RESOLUTION NO. 26-020

**RILEY PURGATORY BLUFF CREEK WATERSHED DISTRICT
BOARD OF MANAGERS**

ACKNOWLEDGING ACCOUNTING AND PAYMENT SOFTWARE UPDATES AND SUSPENDING CERTAIN PROVISIONS OF INTERNAL CONTROLS AND PROCEDURES FOR FINANCIAL MANAGEMENT

Manager Duevel moved the adoption of the following resolution, seconded by Manager Stovring:

WHEREAS, on October 1, 2025, the Board of Managers selected Berry, Dunn, McNeil & Parker LLC (BerryDunn) to provide accounting services to the District effective January 1, 2026;

WHEREAS, as BerryDunn assumed responsibilities for the District's accounting, it recommended that the District transition to Sage Intacct for fund accounting and Bill.com for bill payment;

WHEREAS, the accounting principle of separation of duties is fundamental to the District's Internal Controls and Procedures for Financial Management, and this principle is reflected in the policy's dual authorization requirement for two signatures on a paper check; Bill.com automates the separation of duties by allowing users to define roles so that the person who enters a bill cannot approve it, and the person who approves it cannot necessarily pay it; unlike physical checks, Bill.com creates a permanent, timestamped, unalterable log of each step, including which user uploaded, approved, and paid the bill;

WHEREAS, Section VII of the current policy provides that " all checks, drafts or other orders for the payment of money, notes or other evidence of indebtedness issued in the name of the District shall not be valid unless signed by two managers, except that a check, draft or other order for payment of less than $100 is valid with one manager's signature;" further, there are other provisions of the current Internal Controls and Procedures for Financial Management policy that will likely need to be revised and updated given the District's use of new fund accounting and bill payment software;

NOW, THEREFORE BE IT RESOLVED that the Board of Managers hereby acknowledges use of the new software recommended by BerryDunn, Sage Intacct for fund accounting and Bill.com for bill payment, and finds that the District's use of this software will provide for improved fund accounting reports and superior separation of duties in the payment process;

BE IT FURTHER RESOLVED that the Board of Managers hereby temporarily suspends Section VII of the Internal Controls and Procedures for Financial Management providing for dual signatures on physical checks, and any other provision of the current policy which may conflict with use of Sage Intacct and Bill.com for three months to allow for the policy to be revised to conform to new software and payment procedures; and

BE IT FINALLY RESOLVED that the Board of Managers requests that the Governance Committee and Auditing & Finance Committee report to the Board of Managers by its July 15, 2026, meeting with recommendations to update the Internal Controls and Procedures for Financial Management accordingly.

The question was on the adoption of the Resolution and there were 5 yeas, 0 nays, and 0 abstentions as follows:

	Yea	**Nay**	**Abstain**	**Absent**
CRAFTON	X			
DUEVEL	X			
NELSON	X			
PEDERSEN	X			
STOVRING	X			

Upon vote, the president declared the resolution adopted.

Dated: April 15, 2026.