

# ***GRANT COUNTY***



## ***MANAGEMENT HANDBOOK and CODE of ETHICS***

***For Elected Officials, Department Heads,  
Managers and Supervisors of Grant County***

# ***TABLE OF CONTENTS***

<b>INTRODUCTION</b> .....	1
<b>Mission</b> .....	1
<b>Vision</b> .....	1
<b>Values</b> .....	2
<b>ETHICS</b> .....	3
<b>Receipt of Gifts</b> .....	3
<b>Disclosure of Confidential Information</b> .....	3
<b>Use of County Resources for Private Gain or Benefit</b> .....	3
<b>Financial Interests in Transactions</b> .....	4
<b>Prohibition against use of Public Office or Agency Facility in Campaigns</b> .....	4
<b>OPEN GOVERNMENT</b> .....	4
<b>Open Meetings</b> .....	4
<b>Public Records</b> .....	5
<b>Privacy Protections</b> .....	6
<b>Public Records -- Preservation and Destruction</b> .....	6
<b>Financial Affairs Statements</b> .....	7
<b>Whistleblower Law</b> .....	7
<b>PERSONNEL MANAGEMENT</b> .....	7
<b>Equal Opportunity</b> .....	7
<b>Hiring, Promoting, Disciplining, and Terminating Employees</b> .....	7
<b>Use of Human Resource Services</b> .....	8
<b>Affirmative Action &amp; Diversity</b> .....	8
<b>Performance Evaluations</b> .....	8
<b>Adverse Personnel Actions</b> .....	9
<b>Prohibition against Discrimination and Harassment</b> .....	9
<b>Exempt Positions</b> .....	10
<b>Nepotism</b> .....	10
<b>Collective Bargaining</b> .....	10
<b>GENERAL ADMINISTRATIVE PROCEDURES</b> .....	10
<b>Prosecuting Attorney</b> .....	10
<b>Personal Service Contracts</b> .....	11
<b>Work Week and Leave Procedures for Managers</b> .....	11
<b>Travel</b> .....	11
<b>Purchasing</b> .....	12
<b>Surplus Property (other than real estate)</b> .....	12
<b>Buildings/Surplus Real Property</b> .....	12
<b>INTERNET STRATEGY</b> .....	12
<b>Digital County Government</b> .....	12
<b>COUNTY ORDINANCES, RESOLUTIONS, AND POLICIES</b> .....	13
<b>Knowledge of County Rules</b> .....	13
<b>PUBLIC RELATIONS</b> .....	13
<b>Responding to Letters, Electronic Messages, and Phone Calls from the Public</b> ...	13
<b>Media Relations</b> .....	13
<b>BUDGET</b> .....	14
<b>Budget Process and Financial Forecasting</b> .....	14

## ***TABLE OF CONTENTS, cont'd***

<b>Expenditures Contrary to the Provisions of Appropriations .....</b>	<b>14</b>
<b>FINANCE .....</b>	<b>15</b>
<b>Internal Financial Controls.....</b>	<b>15</b>
<b>Gifts or Loans of Public Money, Property, or Credit.....</b>	<b>15</b>
<b>Management of Grants.....</b>	<b>15</b>
<b>AUDITS .....</b>	<b>15</b>
<b>State Auditor .....</b>	<b>15</b>
<b>CODE of ETHICS .....</b>	<b>16</b>
<b>Preamble .....</b>	<b>16</b>
<b>Ethical Principles .....</b>	<b>17</b>

# INTRODUCTION

---

This handbook is designed to serve as an introduction to the requirements, procedures, and protocols of County government with which County managers must be familiar. It is intentionally not exhaustive and should not be considered as the final source of information. Instead, it focuses on those critical areas where elected officials, department heads, and other managers should be especially knowledgeable so they are effective County representatives.

For the purpose of this handbook, manager means elected officials and chief deputies, department heads, department administrators, and others who are primarily or secondarily responsible for the management of an office, department or program.

Some items in this handbook are subject to change as laws and policies are amended, and even though the handbook is updated periodically to incorporate these changes, it cannot be considered the final authority on any subject it addresses. The *Policy and Procedure Manual* and the *Employment Handbook* are also valuable references for information on policy and procedure.

Grant County has adopted the following Mission Statement, Vision Themes, and Values.

