record that does not exist. A request for inspection or copying of a public record must be sufficiently detailed to enable the governmental entity to identify responsive records for inspection and copying.

**(5)** Information made confidential by state law shall be redacted whenever possible, and the redacted record shall be made available for inspection and copying. The redaction of confidential information shall not constitute the creation of a new record. Costs associated with redacting records, including the cost of copies and staff time to provide redacted copies, shall be borne as provided by law.

**(6)** A governmental entity is prohibited from avoiding its disclosure obligations by contractually delegating its responsibility to a private entity.

**(7)**

**(A)**

**(i)** A governmental entity shall not require a written request or assess a charge to view a public record unless otherwise required by law. Requests to view public records may be submitted in person or by telephone, fax, mail, or email if the governmental entity uses such means of communication to transact official business, or via internet portal if the governmental entity maintains an internet portal that is used for accepting public records requests.

**(ii)** A governmental entity may require a request for copies of public records to be:

**(a)** In writing;

**(b)** On a form that complies with subsection (c); or

**(c)** On a form developed by the office of open records counsel.

**(iii)** If a governmental entity does not require a request for copies to be in writing or on a form in accordance with subdivision (a)(7)(A)(ii), then a request for copies of public records may be submitted as provided in subdivision (a)(7)(A)(i).

**(iv)** If a governmental entity requires a request to be in writing under subdivision (a)(7)(A)(ii)(a), the records custodian of the governmental entity shall accept any of the following:

**(a)** A request submitted in person or by mail;

**(b)** An email request if the governmental entity uses email to transact official business; and

**(c)** A request submitted on an electronic form via internet portal if the governmental entity maintains an internet portal that is used for accepting public records requests.

**(v)** If a governmental entity requires that a request for copies of public records be made on a form as provided in subdivision (a)(7)(A)(ii), then the governmental entity shall provide such form in the most expeditious means possible when the form is requested.

**(vi)** A governmental entity may require a person making a request to view or make a copy of a public record to present a government-issued photo identification, if the person possesses photo identification, that includes the person's address. If a person does not possess photo identification, then the governmental entity may require other forms of identification evidencing the person's residency in this state.

**(vii)** Notwithstanding any other law to the contrary:

**(a)** If a person makes two (2) or more requests to view a public record within a six-month period and, for each request, the person fails to view the public record within fifteen (15) business days of receiving notification that the record is available to view, the governmental entity is not required to comply with any public records request from the person for a period of six (6) months from the date of the second request to view the public record unless the governmental entity determines failure to view the public record was for good cause; and

**(b)** If a person makes a request for copies of a public record and, after copies have been produced, the person fails to pay to the governmental entity the cost for producing such copies, the governmental entity is not required to comply with any public records request from the person until the person pays for such copies; provided, that the person was provided with an estimated cost for producing the copies in accordance with subdivision (a)(7)(B)(ii) prior to producing the copies and the person agreed to pay the estimated cost for such copies.

**(B)**

**(i)** A records custodian may require a requestor to pay the custodian's reasonable costs incurred in producing the requested material and to assess the reasonable costs in the manner established by the office of open records counsel pursuant to § 8-4-604.

**(ii)** The records custodian shall provide a requestor an estimate of the reasonable costs to provide copies of the requested material.

**(C) [Repealed effective July 1, 2025.]**

**(i)** If a person makes a request to view or copy a public record with the intent to disrupt government operations, the records custodian charged with fulfilling the request may petition a court of record of competent jurisdiction for an order to enjoin the person from making records requests.

**(ii)** A records custodian shall not petition a court for injunctive relief unless the records custodian has notified the person making the requests in writing stating the specific conduct that may constitute intent to disrupt government operations in violation of this subdivision (a)(7)(C) and the person has continued to engage in such conduct after the notification. The records custodian shall provide such notification after the fifth request by the person made with intent to disrupt government operations.

**(iii)** After a petition is filed and while the case is pending, the records custodian shall continue to comply with this part, but if the records custodian prevails, the person making the requests shall reimburse the records custodian for the labor costs incurred by the records custodian in producing the records during the pendency of the case.

