SALT LAKE COUNTY
COUNTYWIDE POLICY
ON
**AUTHORIZATION AND PROCESSING OF CERTAIN PAYMENTS**

**Purpose-**

Prior to disbursing County funds it is the Mayor's Office of Financial Administration's (Mayor's finance) responsibility to audit and approve all claims. Mayor's finance ensures that any given payment request is proper in amount, properly accounted for, and is duly authorized. The authority to acquire goods and services on behalf of the County (hence obligating payment of funds, to satisfy these obligations) derives from statutes, ordinances and from specific approval by the mayor. The authority to obligate the County can also be formally delegated by the mayor, as has been done with certain types of transactions in the case of the Purchasing Agent, as provided by state law.

Section I of this policy clarifies the authority to process certain types of payments, some (but not all) of which relate to procurement policies described in the Salt Lake County Code of Ordinances 1986, which by their nature do not require competitive bidding. Section 2 clarifies and delineates those payments, which by policy the mayor will individually approve.

**1.0     Payments Not Requiring Prior Approval by the Mayor**

Following are payments, which, the mayor herein delegates to Mayor's finance to process without **prior** approval. Ratification of these payments will be made by the mayor's approval of the General Warrant Register.

This list represents payments, the nature of which generally relate to routine legal obligations, payments of public necessity and payments, which in concept have been pre-approved by the mayor. These usually result from the procurement of products or services, which by their nature or dollar amounts are not required to be competitively bid. Where examples of certain bills are given, it is for illustrative purposes--the examples do not necessarily represent an exhaustive list of all possible payments falling under a given category.

1.1     Public utility bills.

1.2     U. S. Postmaster for postage

1.3     Water share assessments

1.4     Payroll-related payments approved in concept with the semi-monthly payroll (i.e. 40l(K), tax withholding).

1.5     Disbursements from and reimbursements for all imprest-type accounts, the operation of which have already been approved by the mayor in accordance with Countywide Policy #1203, Petty Cash and Other Imprest Funds.

1.6     Payments made in the normal course of administering certain Countywide Policies

and Procedures included but not limited to:
> #1019 – Travel Allowance and Reimbursements
> #1020 – Meals

1.7      Statutory-based payments which counties are required as provided by State statute or local ordinance such as identified in **Exhibit A.**

1.8      Payments to duly appointed members of special boards, commissions, etc. such as the following:
> Career Service Council
> Deputy Sheriffs' Merit Commission
> Firefighters Civil Service Council

1.9      Payments for subscriptions, publication "annuals" and updates, books, dues and membership fees

1.10      Payments for employee "local" education, training and seminars, i.e., those not involving travel under Policy #1019, for whatever amounts

1.11      Other on-going obligations which have been considered on a case-by-case basis by the Purchasing Agent and Mayor's finance (as identified in Exhibit B, Category 1) and determined not to be subject to competitive bidding and therefore, do not involve Contracts & Procurement.

1.12      Certain Payments relating to transactions under County ordinance 3.20.030, Contracts not requiring competitive bids (included but not limited to items listed in **Exhibit B,** Category 2).

**2.0      Payments Requiring Prior Approval of the Mayor**

This category includes payments which, by their nature are not easily anticipated either in frequency or amount, and which the mayor herein requires approval before submission to the Mayor's finance for processing.

In order to expedite processing of this type of payment, the initiating party should follow the appropriate steps currently in place to process a "payment" request directly through the mayor (see Note 1). After approval by the mayor the payment request and accompanying documentation will be forwarded to Mayor's finance for processing and disbursing.

2.1      Payments relating to real estate transactions (unless an existing County contract already covers the payment request)

2.2      Contributions (see Countywide Policy 1200)

2.3      Refunds of previously approved County revenues (see Note 2) if greater than $1,000 m amount

2.4     Payments satisfying miscellaneous claims against the County (see Note 3)

2.5     Any other payment not otherwise covered specifically within this policy, or within statutes or ordinances, or which would not have specific "authorization" without separate approval by the mayor.

**3.0     Provision for Adding Additional Items to be Covered Under Section 1.0 and 2.0 of this Policy.**

As questions arise regarding authorization for any payments not currently covered by this policy, in order to expedite matters, any additional items to be considered for treatment under Sections 1.0 or 2.0 of this policy may be added upon recommendation by Mayor's finance, Contracts & Procurement and after approval by the Mayor on an interim basis, until such time as the policy can be revised and the items are permanently incorporated.

**Note 1: Procedures for payment requests requiring the mayor's prior approval** (those listed in Section 2.0). Current procedures require the initiating County organization present a request to the mayor for approval. The request should contain, at a minimum, wording to the effect that the mayor directs Mayor's finance to process a payment to a particular vendor/payee for a given amount and purpose, which budget line-item should be charged, and if there is a particular deadline the payment is needed by. A requisition should also be entered in the purchasing system. The mayor will notify Mayor's finance in writing of approval.

**Note 2: Refunds of Revenues** (see Section 2.4).  Refunds in amounts of $1,000 or less may be authorized by the requesting organization and should be processed as a direct payment through Mayor's finance (similar to the payments described in section 1.0 of this policy), unless statutes or ordinances require another procedure. For circumstances where it is required to issue frequent refunds of relatively small amounts (e.g., under **$200** per transaction), an imprest-type checking account may be established upon proper approval of the Mayor and operated in accordance with existing procedures,-which are referred to in section 1.5 of this policy and in the "Accounting Policies and Procedures on the County intranet at     https://slco.to/Acc_Manual     (or     click     Mayor's finance/Accounting & Operations/Accounting Manual.)

**Note 3: Miscellaneous claims:** this refers to the following two types:

1.     Requests to pay unauthorized claims (as referred to in Section 3.29.010 of the Salt Lake County Code of Ordinances), by means contrary to the Purchasing Ordinance should be routed first through Contracts & Procurement (C&P). C&P consolidates payment requests and submits them for the mayor's approval as described in Countywide Policy 1305 Processing of Unauthorized Payment (Claims) Against the County.

2.     The District Attorney processes this type of claim under governmental immunity. This represents a financial obligation arising from a legal "claim against the County". Who (if settlement is recommended) submits a letter recommending payment for the mayor's approval. A requisition should also be entered in the purchasing system. Mayor's finance processes the payment request and prepares a general warrant. Small governmental immunity

claims ($2,500 or less) are paid directly by the District Attorney from an imprest fund established for that specific purpose.

ATTEST:

APPROVED and PASSED this 25 day of February , 2025.

SALT LAKE COUNTY COUNCIL
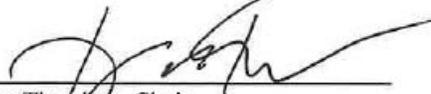
Dea Theodore, Chair

ATTEST:
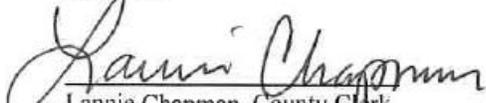
Lannie Chapman, County Clerk

REVIEWED AS TO FORM:

Bradley C. Johnson  Digitally signed by Bradley C. Johnson
Date: 2025.02.18 19:13:20 -07'00'

District Attorney's Office