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| Template 2020 |
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|  | For the Year Ended September 30, | 2020 |  |
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| **CHECKLIST FOR COMPLIANCE WITH THE** **COUNTY GOVERNMENT REORGANIZATION ACT OF 1988** |
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| Prepared by: |  |  | Date prepared: |  |
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|  INTRODUCTION |
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| This checklist is designed to determine the county’s compliance with the County Government Reorganization Act of 1988. This checklist should be completed for **all** counties. Sections I, II, and III will be applicable only to counties operating under the County Unit System. Section IV will apply to all counties, although some of the questions within that Section will apply only to counties operating under the County Unit System. To determine whether a county is operating under the County Unit System, examine the “List of Counties Operating Under the County Unit System.”  |
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| **SECTION I – PERSONNEL ADMINISTRATION****(UNIT SYSTEM COUNTIES)** |
|  | **Yes** |  | **No** |  | **N/A** |
| 1. Has the county prepared and formally adopted on the Board of Supervisors minutes personnel policies and procedures that the Board of Supervisors and their legal council have determined to be proper? [Section 19-2-9(1)]
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| * 1. Check the permanent file for a copy of the policies.
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| * 1. If there is not a copy in the permanent file, obtain a copy of personnel policies and procedures from the Board of Supervisors' minutes or obtain a copy of an authorized personnel policies and procedures manual, if applicable. Include the policies in the permanent file.
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| 1. Have all other elected officials, (e.g., Circuit Clerk, Sheriff, etc.) authorized to employ personnel, either adopted a system of personnel administration or adopted the Board of Supervisors' personnel system? [Section 19-2-9(2)]
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| * 1. If the official(s) are operating under a different set of personnel policies and procedures than the Board of Supervisors, obtain a copy of the personnel policies and procedures or obtain a copy of the personnel policies and procedures manual the official(s) are using. The personnel system adopted and any amendments must be on file with the Board of Supervisors. Include the policies in the permanent file.
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| * 1. If the official(s) are operating under the same set of personnel policies and procedures as the Board of Supervisors, determine that the official has a written copy of the Board of Supervisors’ personnel policies and procedures, or a copy of the Board of Supervisors' personnel policies and procedures manual if applicable.
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|  | **Yes** |  | **No** |  | **N/A** |
| 1. Is the county's personnel system is administered by the County Administrator? [Section 19-2-9(1)]
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| 1. Has the Board of Supervisors delegated the authority of handling personnel matters to the County Administrator? (Examine the official board minutes.)
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| 1. Do the personnel policies appear to be adequate according to Section 19-2-9? (Discuss with your supervisor.)
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| **SECTION II – COUNTYWIDE ROAD CONSTRUCTION AND MAINTENANCE****(UNIT SYSTEM COUNTIES)** |  |  |  |  |  |
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| 1. If the county has one or more central maintenance facilities in operation during the period under review, answer the following: [Sections 19-7-1(2) & 65-7-91]
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| * 1. Are the central maintenance facility and any additional facilities established on property owned by the county or leased from another government entity or on sixteenth section land for a term of not less than 25 years?
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| * + 1. If established on property owned by the county, obtain a copy of the land deed or other applicable instrument of ownership. Include in the permanent file.
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| * + 1. If leased from another government entity, obtain a copy of the applicable portion of the lease agreement. Include in the permanent file.
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| * + 1. If on sixteenth section land, obtain a copy of the applicable portion of the lease agreement which shows that the term is not less than 25 years. Include in the permanent file.
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| * 1. If additional facilities have been established as indicated in a. above, has the Board of Supervisors explained in sufficient detail on the minutes that such facilities are essential for the effective and efficient management of the county's countywide road system and not for continuation of a quasi-beat system?
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| * 1. Has the county incurred no more than $500,000 debt for the construction of a central maintenance facility and additional facilities? (Cross-reference to debt workpapers.) (Section 65-7-92)
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| 1. Has the county employed a Road Manager? Counties having two (2) Road Managers at July 1, 1988, may employ two (2) Road Managers. (Section 65-17-1)
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| * 1. Determine whether written personnel policies and procedures as shown on the board minutes or in the personnel policies and procedures manual reflect the following duties for the Road Manager:
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|  | **Yes** |  | **No** |  | **N/A** |
| * + 1. Employ all road department personnel and assign their duties.
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| * + 1. Prepare or assist the County Administrator with the preparation of the road department budget.
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| * + 1. Purchase and/or lease all equipment and supplies necessary for the operation of the road department, including preparing the purchase requisitions, subject to approval of the board as to price or rental.
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| * + 1. Administer the day to day operations of the road department subject to the Board of Supervisors' review and policies and budget limitations.