**(iv)** A court may, upon finding by clear and convincing evidence that a records request was made with intent to disrupt government operations, enjoin the person who made the request from making a public records request for a period of up to one (1) year; provided, that the person, while subject to the injunction, may petition the same court for permission to make a public records request and the court may approve the petition if the petitioner shows that the public records request is not made with intent to disrupt government operations.

**(v)** A records custodian who petitions a court for an injunction pursuant to this subdivision (a)(7)(C) shall provide a written report to the office of open records counsel that includes a copy of the petition and any injunction or orders issued by the court. The report must be filed no later than three (3) months after the petition is filed. If a final order has not been issued within three (3) months of the petition's filing, the records custodian shall provide the final order to the office of open records counsel as soon as reasonably possible after the final order is issued. The office of open records counsel shall include a summary of the reports received as part of the office's annual report required by § 8-4-603(b) and provide the summary to the advisory committee on open government.

**(vi)** This subdivision (a)(7)(C) is repealed July 1, 2025.

**(b)** [Deleted by 2020 amendment.]

**(c)**

**(1)** Except as provided in § 10-7-504(g), all law enforcement personnel records shall be open for inspection as provided in subsection (a); however, whenever the personnel records of a law enforcement officer are inspected as provided in subsection (a), the custodian shall make a record of such inspection and provide notice, within three (3) days from the date of the inspection, to the officer whose personnel records have been inspected:

**(A)** That such inspection has taken place;



**(B)** The name, address and telephone number of the person making such inspection;

**(C)** For whom the inspection was made; and

**(D)** The date of such inspection.

**(2)** Any person making an inspection of such records shall provide such person's name, address, business telephone number, home telephone number, driver license number or other appropriate identification prior to inspecting such records.

**(d)**

**(1)** As used in this subsection (d), "organization" means an association or nonprofit corporation authorized by the laws of this state that:

**(A)** Was established for the benefit of local government officials or counties, cities, towns, or other local governments or as a municipal bond financing pool;

**(B)** Receives dues, service fees, or any other income from local government officials or local governments that constitute at least thirty percent (30%) of its total annual income; and

**(C)** Is authorized under state law to obtain coverage for its employees in the Tennessee consolidated retirement systems.

**(2)** The records of an organization are confidential and are not open for inspection under subsection (a) if the organization complies with the following requirements:

**(A)** The comptroller of the treasury or the comptroller's designee audits the organization annually;

**(B)** The cost of the audit is paid by the organization;

**(C)** Each audit is completed as soon as practicable after the end of the fiscal year of the organization; and

**(D)** In addition to other information required by the comptroller of the treasury, each audit contains:

**(i)** A listing, by name of the recipient, of all compensation, fees, or other remuneration paid by the organization, or any other organization during the audit year to, or accrued on behalf of, the organization's directors and officers;

**(ii)** A listing, by name of recipient, of all compensation and any other remuneration paid by the organization during the audit year to, or accrued on behalf of, an employee of the organization who receives more than twenty-five thousand dollars (\$25,000) in remuneration for such year;

**(iii)** A listing, by name of beneficiary, of deferred compensation, salary continuation, retirement, or other fringe benefit plan or program (excluding qualified health and life insurance plans available to all employees of the organization on a nondiscriminatory basis) established or maintained by the organization for the benefit of any of the organization's directors, officers, or employees, and the amount of any funds paid or accrued to such plan or program during the audit year; and

**(iv)** A listing, by name of recipient, of all fees paid by the organization during the audit year to a contractor, professional advisor, or other personal services provider, which exceed two thousand five

hundred dollars (\$2,500) for such year. Such listing must also include a statement as to the general effect of each contract and must include each specific amount paid or payable thereunder.

**(3)** An audit conducted under subdivision (d)(2) must be made available for public inspection and copies of such audit must be made available to the press.

**(4)** The records of the following organizations are confidential and not subject to this subsection (d):

**(A)** An organization that employs less than three (3) full-time staff members; and

**(B)** An organization that was exempt from federal income taxation under § 501(c)(3) of the Internal Revenue Code, codified in 26 U.S.C. § 501(c)(3), as of January 1, 1998, and which makes available to the public its federal return of organization exempt from income tax (Form 990) in accordance with the Internal Revenue Code and related regulations.

