Marshall County Claims Policy and Procedure

Approved and Effective by Board of Supervisors during meeting on _____, _____

Purpose and Scope

This policy establishes requirements for submitting, reviewing, and processing claims for payment by Marshall County, including employee reimbursement requests. It applies to all County departments, elected officials, and employees.

All claims shall be for reasonable and necessary expenses that serve a public purpose. Each claim shall identify the goods or services purchased and explain their purpose in conducting County business.

Submitting departments are responsible for ensuring that claims are accurate, complete, properly authorized, and submitted by the established deadline. The Auditor/Recorder's Office shall review claims for compliance with this policy, coordinate necessary corrections with the submitting department, and submit claims to the Board of Supervisors for approval.

Timetable

- Complete claims shall be submitted to the Accounting Office by 10:00 a.m. Monday preceding each Board of Supervisors meeting, unless an alternate deadline is communicated by the Accounting Office.
- Departments are responsible for submitting claims in sufficient time to allow review, correction, and payment before the vendor's due date.
- If a department misses the submission deadline and an invoice will incur late charges before the next payment cycle, the department shall promptly notify the Auditor/Recorder's Office by email, identifying the vendor, amount due, payment due date, and reason for the late submission.
- Acceptance of late claims is not guaranteed. Holidays, staff availability, and fiscal year-end processing may affect the Auditor/Recorder's Office's ability to accommodate late requests.

Routine claims deadlines and meeting schedules do not extend the 30-calendar-day requirement for employee reimbursements and written denial notices stated below. Departments shall promptly forward employee expense claims and preserve the original submission date.

Process

- Each claim shall be signed by the responsible department head or elected official, or an authorized designee, except where a separate approval process applies to Conservation.
- Employee reimbursement claims shall be signed by the employee and the responsible department head or elected official.
- Detailed invoices or itemized receipts shall accompany each claim. Employee reimbursement requests shall also include proof of payment.
- Each claim shall identify the goods or services purchased and their purpose in conducting County business.
- The submitting department shall provide the appropriate account code. The Auditor/Recorder's Office shall verify account coding using the Uniform Chart of Accounts for Iowa County Governments.
- Balance forwards and past-due amounts shall be supported by itemized invoices before payment will be processed.
- Purchases shall be reviewed against the department's approved budget. Any concerns regarding available appropriations shall be addressed with the submitting department before payment.
- The Auditor/Recorder's Office shall review claims for duplicate submissions, correct remittance information, sales tax treatment, and compliance with County policies. Necessary changes shall be discussed with the submitting department.

- Sales tax charges and requests for reimbursement of sales tax shall be reviewed under the Sales Tax on Department Purchases section of this policy.
- Before submitting a claim, the department shall contact the vendor to resolve any disputed charges, including charges made by credit card. If a dispute remains unresolved near the payment due date, the department shall notify the Auditor/Recorder's Office and provide supporting documentation.
- Departments shall promptly notify the Auditor/Recorder's Office of any credit, refund, or corrected invoice associated with a claim already submitted or paid.

Electronic Submission Procedures

- Claims shall be submitted electronically to the designated department folder under the Claims Folder (K Drive).
- Each invoice shall be scanned as a separate file. All pages and supporting documentation shall be complete, legible, and fully visible.
- Credit card claims shall include the statement and all supporting itemized invoices and receipts. Departments shall reconcile the supporting documentation to the amount requested for payment before submission.
- Each file shall be named using the vendor's name, invoice number, and amount requested for payment.
- Example: *Alliant Energy – 123456789 - $664.94*
- The amount shown in the filename shall match the amount requested on the claim. Departments are responsible for ensuring that all required information, approvals, and supporting documentation are included before placing a claim in the submission folder.