## **Mission**

**It is the mission of Grant County to provide the public safe, reliable, resource effective local government services with integrity.**

## **Vision**

**Grant County has three *Vision Themes* identified in the Grant County Strategic Plan.**

- ❖ To enhance Grant County's core value of serving others with integrity, good stewardship and common sense
- ❖ To foster an excellent working relationship with elected officials, department heads, and all County employees by empowering all levels of Grant County government with tools, facilities, equipment and educational opportunities, which in turn, lead to highly motivated and successful employees serving the public.
- ❖ To develop a Financial Plan in order to carry out the County mission and take advantage of technology by providing employees with the necessary tools, education and facilities

## **Values**

**These values support Grant County's operations and business:**

### ***INTEGRITY:***

We serve the public, the employees, and the County with *trust, fairness and honesty*.

### ***STEWARDSHIP:***

We are *resource effective, responsible caretakers* for the County.

### ***COMMON SENSE:***

We use a *flexible, practical approach* in all matters of the County.

### ***RESPECT:***

We pride ourselves in serving the public, the employees, and the County with *courtesy and consideration*.

### ***ACCOUNTABILITY:***

We are prudent and effective in the use of resources. We act with *responsibility and reliability*, and we are accountable for results.

### ***PROFESSIONALISM:***

We strive to be *accurate and dependable* in all of our actions.

# ETHICS

---

The guiding principle of ethics in government is that public positions, whether filled through election, appointment, or by hiring, may not be used for personal gain or private advantage. The citizens of the County expect County managers to perform their public responsibilities in accordance with ethical and moral standards and to conduct the business of the County only in a manner that advances the public's interest.

The Board of County Commissioners has adopted a Code of Ethics, and all County managers, are expected to be familiar with the provisions of the Code of Ethics and to act in a manner consistent with the code.

The *Code of Ethics* is included at the end of this handbook.

## Receipt of Gifts

The *Code of Ethics* states that the ethical County elected official or department head should not accept anything of value from any source which is offered to, or could reasonably be expected to, influence his/her action as a public employee.

## Disclosure of Confidential Information

County managers have an obligation to keep confidential any information that is deemed sensitive or confidential, that is acquired as part of their official duties, and that is not available to the general public upon request. Managers or employees shall not disclose confidential information to an unauthorized person. They shall not disclose or use confidential information for personal benefit or to benefit another person.

Managers should set the tone for treating confidential or sensitive information with care, and with regard for the impact that it could have on an employee, a situation, or morale. While some confidential information may be available to the public upon request, managers and employees should still take great care not to inappropriately share, disclose or otherwise disseminate sensitive or confidential information.

## Use of County Resources for Private Gain or Benefit

The *Code of Ethics* and the *Policy and Procedure Manual, Policy 02-13, Conflict of Interest*, specifically prohibit County elected officials, department heads, other managers and all employees from using County resources for their own private gain or for the private gain of any person or entity. Examples of County resources may include equipment, computers, office and conference room space, vehicles, supplies, postage, and personnel. State law strictly prohibits County officials from using County resources for political use.

## **Financial Interests in Transactions**

County managers are prohibited from having a financial interest in certain contracts and other kinds of transactions involving the County. They are prohibited from being beneficially interested, directly or indirectly, in a contract, sale, lease, purchase, or grant that is made by, through, or under their supervision (in whole or in part), or to accept, directly or indirectly, any compensation, gratuity, or reward from any other person beneficially interested in the contract, sale, lease, purchase, or grant. County managers may not participate in a transaction involving their office or department in their official capacity with an entity of which the employee is an officer, agent, employee, member, or in which the employee owns a beneficial interest.

Managers needing advice regarding potential conflicts should contact the Human Resources department.

## **Prohibition against use of Public Office or Agency Facility in Campaigns**

Elected officials, their employees, and any person appointed to or employed by any public office are prohibited from using or authorizing the use of any County facility, either directly or indirectly, for the purpose of assisting in a campaign for election of any person to any office or for the promotion of or opposition to any ballot proposition.

County facilities include, but are not limited to, use of stationery, postage, machines, and equipment, use of employees of the office or agency during working hours, vehicles, office space, parking space, publications of the office or agency, and clientele lists of persons served by the office or agency.

These prohibitions may not apply to specific actions taken at open public meetings, statements made at an open press conference, or certain other activities which are part of the normal and regular conduct of the office. See RCW 42.17.130 for specifics.