**(5)** Subdivisions (d)(2)(D)(i)-(iv) do not require the disclosure of compensation or remuneration paid to a lobbyist registered with the Tennessee ethics commission who is registered to lobby for other employers in addition to being registered to lobby for the organization.

**(6)** Subdivisions (d)(2)(D)(i)-(iv) do not require the disclosure of compensation or remuneration paid to an attorney who is employed by a law firm and performs legal work for other employers in addition to performing legal work for the organization. This subdivision (d)(6) does not prohibit a requestor from obtaining the amounts of compensation or remuneration paid to an attorney on behalf of a political subdivision if the requestor requests the information directly from the political subdivision.

**(e)** [Deleted by 2020 amendment.]

**(f)** All records, employment applications, credentials and similar documents obtained by any person in conjunction with an employment search for a director of schools or any chief public administrative officer shall at all times, during business hours, be open for personal inspection by any citizen of Tennessee, and those in charge of such records shall not refuse such right of inspection to any citizen, unless otherwise provided by state law. For the purposes of this subsection (f), the term "person" includes a natural person, corporation, firm, company, association or any other business entity.

**(g)**

**(1)** No later than July 1, 2018, every county and municipal governmental entity subject to this section shall establish a written public records policy properly adopted by the appropriate governing authority. The public records policy shall not impose requirements on those requesting records that are more burdensome than state law and shall include:

**(A)** The process for making requests to inspect public records or receive copies of public records and a copy of any required request form;

**(B)** The process for responding to requests, including redaction practices;

**(C)** A statement of any fees charged for copies of public records and the procedures for billing and payment; and

**(D)** The name or title and the contact information of the individual or individuals within such governmental entity designated as the public records request coordinator.

**(2)** No later than January 1, 2019, state governmental entities shall promulgate rules regarding public records, which must meet the requirements under subdivisions (g)(1)(A)-(D). Such rules shall be promulgated in accordance with the Uniform Administrative Procedures Act. Any written public records policy of a state governmental entity adopted prior to April 12, 2018, if any, remains in full force and effect until the state governmental entity adopts rules in accordance with this subdivision (g)(2).

**(h)**

**(1)** Notwithstanding any law to the contrary, a governmental entity shall not authorize the destruction of public records subject to disclosure under this part if the governmental entity knows the records are subject to a pending public record request submitted to the governmental entity.

**(2)** Prior to authorizing the destruction of public records, a governmental entity shall contact the public record request coordinator to ensure the records subject to destruction are not subject to any pending public record requests submitted to the governmental entity.

**(3)** A governmental entity that authorizes the destruction of public records in violation of this part may be fined up to five hundred dollars (\$500) by a court of competent jurisdiction.

**(4)** A governmental entity is not liable under this subsection (h) for authorizing the destruction of public records if the governmental entity contacted the respective records custodian in accordance with subdivision (h)(2) and received notice from the records custodian that the records were not subject to a pending public record request.

**(5)** This subsection (h) does not absolve a public official from criminal liability for intentionally or knowingly altering or destroying a public record in violation of § 39-16-504.

**(6)** This subsection (h) does not prohibit a records custodian from disposing of public records in accordance with an established records retention schedule or records retention policy as part of the ordinary course of business when the records custodian is without knowledge that the records are subject to a pending public record request.

**(7)** Written or electronic correspondence regarding a public record request, including, without limitation, forms, emails, letters, facsimiles, and other attachments must be retained by the respective records custodian for not less than twelve (12) months. This subdivision (h)(7) does not apply to the public records subject to the request.

