

RESOLUTION 95-12-21 A

A RESOLUTION AMENDING THE COUNTY POLICY OF
STRICT ACCOUNTING FOR COUNTY FUNDS

WHEREAS, there is currently a Grant County policy, created in County Resolution 95-11-16A, requiring the strict accounting by County officials and employees of all receipts and payments of County funds; and,

WHEREAS, this policy should be amended in order to better reflect the needs of the various County offices in handling transactions with the public involving County goods or services; and,

WHEREAS, Grant County Board of County Commissioners has adopted a Grant County Employee Manual ("Employee Manual") on the March 19, 1992, as amended by Resolution 95-11-16A;; and,

WHEREAS, the Employee Manual provision requiring Grant County Employees to strictly account for all County receipts and payments of County funds must be amended accordingly; and,

WHEREAS, the Commission finds it necessary to adopt an amended policy for the strict accounting of all payments and receipts of County funds; and, whereas, the Commission finds that all officials and employees of Grant County need to be aware of and to be made accountable for this policy.

NOW, THEREFORE, BE IT RESOLVED that each and every employee and official of Grant County shall account for all receipts and

payments of County funds in the following manner:

1. The Grant County Treasurer's office shall be designated as the office for accounts receivable of fees charged by county officers and elected officials in exchange for goods or services. All monetary transactions involving the payment of money to Grant County in exchange for County goods or services shall be handled through the Treasurer's office. Each employee or official of Grant County who receives a request for goods or services for which a fee is charged shall draft a statement of charges which the customer (or the employee or official, in the case of requests through the mail) will then bring to the County Treasurer's office to make pre-payment. The County Treasurer shall give the customer (or employee or official) making pre-payment a receipt which the customer (or employee or official) will then take back to the County office as proof of payment. The County office rendering the good or service shall retain a copy of this receipt for accounting purposes.

2. Each employee or official of Grant County who makes a payment to any party of money owed to that party by any office of Grant County shall make such payment with a Grant County check, signed by the Grant County Commission. The County employee or official requesting that a payment check be drafted by the Grant County Manager's office and signed by the Grant County Commission shall attach to the request copies of supporting documentation including any invoices.

3. There shall be no commingling of County and non-County funds. No personal checks may be cashed in exchange for County

funds. To the extent possible, all personal checks made out to the County in exchange for County goods or services shall be made in the amount due. If a refund is due on a personal check made in exchange for County goods or services, such refund shall be made with a Grant County check under the procedure described in Paragraph 2, above.

BE IT FURTHER RESOLVED, that the Grant County Employee Manual section entitled "Accountability for County Funds" shall be amended to read as follows:

ACCOUNTABILITY FOR COUNTY FUNDS

I. PURPOSE

To have an accurate and complete method of reporting and invoicing all County transaction involving a receipt or a payment of County funds.

II. POLICY

It shall be the responsibility of each and every employee and official of Grant County to account for all receipts and payments of County funds in the following manner:

A. The Grant County Treasurer's office shall be designated as the office for accounts receivable of fees charged by county officers and elected officials in exchange for goods or services. All monetary transactions involving the payment of money to Grant County in exchange for County goods or services shall be handled through the Treasurer's office. Each employee or official of Grant County who receives a request for goods or services for which a fee is charged shall draft a statement of charges which the customer (or the employee or official, in the case of requests through the mail) will then bring to the County Treasurer's office to make pre-payment. The County Treasurer shall give the customer (or employee or official) making pre-payment a receipt which the customer (or employee or official) will then take back to the County office as proof of payment. The County office rendering the good or service shall retain a copy of this receipt for accounting purposes.

B. Each employee or official of Grant County who makes a payment to any party of money owed to that party by any office of

Grant County shall make such payment with a Grant County check, signed by the Grant County Commission. The County employee or official requesting that a payment check be drafted by the Grant County Manager's office and signed by the Grant County Commission shall attach to the request copies of supporting documentation including any invoices.

C. There shall be no commingling of County and non-County funds. No personal checks may be cashed in exchange for County funds. To the extent possible, all personal checks made out to the County in exchange for County goods or services shall be made in the amount due. If a refund is due on a personal check made in exchange for County goods or services, such refund shall be made with a Grant County check under the procedure described in Paragraph B, above.

PASSED, APPROVED AND ADOPTED by the Board of Commissioners of Grant County, New Mexico, this 21st day of December, 1995.

BOARD OF GRANT COUNTY
COMMISSIONERS

Manuel T. Serna, Chairman

Zeke Santa Maria, Member

Carl W. Scholl, Member

ATTEST:

Rena Madrid-Cope,
Grant County Clerk