

**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 10<sup>th</sup> day of February, 2026.

**TOWN OF BRIGHTON**

By:   
Scotty John, Mayor

ATTEST:



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Kara John, Town Clerk

