



**Resolution**  
**Board of Supervisors**  
**County of Columbia**  
**New York**

RESOLUTION NO. 257 -2012

DATE: July 11, 2012

BY SUPERVISOR \_\_\_\_\_  
BUDGET AND SALARY REVIEW COMMITTEE  
CHAIRMAN: PATRICK GRATTAN

**ADOPTING THE COLUMBIA COUNTY ACCOUNTING POLICIES AND PROCEDURES  
POLICY**

UPON, recommendation of the Budget and Salary Review Committee at a meeting held on the 28<sup>th</sup> day of June 2012, and the Finance Committee at a meeting held on the 3<sup>rd</sup> day of July 2012;

WHEREAS, our professional auditors, The Bonadio Group, has recommended in a “Other Internal Control Matters – Management Letter” dated November 9, 2011 for not having a policy and procedure accounting policy, and

WHEREAS, an Accounting Policies and Procedures Policy is intended for use by the department personnel of the Controller/Auditor, County Treasurer, Payroll, Accounts Payable, and others responsible for the transactions which are entered into the ERPA (Enterprise Resource Planning Applications) and which serve as the basis for the financial information generated by the system;

**NOW, THEREFORE BE IT**

**RESOLVED**, that the attached Columbia County Accounting Policies and Procedures Policy is hereby approved and adopted; and be it further

**RESOLVED**, that this policy is subject to the approval of the County Attorney’s Office; and be it further

**RESOLVED**, that certified copies of this resolution be forwarded to the Human Resources Department, the Columbia County Controller, the Accounts Payable Department, the Columbia County Attorney, and the Columbia County Treasurer.

Approved:

\_\_\_\_\_  
County Attorney

**Resolution  
Committee**

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_