

LIVINGSTON COUNTY
PAYMENT OF ACCOUNTS PAYABLE WITH BOARD
PRE-AUTHORIZATION POLICY

RESOLUTION #2011-12-347

LIVINGSTON COUNTY, MICHIGAN

APPROVED: 12/19/11

I. POLICY

Due to demands on the Board of Commissioners, it may be necessary to authorize the processing and payment of certain accounts payable, including appropriated amounts, payroll, payroll taxes and withholdings, prior to formally presenting them to the full Board of Commissioners. The purpose of this Policy is to establish a procedure to allow for such processing and payments, and to provide for review and approval by ratification by the Board.

II. STATUTORY REFERENCES

This Policy is authorized by MCLA 46.11, MCLA 141.421 et seq., and the Michigan Department of Treasury's interpretive statements regarding the requirements of the Uniform Budgeting and Accounting Act.

III. COUNTY LEGISLATIVE OR HISTORICAL REFERENCES

Board of Commissioners Policy Adoption and
Resolution Number: December 19, 2011; Resolution #2011-12-347

Finance Review Date and Resolution number: December 14, 2011; Resolution #34

Name and Date of Last Committee Review: General Government; December 9, 2011

Related Policies: _____

PROCEDURE

1. In any instance where the Board of Commissioners will not meet due to year-end holidays (Christmas, New Year's, etc.), or where a regularly scheduled meeting of the Board of Commissioners is cancelled for any reason, the Chairperson of the Board may authorize the use of this Policy to provide for the payment of Accounts Payable which are within the categories of the "scheduled accounts" set forth in Exhibit "A" attached. The Board Chair, County Administrator, or the County Clerk, or in their absence, their designees may provide for payment of those scheduled accounts which they determine to be necessary or advantageous to pre-authorize for payment prior to formal review and approval by the Board and/or the Finance Committee. No such pre-authorized claims shall be in excess of the approved budgeted amounts.

2. The County Administrator, Finance Officer, or County Clerk, or their designees, shall, at the designated body's next meeting, notify the Board and/or the Finance Committee of the accounts which have been paid and of the amounts paid as specified under the Livingston County Board of Commissioners Accounts Payable Audit Policy. The Board and/or the Finance Committee shall then act to review, ratify payment, and certify the claims paid, in accordance with the terms of the Accounts Payable Audit Policy.

3. The Livingston County Administrator may amend the list of scheduled accounts set forth in Exhibit "A" as may be necessary to provide for the effective administration of this Policy. Any changes to Exhibit A made by the County Administrator will be brought to the attention of the Board of Commissioners at their next meeting.

REVIEW PERIOD

The County Administrator will review this Policy at least once every two years, and will make recommendations for changes to the Board of Commissioners.

Resolution #2011-12-347	Approved: December 19, 2011
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[See Exhibit A attached as Page 3]

EXHIBIT "A"

PRE-AUTHORIZED ACCOUNTS

The following claim categories are authorized for payment under the terms of the Payment of Accounts Payable with Board Pre-Authorization Policy.

1. Statutory Witness and Juror Appearance Fees
2. Trust & Agency Accounts
3. Postage
4. Supportive services payments (Mi Works, Veterans)
5. Payments due to federal, state, or local government
6. Non-General Fund County Drain Expenses
7. Authorized contracts
8. Insurance Payments
9. Employee Benefit Payments
10. Utilities (Gas, Electric, Phone)
11. Petty cash
12. Discounted items (with terms)
13. Approved travel & registration advances
14. Immediate emergency equipment and service needs
15. Rent

Date Reviewed and Recommended by County Administrator: _____

Board of Commissioners Adopted Date: _____