

Resolution 05-011

A Resolution for Clay County, Georgia to establish Guidelines for Financial Plan of Operations

WHEREAS, the Clay County Board of Commissioners desires to create consistent financial practices;

WHEREAS, Clay County recognizes the need for standard guidelines for financial practices it administers;

NOW THEREFORE BE IT RESOLVED, the Clay County Board of Commissioners does hereby adopt the following Guidelines for Financial Plan of Operation:

FINANCIAL PLAN OF OPERATIONS AND GENERAL GUIDELINES

These procedures are designed as guidelines for financial and internal control purposes. It is recognized that there may be circumstances that are not fully covered by these procedures. It shall be the County Administrator and/or Clay County Board of Commissioners final decisions for situations not covered herein.

I. Public Monies

All public monies, which are in the control of the County Commission, shall be deposited in the name of the County in a bank or banks bank signature authorized by the County Commission by Resolution. All monies shall be dispersed only by check or authorized electronic transfer of funds (ETF), to be signed by the County Administrator and any one bank signature authorized County Commissioner.

Any person performing any duties, in which he/she collects, receives or handles any public monies must qualify under a blanket bond.

No money shall be drawn from the depository of the County, and no obligation for the expenditure of money shall be made, except pursuant to an appropriation made by the County Commission.

II. Budget Preparation and Adoption

The County Administrator is designated Chief Financial Officer of the County and is responsible for preparation and implementation of the budget and finances. Timelines for budget preparation and adoption are based on the current requirements to have adopted county budget to the Tax Commissioner no later than June 1st of each year for preparation of the Tax Digest. Failure to meet the state mandated deadline can result in financial penalties levied against the county.

The County Administrator shall distribute the appropriate budget request forms to each Department Head and all Constitutional Officers on March 1st. Department Heads and Constitutional Officers will prepare their budget requests, including a detail of expenses for each line item, and submit to the County Administrator no later than the third Tuesday in March. The County Administrator will then schedule meetings with each Department Head and Constitutional Officer to review their respective budget.

The County Administrator will then prepare a proposed budget for the County Commission, and shall show all anticipated revenues from all sources and all anticipated expenditures to be made during the next fiscal year and shall follow the Uniform Accounting System for Local Units for Government. The proposed budget shall not exceed anticipated revenue plus surplus funds from prior years.

The County Administrator will prepare a "Budget Message" which will explain the priorities of the budget, financial direction of the County for the year and reasons for all major changes. The County Administrator will prepare a "Budget Calendar" to ensure that all public hearings are held in a timely manner and all legal advertisements are published in accordance with the County Charter, County Code and the State Statutes.

The County Administrator shall submit the proposed budget and any suggestions and recommendations, which he/she deems appropriate to the County Commission on or before the third

Tuesday of April of each year. The proposed budget shall be made available in the County Commissioners offices for public review.

The County Commission shall hold a public hearing on the proposed budget at a Regular County Commission Meeting prior to the start of the fiscal year. A two (2) week advance public notice shall be provided prior to the public hearing. Additional public hearings may be held if necessary and as required by O.C.G.A. Public hearings will be held no later than the first Tuesday in May.

After the public hearings and no later than third Tuesday of May, the County Commission shall adopt by Resolution, by at least a majority vote of the entire County Commission, a final budget for the County. The budget will go into effect on the first day of October.

In April of each year, the County Administrator will review the current adopted budget and make necessary adjustments. He/she will submit his/her recommendations to the County Commission. The County Commission may then amend and adopt a revised budget.

Department heads may request a change in line items within their department's budget by submitting to the County Administrator a Budget Change Request Form. The County Administrator has the authority to approve line item changes within a Department and will copy Commission on any changes made. Only the County Commission has the authority to change funds from one department to another.

All budget adoption procedures shall conform to applicable State Statutes, the County Charter and the County Code.

BUDGET CALENDAR

Budget Officer compiles a budget based upon the needs of the various county departments. (Constitutional Officers and Department head will submit budget requests to Budget Officer no later than third Tuesday in March.)	March 1 – April 15th
Budget Officer submits proposed budget to the Board of Commissioners	3rd Tuesday in April
Proposed budget is placed in public location for review	3rd Tuesday in April
Notice that proposed budget is available and public hearing published in legal organ	3rd Tuesday in April
Notice of public hearing advertised	3 rd Tuesday in April
Public Hearing held prior to Commission meeting.	First Tuesday in May
Meeting to adopt budget	Third Tuesday in May
Budget in place and working for new Fiscal Year	10/1 through 09/30
Budget Officer review and make necessary budget adjustments	April

III. Auditing

A post audit will be prepared annually by a C.P.A. firm appointed by the County Commission at the first meeting of each calendar year.

IV. Accounting

A. Cash receipts – All monies are collected in the County Clerk's office; monies collected by the various Constitutional Officers shall be transferred to the County Clerk in a timely manner.

Each transaction is receipted in the county computer system. A printed original receipt shall be provided for the customer.

