

RESOLUTION 2027-8

ADOPTING ACCOUNTS PAYABLE POLICY

WHEREAS, pursuant to Iowa Code Chapter 331 (County Home Rule Implementation), the Board of Supervisors has the authority to manage county funds, property, and financial transactions; and

WHEREAS, Iowa Code Section 331.506 designates the County Auditor as the financial officer responsible for receiving, examining, and auditing all claims against the county before they are presented to the Board of Supervisors; and

WHEREAS, Iowa Code Section 331.552 governs the County Treasurer's duty to disburse county funds only upon valid warrants or checks drawn and signed by the County Auditor; and

WHEREAS, the Board of Supervisors recognizes the necessity of maintaining sound internal controls, clear segregation of duties, proper spending authorization metrics, and uniform procedures for invoice submission to ensure public transparency and prevent fraud; and

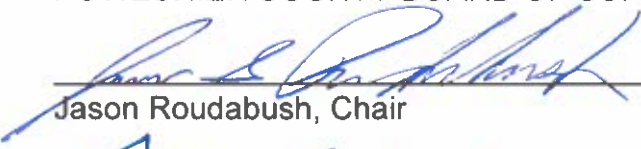
WHEREAS, an updated Accounts Payable Policy has been drafted in compliance with state auditing standards and reviewed by the County Auditor's office.

NOW, THEREFORE, BE IT RESOLVED by the Board of Supervisors of Poweshiek County, Iowa, that the attached Poweshiek County Accounts Payable Policy & Procedures is hereby approved and adopted in its entirety. All elected officials, department heads, and county employees are directed to strictly adhere to the policy.

This resolution and the accompanying policy shall take effect immediately upon its passage.

PASSED, ADOPTED, AND APPROVED this 3 day of September 2026.

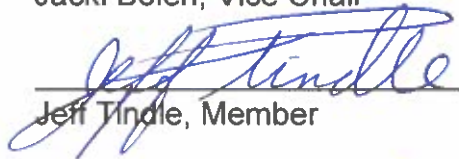
POWESHIEK COUNTY BOARD OF SUPERVISORS



Jason Roudabush, Chair



Jacki Bolen, Vice Chair



Jeff Tindle, Member

Attest: 

Melissa Eilander, Poweshiek County Auditor