# **OPEN GOVERNMENT**

---

## **Open Meetings**

The Open Public Meetings Act, Chapter 42.30 RCW, was adopted in 1971 to ensure that citizens are informed about the actions of public offices. The law applies to multi-member governing bodies of public offices, including boards, councils, commissions, and committees or other policy or rule-making bodies. Public notice of meetings must be given in advance. Alternative procedures are established for special and emergency meetings.

Executive sessions, closed to the public, are allowed only in certain limited circumstances, such as when certain confidential personnel matters, labor contract negotiations, certain real estate transactions, or litigation or potential litigation matters are being discussed. If an executive

session is permissible, the person presiding over the meeting must announce the statutory reason justifying the session and the time when the executive session will be concluded. Strict adherence to open meetings requirements is essential to an informed citizenry and maintaining credibility and trust in government.

## **Public Records**

The law defines public records broadly to include any information relating to the conduct or performance of government prepared, owned, used, or retained, regardless of the physical form of the record. With limited exceptions, public records are normally required to be open for public inspection and copying during normal office hours. Records are exempt from public inspection only if a specific statutory exemption applies. Copying charges may be imposed, but may not exceed costs as defined in RCW 42.17.260. No fee may be charged for inspection of records.

There are a number of records that are exempt from disclosure. Some of these include:

- Certain law enforcement records.
- Examination materials.
- Preliminary drafts, notes, recommendations, and intra-agency memorandums in which opinions are expressed or policies formulated or recommended
- Certain legal and archaeological records.
- Certain financial and commercial information.
- Certain personal information and personnel records, including medical records.

These exemptions are interpreted narrowly and some have been further refined by court decisions. When used, the County must specify the exemption invoked and include an explanation of how it applies to the withheld record. There are other exemptions from disclosure contained throughout the statutes. The County is required to publish a list of all other laws creating exemptions from disclosure that offices believe apply to their records.

Managers must assure that their offices and departments respond promptly to requests for public records. Within five business days of receiving a request, an agency must respond by either 1) providing the record, or 2) acknowledging receipt of the request and providing a reasonable estimate of the time needed to respond, or 3) denying the request.

Denials must be in writing and give specific reasons for the denial. Denials shall have approval from the Prosecuting Attorney's Office before being issued (but still be issued within the five days.) Denials become final for judicial review at the end of the second business day following the denial.



## **Privacy Protections**

The Board of County Commissioners, through elected officials, department heads and other managers, must reasonably ensure that offices and departments protect confidential personal information in public records while complying with the state's public disclosure and open government laws.

The proliferation of large databases that contain sensitive information about individuals has resulted in privacy risks and public concerns about how information is used and managed. Since County government is accountable to citizens of Grant County for carrying out vital public programs, its managers should be leaders in responsible information management. This means strict adherence to the access requirements of the public records law and maximizing personal privacy protections within the requirements of that law.

The Board of County Commissioners encourages the use of procedures that:

- Reasonably handle and dispose of confidential personal information so that it is not improperly or inadvertently disseminated or released;
- Remove Social Security numbers and other key personal identifiers from documents that may be subject to public scrutiny;
- Reasonably ensure that personal information is not sold, that lists of individuals are not released for commercial purposes, and that the collection of personal data is limited to that which is needed and retained only as long as necessary;
- Reasonably ensure that their contracts or agreements for sharing personal information with other entities have requirements that protect the information from inappropriate uses; and
- Notify the public when personal information is collected that it may be disclosed as a public record and that citizens may review information about them to ensure that it is correct and complete.

## **Public Records -- Preservation and Destruction**

The statute regulating the preservation and destruction of public records of County governments, RCW 40.14.070, defines records very broadly to include everything from memos and reports to completed forms, maps, films, machine readable records, and other documents regardless of physical form, including electronic records. Also included are papers and correspondence of elected officials and appointed agency officers. Willful injury of public records is punishable by imprisonment, a monetary fine, or both.

This same law establishes a Local Records Committee, which must approve the disposition of all public records. As an alternative, local government may establish a records control committee and submit a recurring disposition schedule to the Local Records Committee. If approved, the schedule provides authority for the local government to destroy the records according to the schedule.

The County may, in coordination with the State Archivist, identify records of primarily historical interest, and provide for the archiving of those records.