Deposits will be made on a timely basis as necessitated by receipt of monies. These deposits will be made by a responsible and sufficiently bonded person and in a manner not to endanger the life of the person or loss of the funds. At no time, should more than \$500.00 be left in the Commission offices without being deposited in the County's bank depository prior to the end of the day.

B. Disbursements – Disbursements are made by check signed by the County Administrator and one bank signature authorized County Commissioner. In the absence of the County Administrator, a second, duly appointed commissioner, shall countersign checks. The County Administrator or his designee shall approve all purchase orders and invoices. Disbursements shall be processed in the following manner:

1. Statements/invoices from vendors will be forwarded to the appropriate Department Head who will attach the purchase order to the invoice, sign the invoice and then submit to Finance for payment.
2. The invoice is checked for accuracy and a check is written. Discount, where applicable shall be taken.
3. The check and invoice is submitted to The County Administrator for approval and signature. The check is then signed by a County Commissioner.
4. The check is mailed to the vendor and a copy is retained in the vendors file in the administration office.
5. Vendor invoices/statements are filed alphabetically in the Administration office. Within the Pendaflex folder shall be an additional manila folder where vendor correspondence, contracts, etc. will be maintained.
6. A general ledger report shall be generated for the sixty-day period prior to the date checks are written. This will be used as a double check to ensure there is no duplication of invoices, checks and credits are duly issued. The report also shows outstanding unpaid invoices.

C. Investments

The County Administrator with the approval of the County Commission has the responsibility of investing surplus funds of the County. All investments shall be in accordance with an approved Investment Plan adopted by the County Commission.

D. Bank Statements

Bank statements shall be reconciled on a monthly basis as soon as the statements are received. A trial balance of the books shall be made within 10 days of the close of each month.

E. Reports

A Financial Statement of Operations shall be prepared monthly and will be distributed by the County Administrator to Department heads, Constitutional Officers, and County Commission.

V. Petty Cash

A Petty Cash Account has been established for \$200.00. This sum of money is set aside on an as needed basis for the purpose of making change or paying small obligations for which issuance of a formal voucher and check would be too expensive and time-consuming.

The Refuse Clerk is responsible for disbursing and accounting for the Petty Cash expenditures. The County Administrator, or the County Clerk in his/her absence, will approve all Petty Cash expenditures before the account is replenished.

An employee may obtain Petty Cash from the Refuse Clerk by filling out a Petty Cash voucher giving the purpose of the purchase, amount of purchase, and account number to which the purchase should be charged. The employee must sign the voucher and submit a receipt.

Since the Petty Cash system was devised for small obligations, purchases generally do not exceed \$20.00 per order.

VI. Purchase Orders

Department Heads or their designees are authorized to purchase budgeted materials and services up to \$50.00 on any charge account without a purchase order. All purchases exceeding \$50.00 are required to have a purchase order. Purchase orders can be obtained from department heads or the County Clerk.

The Department Head submits the completed purchase order to the County Clerk. The purchase order shall include the following information:

1. Description of merchandise to be purchased.
2. Name of vendor.
3. Date ordered.
4. Signature of Department Head
5. Cost of good (estimate if cost is not known).
6. Budget line item to be charged.
7. Purpose of the purchase.

The purchase order is submitted to Administration to be matched up with the invoice. The County Clerk or Deputy Clerk writes the check and submits the check, invoice and purchase order to the County Administrator for final approval. In the absence of the County Administrator, the County Clerk will give final approval. Competitive bidding is required on all purchases in excess of \$5,000.

No purchase exceeding \$50.00 shall be made without a purchase order except in cases of emergencies. Employees violating this procedure will be subject to payment of the purchase.

Capital expenditures over \$1,000.00 require prior approval of the Board of Commissioners.

VII. Payroll

Payroll is made weekly for all departments and payday shall be on the Thursday following the close of the pay period. Pay periods for all departments shall be from Sunday through Saturday.

Each employee shall submit a time sheet or time card showing the number of hours worked during the pay period. The time sheet/time card must be signed by the employee and approved by his immediate supervisor. Each Department Head or Constitutional Officer shall prepare a Payroll Recap Sheet for his/her department showing the number of hours worked for all employees under his/her supervision. The Payroll Recap Sheet and Department Head's Time Sheet will be submitted to the County Clerk for approval prior to preparing payroll.

When a pay increase is approved, the amount of the increase, reason and effective date shall be entered on the Payroll Recap Sheet. Failure to do this will result in the employee not receiving the pay increase until the following payday.

The County Clerk will calculate the payroll and make checks on Tuesday, get the checks signed Wednesday, and distribute them on Thursday as stipulated above.

Requests for advance vacation pay shall be made at least seven days in advance utilizing the Vacation Request form found in the Clay County Personnel Policies and Procedures.

VIII. PAYROLL RECORD RETENTION

Payroll records will be kept according to the following schedule, which is adopted from the retention schedule of records by the Secretary of the State.