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| 1. Has the county has prepared its annual budget for the road department's funds on a countywide basis, e.g., one budget for only one road fund instead of five budgets for five district road funds? (Cross-reference to county budget documentation.) (Section 19-2-3)
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| 1. Are the county's general ledger accounts of the road department's funds on a countywide basis, e.g., one general ledger account for one road fund instead of five general ledger accounts for five district road funds? (Cross-reference to transaction worksheet(s)). (Section 19-2-3)
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| **AUDITOR NOTE:** The county may establish "cost centers" for use as a management tool. |  |  |  |  |  |
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| 1. Has the Board of Supervisors adopted a four-year road plan? (Section 65-7-117)
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| 1. Are all Supervisors inspecting all the roads in the entire county? (Section 65-7-117)
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| **AUDITOR NOTE:** Discuss the countywide road construction and maintenance system with your supervisor. If any problems are noted that would require investigative work to confirm, a memorandum should be prepared detailing the problem. This memorandum should pass through the chain of command to the section director who will send it to the Investigative Division. |  |  |  |  |  |
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| **SECTION III – COUNTY ADMINISTRATOR****(UNIT SYSTEM COUNTIES) (SECTIONS 19-4-1 & 19-2-9)** |  |  |  |  |  |
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| 1. Has the county appointed a person other than a member of the Board of Supervisors to serve as County Administrator?
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| * 1. Does the County Administrator have experience in work projection, budget planning, accounting, purchasing, cost control, or personnel management?
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|  | **Yes** |  | **No** |  | **N/A** |
| * 1. Has the Board of Supervisors set forth written policies to be administered by the County Administrator?
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| * 1. Has the Board of Supervisors clearly stated in their minutes the duties and responsibilities delegated and assigned to the County Administrator?
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| * 1. Is the personnel system implemented and administered by the County Administrator?
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| **AUDITOR NOTE:** Discuss the County Administrator with your supervisor and determine how to proceed. |  |  |  |  |  |
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| **SECTION IV – OTHER COUNTY GOVERNMENT REORGANIZATION ACT COMPLIANCE REQUIREMENTS** |  |  |  |  |  |
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| 1. In unit counties, no Chancery Clerk who serves as County Administrator can serve as a Road Manager or as a Receiving Clerk or an assistant Receiving Clerk for the county, except in a county having a population of less than 3,000; then the Chancery Clerk can serve as the County Administrator, Purchase Clerk, assistant Purchase Clerk, Receiving Clerk, assistant Receiving Clerk, and Inventory Clerk, or any combination of such positions. (Sections 19-4-1 & 31-7-118) Is the county in compliance?
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| 1. In unit counties, the County Administrator (other than the Chancery Clerk being appointed as County Administrator) cannot serve as both County Administrator and as Receiving Clerk or assistant Receiving Clerk for the county. (Section 19-4-1) Is the county in compliance?
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| 1. The Chancery Clerk cannot serve as Administrator for any county other than the county for which he or she serves as Chancery Clerk. (Section 19-4-1) Is the county in compliance?
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| 1. The Purchase Clerk, the Receiving Clerk and the Inventory Control Clerk within one year of appointment, must be certified by the State Auditor. (Sections 31-7-101 & 31-7-107) Is the county in compliance?
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| 1. No member of the Board of Supervisors can serve as Purchase Clerk, Receiving Clerk, Inventory Control Clerk or Road Manager. [Sections 31-7-101, 31-7-107, & 65-17-1(2)] Is the county in compliance?
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| 1. Any Chancery Clerk designated as a Receiving Clerk cannot also be the Purchase Clerk or any Chancery Clerk designated as Purchase Clerk cannot also be the Receiving Clerk. (Section 31-7-101) Is the county in compliance?
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|  | **Yes** |  | **No** |  | **N/A** |
| 1. For unit system counties, any balance remaining in road and bridge debt service fund(s) after bonds and interest have been paid off, should have been transferred to the road and bridge maintenance fund. (Sections 65-15-11 & 65-15-19) Is the county in compliance?
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| 1. If the county road manager also serves as the county engineer for the county's state aid road system, he must be compensated by the county for serving as county road manager and for all duties, if any, that he performs as county engineer by payment of an annual salary and not on the basis of a percentage of the costs or road projects. [Section 65-17-1(4)] Is the county in compliance?
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| 1. The term of such lease-purchase agreement shall not exceed the useful life of equipment covered thereby as determined according to the upper limit of the asset depreciation range (ADR) guidelines for the Class Life Asset Depreciation Range System established by the Internal Revenue Service pursuant to the United States Internal Revenue Code and regulations thereunder as in effect on December 31, 1980, or comparable depreciation guidelines with respect to any equipment not covered by ADR guidelines and should include a cancellation clause based on unavailability of funds. Equipment with a total acquisition cost in the aggregate of less than $10,000 shall not be acquired by a single lease-purchase contract. [Section 31-7-13(e)] Is the county in compliance?
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| **AUDITOR NOTE:** Discuss findings with your supervisor and determine how to proceed. |  |  |  |  |  |
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