



HOUSE BILL 44: Local Government Regulatory Reform 2015, Sec. 6: Preaudit Certifications

2015-2016 General Assembly

Committee:
Introduced by:
Analysis of: Sec. 6 of S.L. 2015-246

Date:
Prepared by: R. Erika Churchill and
Kelly Tornow,
Staff Attorneys

SUMMARY: *Obligations incurred by a local government subject to the Local Government Budget and Fiscal Control Act and by a local board of education subject to the School Budget and Fiscal Control Act accounted for in a fund included in the budget ordinance may not be incurred unless the budget ordinance includes an appropriation authorizing the obligation and an unencumbered balance remains sufficient to pay in the current fiscal year for that amount. For written contracts, each must be certified by the finance officer, or a duly appointed deputy finance officer, to that effect, and is often called a "preaudit" certification. Sec. 6 of S.L. 2015-246 updates that statutory requirement to reflect advances in technology that allow for credit cards, gas cards, procurement cards, and other means of remitting payment for obligations.*

This section became effective October 1, 2015, and applies to expenditures incurred on or after that date.

O. Walker Reagan
Director



H 4 4 - S M S T - 1 6 9 S L

Research Division
(919) 733-2578