

RESOLUTION NO. 24-37

**THE BOARD OF COUNTY COMMISSIONERS
OF HUERFANO COUNTY, COLORADO**

A RESOLUTION TO ADOPT INTERNAL CONTROLS POLICIES

WHEREAS, the Board of County Commissioners serve as the governing body of Huerfano County and are vested with administering the affairs of the County pursuant to state statutes; and,

WHEREAS, the County Treasurer acts as the County’s banker and is responsible for receiving and depositing all county revenues, including property taxes, as well as for investing and safeguarding these funds pursuant to state statute until they are disbursed for county expenditures; and,

WHEREAS, C.R.S. § 29-1-101, et seq. (“the Local Government Budget Law of Colorado”) requires the Board of County Commissioners to annually adopt a balanced budget and provides that no officer, employee, or spending agency may expend or contract to expend money in excess of the amounts appropriated; and,

WHEREAS, Pursuant to C.R.S. § 30-11-121 the Board of County Commissioners is responsible for the maintenance of the general accounting records of the County; and,

WHEREAS, C.R.S. § 30-1-112 et. seq. and C.R.S. § 30-10-102 require that all money received by the County and County officials must be delivered to the County Treasurer; and,

WHEREAS, C.R.S. § 30-10-711 and C.R.S. § 30-25-110 provide that the Board may approve the issuance of warrants and orders to be paid by the County Treasurer; and,

WHEREAS, the Board of County Commissioners and the County Treasurer believe that it is in the best interest of Huerfano County and the residents it serves to formally adopt internal controls policies to improve the County’s financial management; and

NOW, THEREFORE, BE IT RESOLVED, by the Huerfano County Board of County Commissioners that:

1. The internal controls policies attached as “Exhibit A” are hereby adopted.
2. That the County Administrator is instructed to implement these policies with all due haste and by the end of 2024.
3. Copies of these policies shall be provided to each County Elected Official and Department Head.

INTRODUCED, READ, APPROVED AND ADOPTED THIS 13th day of
AUGUST 2024.



ATTEST:

County Clerk and Recorder and
Ex-Officio Clerk to said Board

BOARD OF COUNTY COMMISSIONERS
OF HUERFANO COUNTY, COLORADO

BY _____

Arica Andreatta, Commissioner

Karl Sporleder, Commissioner

Mitchell Wardell, Commissioner

Exhibit "A"
Huerfano County Internal Control Policies
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