RESOLUTION NO. 2024- _____

A RESOLUTION RELATED TO THE DUTIES OF THE GALLATIN COUNTY TREASURER AND THE BOARD OF GALLATIN COUNTY COMMISSIONERS

This Resolution was introduced by ______________; moved by Commissioner __________________and seconded by Commissioner _________________. The resolution was adopted _______________________.

WHEREAS, the duties of a Montana county treasurer generally are set forth in §§7-4-3002; 7-6-201; 7-6-2111; 7-6-2115; and 7-6-2503, MCA;

WHEREAS, the Board of Gallatin County Commissioners passed a resolution on May 4, 2021, Resolution No. 2021-050, delegating certain duties of the Gallatin County Treasurer to the Board of Gallatin County Commissioners;

WHEREAS, the current Gallatin County Treasurer, Maureen Horton, does not wish to delegate certain duties of the Gallatin County Treasurer to the Board of Gallatin County Commissioners;

WHEREAS, the Board of Gallatin County Commissioners wishes to revoke and supersede Resolution No. 2021-050;

WHEREAS, the authority of the Gallatin County Commissioners related to protecting county property, promulgating and enforcing rules, and supervising official conduct of county officers are generally set forth in §§ 7-4-2110, 7-5-2101-2102, MCA, amongst other statutory provisions;

WHEREAS, the Board of Gallatin County Commissioners wishes to clarify certain of its internal financial controls, based upon the revocation of Resolution No. 2021-050 and the statutory authority of the Gallatin County Commissioners;

NOW THEREFORE BE IT RESOLVED that:

1. The following County Treasurer duties are no longer delegated to the Board of County Commissioners:

    a. County Treasurer duties regarding deposit of public funds in financial institutions, as described in § 7-6-201, MCA (2023).
    b. County Treasurer duties regarding financial records and reports, as described in § 7-6-612, MCA (2023).

  c. County Treasurer duties described in § 7-6-2111, MCA (2023).
  d. County Treasurer duties regarding the manner of settling accounts, as provided in § 7-6-2115, MCA (2023).
  e. County Treasurer duties described in § 7-6-4020, MCA (2023).
  f. County Treasurer duties described in § 20-9-121, MCA (2023).

2. The Board of County Commissioners shall retain all authority vested in them in the above-referenced statutes.

3. The Board of County Commissioners shall retain supervisory and management authority over all Gallatin County employees in the Finance Department.

4. The Board of County Commissioners shall allow the County Treasurer to utilize certain Gallatin County employees, as determined in the sole discretion of the Board of County Commissioners, to help the County Treasurer in the performance of the County Treasurer's statutorily mandated duties.

5. All Gallatin County Offices and Departments responsible for receipt of funds shall fully comply with all appropriate internal audit control best practices in accordance with generally accepted accounting principles and in compliance with all federal and state laws. These internal controls shall be subject to audit by the County Auditor and through the annual audit performed by the independent external auditor, both of whom may make recommendations for changes or improvements.

6. The Board of County Commissioners has appointed an Investment Committee to review the County's investment practices and to recommend changes to those practices. The investment committee includes a County Commissioner; two employees or officials from districts served by the County's Finance Department and Treasurer; the County Administrator; the Chief Financial Officer; the Internal Auditor; the Treasurer; and at least one member representing Gallatin County's banking or investment communities.

7. The Board of County Commissioners have sole authority to direct the closure of Gallatin County financial accounts. Any previous policies, procedures or resolutions that are contrary to this are revoked and rescinded.

8. The Board of County Commissioners have sole authority to appoint or revoke signatories on Gallatin County financial accounts. Any previous policies, procedures or resolutions that are contrary to this are revoked and rescinded.

9. The Board of County Commissioners authorizes the following individuals to have signatory authority on Gallatin County financial accounts:

    - Gallatin County Chief Financial Officer; and,
    - Gallatin County Accounting Manager.

    Any previous policies, procedures or resolutions that purport to give signatory authority to other individuals are revoked and rescinded.

10. Given the potential for fraud, misuse, and record keeping concerns, Gallatin County shall no longer utilize paper checks for Gallatin County's Operating Account, account x9664, that are not created through Gallatin County's internal accounting software. Checks for the Operating Account may still be printed through the accounting software, to the extent they are needed. Any previous policies, procedures or resolutions that are contrary to this procedure are revoked and rescinded.

BE IT FURTHER RESOLVED that Gallatin County Resolution No. 2021-050 is hereby superseded.

DATED this ___ day of __________, 2024.

BOARD OF COUNTY COMMISSIONERS
GALLATIN COUNTY, MONTANA

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Scott MacFarlane, Chair

ATTEST:

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Eric Semerad, Clerk & Recorder