## **Financial Affairs Statements**

As a means of alerting the public to potential conflicts of interest, elected officials are required by RCW 42.17.240 to file financial affairs statements (Form F-1) with the Public Disclosure Commission. The initial report is due within two weeks after appointment. It covers financial affairs for the 12 months preceding appointment. The report lists, in some detail: sources of income, intangible assets, liabilities, such as bank loans and mortgages, real estate transactions and holdings, and certain business interests. Subsequent reports must be filed by April 15 of each year and cover the preceding calendar year.

Filers may seek reporting modifications in cases where a reporting requirement may cause an unreasonable hardship. Failure to file accurate and timely financial affairs statements can result in monetary penalties and loss of position.

## **Whistleblower Law**

The intent of Washington's Whistleblower law is to encourage government employees to report improper governmental actions and to protect them from employer retaliation for doing so. Managers should familiarize themselves with the policies that uphold this law. The County has adopted policy and procedure regarding the Whistleblower Act, in accordance with Chapter 42.41 RCW (see the *Policy and Procedure Manual, Policy 02-14, Whistleblower Act*).

# **PERSONNEL MANAGEMENT**

---

## **Equal Opportunity**

The principle of equal opportunity guides the County's personnel actions. Equal opportunity requires that persons be given similar opportunities and be subject to similar terms and conditions of employment and expectations of performance regardless of protected group status. Equal opportunity may require that a reasonable accommodation be provided to applicants and employees.

## **Hiring, Promoting, Disciplining, and Terminating Employees**

County government managers must work within the framework of local and state and/or federal law, labor contracts and County policy in all matters related to employment decisions. This framework is to reasonably ensure that decisions are made equitably, consistently, and within the bounds of fair employment rules and regulations.

The procedures for hiring, promoting, and terminating employees, as well as for other personnel actions, are detailed in the *Employment Handbook* and *Policy and Procedure Manual* and in labor contracts. A manager must work within these procedures to hire, promote, and train competent employees. Managers must also discipline appropriately and, if necessary, terminate employees. To be in accordance with the policies, statutes and rules, these actions require time and complete documentation.

Personnel procedures require expertise. Managers should plan personnel actions in advance and consult in advance of taking any action with the Human Resource department regarding the administrative details of these matters.

## **Use of Human Resource Services**

The Human Resources department provides assistance and consultation in handling various personnel matters. The Human Resources department can be particularly helpful in complex human resource situations. Examples of assistance provided are recruitment services, job classification and salary services, interpretation of policies and rules, and training.

Managers who anticipate or undertake personnel actions or changes that affect a position or salary should contact the Human Resources department, and forward documentation of the anticipated actions or changes to the Human Resource department for review before any action is taken. Human Resources will review and recommend action to the Board of County Commissioners. Only upon approval from the Board of County Commissioners may certain personnel actions that affect position or salary be undertaken.

## **Affirmative Action & Diversity**

Managers should seek to attain a workforce which mirrors the local community in the representation of women, minorities and the disabled. It is the responsibility of County managers to be fair and impartial in dealings with employees, and to allow and support, without prejudice, advancement in the organization as an employee's talents and abilities warrant and as openings occur.

It is important that managers create an organizational culture that respects and values individual and group differences, encourages the productive potential of every employee, and integrates the principles of diversity into all facets of the workplace.

## **Performance Evaluations**

County managers are encouraged to complete performance evaluations of their employees at least once a year, using standardized County procedures and forms. Probationary employees should be evaluated before the end of the probationary period; effective practice would be to evaluate probationary employees in the middle or at least one month before the end of the probationary period. These evaluations should place primary emphasis on recording how well the employee has contributed to efficiency, effectiveness, and economy in fulfilling County and job objectives.

Managers should use the performance evaluation as a tool to develop and maintain communication between themselves and their employees. Besides evaluating an employee's past performance, the evaluation should be used to establish a plan for improvements in the employee's skills. When properly used, the evaluation process provides reasonable assurance that employees can improve and support County productivity. Finally, evaluations can provide documentation of employee deficiencies in support of necessary personnel actions.

## **Adverse Personnel Actions**

Adverse personnel actions, such as demotions, salary reductions, suspensions without pay, and discharge, are difficult for any manager to handle. Such actions must comply with local and state and/or federal law, County policy and labor contracts, which protect employees from arbitrary or ill-motivated decisions. Managers must take such actions with proper preparation. Managers who do not properly prepare to take action are deficient in the performance of their duties and fail to serve the County's best interest.

