



A RESOLUTION DESIGNATION OF DEPUTY FINANCE OFFICER FOR LIMITED CHECK-SIGNING AND DISBURSEMENT AUTHORITY

RESOLUTION 27 - 01

WHEREAS, the City Council of the City of Trinity recognizes its responsibility to maintain sound financial management practices, adequate internal controls, continuity of governmental operations, and the timely payment of lawful obligations of the City; and

WHEREAS, North Carolina General Statute 159-24 requires each local government to have a duly appointed Finance Director/Finance Officer of the City of Trinity retains the statutory powers, responsibilities, and accountability associated with that office; and

WHEREAS, North Carolina General Statute 159-25(b) provides that checks or drafts drawn upon an official depository may be signed by the Finance Officer or a properly designated Deputy Finance Officer and countersigned by another official designated for that purpose by the City Council, except as otherwise provided by law; and

WHEREAS, North Carolina General Statute 159-28(d)(1) expressly recognizes a Deputy Finance Officer approved for such purpose by the City Council in connection with the certification of checks and drafts; and

WHEREAS, the City Council finds that reliance upon a single Finance Officer as the only authorized Finance Department signatory may create an unnecessary interruption in the City's normal disbursement operations in the event of an extended absence, illness, emergency, travel, leave, or other period of unavailability of the Finance Director; and

WHEREAS, the City Council finds that establishing limited Deputy Finance Officer authority is a prudent business-continuity and internal-control measure, provided that such authority is specifically defined and does not constitute a transfer of the Finance Director's general financial management or decision-making authority;

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF TRINITY, NORTH CAROLINA, THAT:

SECTION 1. ESTABLISHMENT AND DESIGNATION

The City Council hereby authorizes the designation of a **Deputy Finance Officer** for the City of Trinity for the limited purposes established by this Resolution and as authorized by applicable North Carolina law.

The individual designated to serve in this capacity shall be approved by the City Council and shall serve in such capacity subject to the limitations and conditions contained herein.

SECTION 2. PURPOSE

The purpose of the Deputy Finance Officer designation is to ensure continuity in the City's financial disbursement process when the Finance Director is unavailable for an extended period, and the delay of properly authorized payments could interfere with normal City operations.

The designation is intended as a continuity and internal-control measure and would not create an additional Finance Director position.

SECTION 3. LIMITED CHECK-SIGNING AUTHORITY

During an extended absence or unavailability of the Finance Director, the Deputy Finance Officer is authorized to sign City checks and drafts and execute applicable disbursement certifications to the extent permitted by N.C.G.S. 159-25 and 159-28.

Such authority shall apply only to expenditures that have otherwise satisfied all applicable statutory, budgetary, purchasing, approval, documentation, and internal-control requirements.

The Deputy Finance Officer shall not use this authority to initiate, independently authorize, or otherwise create an expenditure merely by virtue of possessing check-signing authority.

SECTION 4. NO TRANSFER OF FINANCE DIRECTOR AUTHORITY

The designation of a Deputy Finance Officer under this Resolution shall not constitute an appointment as Finance Director and shall not transfer, supersede, diminish, or otherwise alter the authority of the duly appointed Finance Director.

Except for the limited authority expressly granted by this Resolution and applicable law, the Deputy Finance Officer would have no independent authority to act on behalf of the Finance Director.

Specifically, this designation does not independently authorize the Deputy Finance Officer to:

- establish or modify City financial policy;
- make discretionary financial decisions on behalf of the Finance Director;
- issue financial directives in the name of the Finance Director;
- approve or amend departmental budgets or budgetary appropriations;
- authorize expenditures that have not otherwise been lawfully approved;
- make investment decisions or direct the investment of City funds;
- establish accounting policies or materially alter established accounting procedures;
- enter into contracts or financial commitments on behalf of the City unless separately authorized;
- exercise supervisory authority solely by virtue of the Deputy Finance Officer designation;
- or
- otherwise exercise the general statutory, administrative, or managerial powers of the Finance Director.

Nothing in this Resolution shall prevent an employee serving as Deputy Finance Officer from performing duties or exercising authority separately assigned to that employee through his/her regular City position.

SECTION 5. CONDITIONS FOR EXERCISE OF AUTHORITY

The authority granted by this Resolution is intended to be exercised when the Finance Director is unavailable for an extended period because of leave, illness, travel, emergency, or another circumstance that makes the Finance Director unavailable to execute necessary disbursements within a reasonable period.

Routine availability of the Finance Director shall remain the normal method for execution of Finance Department responsibilities.

SECTION 6. INTERNAL CONTROLS

Nothing contained in this Resolution waives or modifies any requirement of the North Carolina Local Government Budget and Fiscal Control Act.

All disbursements executed pursuant to this Resolution shall remain subject to applicable:

- Budgetary authorization;
- Preaudit and disbursement requirements;
- Purchasing and contracting procedures;
- Documentation and record-retention requirements;
- Segregation-of-duties requirements;
- Internal-control procedures; and Requirements or regulations of the North Carolina Local Government Commission.

The Deputy Finance Officer shall not sign or certify a disbursement known to be inconsistent with applicable law, the adopted budget or project ordinance, or established City financial controls.

SECTION 7. NO AUTOMATIC SUCCESSION

Designation as Deputy Finance Officer shall not establish a right of succession to the position of Finance Director and shall not constitute an appointment as Acting Finance Director in the event of a vacancy, resignation, termination, disability, or other separation of the Finance Director.

Any appointment of an Interim, Acting, or permanent Finance Director shall be accomplished separately in accordance with applicable law and City procedures.

SECTION 8. CONTINUING EFFECT

This Resolution establishes a continuing financial-control and business-continuity policy for the City of Trinity.

The authority established herein shall remain in full force and effect unless and until amended, superseded, or repealed by subsequent action of the Trinity City Council.

The designation of a particular individual as Deputy Finance Officer may be changed by subsequent action of the City Council without eliminating the underlying policy established by this Resolution.

SECTION 9. SEVERABILITY

Should any provision of this Resolution be determined to conflict with applicable North Carolina law, the conflicting provision shall be construed or limited to the extent necessary to comply with applicable law without affecting the remaining provisions of this Resolution.

Adopted this 12th day of October, 2026.

Darien Comer, City Clerk

SEAL

Richard McNabb, Mayor