

**Item Title:** Authorize Certain County Positions as Deputy Finance Officers for the Purposes of Performing Delegated Duties Imposed by the Finance Officer

**Specific Action Requested:**

**That the Board of Commissioners approves a resolution designating the listed positions as deputy finance officers to perform duties imposed by the Finance Officer related to the obligation and disbursement of public funds.**

**Item Summary:**

**Purpose:** The Board of Commissioners must adopt a resolution making the appointments of deputy finance officers. Position classifications and duties have been realigned necessitating updated Board approval of certain County positions as deputy finance officers.

**Background:** The Local Government Finance Act, N.C.G.S. Chapter 159 *et seq* ("LGFA") requires the Budget Officer and Finance Officer to perform specific duties related to the obligation and disbursement of public funds. These duties require the Finance Officer to sign numerous grants, contracts, purchase orders, checks and other financial documents. Pursuant to N.C.G.S.159-24, the duties of the finance officer may be imposed on the budget officer or any other officer or employee on whom the duties of budget officer may be imposed. Once the assignment is made, the deputy finance officer is legally responsible for complying with applicable law related to the duties; however, the liability for these duties remains with the Finance Officer. For redundancy and efficiency purposes, the County has identified certain County positions that may act on the behalf of the Finance Officer to perform pre-audit, check writing, and limited surplus designation functions. These positions shall be designated deputy finance officers consistent with the LGFA. The designation shall not change organizational classifications created by the Manager or HR classifications of the positions.

**Board Goal:** This action supports routine County business.

**Fiscal Impact:** Not applicable.

**Additional Information:**

**Pre-Audit**

Pursuant to N.C.G.S. 159-28(a), the County may not incur a financial obligation unless the County budget ordinance includes an appropriation authorizing the obligation and an unencumbered balance remains to pay the sums obligated. This includes but is not limited to financial obligations related to contracts (expense contracts, grant agreements, and economic development incentive agreements) and purchase orders. N.C.G.S. 159-

28(a1) requires every contract, agreement, or purchase order entered by the County which requires payment to include a signed preaudit certificate assuring the vendor that the County has complied with statutes. This certificate must be signed by the Finance Officer or any position designated by the governing board as a deputy finance officer.

Budget and Management Services and the Controller oversee specific departmental budget areas and are therefore qualified to execute duties in their assigned areas. Delegating pre-audit signature authority to Budget & Management Services and the Controller creates efficiencies and appropriate backups for the contract review process.

### **Check Signing**

N.C.G.S. 159-25 requires that all checks from an official County depository be signed by the finance officer or an officially-designated deputy finance officer, and then countersigned by another county official. To ensure appropriate backup, the Controller is being delegated authority to sign checks as a deputy finance officer. In addition, the Wake County Sheriff's Office (WCSO) has three bank accounts to collect certain fees and handle resident and informant funds. As these accounts are maintained by the WCSO, the appropriate WCSO personnel have been designated as check signers.

### **Miscellaneous**

In addition, for efficiency in operations, the Controller is being delegated the authority to approve formal bid awards and declare personal property with a value less than \$5,000 as surplus.

The list below includes positions identified by the Finance Officer to be designated "deputy finance officer" positions and to use this delegation on behalf of the finance officer in the specific areas of authority designated:

<b>Position Name</b>	<b>Authority Delegated</b>
Controller	Sign Contracts (all types) and Purchase Orders, for pre-audit purposes only
	Check Signer for County Depository Accounts (excluding WCSO accounts)
	Approve Formal Bid Awards
	Authorize Disposal of Surplus Property, with value less than \$5,000
Budget & Management Services Director	Sign Contracts (all types), for pre-audit purposes only
Budget & Management Services Deputy Director	Sign Contracts (all types), for pre-audit purposes only
Senior Budget & Management Analyst (BMS)	Sign Contracts (all types), for pre-audit purposes only
Budget & Management Analyst (BMS)	Sign Contracts (all types), for pre-audit purposes only
Executive Aide to the Sheriff (Wake County Sheriff's Office)	Check Signer for WCSO (1) Informant, (2) Resident, and (3) Fee Depository bank accounts

	Encumbrance and disbursement authority for the Informant, Resident, and Fee Depository bank accounts
Business Officer (Wake County Sheriff's Office)	Check Signer for WCSO (1) Informant, (2) Resident, and (3) Fee Depository bank accounts
	Encumbrance and disbursement authority for the Informant, Resident, and Fee Depository bank accounts

This list supersedes all previously authorized designations and delegations.

**Attachments:**

1. Resolution