Managers should work closely with the Human Resources department prior to taking any action to reasonably ensure that they carefully document each case in writing and follow all procedures. In some instances, Human Resources may seek advice of/work with legal counsel when dealing with disciplinary situations. When personnel actions are fully documented, and procedures are properly followed, and when the action is reasonable and supported by factual evidence, the County's best interests are served.

## **Prohibition against Discrimination and Harassment**

Grant County prohibits illegal discrimination and harassment. State and Federal law, and County policy, prohibit employment discrimination based on age, sex, sexual orientation, marital status, gender, race, creed, color, national origin, the presence of sensory, mental or physical disability except as otherwise provided by law. Discrimination in the form of sexual harassment is also prohibited and training is provided on this topic. Employees are protected from retaliation for bringing forth a complaint or participating in an investigation.

Managers are responsible for the work environment including: behavior among employees; behavior of customers, clients, or the public toward employees; and treatment of customers, clients, and the public by employees. Managers must give employees appropriate notice of expectations regarding their workplace behavior and must take prompt action when there is reason to believe discrimination or harassment has occurred or is occurring.

In some cases, managers may be held personally liable for not taking appropriate action against discrimination and/or harassment. All managers are encouraged to attend training on this topic.

## **Exempt Positions**

Certain positions or groups of positions, including department heads, some chief deputies, some department administrators, and a relatively few others, are exempt from coverage under the Fair Labor Standards Act. Employees who hold exempt positions are not eligible for overtime or compensatory time. The Human Resources department, under the direction of the Board of County Commissioners, is responsible for identifying exempt positions. Human Resources evaluates positions to determine if they involve substantial responsibility for the formulation of office or department or executive policy, or involve directing and controlling program operations of offices or departments, or a major administrative division thereof. The Human Resources department will then recommend action to the Board of County Commissioners, who will make the final decision on exempt status.

Elected officials are not exempt, but are also not covered under the Fair Labor Standards Act, and are therefore not eligible for overtime or compensatory time.

## **Nepotism**

Managers should not place related persons in supervisor-supervisee relationships or other roles that could lead to a conflict of interest, nor should managers place themselves in such a relationship. This does not mean that related persons may not work in the same office or department, but state law and County Conflict of Interest policy may apply, and should be carefully considered.

## **Collective Bargaining**

County employees are allowed to organize and to bargain collectively on certain employment matters. Managers should be aware of the existence of bargaining units within their offices and negotiated contracts that may limit their discretion in certain areas and should regularly review the labor contracts that affect their employees before taking personnel action. The Human Resources department can help County offices and departments with labor related issues, and give advice on processes and procedures related to employees as well as management and union representatives.

# **GENERAL ADMINISTRATIVE PROCEDURES**

---

## **Prosecuting Attorney**

The Prosecuting Attorney is authorized by law to appear for and represent the County in actions and proceedings before the courts and judicial officers. The Prosecuting Attorney is the legal

advisor to the Board of County Commissioners, and the legal advisor to all County managers relating to their official business.

## **Personal Service Contracts**

When managers need professional expertise not available within their offices or departments, they may hire outside consultants under a personal service contract. Offices or departments sometimes contract with consultants for management services, employee training, development of information systems, research services, etc. Generally, personal service contracts address short-term needs, expedite special projects, or provide specialized skills for which the County is not permanently staffed.

The consultant serves the County as an objective and independent adviser who performs a specific study, project, or task requiring professional or technical expertise. The consultant does not have the authority to decide, command, or control County affairs; that authority is always retained by County management. The County, on the other hand, does not supervise or control the methods employed by the consultant.

The consultant is not a County employee, and does not receive the benefits of County employment. Most consultants must be hired by way of the open bid procedure.

## **Workweek and Leave Procedures for Managers**

The County expects elected officials and department heads, and other exempt level managers and employees to devote all the time necessary to deliver quality services. This sometimes requires, as a normal and reasonable expectation for the position, working occasional evenings or weekends, or more than the normal work hours per day. Generally, these managers and exempt employees are not eligible for compensatory time or for overtime.

Elected officials do not accrue annual or sick leave, nor do they accrue overtime or compensatory time. There is no request and approval process for leave taken by elected officials. As a courtesy and good business practice, elected officials should take proper care to provide adequate notification and coverage during their absence.

Department heads and other exempt level managers and employees do accrue annual leave and sick leave, but do not accrue overtime or compensatory time. When taking annual or sick leave, the request and approval process requires submission of leave slips.

