

MAYOR AND BOARD OF ALDERMEN
CITY OF MOUNT CARMEL, TENNESSEE

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#9

R E S O L U T I O N

The Mayor and Board of Aldermen of the City of
Mount Carmel, Tennessee,

having received a management letter from the
independent auditors as a result of the audit performed for
the City of Mount Carmel for the past fiscal year,

having the desire to effectuate those policies
recommended in order to provide more effective and efficient
government for the people,

having the desire to increase controls or establish
controls in those areas where controls are lacking,

having the desire of strengthening operating
procedures and improving financial reporting,

and having the desire to express that the integrity
of none of the City officials has been nor is challenged
by the audit or this instrument,

do hereby proclaim the following:

BE IT THEREFORE RESOLVED AND IT IS THEREFORE RESOLVED BY
THE MAYOR AND BOARD OF ALDERMEN OF THE CITY OF MOUNT
CARMEL, TENNESSEE,

That in the future, pre-printed, pre-numbered
receipts be issued to all persons from whom money is
received and a duplicate copy of the receipt be maintained
for permanent records,

That all checks for non-recurring items in excess of the amount of Five Hundred (\$500.00) Dollars require the signature of two Town Officials, the Mayor and Treasurer,

That the bank account should continue to be reconciled by someone who has nothing to do with the cash receipts, purchase invoices, or the preparation and signing of the checks.

That before the checks are disbursed, the invoice or other authorization supporting said disbursement be examined, notation made on the face of the invoice noting the date received, date approved, and date and check number of payment, and a copy of the original invoice maintained on file with the Treasurer.

That with regard to fines:

- a. A docket should be maintained to record all cases scheduled to be heard by the Town Judge. Reference should be made on the Docket to the warrant number involved in each case.
- b. Warrants should be filed numerically with the Docket number written on them. All warrant numbers should be accounted for.
- c. All fines should be collected at the City Hall by the Recorder, Dispatcher, or City Judge, where a pre-numbered receipt will be issued recording the name of the individual from whom the fine was collected and the citation or warrant number involved.
- d. All monies collected at the City Hall should be turned over to the Treasurer within 24 hours. At that time the Treasurer will issue a receipt to the Recorder, Dispatcher, or Judge for the monies received noting on the receipt itself the numbers of the receipts covered by the deposit.

That the process of adopting a budget be continued.

That leases should be written for all city-owned properties which will continue to be rented.

That bank statements be reconciled at the end of each month with the check book and general ledger.

This page recopied to show the changes that were agreed to by the City Council in the Regular Session for December, 1975.

That the gross amount of wages expended by payroll check be recorded as in expense.

That notation be made in the Minutes of the City Council as to the dollar amount agreed upon when contracts between the City and outside parties are approved.

That when any item is to be purchased for an amount exceeding One Thousand (\$1,000.00) Dollars, bids will be taken and the amount of those bids will be recorded in the Minutes of the meeting in which the decision to accept a bid is made.

That the Mayor is authorized to expend any amount up to and including but not to exceed Two Hundred (\$200.00) Dollars without approval of the Board of Aldermen.

IN WITNESS WHEREOF this Resolution is resolved this the 11th day of December, 1975.


MAYOR

G. D. Seal - Secy.