

Warren County Board of Supervisors

RESOLUTION NO. 197 OF 2025

RESOLUTION INTRODUCED BY SUPERVISORS WILD, DRISCOLL, ETU, MADAY, BEAN, PATCHETT AND MERLINO

ADOPTING THE WARREN COUNTY FISCAL APPROVAL AUTHORITY MANAGEMENT POLICY

WHEREAS, the County Attorney requested, and the Personnel, Administration & Higher Education Committee agreed, to adopt the Warren County Fiscal Approval Authority Management Policy, and recommended that the same be advanced to the Board of Supervisors for consideration and approval, now, therefore, be it

RESOLVED, that the Warren County Fiscal Approval Authority Management Policy, annexed hereto as Schedule "A," be and the same is hereby adopted as the official policy for Warren County.

SCHEDULE “A”

WARREN COUNTY FISCAL APPROVAL AUTHORITY MANAGEMENT POLICY

A. PURPOSE:

The purpose of this policy is to establish financial management approval authority for the County’s departmental fiscal operations to enhance accountability and ensure fiscal compliance with the purchasing of County product and services in accordance with New York State General Municipal Law, the County Purchasing Policy, and generally accepted accounting and auditing principles.

B. DEFINITIONS:

County Ethics Legislation: Local Law No. 2 of 2022 entitled “A Local Law Amending and Updating Local Law No. 6 of 2021,” A Local Law Amending and Updating Local Law No. 5 of 2021,’ ‘A Local Law Amending and Updating Local Law No. 6 of 2014,’ Warren County Ethics and Disclosure Law.”

County Purchasing Policy: The policy approved by the County Board of Supervisors which governs the procurement of all goods and services in accordance with New York State General Municipal Law, and generally accepted accounting and auditing principles.

Department Head: County officers or employees given the supervisory title of Department Head.

Department Head Designee: A County employee with statutory authority or designated by the Department Head to act on their behalf.

Employee: A person employed by the County of Warren on a full-time, part-time, less than part-time, per diem or seasonal basis/temporary, and includes volunteers and interns, whether paid or unpaid.

Employer: The County of Warren (“County”).

Invoice Batch: A group of invoices processed together to streamline billing and payment processes.

Journal Transfer: A request to move funds between established financial accounts.

New World Fiscal Program: A financial and administrative management software program used by the County for funding accounting, budgeting and fiscal management.

New World Approval Authority: Authority granted to Department Head and Department Head Designee to initiate and approve purchase orders; vouchers and invoice batches; and journal transfers in accordance with County fiscal budgetary standards.

Purchase Order: A request for the purchase of a good or service outlining the details including agreed upon pricing, quantities and qualities.

Supervisor: A person within employer’s organization who has the authority to direct and control the work

performance of an employee, or who has authority to take corrective action regarding the violation of a law, rule or regulation to which an employee submits written notice.

C. PROCEDURES:

1. County purchasing shall be governed by the fiscal requirements of New York State General Municipal Laws and the New York State Comptroller's recommendations for fiscal operations for government.
2. Department Heads shall be fiscally responsible for the annual revenues and expenditures granted to them via the County budget process.
3. Only Department Heads and/or their Department Head Designees may approve departmental expenses including goods and/or services in accordance with federal and state regulatory requirements, the County's Purchasing Policy and generally accepted accounting and auditing principles.
4. A Department Head's request to assign a Department Head Designee under their supervision with New World Fiscal Approval Authority for expenditures, budgeting and fiscal management must be made in writing in advance to the County Treasurer's Office and County Auditor.
5. An employee given the authority to approve departmental fiscal operations may not approve their own expenditures and that of any other employee outlined within the County's Ethics legislation that may give rise to violations of the County's Ethics laws.
6. Department Heads shall maintain executive authority for the County Budget approval process including journal transfer requests and the purchase of goods and services outlined within the County Purchasing Policy.
7. In the absence of a Department Head and Department Head Designee, the County Administrator or their Designee shall have the authority to approve purchases and expenditures for that department.

D. POLICY VIOLATIONS:

Department Heads shall be responsible for their adherence to this policy and any employees given the authority to approve expenditures on their behalf. Violations of the protocols established by this policy may result in the non-payment of department expenditures.

E. EFFECTIVE DATE:

This policy to be effective upon approval by Warren County Board of Supervisors and all prior policies are hereby rescinded and replaced.