

### Affidavit of Publication

STATE OF NEVADA,  
County of Washoe—SS.

Mary Hefling

being duly sworn, deposes and says that he is the

Record Clerk

of The SPARKS TRIBUNE, a weekly newspaper,  
published in Sparks, Washoe County, Nevada; that  
he has charge of and knows the advertising ap-  
pearing in said newspaper, and the

Notice of County Ordinance

Bill No. 596

Ord. No. 425

of which a copy is hereunto attached, was first  
published in said newspaper in its issue dated

June 27, 1979

and was published in each of the following issues

thereafter:

the date of the last publication being in the issue

of July 4, 1979

*Mary Hefling*

Subscribed and sworn to before me this, the


day of

*Loretta Dickerson*  
Douglas,

Notary Public in and for the County of ~~Washoe~~

State of Nevada.

My Commission expires: October 25, 1980


**LORETTA DICKERSON**  
 Notary Public — State of Nevada  
 Douglas County  
 My Commission Expires Oct. 25, 1980

**NOTICE OF COUNTY ORDINANCE**  
 NOTICE IS HEREBY GIVEN that Bill No. 596, Ordinance No. 425, amending Ordinance No. 231 entitled "An Ordinance Establishing purposes and policies to be followed in the accounting and controlling of fixed assets; defining fixed assets; establishing responsibilities of County officers and employees; and providing other matters properly relating thereto" by amending the definition of "equipment"; assigning certain reporting responsibilities to the Internal Auditor; and providing other matters properly relating thereto, was adopted on June 19, 1979, by Commissioners Farr, Stoess, Underwood, Brown and Ferrari.  
 Typewritten copies of the Ordinance are available for inspection by all interested persons at the office of the County Clerk.  
**ALEX COON**  
 WASHOE COUNTY CLERK  
 Publish: June 27; July 4, 1979.

SUMMARY: Amends Ordinance establishing procedures for the accounting and control of fixed assets by amending the definition of "Equipment" and giving reporting responsibilities to the Internal Auditor.

BILL NO. 596

ORDINANCE NO. 425

AN ORDINANCE AMENDING AN ORDINANCE ENTITLED "AN ORDINANCE ESTABLISHING PURPOSES AND POLICIES TO BE FOLLOWED IN THE ACCOUNTING AND CONTROLLING OF FIXED ASSETS; DEFINING FIXED ASSETS; ESTABLISHING RESPONSIBILITIES OF COUNTY OFFICERS AND EMPLOYEES; AND PROVIDING OTHER MATTERS PROPERLY RELATING THERETO", BY AMENDING THE DEFINITION OF "EQUIPMENT"; ASSIGNING CERTAIN REPORTING RESPONSIBILITIES TO THE INTERNAL AUDITOR; AND PROVIDING OTHER MATTERS PROPERLY RELATING THERETO.

THE BOARD OF COUNTY COMMISSIONERS OF THE COUNTY OF WASHOE DO ORDAIN:

SECTION 1. Section 2 of Ordinance No. 231 is hereby amended to read as follows:

SECTION 2. Definitions. As used in this Ordinance:

- A. "Equipment" includes all nonconsumable supplies and equipment individually costing \$100 or more and specific items designated by management as high loss items even if the unit cost is less than \$100.

SECTION 2. Section 5 of Ordinance No. 231 is hereby amended to read as follows:

SECTION 5. Responsibilities: Department heads; County Comptroller; Management Analyst; Management Information Services.

- A. It is the duty of each department head to insure that his department is in full compliance with this Ordinance.
- B. The County Comptroller shall:
  - (1) Insure that documented procedures are in effect to implement the purposes and provisions of sections 3 and 4 of this Ordinance;
  - (2) Notify the County Manager of any noncompliance with the Ordinance; and
  - (3) Establish a fixed asset group of accounts to account for such assets.
- C. The Internal Auditor shall make a yearly review of the implementation and effectiveness of this Ordinance, and make a report covering the review to the Board of County Commissioners, through the County Manager, within six months of the fiscal year end. Such review shall concentrate on the purposes of this Ordinance, as defined in section 3, to insure that Washoe County is receiving maximum benefit from the dollars expended for fixed assets.

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D. Management Information Services shall maintain a computer-oriented system, with full documentation, to handle the detailed fixed asset records, and issue reports as required.

SECTION 3. Effective Date.

This Ordinance shall be in full force and effect from and after its passage, approval and publication pursuant to NRS 244.100.

Proposed on the 12th day of June, 1979.  
Proposed by Commissioners Farr, Stoess, Brown, Ferrari & Underwood  
Passed on the 19th day of June, 1979.

Vote:

Ayes: Commissioners: Farr, Stoess, Brown, Ferrari & Underwood.  
Nays: Commissioners: None  
Absent: Commissioners: None

Bill Farr  
Chairman of the Board

ATTEST:  
ALEX COON CLERK  
By [Signature] CHIEF DEPUTY  
County Clerk

This Ordinance shall be in force and effect from and after the 4th day of July, 1979, except as otherwise specifically provided herein.