

(Published in the official county newspaper on the 23rd day of June, 2014)

RESOLUTION NO. 14 - 2014

A RESOLUTION ESTABLISHING THAT CERTAIN FINANCIAL CONTROLS EXIST IN ENTITIES AND ASSOCIATIONS RECEIVING FUNDING THAT CHEROKEE COUNTY MAY PROVIDE TO IT.

BE IT RESOLVED BY THE BOARD OF COMMISSIONERS OF CHEROKEE COUNTY, KANSAS:

WHEREAS, the County in the form of its duly elected governing body has the authority under K.S.A. § 19-101 to determine its local affairs and government, and;

WHEREAS, the County in the form of its duly elected governing body has the authority under K.S.A. § 19-212 to exercise control over the County's financial matters, and;

WHEREAS, the Board of County Commissioners of Cherokee County, Kansas, meeting in regular session, this 23rd day of June, 2014, does hereby resolve as follows:

Section 1. Applicability. This Resolution shall apply to all entities and associations that receive funding in excess of \$1000.00 annually from the Board of County Commissioners of Cherokee County, Kansas, (hereinafter "Board" in this section) that is not required to be distributed by the Board to the association or entity expressly under state statute but is only required to be distributed to such entity or association by the Board's passage of a resolution or a motion.

Section 2. Reconciliation of Accounts- General. At least two members of the board, officers or management of the entity or association shall assure the reconciliation and balancing, at least monthly, of all bank accounts maintained by such entity or association to the entity's or association's cash balance in the accounting system.

Section 3. Reconciliation of Accounts- Outstanding Checks. During the reconciliation process, when it is determined that outstanding checks issued by the entity or association are more than three years old, then such checks shall be voided. The check detail and money shall then be sent to the State of Kansas Unclaimed Property Division based on the guidelines of the State of Kansas.

Section 4. Reconciliation of Accounts- Outstanding Deposits. Outstanding deposits shall not be on the bank reconciliation for more than one month as deposits in transit recorded as outstanding at the end of any month should clear within a few days on the subsequent bank statement. If any outstanding deposit is shown on the online banking statement for more than 3 working days the board or management shall conduct an immediate inquiry into the cause of such deposit not posting to the bank account.

Section 5. Deposits. Deposits shall be prepared and made at least weekly for the previous week's activity. The deposit slip shall be dated for the day of the activity rather than the date the deposit slip is prepared. When the deposit slip is returned from the bank, the person who prepared the deposit shall verify the receipt with the detail to verify that the amounts agree.

Section 6. Detail Receipt Reports. As a part of the daily closing process, cash, checks and credit card transactions shall be counted and compared to what the detail receipt report shows. Any variances in the composition of a day's cash, check and credit card receipts shall be noted on that day's activity report when the money is counted and confirmed at the end of the day on each drawer count down. The variances should then be verified by the person who reviews all financial transactions. Any variances to the report should be noted on that day's report, initialed and dated by the person preparing the report.

Section 7. Accounts Payable. All payments of bills of the entity shall bear at least two signatures on any check or the verification of at least two persons who shall be managers, officers or board members of the entity or association.

Section 8. Purchase Orders and Invoices. No person employed by or assisting the entity or association shall submit invoices or purchase orders for payment until the written initials or signature of a board member, officer or manager who is not also the submitting employee is placed thereon. Supporting documentation for such payments shall be kept for a minimum of 7 years.

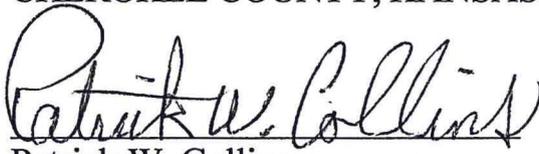
Section 9. Entity or Association Board Prior Approval of Checks. All checks shall be approved by the board of the entity or association prior to being mailed. Checks shall be posted to the accounting system or ledger within two working days after the board approves the same and be posted the same date as the check. The board shall receive at least a monthly report detailing checks written from all the board's cash accounts.

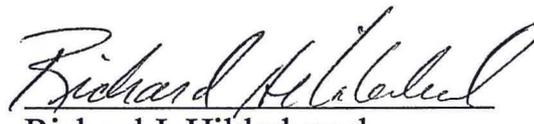
Section 10. Certification. The board of any entity or association so receiving funds, as described herein, from County shall certify, in writing, it has enacted and adheres to financial control standards that, at a minimum, meet the standards set forth herein.

Section 11. Severability. If any section, subsection, subdivision, paragraph, sentence, clause or phrase in this resolution, or the application thereof to any circumstances, is for any reason held to be unconstitutional or invalid or ineffective by any court of competent jurisdiction, such decision shall not affect the validity or effectiveness of the remaining portions of this resolution.

Section 12. Effective Date. This resolution shall take effect and be in full force from and after its passage and publication once in the official county newspaper.

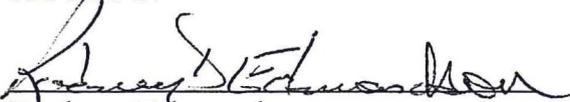
Adopted this 23rd day of June, 2014, by the BOARD OF COMMISSIONERS OF CHEROKEE COUNTY, KANSAS.


Patrick W. Collins
County Commissioner


Richard J. Hilderbrand
County Commissioner

Charlie Napier
County Commissioner

ATTEST:


Rodney Edmondson
County Clerk of Cherokee County,
Kansas

Resolution No. _____ - 2014

Prepared by:
Kevin Cure, Attorney to the
Board of County Commissioners