

In the City Council  
City of Lodi  
Lodi, California

RESOLUTION NO. 1678

ESTABLISHING A SYSTEM FOR THE  
AUDITING OF CLAIMS AND THE  
PROCESSING OF PAYMENTS THEREFOR

WHEREAS, the integrity of public funds requires that effective and adequate safeguards be maintained around all transactions involving such funds, and

WHEREAS, such safeguards must properly be related to the reasonable and practical limitations of administrative action, and

WHEREAS, the Government Code of the State of California provides for an audit and expenditure procedure by and through the City Council and permits certain modifications thereof by ordinance or resolution; now, therefore,

BE IT RESOLVED, that the following procedure be followed in the City of Lodi for the audit, processing and payment of all claims against the City:

1. A register of claims shall be prepared by the Finance Director at least once each month and as often as necessary to permit processing of claims without unreasonable or uneconomic delay. This register shall show:

- a. The name of each claimant.
- b. The general character of the commodity or service involved.
- c. The purchase order number, if any, through which the claim is made.
- d. The fund against which the payment is to be charged.
- e. The amount of the claim.

Payroll charges need not be itemized except as to total by funds.

2. The register of claims shall be submitted to the City Council through the City Manager together with a Warrant sheet listing:

- a. The aggregate total of claims against each fund.
- b. The total of all claims listed on the register and the payroll.

This Warrant sheet shall be signed by a competent official of the City other than the Finance Director. The signature shall constitute a certificate to the effect that the person signing has personally inspected the register of claims and has satisfied himself that the Warrant coincides as to amount and fund totals with the register of claims and further that each claim on said register is accurate in amount.

3. The City Manager shall recommend to the City Council the payment or non-payment of said claims. The City Council may by motion approved by a majority of its members authorize the Mayor and City Clerk to sign the Warrant sheet.

4. When the Warrant sheet has been signed by the Mayor and counter-signed by the City Clerk, it shall be transmitted by the City Manager to the Finance Director and shall constitute authority for the Finance Director to issue checks in conformity with the said Warrant sheet and the register of claims. Each of these checks shall be manually signed by the Finance Director.

5. It is the intent of this procedure to provide the City Council with all pertinent information relating to the processing of claims against the City and to adhere to practical business methods commensurate with the special safeguards necessary to the expenditure of public funds. It is understood and agreed that all supporting papers relating to any transaction listed upon the register of claims or contained in the totals listed upon the Warrant sheet are available to the City Council or any member thereof for question or audit.

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*adopted by City Council  
May 7-1952*