



**DOUGLAS COUNTY
ADMINISTRATIVE POLICIES AND PROCEDURES**

TITLE County Manager and Commissioner Authorization for Approval of Financial Transactions	Approval Date 1/9/90
POLICY CUSTODIAN Finance	Revision Date 12/18/07

PURPOSE: To ensure the proper and efficient operation of the County government in order to consummate financial transactions, when required.

DEPARTMENT

RESPONSIBLE: Finance

DEPARTMENT(S)

AFFECTED: Finance and County Administration

POLICY:

Sections 30-25-109 and 30-25-110, C.R.S. (1986) require that the Board of County Commissioners approve any claims, accounts, or vouchers presented to the County for payment. However, the Board of County Commissioners is sometimes unavailable to review and approve claims, accounts, or vouchers within the time required by law for payment or within the time required for the proper and efficient administration of the County government. In addition, the Board wishes to delegate approval authority to the County Manager for obligations which have been previously approved by the Board of County Commissioners.

In order to ensure timely and efficient payment, the following policy is adopted:

1. The County Manager and at least one commissioner are authorized to approve vouchers where the Board of County Commissioners is not available to review and approve said vouchers within the time required by law or within the time available for the proper and efficient administration of the County government.
2. In the absence of the Board of County Commissioners and the County Manager, two of the signatures of the Director of Finance, the Accounting Manager and the Budget Manager are required to approve vouchers or payroll documents where the Board of County Commissioners and the County Manager are not available to review and approve said vouchers within the time required by law or within the time available for the proper and efficient administration of the County government.

3. Where the County Manager and at least one commissioner, the Director of Finance, and/or the Accounting Manager and/or the Budget Manager have approved one or more vouchers or payroll documents under the circumstances provided in paragraphs 1 and 2 above, the Board of County Commissioners must review and approve said vouchers or payroll documents at its next regularly scheduled meeting.

4. The County Manager is authorized to approve purchase requests, purchase orders, debt service payments, distribution of sales tax or other specific taxes to municipalities, and vouchers for payment against such contracts, IGA's, leases, lease purchases, agreements and other contractual obligations which have been previously approved by the Board of County Commissioners. In the absence of the County Manager, two of three signatures of the Director of Finance, the Accounting Manager and the Budget Manager are required to approve said purchase requests, purchase orders, debt service payments, distribution of sales tax or other specific taxes to municipalities, and vouchers.