



HAYWOOD COUNTY BOARD OF COMMISSIONERS

AGENDA REQUEST

***Must be presented to the County Manager's Office
NO LATER THAN 5 P.M. FRIDAY THE WEEK BEFORE THE MEETING***

DATE OF REQUEST: August 5, 2016

FROM: Julie Davis, Finance Director

MEETING DATE REQUESTED: August 15, 2016

Regular meetings: First (1st) Monday of the month at 9:00 am
Third (3rd) Monday of the month at 5:30 pm

SUBJECT: Deputy Finance Officers for the purpose of the pre-audit function signatures in the finance office.

REQUEST: approval for two Deputy Finance Officers for the purpose of the pre-audit function signatures in the finance office – Vickie Cagle, General Accountant, and Kim Crawford, Internal Auditor.

From time to time, a pre-audit certification is required when the finance officer is out of the office, whether at seminars, meetings, vacations, etc. This approval would allow there to be someone available at all times to sign the pre-audit certification.

BACKGROUND: the Local Government Budget and Fiscal Control Act, article 1, paragraph 15-28 – Budgetary accounting for appropriations, requires a budget appropriation before any obligation may be incurred in a program, function, or activity.

If an obligation is evidenced by a contract or agreement requiring the paying of money or by a purchase order for supplies and materials, the agreement shall include on its face a certificate stating the instrument has been pre-audited to assure compliance with this section.

The certificate must be signed by the finance officer or any deputy finance officer approved for this purpose by the governing board.

IMPLEMENTATION PLAN:

When approved, Vickie and Kim will be bonded and authorized to sign the pre-audit certification on contracts, check requests, Purchase Orders and other documents requiring the pre-audit certification.
