

RESOLUTION AUTHORIZING THE CITY OF GREENSBORO TO ENGAGE IN  
ELECTRONIC PAYMENTS AS DEFINED BY MODIFICATIONS TO G.S.159-28 AND TO  
PERFORM RELATED ADMINISTRATIVE PROCEDURES

WHEREAS, the 2015 North Carolina legislature modified G.S. 159-28 to allow the Local Government Commission (LGC) to adopt rules to address the execution of the “pre-audit” of obligations and disbursements related to electronic transactions for local governments.

WHEREAS, as part of the pre-audit process, the Finance Officer (or designee) is required to certify that sufficient appropriations exist in the accounts of the City of Greensboro prior to purchase orders or contracts being entered into or obligations made, as well as before any payments are made during the current fiscal year.

WHEREAS, a written pre-audit certification is attached thereto, evidencing that the pre-audit process has been completed and this certification takes the form of *“This instrument has been pre-audited in the manner required by the Local Government Budget and Fiscal Control Act”*.

WHEREAS, units of government can now be exempt from attaching the pre-audit certificate and disbursement certificate on electronic transactions if they follow the requirements detailed in the 2018 administrative code rules as prescribed by the LGC.

WHEREAS, as part of these LGC rules, the local governmental body is required to adopt a resolution authorizing the unit to engage in electronic payments as defined by G.S. 159-28. Furthermore, the board itself must either adopt policies and procedures for pre-auditing electronic obligations and payments or delegate the authority and responsibility for writing these policies and procedures to the Finance Officer.

WHEREAS, the unit must have an encumbrance system to be able to track obligations, which is currently in place in Greensboro and the governmental unit must also provide training to personnel about the written policies and procedures that must be followed before undertaking an electronic transaction.

WHEREAS, the unit must provide its governing board at least quarterly a budget to actual statement by fund that includes budgeted accounts, actual payments made, amounts encumbered (including electronic obligations), and the amount of the budget that has not been spent or obligated.

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF GREENSBORO:

That the City Council hereby authorizes the City of Greensboro to engage in electronic payments as defined by G.S. 159-28 and to delegate to the Finance Officer the responsibility to create certain written administrative policies and procedures in accordance with administrative code rules as prescribed by the LGC for electronic payments.