

RESOLUTION AUTHORIZING THE ESTABLISHMENT OF IMPREST ACCOUNTS FOR PETTY CASH, CHANGE CASH, AND INVESTIGATION/EVIDENCE CASH ACCOUNTS, AND SETTING LIMITS AND PROCEDURES FOR THEIR USE BY CITY DEPARTMENTS

WHEREAS, Nevada Revised Statutes 354.609 authorizes the governing body of any local government by resolution to establish one or more imprest or petty cash accounts to assist in the administration of any activities in which such local government is authorized by law to engage, and

WHEREAS, there is a need for imprest accounts such as petty cash, change cash and investigation/evidence cash accounts to be established within the lawful operation of the City of Sparks.

NOW, THEREFORE, BE IT RESOLVED by the City Council of the City of Sparks:

1. That upon the request of a Department Head, the Chief Financial Officer shall have the authority to establish any necessary imprest accounts and set each account's authorized limit to assist in the administration of any activities in which the City of Sparks is authorized by law to engage.
2. The object and purpose of any such accounts shall be to make individual purchases which can be reasonably assumed to be of immediate need for the efficient operation of a department and not as a circumvention of established purchasing practices or laws.
3. The source of money to be used to establish and maintain such accounts shall be the General Fund or appropriate special revenue fund, enterprise fund, or internal service fund.
4. Each Department Head requesting such imprest accounts shall designate in writing to the Chief Financial Officer a primary imprest cash handling employee and an alternate who shall serve as custodians of the requested imprest account(s).
5. Custodians of all imprest accounts shall control expenditures from such accounts, by ensuring that all expenditures are supported by appropriate documentation, and by ensuring that all procurement rules as established by Sparks Municipal Code Section 2.25 are followed. Expenditures shall be reported on an accrual basis of accounting.
6. The maximum dollar amount of any single expenditure from an investigation/evidence cash imprest account administered by the Sparks Police Department shall be \$3,000.00. For any other petty cash imprest account, the maximum dollar amount of any single expenditure shall be \$200.00. Change cash shall have no expenditures and shall be maintained at the level authorized by the department head and the Chief Financial Officer.
7. Reimbursement of such imprest accounts shall be effected no less often than monthly. Such reimbursement shall be supported by proper evidence of all expenditures made from the account and shall be approved by the City Council in the same manner as other claims against the fund to which such reimbursement is to be charged.

- 8. The Chief Financial Officer shall have the authority to delegate finance department employees to make periodic unannounced audits of all imprest accounts, including review of any supporting documents for expenditures made, and report any unusual circumstances to the Chief Financial Officer.
- 9. All imprest account advances shall be reimbursed at the close of the fiscal year.
- 10. This resolution supersedes Resolution No. 2100 adopted September 10, 1990.

PASSED AND ADOPTED on this 22nd day of February, 2021 by the following vote of the City Council:

AYES _____
NAYS _____
ABSENT _____
ABSTAIN _____

APPROVED this 22nd day of February, 2021.

 Ed Lawson
 Mayor

ATTEST:

APPROVED AS TO FORM AND LEGALITY:

By: _____
 Lisa Hunderman
 City Clerk

By: _____
 Chester Adams
 City Attorney