



STATE OF ARKANSAS
City of Brookland

Ordinance 2022-17

AN ORDINANCE IMPLEMENTING INTERNAL ACCOUNTING CONTROLS FOR SALES TAX IMPROVEMENT BONDS, SERIES 2021; AND DECLARING AN EMERGENCY

Whereas, the following internal accounting controls pursuant to AR Code Annotated 14-59-115 regarding the Sales and Use Tax Improvement Bonds, Series 2021 have been implemented:

- 1) After receiving the invoices for services rendered, the Mayor reviews and signs the invoice and gives it to the Office Manager.
- 2) The Office Manager writes up the Pay Requisition Form for the appropriate Fund from which the payment is to be made.
- 3) The Mayor and Clerk/Treasurer sign the Pay Requisition Form.
- 4) The Office Manager scans the Pay Requisition Form and applicable invoices and emails the request to Farmers & Merchants Bank for payment.
- 5) Once payment is made, Farmer's & Merchant Bank representative emails a copy of the original check that was sent to the vendor.
- 6) That check information is entered into the CenterPoint Accounting System for the City of Brookland for the appropriate Fund from which payment was made and a plain paper check is printed and attached to the copy of the original check.
- 7) At the end of each month, the Office Manager is responsible for reconciling the bank statements of the various funds from which Farmer's & Merchant Bank made payments.
- 8) The Mayor reviews the bank statements.

Section 2: Severability. That if any section, paragraph, subdivision, clause, phrase or other provision or portion of this ordinance is adjudged to be invalid, unconstitutional, or unenforceable by the court with jurisdiction to make such determination, then such adjudication shall not affect the validity of this ordinance as a whole or any part or provision other than the part adjudged to be invalid, unconstitutional, and unenforceable, and the remaining parts and provisions of this ordinance shall be construed as if such invalid, unconstitutional, or unenforceable provision or provisions had never been contained herein.

Section 3: Emergency Clause. It is hereby ascertained and declared that there is a great need to set forth in an ordinance that which the City of Brookland had previously implemented for the Sales and Use Tax improvements Bonds, Series 2021 , in order to meet the requirements of Arkansas Code Annotated §14-590115, and in order to promote and protect the health, safety, and welfare of the City of Brookland, Arkansas, and its inhabitants. Therefore, it is declared that an emergency exists and this Ordinance being necessary for the immediate preservation of public peace, health, and safety shall be in force and take effect immediately from and after its passage.

Approved and adopted this 10th day of October 2022.



Kenneth D. Jones, Mayor

ATTEST:


Billy Dacus, City Clerk