

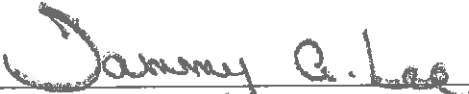
**BERTIE COUNTY**  
**ELECTRONIC PAYMENTS POLICY**

In accordance with the resolution authorizing Bertie County to engage in electronic payments as defined by G.S. 159-28 and adopted June 4, 2018, the following guidelines relate to electronic purchases and payments to ensure proper preaudit certification of such transactions in accordance with NC Administrative Codes 20 NCAC 03 .0409 and 20 NCAC 03 .0410.

The finance officer checks to make sure there is a budget appropriation authorizing the transaction. The finance officer also checks to make sure that sufficient funds remain in the appropriation to pay out any amounts that are expected to come due this fiscal year. If a contract or agreement is in writing (even electronically), it contains a preaudit certificate signed by the finance officer. The certificate language is: "This instrument has been preaudited in the manner required by the Local Government Budget and Fiscal Control Act."

1. All Credit card purchases require prior approval via Purchase Order or Pre-Approved Travel form. Receipts for purchases shall be immediately submitted to the Administrative Department for reconciliation upon receipt of the monthly statement, then submitted to Finance Department for review and payment.
2. Each department utilizing WEX (Fuel) Fleet cards will be issued a Purchase Order for the budgeted annual cost of fuel in July. Both the Finance Department and the department using the cards will review charges to the account monthly when the invoice is received.
3. Payments processed using electronic methods (including but not limited to wire transfers, ACH transactions, bank transfers, etc.) require dual signatures (both signers must be authorized by current bank resolution) and preaudit certification prior to initiation of payment.

This policy adopted this 16<sup>th</sup> day of August, 2021.

  
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Tammy Lee, Chairperson