

TITLE 10

SPECIAL ORDINANCES, REGULATIONS, RULES, POLICIES, AND BARGAINING AGREEMENTS

SUBTITLE 5 — SPECIAL ORDERS

SPECIAL ORDER 1

BOARD'S ASSUMPTION OF ACCOUNTING FUNCTIONS

TABLE OF CONTENTS

Section Title

I. Introductory Provisions

- 1.010 Caption
- 1.050 Whereas section
- 1.070 Findings section
- 1.090 Order section creating Accounting Section

II. Specific Provisions

- 1.100 Duties of Accounting Section
- 1.200 Employee transfer policy
- 1.210 Interim location of offices
- 1.220 Interim supervisor
- 1.300 County payment policy
- 1.400 Asset ownership
- 1.500 Term "Clerk" used in certain county policies to be replaced by "Accounting Section"

III. Miscellaneous Provisions

- 1.600 Miscellaneous clauses
- 1.800 Effective date of order

References and Authorities

Legislative History of Policy 1

I. Introductory Provisions

1.010 Caption

BEFORE THE BOARD OF COUNTY COMMISSIONERS
FOR LINN COUNTY, OREGON

IN THE MATTER OF THE BOARD OF)
COUNTY COMMISSIONERS ASSUMING)
ORDER RESPONSIBILITY FOR COUNTY)
AND ACCOUNTING FUNCTIONS)

ORDER & RESOLUTION

[Adopted 89-338 eff 6/21/89]

1.050 Whereas section

(A) The Board of County Commissioners for Linn County, having considered the statutory responsibility and authority of each elective county officer and of the members of the Board of County Commissioners, both individually and as a Board, and

(B) Having reviewed the various tasks required to be accomplished in order to provide efficient transaction of county business, and care and management of county property and funds, and to pay salaries and provide benefits to county officials and employees, all as authorized by Linn County Ordinance 85-013 passed February 6, 1985, codified as LCC 2.10.100, adopting the language of former ORS 203.120 pursuant to authority granted by ORS 203.035, as a county ordinance.

[Adopted 89-338 eff 6/21/89]

1.070 Findings section

Now FINDS that it is in the public interest to provide that responsibility for all functions of the county involved in payment of claims, including those for salaries of county employees, and accounting for the county funds, be that of the Board of County Commissioners.

[Adopted 89-338 eff 6/21/89]

1.090 Order section creating Accounting Section

Therefore, it is hereby ORDERED that there is created a Linn County Accounting Section within the General Administration Department, hereinafter called the "Accounting Section," to be under the general supervision of the Board of County Commissioners.

[Adopted 89-338 eff 6/21/89]

II. Specific Provisions

1.100 Duties of Accounting Section

(A) The Accounting Section shall, in a timely manner, have the duty to:

(1) Receive, maintain and preserve all accounts, books, vouchers, documents and papers relating to the accounts and contracts of the County, including a general ledger, appropriate subsidiary ledgers and appropriate records of the assets, liabilities, equity, revenues and expenditures of the County.

(2) Examine and audit all claims for payment from county funds, including salaries, except the salary and reimbursed or advanced expenses payable to or on behalf of the County Administrative Officer, whose salary and reimbursed or advanced expenses shall be examined and audited by the Board of County Commissioners.

(a) Draw a warrant for those claims that are correct, lawful, just and valid; and number and account for each claim and fund; keep a claim register and departmental accounts.

(b) Reject those claims that are not correct, lawful, just and valid; report the rejection to the Board of County Commissioners, and the county officer or employee who presented the claim for payment.

(3) Provide the Board of County Commissioners, and each of its members full financial reports, and provide each county department head financial reports concerning that department; provide the County Clerk with all reports necessary to allow the Clerk to make the publication required by ORS 294.230 and 294.235; make available for public inspection those financial reports, unless any such financial report is exempt from public inspection pursuant to State or Federal law.

(4) Check deposits, fees, etc, made by county officers, or other public entities, to the treasurer, and make sure that all collections by county officers are made and deposited with the

treasurer, reporting the failure to do so to the Board of County Commissioners.