## History

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Acts 1957, ch. 285, § 1; T.C.A., § 15-304; Acts 1981, ch. 376, § 1; 1984, ch. 929, §§ 1, 3; 1991, ch. 369, § 7; 1993, ch. 475, § 1; 1998, ch. 1102, §§ 2, 4; 1999, ch. 514, § 1; 2000, ch. 714, § 1; 2005, ch. 263, § 1; 2007, ch. 425, § 1; 2008, ch. 1179, § 1; 2011, ch. 353, § 1; 2016, ch. 722, §§ 1-4; 2017, ch. 233, § 1; 2018, ch. 712, § 1; 2020, ch. 676, §§ 1-3; 2020, ch. 738, § 1; 2021, ch. 242, § 1; 2021, ch. 337, § 1; 2022, ch. 721, §§ 1-3.

TENNESSEE CODE ANNOTATED

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Chapter 13  
**EMERGENCY MEDICAL SERVICES WRITE OFF POLICY**

**13.1 Emergency Medical Services Write Off Policy** - Attached below is the County Commission approved EMS Write Off Policy.

**Giles County Emergency Medical Service  
Collection and Write - Off Policy**

**Intent:**

It is the intent of Giles County to establish a standardized policy for patient collections and aged accounts exceeding 120 days.

**Scope:**

This policy applies to all charged accounts generated by the response or transportation of patients by the Giles County Emergency Medical Service.

**Procedure:**

A patient statement is sent once a claim has been adjusted by the last known payer. Statements are generated every thirty days for a total of three statements over 90 days.

The final statement message indicates that the account will be referred to an outside collection agency if not paid or resolved.

After the third and final statement and no contact is made by the patient/guarantor the account will be placed with an outside collection agency.

**Payments:**

Giles County will accept payment plans.

Giles County will offer in the month of January a 20% discount if paid in full.

**Adjustments:**

Adjustment or automatic write-off is a procedure to an account in which collection is no longer expected. Approved adjustments are as follows:

1. Insurance adjustments mandated by Federal and State governments (Medicare, Medicaid/TennCare, Workers Comp)
2. Balance less than \$25.00

3. Deceased patient provided there is no estate to be filed
4. Bankruptcy of debtor

**Hardship/Write Offs:**

Patients/guarantors stating a financial hardship may be eligible to complete a financial hardship application. Upon completion, the Giles County Hardship/Write Off Board, consisting of the Giles County Chancery Court Clerk, Giles County Trustee and the Giles County EMS Director, shall review the application and determine if a discount shall be granted.

**Delinquent Accounts:**

Accounts exceeding 120 days without any approved adjustments shall be placed with a collection agency for collection.

The collection agency will attempt to collect the delinquent accounts including phone calls, letters and reporting the accounts to the credit reporting bureaus.

The collection agency shall provide monthly a list of exhausted accounts to the Hardship/Write Off Board. After review, the Board shall submit the accounts to the Finance Office for consolidation to be presented to the Financial Management Committee for final approval to be written off.

Accounts shall be billed and pursued consistently regardless of: race, religion, age or gender.

Chapter 14  
**UNCLAIMED PROPERTY**

**14.1 Unclaimed Property** –In reference to T.C.A., § 66-29-113, Every person holding funds or other property, tangible or intangible, presumed abandoned under this part shall report to the treasurer with respect to the property as provisioned. Procedures are as follows:

- a. Unclaimed property as of June 30 of the previous fiscal year shall be remitted and reported to the Treasurer of the State of Tennessee by November 1.
- b. Due diligence is required for all properties \$50 and above.
  - (1) Mail first class letter to the owner. Purpose of the letter is to give the owner opportunity to collect the funds prior to submission to the Unclaimed Property Division.
  - (2) Must wait 60 days after mailing before submission to the Unclaimed Property Division if no response from owner.

Chapter 15  
**DISPOSAL OF SURPLUS PROPERTY**

**15.1 Disposal of Surplus Property** – In reference to T.C.A., § 5-21-118, (b) (4), The Finance Director shall be responsible for the public sale of all surplus materials, equipment, building and land. Procedures are as follows:

- a. County property to be considered surplus, obsolete or unusable, the Department Head or Elected Official shall submit the following information to the Finance Department:
  - (1) Description of asset, which shall include, quantity, make, model, serial or VIN when applicable
  - (2) Reason of disposal
  - (3) School Department shall receive School Board approval before submission to Finance Department
- b. Director of Finance may dispose, by methods set forth in this policy, any asset with an estimated value of less than \$1,000 without the approval of the Financial Management Committee.
- c. Assets with an estimated value greater than \$1,000 will require approval of the Financial Management Committee.
- d. Director of Finance will submit a list of disposed assets valued less than \$1,000 to the Financial Management committee at the next meeting for review.

