

**Item Title:** Request to Authorize Finance and Budget Staff to Sign Preaudit Certificate on Contracts as Required by NCGS 159-28 (a)

**Specific Action Requested:**

**That the Board of Commissioners authorizes the Deputy Finance Director, Accounting and Reporting Manager, Budget Director, Budget Manager, and Budget and Management Analysts to sign the County's preaudit certificate as required by North Carolina general statutes.**

**Item Summary:**

Under NCGS 159-28(a), the County may not incur an obligation by contract unless the budget ordinance in the fund includes an appropriation authorizing the obligation and an unencumbered balance remains in the appropriation that is sufficient to pay the sums obligated in the contract when the bill is presented. The County's contract documents are required to include a legally prescribed preaudit certificate assuring the vendor that the County has complied with NCGS 159-28 (a). This certificate must be signed by the Finance Director or any Deputy Finance officer approved for this purpose by the governing board.

In August 2010, Finance and Budget Department staff was authorized to sign preaudit certificates in addition to the Wake County Finance Director. At that time, their authority to sign the preaudit was designated by position title rather than by name. Over time, with staff turnover and department reorganizations, titles have changed and this authorization needs to be clarified.

This process of delegating preaudit signature authority to the Budget and Management Analysts creates efficiency because the analysts review all contracts as part of the routine contract approval process. With this delegation, the analysts complete the preaudit certification concurrently with other contract review requirements. Other staff is included in this authorization request for backup purposes or to gain additional efficiency with contract processing.

**Attachments:**

None