

**ORDINANCE**

**SUBJECT: CHAPTER 4 – FINANCE** \_\_\_\_\_

**COMMITTEE: EXECUTIVE** \_\_\_\_\_

**FIRST CONSIDERATION:** February 17, 2022 \_\_\_\_\_

**FINAL CONSIDERATION:** March 17, 2022 \_\_\_\_\_

**ORDINANCE # 195 – 3/22 PUBLICATION DATE** March 26, 2022 \_\_\_\_\_

**The County Board of Supervisors of La Crosse County does ordain as follows:**

**AN ORDINANCE TO CREATE S. 4.001 AND AMEND S. 4.06 OF  
CHAPTER 4 ("FINANCE") OF THE GENERAL CODE OF LA CROSSE COUNTY, WISCONSIN**

\*\*\*\*\*

**ANALYSIS**

This creates s. 4.001 which provides a definition of the duties and powers of the County Auditor/Finance Director. These provisions were previously in Ch. 1 and in resolutions adopted by the County Board.

The change to s. 4.06 corrects a cross-reference to Ch. 2 which has now been renumbered.

\*\*\*\*\*  
**INFORMATION:**

County Board Rules: Governing Body s. 2.02(8) states, in part: Ordinances are drafted by the Corporation Counsel. After the ordinance has been reviewed by a standing committee, each Supervisor will be given a copy of the ordinance showing the deleted language (grayed) and the new language (underlined) and an analysis of the intent of the ordinance. After introduction to the County Board, the ordinance shall be referred to the next monthly meeting unless waived by a 2/3 vote of the Supervisors present and a public hearing may be held if requested by a Supervisor. An amendment may be introduced and debated at either the original or the referred meeting. Copies of the ordinances of the County of La Crosse in their entirety are available with Corporation Counsel, County Clerk, or [www.co.la-crosse.wi.us/code/](http://www.co.la-crosse.wi.us/code/).

(rev. 3/03)

**ORDINANCE # 195 - 3/22**

**AN ORDINANCE TO CREATE S. 4.001 AND AMEND S. 4.06 OF  
CHAPTER 4 ("FINANCE") OF THE GENERAL CODE OF LA CROSSE COUNTY, WISCONSIN**

The County Board of Supervisors of the County of La Crosse does ordain as follows:

**Section 1.** Section 4.001 is created to read:

**4.001 AUDITOR/FINANCE DIRECTOR.**

The Auditor/Finance Director shall be deemed the creation of a combined office of Auditor and Finance. The Auditor/Finance Director duties shall include all duties set forth in this Chapter and in s. 59.47, Wis. Stats. In addition, the Auditor/Finance Director is responsible for the oversight of all payroll, debt management and general accounting for the County, as well as purchasing coordination and the examination of the books and accounts of all County departments, boards, commissions, committees, or any other officer or employee entrusted with the receipt, custody or expenditure of money, or by or on whose certificate any funds appropriated by the County Board are authorized to be expended. The Auditor/Finance Director shall direct the keeping of all of the accounts of the County, in all of its offices, departments and institutions, and shall keep such books of account as may be necessary to properly perform the duties of the office, and to perform such other duties as assigned. The County Auditor/Finance Director shall exercise authority to direct all financial staff on fiscal accounting priorities, procedures, and practices, including identifying measures to ensure compliance in all La Crosse County Departments as directed by the County Administrator and County Board of Supervisors. The County Auditor/Finance Director shall exercise authority to set goals and expectations for improving quality, accuracy, and format for financial accounting and reporting to county management and the County Board. In cooperation with department heads, the County Auditor/Finance Director shall have the discretion to identify standards for evaluation, classification, hiring, and promotion of key financial staff across the entire organization. The County Auditor shall take steps to ensure that appropriate and necessary professional training, cross-training and process improvements are instituted while pursuing the highest standards and best practices of governmental financial accounting.

**Section 2.** Section 4.06(6)(d) is amended to read:

**4.06 PURCHASING PROCEDURES**

**(6) PURCHASING OPERATIONS AND PROCEDURES**

(a) Best Judgment Purchases. For purchases under \$5,000.

