

RESOLUTION NO. \_\_\_\_\_

A RESOLUTION OF THE TOWN OF PITTMAN CENTER, TENNESSEE,  
DESIGNATING SIGNATURES FOR THE ISSUANCE OF CHECKS IN  
ACCORDANCE WITH GENERALLY ACCEPTED ACCOUNTING PRINCIPLES.

Whereas, the *Internal Control and Compliance Manual for Tennessee Municipalities*, as provided by the State of Tennessee Comptroller of the Treasury, indicates that municipalities should have at least two signatures on each check issued; and

Whereas, generally accepted accounting principles, as utilized by municipal audit firms, almost universally require at least two signatures on checks, and an audit finding will generally be issued if this is not the case; and

Whereas, the Town of Pittman Center is committed to protecting public funds in the most effective manner possible; and

Whereas, such signatures should be identified and accepted by the Board of Mayor and Aldermen by Resolution in a regular public meeting;

Now, therefore, be it resolved by the Board of Mayor and Aldermen of the Town of Pittman Center, Tennessee, that:

All checks issued by the Town of Pittman Center, Tennessee shall contain the signatures of both the City Administrator and the Mayor.

PASSED AND ADOPTED BY THE BOARD OF MAYOR AND ALDERMEN OF  
THE TOWN OF PITTMAN CENTER, TENNESSEE ON THIS \_\_\_ DAY OF \_\_\_\_,  
2017.

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Mayor

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City Recorder