**15.2 Methods of Disposal of Surplus Property** – The Director of Finance or designee shall be responsible for all sales of county-owned property, real or personal in nature, that has become surplus, obsolete, or unusable shall be made by public auction or sealed bid in the discretion of the Finance Director. “Public auction” includes sale by internet auction as outlined in T.C.A., § 5-21-130, which states, *authorized to conduct a sale of county-owned property that has become surplus, obsolete, or unusable on any Internet auction web site that is approved by the county’s financial management committee*. The following shall be methods of disposal:

- (1) Internet auction web site GovDeals (approved by committee April 7, 2016)
- (2) Public Auction
- (3) Sealed Bid



Chapter 16  
**GRANTS MANAGEMENT**

**16.1 Grants Management** – In reference to T.C.A., § 5-21-118, The Finance Director shall be responsible for all purchasing contracts for the County. A grant is a contract between the County and the Grantor. Procedures are as follows:

a. Grant application form will need to be completed and filed with Financial Management for any and all grants pursued on behalf of Giles County. The form will include the following:

- (1) Department requesting grant or partnering agency
- (2) Name of Grant
- (3) Awarding Agency
- (4) Grant Amount
- (5) Timeframe
- (6) Match, if so amount or percentage

b. Finance Management will need copies of all grant contracts and/or award letters.

c. Budget amendments will be prepared with the necessary accounts codes and submitted to the budget committee for approval once **ALL** grant documentation is presented and approved.

d. Fully executed contracts must be on file with the Finance Office before grant funds can be spent.

d. Back up documentation for reimbursement request and reporting requirements for **ALL** grants must be approved by the Director of Finance or the Director's designee prior to submittal to Grantor.

DEPARTMENT: \_\_\_\_\_

NAME OF GRANT: \_\_\_\_\_

AWARDING AGENCY: \_\_\_\_\_

GRANT AMOUNT: \_\_\_\_\_

MATCH: Y or N      AMOUNT/PERCENTAGE: \_\_\_\_\_

APPLICATION DUE DATE: \_\_\_\_\_

PREVIOUS AWARD DATE: \_\_\_\_\_ N/A \_\_\_\_\_

OBJECTIVE:

\_\_\_\_\_

\_\_\_\_\_

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\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

REQUESTING DEPARTMENT HEAD \_\_\_\_\_ DATE \_\_\_\_\_

FINANCIAL MANAGEMENT DIRECTOR/DESIGNEE \_\_\_\_\_ DATE \_\_\_\_\_

Chapter 17  
**TRAVEL POLICY AND REIMBURSEMENT PROCEDURES**

**Section 17.1 General Policy.**

- a. It is the intent of these policies that employees of Giles County, Giles County Highway Department and Giles County Board of Education, county officials, which includes department heads, elected officials, county commissioners and school board members, not suffer additional cost as a result of travel incurred to carry out assigned duties. Employees and county officials shall be reimbursed for such expenses subject to the limitations provided in this travel policy.
- b. County officials and employees must often spend their personal funds for travel expenses in carrying out county business. These individuals may be reimbursed from approved county funds for normal business travel expenses, provided these funds were expended in accordance with this policy, and a request for reimbursement has been submitted in accordance with this procedure.
- c. Department heads may, under certain circumstances, authorize reimbursement for meal expenses for non-county employees when such expenditure is in the furtherance of a county business objective and is substantiated by appropriate receipts.
- d. This policy and procedure will apply to all employees and county officials whose expenses are paid by county funds and will normally mirror GSA (U.S. General Services Administration).
- e. This policy supersedes any previous guidance regarding travel and reimbursements.

