

TOWN OF BRIGHTON

RESOLUTION NO. 2026-R-2-2

**A RESOLUTION OF THE BRIGHTON TOWN COUNCIL ADOPTING A
FINANCIAL POLICY FOR CHECK WRITING AND DISBURSEMENTS**

WHEREAS, Utah Code Title 10, Chapter 5 (Uniform Fiscal Procedures Act for Utah Towns) requires towns to maintain proper fiscal controls and accounting procedures; and

WHEREAS, Utah Code §10-5-115 requires that expenditures be limited to adopted budget appropriations and prohibits drawing a check until a claim is processed as provided by law; and

WHEREAS, Utah Code §10-5-123 requires claims against the town to be pre-audited and approved prior to payment; and

WHEREAS, the Town Council of the Town of Brighton desires to adopt clear internal controls to safeguard public funds;

NOW, THEREFORE, BE IT RESOLVED by the Brighton Town Council as follows:

SECTION 1. PURPOSE

This policy establishes internal controls for disbursement of Town funds to ensure lawful expenditures, accountability, and transparency.

SECTION 2. APPLICABILITY

This policy applies to all Town funds, accounts, officials, and employees involved in disbursements.

SECTION 3. AUTHORIZATION OF EXPENDITURES

A. All expenditures must serve a public purpose.

B. Expenditures must be within the adopted budget pursuant to Utah Code §10- 5-115.

SECTION 4. CLAIMS AND DOCUMENTATION

- A. Each disbursement must be supported by itemized invoices or claims pursuant to Utah Code §10-5-115 and 10-5-123.
- B. Documentation must include evidence of receipt and approval.
- C. Claims shall be pre-audited before payment as required by §10-5-123

SECTION 5. ELECTRONIC REQUIREMENTS

- A. Clerk shall review invoice request, review contract or invoice, and prepare payment request.
- B. Deputy Treasurer shall review and approve.
- C. Mayor shall review and approve.
- D. Clerk shall send email request for funds and either show approval by Mayor and Treasurer or copy them on the email.
- E. Electronic payments must meet the same approval standards as checks and maintain audit trails.

SECTION 6. CHECK PREPARATION

- A. Checks shall be prepared by the Town Clerk or designee.
- B. Blank checks must be securely stored.
- C. Voided checks must be retained.
- D. Checks shall not be issued until claims are processed as required by §10-5-115 and §10-5-123.

SECTION 7. SIGNING AUTHORITY

- A. Authorized signers are the Mayor and Deputy Treasurer.
- B. Two signatures are required for all checks.
- C. No individual shall sign a check payable to themselves without a second signer.
- D. Pre-signed blank checks are prohibited.

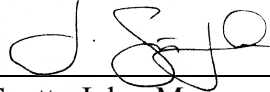
E. Check signing shall comply with Utah Code §10-5-127, requiring the treasurer (or deputy) to determine sufficiency of funds before signing

SECTION 8. EFFECTIVE DATE

This Resolution takes effect upon adoption.

PASSED AND APPROVED this 10th day of February, 2026.

TOWN OF BRIGHTON

By: 
Scotty John, Mayor

ATTEST:


Kara John, Town Clerk

