

ORDINANCE NO. 172

AN ORDINANCE ASSIGNING DUTIES OF RECORDER-TREASURER TO CITY EMPLOYEE AND ADOPTING PROTOCOLS AND INTERNAL ACCOUNTING CONTROLS FOR AUDIT AND ACCOUNTING PURPOSES

WHEREAS, the City of Goshen is a city of the second class, and pursuant to Ark. Code Ann. 14-44-114, the City combined the offices of the City Recorder and City Treasurer by duly enacted Ordinance No. 18 on May 14, 2002;

WHEREAS, the duties of the Recorder-Treasurer are set forth in state statute and City Ordinance No. 18;

WHEREAS, A.C.A. § 14-59-115 authorizes the Council to assign specific duties of the Recorder-Treasurer to another employee of the City when the municipal treasurer does not comply with the aforementioned statute; and,

WHEREAS, the Council believes that the Recorder-Treasurer is not complying with the aforementioned statute and, therefore, desires to assign certain duties to the Office Manager.

BE IT ORDAINED BY THE CITY COUNCIL OF GOSHEN, ARKANSAS, That:

Section I: Pursuant to the authority of A.C.A. § 14-59-115, the Council hereby assigns the following duties to be performed by the Office Manager as part of her otherwise assigned duties:

- a) submit at least quarterly, a full report and detailed statement of the financial condition of the City, showing receipts, disbursements and the balance on hand, together with all liabilities of the City; this report shall be submitted to the City Council in open session;
- b) receive monies paid to the City and enter the check or cash collected into a book or journal to be later receipted;
- c) write receipts as funds are received;
- d) prepare and make deposits;
- e) receive bank statements and reconcile bank balance and deposits with book balance and cash receipts journal;
- f) post the cash receipts journal;
- g) order goods from vendors as authorized by the Mayor, Council, or applicable state statutes and Ordinances;
- h) receive goods from vendors and document that the goods have been received by signing and dating the invoice or a receiving report;

- i) prepare the check and verify the accuracy of the invoice for payment;
- j) mail checks for payment of invoices;
- k) receive bank statements and reconcile bank balance and withdrawals with the book balance and disbursements journal;
- l) post the cash disbursements journal;
- m) maintain access to individual personnel files including, but not limited to, W-4s, health insurance, and other withholding information and establish new employees for payroll purposes;
- n) maintain access to individual payroll record (name, identification no., pay period, hours worked, rate of pay, amount of pay, withholdings, etc.);
- o) prepare time record for work performed for each pay period including time charged for vacation, sick, and other leave;
- p) process payroll from the time and payroll records including calculation of each individual's pay based on these records and prepare the check or information for direct deposit to each individual account;
- q) post payroll to the individual payroll records and to the proper accounts in the cash disbursements journal;
- r) reconcile payroll to the appropriate federal and state reports and to the individual payroll records and cash disbursements journal;
- s) deliver checks to department supervisor for distribution or payroll employee reviews distribution and direct deposits made to each employee account; and
- t) maintain monthly or semi-monthly accounting for each of the task set forth in Exhibit A attached hereto.

Section II: Pursuant to A.C.A § 14-42-107 nothing herein shall be construed to intermingle duties, responsibilities, salary, wages or benefits of a person who may, while holding the elective office of Recorder-Treasurer, also serve as an employee of the City.

Section III: Emergency Clause: It is hereby declared that an emergency exists, and this Ordinance being necessary for the preservation of the health, safety, and welfare of the citizens of Goshen, Arkansas shall be effective immediately upon its passage, approval and publication.

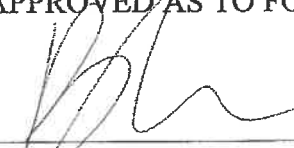
PASSED AND APPROVED this 20th day of June, 2019.

Cathy Oliver, Mayor

ATTEST:

Sharon Baggett, City Recorder

APPROVED AS TO FORM:



Brian C. Hogue, City Attorney

ROLL CALL

Names of those voting YEA

Paula Anderson
Angie Driver
John Vaillancourt
Birch Wright

Names of those voting NAY

None

Absent

Bill Hewat
Colton Martin

ROLL CALL ADOPTING THE EMERGENCY CLAUSE

Names of those voting YEA

Paula Anderson
Angie Driver
John Vaillancourt
Birch Wright

Names of those voting NAY

None

Absent

Bill Hewat
Colton Martin

OFFICE CHECKLIST

TASK
PLANNING COMMISSION REPORT
PLANNING COMMISSION MEETING AGENDA
PLANNING COMMISSION PACKETS
BUILDING PERMIT REPORT
CERTIFICATE OF DEPOSIT REPORT
RECONCILE BANK STATEMENT
RECONCILIATION SUMMARY
RECONCILIATION DETAIL
MONTHLY FINANCIAL STATEMENT
MONTHLY DETAIL REPORT
DEPOSIT DETAIL
CHECK DETAIL
YTD FINANCIAL STATEMENT
BANK COLLATERIZATION
UPDATE CD PAYOUT SCHEDULE
BUDGET SPREADSHEET
POST AGENDA
CITY COUNCIL PACKETS
AR TREASURY TURNBACK MONEY GF & SF
POST MINUTES OF CITY COUNCIL MEETING
WASHINGTON COUNTY TAX MONEY
PAYROLL
PAYSTUB COPIES
APERS (Drafted)
PAYROLL SUMMARY BI-MONTHLY
PAYROLL LIABILITIES REPORT
APERS
ELKINS COURT CHECK
AR TREASURY SALES & USE MONEY

OFFICE CHECKLIST

TASK
GOSHEN 1% SALES TAX
PAYROLL
PAYROLL SUMMARY BI-MONTHLY
PAYSTUB COPIES
APERS
LOPFI
BLUE CROSS/SHIELD MEDICAL PAY & BACKUP
BLUE CROSS/SHEILD DENTAL PAY & BACKUP
AR WITHHOLDING
FICA
SUTA - AR UNEMPLOYMENT
PAYROLL LIABILITIES BEFORE LIABILITIES PAID
PAYROLL LIABILITIES AFTER LIABILITIES PAID
TRANSFER WASHINGTON CTY. ROAD TAX FROM GF TO ST
RECEIVE WASHINGTON CTY. ROAD TAX FROM GF TO ST
TRANSFER STREET PAYROLL FROM SF TO GF
RECEIVE STREET PAYROLL FROM SF TO GF
BANK INTEREST
CD INTEREST

QUARTERLY (MAR., JUNE, SEPT., DEC.)

DWS-ARK-209B
941 SCH. B

ANNUALLY

W-2/W-3 (JAN. 31)
1099/1096 (JAN. 31)
ANNUAL ARW-3 (FEB. 28)
AR3MAR (FEB. 28)

