

Chapter 4.06

FINANCE DEPARTMENT

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4.06.001 Purpose. This Chapter shall establish the powers and duties of the finance department and the finance director with the intent of creating a system for the orderly presentation and payment of obligations and the maintenance of a unified county-wide accounting system. (Ord. 131-86 Sec.1, 1988)

4.06.010 Finance director. The finance director, under the general supervision of the county administrator and the committee on finance and budget, shall manage the finance department and, with the assistance of such employees as are assigned to the department, shall be responsible for carrying out its mandates. In accord with Wis. Stat. § 59.47, the finance director shall function as county auditor. In accord with Wis.Stat. § 40.03(2)(j), the finance director shall function as agent of the county in matters pertaining to the Wisconsin Retirement Fund. (Ord.141-92 Sec.52, 1998; Ord.135-74 Sec.3, 1991; Ord.131-86 Sec.5, 1988)

4.06.020 Pre-audit of accounts payable.

A. The finance director shall direct the pre-audit of each account, invoice and expenditure, under \$10,000, to ascertain whether it is properly chargeable against a particular departmental budget or line item sub-account thereunder. The financial director shall also determine whether the respective budget or line item sub-account contains sufficient funds to allow for payment and if so, shall thereupon request that payment be made by the clerk and treasurer.

B. In the event that the item cannot be appropriately posted against a particular budget or line item sub-account thereunder, the item shall be referred to the committee on finance and budget for review under 2.04.485 A. 4. Additionally, in the event that the appropriate budget or line item sub-account thereunder contains insufficient funds with which to pay the item, it shall be returned to the person in charge of that budget who shall have the responsibility of approaching the committee on finance and budget under Chapter 4.04 as to payment.(Ord.139-60 Sec1,1995; Ord.131-86 Sec.5, 1988)

4.06.030 Examination of books and accounts. The department, under the supervision of the finance director, shall have the authority to examine the books and accounts of all county officers, boards, commissions, committees, trustees or other officers or employees entrusted with the receipt, custody or expenditures of money, or by or on whose certificate any funds appropriated by the board are authorized to be expended and all original bills and vouchers on which moneys have been paid out and all receipts of moneys received by them. (Ord. 131-86 Sec.5, 1988)

4.06.040 Establishment of uniform bookkeeping and accounting formats and procedures. The finance director shall direct the method for the keeping of all accounts of the county and shall be vested with the authority to establish accounting and reporting systems and to designate such financial books as may be deemed necessary and appropriate for all offices, departments and sub-units. The finance director is also authorized to keep such books of account as may be necessary to properly perform the duties of his or her office. (Ord. 131-86 Sec.5, 1988)

4.06.050 Consolidation of books and accounts; purchasing control. Subject to the approval of the committee on finance and budget and with the exception of those books kept by the county clerk under Wis. Stat. § 59.23(2)(c) to (g), the finance director shall propose and effectuate the consolidation of present methods and types of record keeping for the purpose of enhancing and improving processing of accounts and claims. (Ord.141-03, Sec.1, 1997; Ord. 131-86 Sec.5, 1988)

4.06.060 Issuance of orders by the clerk and treasurer for payment of county obligations.

A. In accord with their respective responsibilities under Wis. Stat. § 59.23(2)(c), 59.25(3)(c) and 59.64(4), the county clerk and treasurer shall sign such orders and disbursements approved in the county budget or as otherwise authorized by the board, committee, finance director or county code.

1. Those accounts, invoices and expenditures which are less than \$10,000 and which are properly issued against departmental budgets or line item sub-accounts thereunder and which have been approved of upon pre-audit by the finance director under 4.06.020.

2. Those accounts, invoices and expenditures, which are less than \$10,000 other than those listed at 1., which have been approved of for settlement by the committee on finance and budget under 2.04.485 B. 3.

3. Those accounts, invoices and expenditures of \$10,000 or more which have been reviewed by the board.

4. Those claims submitted under Wis. Stat. § 59.07, which have been approved of for settlement by the committee. (Ord. 162-34, Sec. 1, 2019; Ord.141-03, Sec.1, 1997; Ord.139-60, Sec.2, 1995; Ord. 131-86 Sec.5, 1988)