## **Travel**

Official County travel must be carefully controlled by elected officials, department heads, managers, and their designees, to ensure efficient use of resources. In addition, control is necessary because abuse of official travel can result in a negative public image of County government.

Travel regulations are set forth in the *Policy and Procedure Manual, Policy 02-01, Travel*. Elected officials, department heads, and other managers should become familiar with these travel regulations to avoid unintentionally authorizing their employees to participate in improper

activities, such as using a County car for personal activities or using business travel for personal convenience. Such activities are prohibited.

## **Purchasing**

Efficient and effective purchasing and contracting is in the best interest of the County. The Board of County Commissioners is the final authority for signing contracts and committing County funds, unless otherwise expressly permitted.

Purchases, contracts, and other purchased services must be carefully considered and the appropriate bid processes must be followed before entering into contracts or agreements for services, equipment or supplies.

## **Surplus Property (other than real estate)**

County property for which an office or department has no further use may not, in most cases, be disposed of or transferred by the office or department itself. Generally, the property must be directed to the Courthouse Facilities department, who will determine if the property is desired by or useful to another office or department, has auction or re-sale value, or is ready for destruction or disposal. Further, specific inventory control processes must track the disposal of most property.

## **Buildings/Surplus Real Property**

County buildings and real property are managed by the Board of County Commissioners, who authorizes the purchase or lease of buildings or real property, and the sale or disposal of buildings or real property.

# **INTERNET STRATEGY**

---

## **Digital County Government**

Digital Government is the County's internet strategy, focusing on the infrastructure, policy, and business practices necessary to transform the relationship between citizens and their government. The County is committed to improving efficiency and responsiveness by using information technology and the Internet to offer access to information, to improve services and service delivery, and to manage operations.

# COUNTY ORDINANCES, RESOLUTIONS, AND POLICIES

---

## Knowledge of County Rules

County managers must become familiar with the ordinances, resolutions, policies and rules of the County that pertain to their assigned activities. This applies to broad policy declarations, to the detailed administrative directions, and as applicable, to state and federal laws, rules and regulations.

## PUBLIC RELATIONS

---

### Responding to Letters, Electronic Messages, and Phone Calls from the Public

County managers must pay close attention to public relations because it can define the County's image. One well-publicized slip can eclipse years of creative and dedicated work. Managers must ensure that their staff keeps them informed about activities that may become controversial; address them early, tell the truth. In all interaction, maintain the highest level of courtesy.

The following suggestions have proven helpful in the past:

- Always respond to citizens' calls promptly, professionally, courteously, and respectfully.
- Phone calls and voice messages should be answered promptly.
- Use voice mail to alert callers to extended absences; change outgoing message promptly upon return.
- Letters and electronic mail should be answered promptly. If the requested information is not ready within the normal response time, a brief phone call or letter of acknowledgment with the expected date of full response is appropriate.
- Replies should be informative, but should not promise anything that cannot be delivered.
- If the request is for information outside the manager's normal program area, it should be redirected to, or coordinated with, the appropriate authority.

### Media Relations

The media have the important function of informing the public about County government operations. It is important that managers cooperate with the media. Reporters work on deadline; make sure responses to media calls are timely. The following suggestions provide guidance:



- Be honest and factual. Personal opinions are best kept to oneself, particularly opinions regarding other people.
- If you are unsure of the correct answer to a question about policy, refer the question to the Board of County Commissioners.
- If you think it is important for the public to have specific information, notify the Board of County Commissioners, who will coordinate news conferences, speeches, and other public appearances.
- Establish agency policies for media relations and designate media contacts.

# **BUDGET**

---

## **Budget Process and Financial Forecasting**

The County operates on a yearly budget, beginning on January 1 and ending December 31 each year. In October of each year, budget packets are developed, and by November, departments submit budget packets to Accounting. Accounting presents the results to the Board of County Commissioners, who, in conjunction with the department head or elected official, and consultation with the Chief Accountant, make budget decisions and approve the final County budget. The Board of County Commissioners makes the final determinations with regard to the budgetary process.

Financial forecasting provides a structure for projecting, on a three or five year basis, changes to activity, expense, or revenue. These forecasts are developed in July of each year, and are used in the annual budget process.