(5) Prepare payrolls; maintain payroll records and account controls; post and balance payroll records; prepare payroll reports; draw orders for payments to, or on behalf of, employees, insurance companies, retirement agencies and federal or state agencies.

(6) Provide orientation to new and terminating employees regarding employee benefits and payroll procedures; provide and process applications for employee benefits and payroll deductions, including required withholding.

(7) Maintain other appropriate financial records, including automated records; perform other duties as may be assigned by the Board of County Commissioners.

[Adopted 89-338 eff 6/21/89]

1.200 Employee transfer policy

The initial employees of the Accounting Section are to be the employees of the Linn County Clerk who held the positions of "Accountant" and "Accounting Clerk" on June 21st, 1989, said employees to be transferred to the Accounting Section without loss of seniority, salary level, or other benefit accruing by reason of their employment, said employees each having agreed to such transfer.

[Adopted 89-338 eff 6/21/89]

1.210 Interim location of offices

The Accounting Section shall be initially housed in the offices occupied by the County Clerk Accounting Department at the date of this Order and Resolution, said offices being in Room 203, Linn County Courthouse.

[Adopted 89-338 eff 6/21/89]

1.220 Interim supervisor

The initial Supervisor of the Accounting Section shall be the County Administrative Officer, William L. Offutt, who shall be directly responsible to the Board of County Commissioners.

[Adopted 89-338 eff 6/21/89]

1.300 County payment policy

(A) The Board of County Commissioners having also considered the function of drawing Orders for payment of County funds, it is hereby ORDERED and RESOLVED, pursuant to LCC 2.10.100 and ORS 294.027, that Orders for payment of County funds, whether such orders be warrants or checks, shall be drawn and signed by

the County Administrative Officer, and, subject to such procedures approved by the Board of County Commissioners, the signature of the County Administrative Officer on such orders may be a facsimile applied by mechanical equipment or device, and, may be applied by an employee of the Accounting Section authorized by and under the direction of the County Administrative Officer.

(B) It is further ORDERED that until further Resolution of this Board, that the types of Orders for payment of County funds, known as Warrants, or for some purposes, known as checks, shall continue to be used.

[Adopted 89-338 eff 6/21/89]

1.400 Asset ownership

(A) It is further ORDERED that the stock of materials and supplies and the items included in the fixed assets inventory of the Linn County Clerk Accounting Department are transferred to the Accounting Section, and that the entries necessary to reflect such transfer shall be made.

[Adopted 89-338 eff 6/21/89]

1.500 Term “Clerk” used in certain county policies to be replaced by “Accounting Section”

(A) It is further ORDERED that the references to the “Clerk,” in the Board of County Commissioners Policy #10, adopted December 3, 1986, are amended to be to the “Accounting Section,” and Policy #10 as so amended is affirmed.

(B) It is further ORDERED that the reference to the “Linn County Clerk, Accounting Section,” in Board of County Commissioners Policy #12, adopted March 8, 1989, is amended to be to the “Accounting Section,” and Policy #12 as so amended is affirmed.

[Adopted 89-338 eff 6/21/89]

III. Miscellaneous Provisions

1.600 Miscellaneous clauses

(A) This ORDER and RESOLUTION is effective July 1, 1989; any prior order or resolution or part thereof inconsistent with this ORDER and RESOLUTION is repealed at the time this ORDER and RESOLUTION becomes effective; any prior order or resolution, and any procedure or policy consistent with and necessary to carry out this ORDER and RESOLUTION, is affirmed.

(B) It is the intent of the Board of County Commissioners, and it is hereby ORDERED and RESOLVED, that if any part of this ORDER and RESOLUTION is held by a court to be invalid, that the part not held to be invalid shall remain in full force and effect.

[Adopted 89-338 eff 6/21/89]

1.800 Effective date of order

Dated this 21st day of June, 1989.

[Adopted 89-338 eff 6/21/89]

References and Authorities:

Legislative History of Policy 1:

Adopted 89-338 eff 6/21/89

Amendments to 89-338:

#1 none

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