

INFORMATIONAL MEMORANDUM

Tukwila Pool Metropolitan Park District

TO: **Tukwila Pool MPD Board of Commissioners**
FROM: Jeri Frangello-Anderson, President
DATE: September 11, 2017
SUBJECT: **Resolution and supporting documents regarding signature authority**

ISSUE

Should the Commissioners repeal TPMPD Resolution #2016-01 and provide other needed signature permissions to reflect the new Board President and the Executive Director?

FINANCIAL IMPACT

None

BACKGROUND

King County, in its capacity as the Treasurer of the Tukwila Pool Metropolitan Park District, requests that the District submit a new Accounts Payable Authorized Signature form whenever there is a change of Auditing Officers delegated with payment approval authority. The TPMPD will elect a new Board President and the Commissioners have expressed a desire to add the new District Administrator as an Auditing Officer with administrative permissions to QuickBooks Online and the U.S. Bank accounts.

In the future, when individuals named as Auditing Officers change (such as after the election of a new President) King County requests only the submission of an updated AP Authorized Signature Form. A new Resolution will not be required.

DISCUSSION

Shall the TPMPD take one or more of the following actions?

1. Submit a new Accounts Payable Authorized Signature Form to King County that names our new President, the Director of Aquatics Operations, and the District Administrator, and the District CPA as Auditing Officers for the TPMPD.
2. Repeal Resolution 2016-01 and replace it with a new Resolution that includes the District Administrator as an Auditing Officer.
3. Authorize District CPA Alan Dance to give the District Administrator appropriate administrative privileges and access to the TPMPD's QuickBooks Online program and the U.S. Bank accounts.

LEGAL REVIEW

The Resolution was reviewed and approved as to form by TPMPD Attorney Brian Snure.

ATTACHMENTS

1. Resolution 2017-03
2. AP Authorized Signature Forms

TUKWILA POOL METROPOLITAN PARK DISTRICT

**AUDITING OFFICER DELEGATION RESOLUTION (Revised)
FOR TUKWILA POOL METROPOLITAN PARK DISTRICT #17591**

RESOLUTION #2017-03

APPOINTING OF AUDITING OFFICERS FOR THE PURPOSE OF AUTHORIZING THE ISSUANCE OF WARRANTS AND ELECTRONIC TRANSACTIONS PRIOR TO BOARD OF COMMISSIONERS APPROVAL AND REPEALING RESOLUTION #2016-01.

WHEREAS there may be circumstances when the Board of Commissioners does not meet prior to a day in which they would need to approve vouchers for the District's warrants and claims;

WHEREAS there is a need by the District to process warrants and electronic payments in a timely and consistent manner;

WHEREAS it would be of financial benefit to appoint Auditing Officers to certify the voucher approval document for the correct and certified submission of vouchers to the King County Finance Office without awaiting a Commissioners meeting to authorize specific payments;

WHEREAS RCW 42.24.180 authorizes the issuance of warrants before approval of the vouchers by the Board of Commissioners in order to expedite the payment of claims;

WHEREAS this agency shall enact the following policies and procedures pursuant to RCW 42.24.180:

1. All routine operating claims against Tukwila Pool Metropolitan Park District will be pre-audited and signed by any two of the Auditing Officers; and
2. The Auditing Officers shall be bonded for no less than \$50,000 to assure the faithful discharge of their duties; and
3. Tukwila Pool Metropolitan Park District #17591 establishes the necessary purchasing and disbursing procedures that implements effective internal control for issuance of warrants and claims; and
4. The Board of Commissioners shall review and approve the claims paid at its next regularly scheduled public meeting; and
5. If the Board of Commissioners disapproves some claims, the Auditing Officers will recognize these claims as receivables of the District and will pursue collection diligently until the amounts are either collected or the Board of Commissioners approves the claims

THEREFORE, BE IT RESOLVED, that the Board of Commissioners of Tukwila Pool Metropolitan Park District #17591 does resolve as follows:

Section 1: Authorize the Auditing Officers, to include the Board Clerk Christine Neuffer; the District CPA, Alan Dance; the Board President, Jeri Frangello-Anderson; and the District Administrator, Richard J. Rabe, to submit vouchers for payment and disbursement in accordance with Tukwila Pool Metropolitan Park District #17591 prior to the Board taking action to approve said claims; and

[Redacted]

Section 2: Resolution #2016-01 is hereby repealed

ADOPTED by the Board of Commissioners of Tukwila Pool Metropolitan Park District #17591 at a regular meeting held on this 11th day of September, 2017.

ATTEST:

By: Christine Neuffer, Board Clerk

[Redacted]
By: Jeri Frangello-Anderson, Board President