

RESOLUTION 2021- 18

A RESOLUTION OF INTENT TO DELEGATE DUTIES BY MUTUAL AGREEMENT BETWEEN LEWIS AND CLARK COUNTY TREASURER/CLERK AND RECORDER'S OFFICE AND LEWIS AND CLARK COUNTY OFFICE OF FINANCIAL SERVICES

WHEREAS, The Lewis and Clark County Treasurer/Clerk and Recorder's Office is obligated by statute under various provisions in Montana Code Annotated (MCA) to make financial reports, receipt money, settle accounts, prepare budgets, and other financial duties; and

WHEREAS, Lewis and Clark County has an Office of Financial Services that maintains the County's financial records and employs a Chief Financial Officer to oversee all aspects of the County's budgeting, accounting, financial reporting, and accounts payable and certain accounts receivable; and

WHEREAS, the governmental accounting systems established and maintained by the Office of Financial Services are in accordance with generally accepted accounting principles (GAAP) that are nationally recognized as set forth by the Governmental Accounting Standards Board (GASB) or its generally recognized successor as required in MCA §7-6-609; and

WHEREAS, the Office of Financial Services operates with an up to date computerized general ledger system which provides real time, on-line access to County financial records; and

WHEREAS, the County's financial reporting and general ledger systems permit continuous monitoring of the County's financial well-being by anyone with authorized system access, including the County Treasurer/Clerk and Recorder; and

WHEREAS, the Treasurer/Clerk and Recorder has the authority pursuant to MCA § 7-6-612 and MCA § 7-6-4020 to delegate its duties relating to financial administration.

IT IS HEREBY RESOLVED:

That the Office of Financial Services will perform certain of the duties of the Treasurer/Clerk and Recorder's Office generally relating to budgeting, accounting, financial reporting, accounts payable, and certain accounts receivable, and will comply with all financial requirements and reporting deadlines.

The duties to be transferred include the following:

1. Financial Reporting
2. Journal entries
3. General ledger account maintenance
4. Fixed Asset Tracking and Reporting
5. Assurance that accounting procedures implemented follow GAAP and standards set forth by the GASB



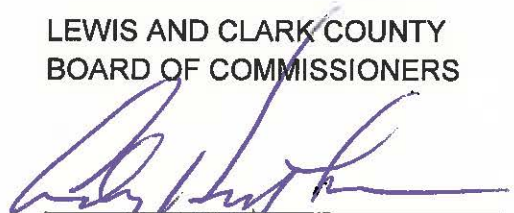
IT IS FURTHER RESOLVED:

That the Office of Financial Services agrees to perform all duties completed hereunder in a manner compliant with applicable state and federal laws and regulations and in a manner consistent with generally accepted practices for the performance of such governmental services; and

The Office of Financial Services agrees that it will inform the Lewis and Clark County Treasurer/Clerk and Recorder if it is not able for any reason to comply with the financial administration provided for under this Resolution.

Dated this 16 day of March, 2021.

LEWIS AND CLARK COUNTY
BOARD OF COMMISSIONERS



Andy Hunthausen, Chair

Amy Reeves, Clerk of the Board