## **Expenditures Contrary to the Provisions of Appropriations**

Elected officials and department heads are responsible for complying with the terms of their budgets. Managers are responsible for:

- Spending (or committing to spend) only within applicable appropriations.
- Properly accounting for expenditures by fund, program, or fiscal period.
- Spending funds consistent with the terms, limits, or conditions of any appropriation or related proviso.

# FINANCE

---

## **Internal Financial Controls**

Control of County assets is a significant issue in County government. The Board of County Commissioners is charged with the responsibility of establishing internal operating procedures so that assets of the County can be protected and accurately accounted for, legal compliance determined, and operational efficiency promoted. At the heart of financial systems are internal controls designed to protect County assets.

## **Gifts or Loans of Public Money, Property, or Credit**

Article VIII, Section 5, of the State Constitution strictly forbids gifts or loans of public money, property, or credit to any individual, association, or corporation. This prohibition is broadly interpreted to cover such things as loan guarantees as well as more obvious situations like gifts of money, materials, or equipment.

The only constitutional exception to the prohibition against gifts or loans is amounts appropriated for the necessary support of the poor and infirm. Even programs that provide support to the poor and infirm must be authorized by state statute.

## **Management of Grants**

Many departments or offices receive funding in the form of awards or contracts from state, federal or other outside sources. Expenditure of these funds is typically conditional on budgetary authorization and compliance with program and fiscal regulations and provisions. Such regulations and provisions are found in state and federal laws, state and federal administrative regulations, award contract provisions, and instructions provided by the awarding entity.

# AUDITS

---

## **State Auditor**

The State Auditor is charged by Chapters 43.09 RCW, and RCW 43.88.160(6) with performing fiscal/legal post-audits for local government and performance audits when specifically authorized by law. In addition to making public reports on the expenditure of funds, the auditor is required to report to the Attorney General any apparent violations of the Constitution and other state laws such as conflict of interest.

Offices and departments should cooperate fully with any audit. When audit exceptions are reported, the Board of County Commissioners is required to cause corrective action to be taken by the County. Audits disclosing malfeasance, misfeasance, or nonfeasance in office are resolved by the Attorney General.

# Grant County CODE of ETHICS

---

## Preamble

Grant County is committed to the highest standards of conduct by and among elected officials and department heads in the performance of their public duties. Individual and collective adherence to high ethical standards is central to the maintenance of public trust and confidence in government.

While elected officials and department heads agree on the need for proper conduct, they may experience personal conflict or differing view of values or loyalties. In such cases the principles contained in this Code of Ethics provide valuable guidance in reaching decisions which are governed, ultimately, by the dictates of the individual conscience of the public official and his or her commitment to the public good.

Certain of these ethical principles are best expressed as positive statements: actions which should be taken; courses which should be followed; goals which should permeate both public and private conduct. Other principles are expressed as negative statements: actions to be avoided and conduct to be condemned.

The Grant County Code of Ethics has been created by and for all elected officials and department heads of the County, together with all chief deputies and assistants of such an official or department head, and all persons exercising or undertaking to exercise any of the powers or functions of an elected official or department head. These principles, however, apply to the day to day conduct of all managers and employees of County government.

# Grant County Code of Ethics

---

## Ethical Principles

The ethical County elected official or department head *should*:

- Properly administer the affairs of the County
- Promote decisions which only benefit the public interest.
- Actively promote public confidence in County government.
- Keep safe all funds and other properties of the County.
- Conduct and perform the duties of the office diligently and promptly dispose of the business of the County.
- Maintain a positive image to pass constant public scrutiny.
- Evaluate all decisions so that the best service or product is obtained at a minimal cost without sacrificing quality and fiscal responsibility.
- Inject the prestige of the office into everyday dealings with the public, managers and employees and associates.
- Maintain a respectful attitude toward managers and employees, other public officials, colleagues and associates.
- Effectively and efficiently work with governmental agencies, political subdivisions and other organizations in order to further the interest of the County.
- Faithfully comply with all laws, policies, rules and regulations applicable to the County and impartially apply them to everyone.

The ethical County elected official or department head *should not*:

- Engage in outside interests that are not compatible with the impartial and objective performance of his or her duties.
- Improperly influence or attempt to influence other officials to act in his/her own interest.
- Accept anything of value from any source which is offered to, or could reasonably be expected to, influence his/her action as a public official.
- Use any County resource for personal or private benefit or gain.

The ethical County elected official or department head accepts the responsibility that his or her mission is that of servant and steward to the public.