1. All authorized and budgeted purchases, whose estimated costs are less than \$5,000, may be made and approved by the Department Head or designee. Purchases shall follow the Financial Policy and Procedures Manual.

(b) Simplified Bid Purchases. Purchases between \$5,000 and \$25,000. All authorized and budgeted purchases of material or services whose estimated costs are between \$5,000 and \$25,000 shall be made by the Department Head or designee and approved by the Auditor/Finance Director or designee, or County Administrator. Written quotes from 2 or more vendors shall be obtained as

prescribed in the Finance Policy and Procedures Manual. Purchases shall follow the Financial Policy and Procedures Manual.

- (c) Official Sealed Bids. Purchases over \$25,000. All authorized and budgeted purchases of material or services over \$25,000 shall be made by sealed bid or R.F.P. except the following types of purchases are excluded from bid or R.F.P. requirement if approved by the appropriate authorities: purchases from governmental units, purchases through state and federal contracts, sole source purchasing or contract extensions through negotiation. The approval of the Auditor/Finance Director or designee, or County Administrator and Standing Committee is needed to approve a bid or R.F.P. over \$25,000 by all departments except the Human Services Department for service based contracts. The approval of the Department Head, Auditor/Finance Director, Purchasing Manager, Human Services Deputy Director and Human Services Financial Manager or their designees is required to approve a bid or R.F.P. for service based contracts, by the Human Services Department. Purchases shall follow the Financial Policy and Procedures Manual

1. All Requests for Sealed Bids or R.F.P.'s shall be coordinated by the Purchasing Manager or designee under the direction of the Auditor/Finance Director.

2. Specifications shall be drawn by the Department Head, or their designee, and reviewed by the Purchasing Manager or designee. Sealed bid or R.F.P. specifications shall be drawn so as to make competitive bidding reasonably possible in the interest of obtaining the best product or service at the most advantageous price to La Crosse County. A copy of the final bid or R.F.P. specifications shall be submitted to the Purchasing Manager.

3. All Requests for Sealed Bids or R.F.P.'s shall be advertised at least once in the official County newspaper. The Department Head shall determine if it is necessary to advertise in any other publications. The advertisement shall indicate when and where bids will be opened and R.F.P.'s will be reviewed. Direct mail notification shall be given to any interested vendors or providers

4. Sealed Bids and R.F.P. shall be received by the Purchasing Manager or designee and opened publicly either by the Purchasing Manager or designee at the time indicated in the specifications and the newspaper advertisement.

- (d) Non-Budgeted Purchases. All non-budgeted purchases except in an emergency as defined in s. 4.06(3)(f), shall be approved by the Standing Committee and the Executive Committee. An account transfer within a department's budget or a transfer from the Contingency Fund to the Department's budget must be made pursuant to s. 2.20 prior to or in conjunction with non-budgeted purchases.

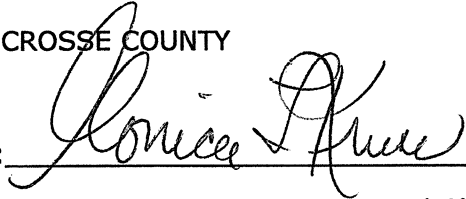
1. Account transfer within Departmental budget – procedures are outlined in the Finance Policy and Procedures Manual.

2. Account transfer from Contingency Fund to Department budget – procedures are outlined in the Finance Policy and Procedures Manual.

**Section 3.** This Ordinance shall take effect the day after passage and publication.


LA CROSSE COUNTY

By: \_\_\_\_\_



Monica Kruse, County Board Chair

By: \_\_\_\_\_



Ginny Dankmeyer, County Clerk

PASSED: March 17, 2022

PUBLISHED: March 26, 2022

---

STATE OF WISCONSIN  
COUNTY OF LA CROSSE

I, Ginny Dankmeyer, County Clerk of La Crosse County do hereby certify that this document is a true and correct copy of the original ordinance required by law to be in my custody and which the County Board of Supervisors of La Crosse County adopted at a meeting held on the 17<sup>th</sup> day of March 2022.

\_\_\_\_\_  
Ginny Dankmeyer, La Crosse County Clerk