

**RESOLUTION R - 020 - 17**

**A RESOLUTION ESTABLISHING FINANCIAL POLICY FOR PAYMENT OF PURCHASE ORDERS AND OTHER EXPENDITURES OF COUNTY FUNDS**

**WHEREAS**, the Sole Commissioner of Walker County is the county governing authority of Walker County, Georgia;

**WHEREAS**, the Constitution of the State of Georgia, Article IX, Section 2, Paragraph 1(a), grants the county governing authority the legislative power to adopt clearly reasonable ordinances, resolutions, or regulations relating to the management of its property, affairs, and local government for which no provision has been made by general law and which is not inconsistent with the Constitution; and

**WHEREAS**, the Sole Commissioner, as a public officer, is vested with the fiduciary responsibilities of a trustee to the people of Walker County (Constitution of the State of Georgia, Article I, Section 2, Paragraph 1); and

**WHEREAS**, O.C.G.A. § 36-5-22.1 provides the governing authority with original and exclusive jurisdiction to direct and control the property of the County and further authorizes the governing authority to examine and audit the accounts of all officers having the care, collection, and disbursement of money belonging to the county or appropriated for its use; and

**WHEREAS**, in order to meet its constitutional and statutory obligations to the citizens of Walker County, the county governing authority shall monitor the budget and account for expenditures of county funds; and

**WHEREAS**, basic accounting, billing, and cash control policies and procedures designed to protect and secure the fiscal resources of Walker County, Georgia, are deemed necessary to ensure the maintenance of accurate records of financial activities, and to ensure compliance with governmental and private funding source reporting requirements.

**THEREFORE BE IT RESOLVED** by the Sole Commissioner of Walker County, Georgia, that the following financial policies and procedures shall be established for requests for expenditures of County funds:

**Section 1. PURCHASE ORDERS REQUIRED**

A purchase order shall be submitted to the governing authority for all <sup>Purchase</sup>~~check~~ requests prior to the purchase being made for amounts over **\$200.00 dollars**. Said purchase orders shall contain the name of the vendor, the department name or county officer's division, the budget classification and line item code to which the purchase is to be expensed, a list or description of the items or services to be purchased, and the total amount of the purchase. Said purchase orders shall be entered by the department or county officer's division into the electronic purchase order system, approved and

provided by the governing authority.

The County Financial Officer is authorized to approve purchase order requests in amounts up to \$5,000.00 dollars, provided such expenditures are consistent with funds budgeted for the county department or county officer by the Governing Authority. The County Financial Officer shall not approve purchase order requests that would, if granted, exceed approved budgeted amounts. All purchase order requests between **\$5,000.01, up to \$15,000.00** must be approved by the Sole Commissioner. All purchase requests **over \$15,000.01** shall be brought before the public by the Sole Commissioner for consideration at the next regular scheduled meeting.

The Governing Authority reserves the right to refuse payment for purchases that are inconsistent with this policy. Neither the County Administrator nor the Governing Authority shall refuse to approve purchase order requests that are consistent with the legal level of budgetary control enacted by the Governing Authority, are consistent with this policy, and are otherwise consistent with the laws of this State.

## **Section 2. CONTINUING EDUCATION CLASSES, CONFERENCES, AND OUT OF COUNTY MEETINGS**

Requests for payments or reimbursement of costs for continuing education classes, conferences, or out of county meetings, shall be submitted to the Governing Authority, and shall include a statement regarding whether such classes, conferences, and/or meetings are a requirement of the office or job. Said notices shall be given at least ten (10) days prior to scheduled event.

## **Section 3. MILEAGE**

All requests for mileage reimbursements for use of personal vehicles shall be submitted to the Walker County Commissioner on forms approved and provided by the Walker County Commissioner. The information supporting the requests shall include, but not be limited to, the date, the destination, the person attending, and the reason for the trip.

## **Section 4. TAXES, FEES, FINES, AND FORFEITURES**

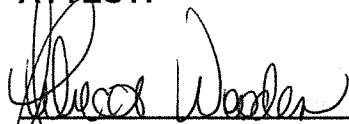
All taxes, fees, fines and forfeitures and other revenues collected by County departments and County Officers, and which are payable to the Governing Authority by law, shall be remitted to the Clerk of the Walker County Commissioner in accordance with applicable statutes or regulations. If no statute or regulation specifies a schedule for remittance of said funds to the Governing Authority, County Officers shall remit the same no less than once each calendar month. Said funds shall be deposited in the County general funds account.

All County Officers shall submit to the Governing Authority an accounting of all taxes, fees, fines and forfeitures received in each calendar quarter, noting that portion due and payable to the Governing Authority. The accounting shall be submitted no more than 30 days after the end of each calendar quarter and shall contain a true statement of the

amount and source of money paid or payable to the Governing Authority. If a county officer fails to submit the accounting as required, the Governing Authority may audit the accounts and records of any such County Officer.

**SO RESOLVED AND ADOPTED** this 5th day of October, 2017.

**ATTEST:**



**REBECCA WOODEN, County Clerk**

**WALKER COUNTY, GEORGIA**



**SHANNON WHITFIELD, Commissioner**