Classification	Description	Retention
Withholding Allowance Certification	Federal and state forms completed by an Individual to establish the superseded amount Of tax withheld from wages	Four years after
Unclaimed Paychecks	Checks that remain unclaimed by employees	One Year
Withholding Allowance Certificates (W-4)	Federal forms completed by an individual Employee to establish the amount of taxes Withheld from wages.	Seven years after superseded
Garnishments	Records documenting the withholding of funds from an employee's wages at the request of the courts or a state agency	Four years after release from garnishment
Annual Payroll Earnings Reports	Summary of the employees' payroll earnings for a fiscal year, including deductions	Four years after the end of the fiscal year
Deduction Records	Records documenting taxes, retirement contributions and all other deductions for insurance, bank accounts or cafeteria plans that are withheld from the pay of individual employees.	Five years after the end of fiscal year
Deduction Authorization	Records documenting an individual employee's authorization to withhold taxes and other deductions from the employees pay.	Four years after the end of fiscal year
Salary and Wage Records	Pre-payroll reports, monthly payroll check registers, monthly fund distribution reports and payroll action forms	Four years after the end of the fiscal year

IX. Fixed Assets

The County will maintain accurate and complete property records on all property.

Fixed assets are fixtures and other tangible personal property of a non-consumable nature, the value of which is one hundred dollars (\$100) or more and the normal expected life of which is more than one year.

The County Administrator or his/her designee is responsible for the establishment and updating of a property inventory master list. The Refuse Clerk is designated as the Fixed Assets Officer. The master list shall include the following information:

1. Class (for example, desks) and type (for example, typewriter desk).
2. Number of units.
3. Name, make or manufacturer.
4. Year and Model.
5. Date of purchase.
6. County of Indialantic Number (Assigned by the Department Head)

Each Department Head is custodian for the fixed assets purchased for his/her department. When a fixed asset is added or deleted, the Department Head shall submit a completed INVENTORY ADDITIONS/DELETIONS form to the County Clerk. When the form is received by the Fixed Assets Officer, the master inventory list will be updated.

A physical inventory of all fixed assets shall be taken once each year.

X. Surplus Property

Annually or as needed, Clay County Board of Commissioners shall hold a Surplus Property sale. Items will be advertised in the local organ as well as a complete listing can be seen at the Commission office. Items will be available for public viewing at a designated time and place. Items will be offered by sealed bids. Each bidder must register upon entering the bidding area. They will then bid on each desired item. Items may be listed with a minimum bid. At the designated end time, bidding will cease and all bids will be opened by the County Administrator and two additionally appointed officials. High bidder will be awarded the bid assuming the minimum bid requirement was met. Successful bidders will be notified the next business day. All property must be paid for before items are picked up. A time and place for pickup will be announced. Items not paid for and/or not picked up will be held over for the next surplus sale. County employees, County Commissioners or Constitutional officers of Clay County may not bid on surplus inventory.

XI. Financial and Information Technology Security

The following guidelines for maintaining strict security procedures as they pertain to financial information and information technology under the direct authority of the County Administrator shall be as follows:

1. No one other than county employees shall have direct access to financial or information technology (IT) without prior approval from the Board of Commissioners. County commissioners, constitutional officers, taxpayers, reporters, etc. shall follow guidelines as prescribed by Georgia Open Meetings/Open Records Law of requesting in writing, via the County Administrator or the County Clerk, the specific information they are requesting. The information requested will be reviewed for permissibility. If the request is not exempted by law, it will be gathered by the appropriate county employee in a reasonable amount of time and presented to the requestor. (Please refer to the Georgia Open Meetings/Open Records Law for complete details.)
2. The operator of a county computer shall be responsible for maintaining the integrity and privacy of his/her password. The operator will write down their password on a piece of paper and seal it in an envelope. The envelope shall be placed in the care of the Administrator or the County Clerk, in his/her absence. The Administrator or County Clerk shall place all applicable passwords in a larger sealed envelope and maintain them in the county safe, which shall be kept locked. Access to the passwords shall be only in the case of an absence of an employee when expediency is required to access the information. If this event should occur, the password shall be changed upon the return of the employee following the above procedure.
3. Passwords shall be changed every 90 days at which time the above process shall be repeated.
4. Exception to the above shall be by the authority of the County Administrator for such cases as IT installations, repairs etc. which may be required to be made by an outside supplier/vendor. The supplier/vendor shall be monitored at all times in such cases.

PASSED AND ADOPTED after first and only reading this 6th day of December 2005.

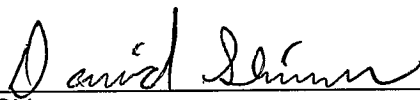
CLAY COUNTY, GEORGIA

BY: 
Gerald Von Anderson III, Chairman

Yea Nay

By: 
Willie McCoy, Vice Chairman

Yea Nay

BY: 
David Shivers

Yea Nay

BY: _____
Daniel Giles

Yea

Nay

BY: _____
Barry Waters

Yea

Nay

CLERK'S CERTIFICATE

I, the undersigned Clerk of the Board of Commissioners of Clay County, keeper of the records and seal thereof, hereby certify that the foregoing is a true and correct copy of a resolution adopted by the Board of Commissioners of Clay County in public meeting assembled on November 1, 2005, the original of which resolution has been entered in the official records of said political subdivision under my supervision and is in my official possession, custody and control.


Teresa Smith, County Clerk