**Section 17.2 Travel Authorization:**

- a. All official business travel must be authorized by the elected official or department head *prior to departure*. Authorization for out-of-county travel is necessary to ensure that the employee is covered under the County's worker compensation and liability insurance policies.
- b. Authorization for business travel is requested by completion of an Itinerary Form. Typically, the immediate supervisor must approve the claim.
- c. Receipts should be obtained for all incidental items or fares for which the traveler expects to be reimbursed. This includes parking, taxi fares/ride sharing services, tolls, and ferry fees. Lodging receipts must be itemized as to room charges, taxes, telephones, and any other services rendered. Failure to submit the required receipts may result in a delay or denial of expense reimbursement.
- d. County officials, and employees are expected to travel via the most conservative and practical means possible. The traveler is responsible for planning travel agendas in advance so that adequate time is allowed to schedule the most direct route possible, secure the most cost-effective mode of transportation, obtain the most affordable accommodations, and avoid late registration penalties, excessive communication expense, etc. Failure to comply with this policy may result in the traveler assuming responsibility for excessive amounts of travel expenses.

### **Section 17.3 Travel Advances:**

- a. Travel advances are available only under extraordinary circumstances and are at the discretion of the elected official or department head and are only provided for meals and mileage.
- b. Each employee receiving a cash advance must sign a Payroll Deduction Authorization Form that will allow the county to recover the advance from any salary owed the employee in the event of termination of employment or failure to submit a travel claim.
- c. To obtain an advance, the travel claim form will be marked "ADVANCE" and submitted to the Finance Department at least five (5) working days in advance of the travel.
- d. Upon completion of travel, any unused portion of the travel advance will be returned to the Finance Department within two (2) working days.
- e. If the total travel claim as documented exceeds the amount of the travel advance, the traveler will be reimbursed the additional amount.

### **Section 17.4 Meals:**

- a. County officials and employees are responsible for the cost of their food and refreshment during regular work hours. These costs normally do not qualify for reimbursement unless overnight travel is involved. See 17.2f above.
- b. When the cost of meals is included in registration fees paid or paid by the county, these costs do not qualify for reimbursement. Meals provided aboard common carrier such as commercial airplanes normally do not disqualify traveler's from claiming reimbursement for meal costs actually incurred.
- c. The following time schedule will determine eligibility for reimbursement for meals:
  - 1. First day of travel: if conference or hotel check in occur 10:00 a.m. or later, reimbursement will be 75% of lunch, dinner, and incidentals only. If conference starts the next day, reimbursement will only be for 75% of dinner and incidentals.
  - 2. Last day of travel: if conference ends at or before 5:00 p.m, CST, reimbursement will be 75% of breakfast, lunch, and incidentals only.

### **Section 17.5 Transportation:**

- a. Transportation for single person travel should be by common carrier (air, train, bus, taxi, airport van, etc.) whenever practicable. The fare must not exceed the regular tourist fare charged the general public.
- b. The use of air travel is encouraged when time is an important factor or when the trip is of a long duration and where other methods of travel would prove more expensive because of subsistence and lodging allowances.
- c. County-owned vehicles should be used only for official business. When transportation is by a County-owned vehicle, emergency expenses such as gasoline, oil, parking fees, repair bills, and automobile storage expenses will be reimbursed but must be accompanied by proper receipt. Reasonable toll and ferry fees will be allowed when necessary.
- d. When it is in the best interest of the County that personal vehicles be used for official business travel, the authorized mileage rate includes all operating expenses such as gas, oil, and vehicle repairs. No allowance for emergency repairs or other costs associated with personal vehicles used in business travel will qualify for reimbursement and are the traveler's responsibility.
- e. Reimbursement for use of privately-owned vehicles may be authorized under the following circumstances:
  - 1. If no County vehicle is available, use of a personally owned vehicle is authorized for official County business. Under these conditions, the employee shall qualify for reimbursement of documented mileage at the standard rate allowable under GSA (General Services Administration).
  - 2. If the traveler is assigned a County vehicle and elects to use his/her personal vehicle for convenience on out-of-County travel, reimbursement will be at the GSA (POV) mileage rate.
  - 3. Procedures for calculating privately-owned vehicle mileage will be based on the following:
    - (a) If an employee begins or ends a trip at his/her official station, reimbursable mileage will be the mileage from the official station to the destination.
    - (b) If an employee begins or ends his/her trip at their residence without stopping at the official station, reimbursable mileage will be the lesser of the mileage from the employee's residence to their destination or official station to the destination. On weekends and holidays, the employee may typically be reimbursed for actual mileage from their residence to the destination.
- f. Mileage will be reimbursed based on Google Maps route preference, and Google will be regarded as the official source for reimbursement purposes.