Nonconforming Submissions

- Claims that do not conform to this policy shall be questioned and discussed with the submitting department. This includes claims lacking sufficient documentation, required approvals, or compliance with the sales tax requirements.
- Claims requiring correction shall be returned to the submitting department. The department is responsible for providing the necessary information and resubmitting the corrected claim. For employee reimbursement claims, returning a claim for correction does not restart the 30-calendar-day period or replace the written denial notice required below.
- Any nonconforming claim presented to the Board of Supervisors for consideration shall be identified on the claims list and accompanied by documentation explaining the noncompliance.
- Any request for an exception to this policy shall include a written explanation and supporting documentation. Department approval alone does not authorize an exception or guarantee payment.
- Nonconforming claims may be subject to further inquiry during the County's annual audit.

Departmental Purchases

Use of County Credit Cards

Every department has a Marshall County credit card. Whenever possible, employees should make authorized County purchases using their department's County credit card rather than personal funds. Purchases may also be billed directly to the County when available. All purchases must comply with applicable County purchasing and credit card requirements. Availability of a County credit card does not independently authorize a purchase.

Sales Tax Exemption

Marshall County's Iowa sales tax exemption generally applies to eligible purchases made directly by the County. Employees shall inform the vendor of the County's tax-exempt status and provide exemption documentation when necessary. Questions about obtaining or using exemption documentation shall be directed to the Auditor/Recorder's Office before payment.

Employees shall review receipts for sales tax charged in error on eligible County purchases and request a correction or refund from the vendor before submitting the claim. Purchases made with an employee's personal funds, including a personal credit card, do not qualify for the County's exemption merely because the purchase is for County business or the employee will later be reimbursed. The County's exemption does not provide a basis for a tax refund on those personal purchases.

Employee Reimbursement and Travel Expenses

When using personal funds is necessary, employees should obtain approval from their department head or elected official before making the purchase whenever possible. Reimbursement requests must include an itemized receipt, proof of payment, the specific County purpose, and the employee and departmental signatures required under this policy.

Sales tax on purchases made with personal funds is not authorized for reimbursement except for taxes legally imposed on approved lodging expenses or reimbursable meal expenses incurred during authorized travel, or an approved exception under the following section. Travel reimbursements remain subject to applicable County travel requirements and reimbursement limits. Approval of the underlying purchase does not, by itself, authorize reimbursement of sales tax.

Employee Reimbursement Payment and Denial Notices

Authorized expenses incurred by an employee shall be reimbursed within 30 calendar days after submission of the expense claim, unless paid in advance. The Auditor/Recorder's Office shall coordinate timely processing of employee reimbursement claims.

If the County denies all or any portion of an employee reimbursement request, the Auditor/Recorder's Office shall provide the employee with a written explanation within 30 calendar days after submission. The notice shall identify the amount denied, the reason for denial, and how to request reconsideration. Any approved portion shall be paid within the applicable reimbursement period.

Request for Reconsideration

An employee who disagrees with a denial may submit a written request for reconsideration to the Auditor/Recorder, Board of Supervisor Chair, and the Marshall County Attorney within 15 calendar days after receiving the written denial. The request shall explain the disagreement and include any additional supporting documentation.

The review panel shall make the final decision under this internal process, and the employee will receive a written response from the review panel.

The reconsideration process does not extend the County's deadline to pay authorized expenses or provide the initial written denial. This internal process does not limit any rights available under applicable law.

Exceptions for Extenuating Circumstances

An employee may request an exception when extenuating circumstances prevented use of a County credit card or direct billing. The request shall separately identify the sales tax and include the itemized receipt, the County purpose, an explanation of why a County credit card or direct billing could not be used, the circumstances supporting the exception, and a recommendation from the department head or elected official.

Requests shall be submitted to the Auditor/Recorder's Office for review and referral to the Board of Supervisors for a decision through the County's claims approval process. Exceptions are not automatic, and department approval alone does not authorize payment. The Auditor/Recorder's Office shall retain the decision and reasons for approving or denying each exception to support consistent treatment of similar requests.

Implementation

The purchasing and sales tax reimbursement provisions apply to purchases made on or after the effective date of this policy. The policy shall be distributed to employees before implementation.