

LAKE COUNTY BOARD OF DD/DEEPWOOD

BOARD POLICY

Reviewed and Adopted by the Board:

Date: March 22, 2021

Signature on File

Elfriede Roman Superintendent

I. SUBJECT: PAYMENT OF BOARD OBLIGATIONS (NON-PAYROLL)

II. PURPOSE:

The rules governing County Boards of Developmental Disabilities permit the Superintendent or designee to authorize payment of Board obligations by the County Auditor. In compliance with the fiscal procedures of the Board and Generally Accepted Accounting Principles (GAAP), the Board authorizes the Superintendent or designee to approve payment of Board obligations.

III. REFERENCE:

Ohio Revised Code § 5126.05. Powers and duties of county board;
Ohio Revised Code §5126.0220 Duties of superintendent

IV. POLICY:

The Lake County Board of Developmental Disabilities/Deepwood, in accordance with ORC 5126.0220 authorizes the Superintendent or designee as authorized by the Superintendent, to approve Board obligations in a timely manner and submit same to the County Auditor for payment. Such approval shall require obligations to be supported by documentation in accordance with current financial practices and Board policy regulating purchases, including evidence of receipt of goods or services, a purchase order requisition with proper signature levels, and an original invoice. At each regular Board meeting, the Board shall be provided with a summary of obligations by account for the month preceding the regular Board meeting, certified by the Finance Director. The Board may review any obligations and by adoption of Resolution at each meeting indicate their review and approval of obligations as presented.

V. DISTRIBUTION:

Board Members
All Management Staff
All Staff (via Department Managers)
LEADD President

VI. REVIEWED:

3/21, 3/19, 3/18, 3/17; 3/16, 3/15; 3/14, 3/13; 3/11; 03/09; 03/07; 03/05; 4/03, 2/01; 10/98, 06/96, 08/92