- g. Automobile rental charges while on official County business will not qualify for reimbursement unless specific authorization is obtained from the elected official or department head, and this information has been included on the itinerary form submitted in advance to the Finance Department. Whenever possible, employees should refuel before returning the rental vehicle.

#### **Section 17.6 Overnight Travel:**

- a. In-route lodging will be allowed for only one (1) day each way on trips of long duration when automobile travel is shown to be less cost than airline travel.
- b. Lodging to attend a conference, convention, or seminar will be paid/reimbursed at the single rate as indicated on the applicable registration form provided the individual stays at the conference designated hotel or hotel overflow. Payments for lodging if you choose to stay with relatives or friends near the destination of the business travel will not qualify for reimbursement.
- c. Meal expenses for will be reimbursed at the U.S. General Services Administration standard rates.

#### **Section 17.7 Special Travel Conditions and Restrictions:**

- a. Registration fees for approved conferences, conventions, seminars, meetings, etc. will normally be requisitioned by the elected official/department head and paid in advance by the Finance Department. In some circumstances, it may be necessary for the traveler to pay upon arrival. These charges will qualify for reimbursement.
- b. Any meals provided as a part of registration will not qualify for reimbursement. Meals and snacks provided by common carrier, such as airlines, or continental breakfasts will normally not count as a meal for travel reimbursement purposes. Thus, in cases where the traveler decides to dine, even though food was provided on a flight, reimbursement will be allowed at a standard rate.
- c. Charges for valet service, meal room service, gratuities, and similar charges are considered personal charges and do not qualify for reimbursement as travel expense.
- d. Normal laundry expenses associated with extended travel for a period of more than five (5) days will qualify for reimbursement. Receipts must be submitted with the expense report.
- e. *Under no circumstances will expenses for entertainment or alcoholic beverages qualify for reimbursement.*
- f. *Under no circumstances will charges associated with spouse or dependent travel, meals, and entertainment qualify for reimbursement under this regulation.*

- g. Charges for meals, lodging, and travel incurred under circumstances where it cannot be reasonably shown to have been authorized business travel will not qualify for reimbursement.
- h. Lodging will NOT be reimbursable under the following conditions:
  - 1. When conference is within 60 miles of your official employment station or home, whichever is furthest.
  - 2. The night before a conference that begins at 8:00 a.m. CST or after when destination is between 61-100 miles from official employment station or home, whichever is furthest.
  - 3. The night before a conference that begins at 1:00 p.m. CST or after when destination is between 101-300 miles from official employment station or home, whichever is furthest.
  - 4. The last day of conference when destination is within 300 miles of official employment station or home, whichever is furthest, unless the conference ends after 6:00 p.m. CST.

**Section 17.8 Reimbursement Procedures:**

- a. Claims for reimbursement for travel expenses should be submitted to the Finance Department no later than fifteen (15) days after from the end of the month in which the travel occurred.
- b. The travel claim form will serve as the employee's or official's invoice/request for reimbursement. This form must be signed by the traveler, and all referenced documentation must be attached such as, agenda, hotel receipts, and other receipts.
- c. The travel claim is a detailed daily summary of employee travel expenses. A separate form must be filed by each traveler. The form may be typed or legibly handwritten in ink.
- d. Employees on overnight travel status but who do not claim lodging expenses should attach an explanation in order to claim meal allowances (e.g., stayed with family, friends, etc.)

**Section 17.9 Travel Assistance:** Contact the Finance Department (telephone 931-363-5486) if you have questions regarding this policy and procedure or if you need a supply of Travel Claim Forms.