



LINCOLN COUNTY MONTANA

Resolution 2020-04

A RESOLUTION ESTABLISHING A LINCOLN COUNTY FINANCE DEPARTMENT AND FINANCE OFFICER.

THE BOARD OF COUNTY COMMISSIONERS FOR LINCOLN COUNTY,
MONTANA FINDS:

1. The Board of County Commissioners held a meeting on February 7, 2017 to discuss structural change, creation of a Lincoln County Finance Department and hiring a County Administrator to serve as the Finance Officer.
2. In order to cooperate in the exercise of function, power and responsibility between county government and its officers, Article XI, Section 7 of the Constitution of the State of Montana allows a county commission to transfer or delegate any function, power, responsibility of any county officer to other local government units, unless prohibited by law.
3. Article XI, Section 7 of the Constitution of the State of Montana additionally allows a county commission to share the services and facilities with any county officer.
4. The Board of County Commissioners agree the financial affairs and statutory finance/budget responsibilities of the County Commissioners and County Clerk and Recorder shall be managed by the County Administrator/Finance Officer under the Finance Department.
5. This resolution serves as a mutual agreement per 7-6-612(2) MCA by the County Clerk and Recorder to delegate statutory duties relating to accounting and financial administration to the Finance Officer as shown in Exhibit A.
6. The following duties are delegated to the Lincoln County Finance Department.
 - a) Accounts Receivables, Accounts Payable & Claims Process in conjunction with the County Auditor to approve claims in accordance with Montana law
 - b) Financial Reporting
 - c) Journal entries and fund accounts maintenance
 - d) Assuring that accounting procedures are implemented according to GAAP and GASB
 - e) Maintenance of financial software systems

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 STATE OF MONTANA LINCOLN COUNTY
 RECORDED: 05/06/2020 1:17 KOI: RESOLUTION
 ROBIN A. BENSON CLERK AND RECORDER
 FEE: \$0.00 BY: *[Signature]*
 FOR: LINCOLN COUNTY BOARD OF COMMISSIONERS 512 CALIFORNIA AVE.



LINCOLN COUNTY MONTANA

- f) Fixed Asset Tracking and Reporting
- g) Statutory Budgetary Responsibilities
- h) Payroll

7. Lincoln County has been utilizing a Finance Department since 2017 and inadvertently did not pass a resolution in 2017 establishing the Finance Department.

THE BOARD RESOLVES:

A Finance Department has been established to provide and fulfill the above stated functions and responsibilities.

THE BOARD FURTHER RESOLVES:

1. If a provision of this resolution conflicts with a provision of a previously adopted resolution, this resolution will prevail.
2. This resolution and its various sections, clauses and paragraphs are severable. If any part, sentence, clause or phrase is adjudged to be unconstitutional or invalid, the remainder of the resolution will not be affected.
3. This resolution will be effective immediately upon adoption, in accordance with § 7-5-123, MCA.
4. This Board directs that this resolution be entered into the minutes and signed by the Chair of the Board in accordance with § 7-5-121, MCA.

EFFECTIVE DATE: This Resolution shall be retroactively applied.

END OF RESOLUTION

Approved as to Form:

Marcia Boris, County Attorney



LINCOLN COUNTY
MONTANA

Date presented to the Board 5/6/2020 Approved Disapproved () Amended ()

Adopted this 6th day of May, 2020.

LINCOLN COUNTY BOARD OF COMMISSIONERS

Mark Peck, Chair

ATTEST:

Robin A. Benson, Clerk of the Board

EXHIBIT A

Statutes on accounts, funds, warrants, claims, levying, budget & finance

- a) 2-7-521 MCA, Summary of Significant Audit Findings Publication
- b) 7-5-2123 MCA, Notice of Availability of the Annual Financial Statement Publication
- c) 7-4-2611(2)(c), (g) and (j) MCA Roles and duties of county clerk
- d) 7-6-2202 MCA, Duties of county clerk related to finance
- e) 7-6-2607 MCA, Processing county warrants
- f) 7-6-601 through 7-6-621 MCA Local Government Accounting
- g) 7-6-4001 through 7-6-4036 MCA Local Government Budget Act
- h) 7-12-2118 MCA Role of county clerk in regard to special improvement districts
- i) 15-10-305 MCA Clerk and Recorder to report mill levy to the Department of Revenue