

# The Do's and Don'ts of Your Last Six Months in Office

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# **BUDGET ISSUES**

## **LAST QUARTER OF TERM EXPENDITURE LIMIT FOR OUTGOING BOARD:**

- **Section 21-35-27 limits expenditures and obligations to one fourth of the budget during April, May and June during an election year. This law excludes purchases which are subject to the purchase law (Section 31-7-13), emergency purchases and purchases which are seasonal in nature.**



# **BUDGET ISSUES**

## **FIRST QUARTER BUDGET REVISION LIMIT FOR INCOMING BOARD:**

- **Section 21-35-25 limits a newly elected board's authority to revise the budget during its first three months in office. The incoming board is limited to only one revision of the budget. This one revision can only be made if a deficit is indicated; and no later than the first regular meeting in August.**



# BUDGET ISSUES

- **This means (unless absolutely necessary) the incoming board should wait until the first meeting in August to make its revision. Being their only revision, they are locked into these budget numbers for the balance of the fiscal year; unless there is a budget emergency as defined in Section 21-35-19.**



# END OF TERM REVIEW

- **Municipal elected officials (mayor, board members, clerks, etc.) are elected or appointed for four year terms of office. The outgoing officials only have authority through June.**
- **Their actions are not binding upon the incoming officials. An "end of term review" of appointments, contracts and policies should be made to determine if any business is outstanding.**



# END OF TERM REVIEW

## STATUS OF CONTRACTS:

- **Contracts do not have to expire on June 30. However, the incoming officials may cancel, change or acknowledge the existing agreements.**
- **This means you should clean up documentation of your actions; and complete any business you don't want left to the next board's discretion.**



# END OF TERM REVIEW

## STATUS OF OFFICERS AND OTHER APPOINTMENTS:

- Section 25-1-7 and 25-1-1 authorize an officer to continue in office until a successor is appointed (or elected). Section 25-1-37 makes the acts of an officer in possession of an office valid, even if he/she does not legally hold the office. Officers and employees continue with their duties as currently assigned; until the new board takes an official action to make a change.



# END OF TERM REVIEW

- **An incoming board should have a list of who does what, and the source of their authority. This means the list should provide the names, titles (duties), and minute book reference to the order granting the authority.**





# END OF TERM REVIEW

## REVIEW OF EMPLOYEES DUTIES:

- **While employees may not have statutory duties, their functions may be essential to the continuation of municipal services. A determination should be made that public safety, health and other functions of municipal government are not compromised. For example, outgoing elected officials (such as a mayor) may have been performing additional work (department head or task) the new official does not intend to continue.**



# **END OF TERM REVIEW**

## **STATUS OF POLICIES AND PROCEDURES:**

- A review of all municipal policies and procedures should be made. With the start of the new term of office, the incoming officials become responsible for the activities (or failure to act) of the municipality. Determination should be made regarding what has to be done, how things are done, and that they are done legally**



# **END OF TERM REVIEW**

## **RECOMMENDED POLICIES AND PROCEDURES TO REVIEW:**

- **(1) Board Meeting Procedures**

**How are motions made, how are votes taken, may the public speak, what detail is recorded in the minutes, who approves the minutes per Sec. 21-15-33, etc.**



# END OF TERM REVIEW

- **(2) Purchasing and Contracting Procedures**

**Who may contract/purchase, how is the contract (purchase order, etc.) documented, who may declare emergency purchases, etc.**

- **(3) Employee Personnel Policy**

**How leave is earned and used, what holidays are paid and who works on holidays, how hourly pay is documented, how are employees hired and fired, etc.**



# END OF TERM REVIEW

- **(4) Claim Verification Procedure**

**Does the city owe this claim? Who contracted the bill?**

**Were the services received? Were purchase laws followed?**

**Is the payment within the budget, etc.**

- **(5) Budget Procedure**

**Do procedures follow state law, who prepares, do departments know what information to provide, who works out a timing schedule for publications and hearing, etc.**



# END OF TERM REVIEW

- **(6) Disaster Procedures**

**Has the MEMA plan been adopted, who does what, are there contact points, where are resources available, are FEMA assistance requirements understood, what state laws have to be followed, etc.**



# END OF TERM REVIEW

- (7) No Policy?????

If the legislative branch (the board) fails to adopt procedural policies, the executive branch (mayor, other officers) should develop these policies (in writing). Policies of authority must be board authorized.

- (8) Form and Understanding of Policies

All policies should be in writing, distributed to those affected, and those affected should sign an acknowledgment of receipt and understanding.



# **TRANSFER OF RESPONSIBILITY**

## **PERSONAL PROPERTY - CONDUCT AN INVENTORY:**

**An inventory of municipal property should be made at the end of the term of office. Should property be missing or misrepresented in the records, this inventory will document when the problem happened (which term); and allow the current board an opportunity to officially address the problem. [May hire CPA to advise and observe].**





# **TRANSFER OF RESPONSIBILITY**

## **CASH - CONDUCT CASH COUNTS AND RECEIPT CUT OFFS:**

**All cash should be accounted for by official cash count at the end of the term of office. The last receipt issued should be documented for verification. As with other property, this is a verification that the cash was or was not there at the end of the term [May hire CPA to advise and observe].**



# CLEAN UP THE LOOSE ENDS

**You cannot fix a problem after you leave office, so do it now.**

- **Prepare documents that were overlooked. Authorizations, appointments, etc. found by the "end of term review" to not be properly documented.**
- **"Nunc Pro Tunc" is a legal term that means "now for then". This term is used in Attorney General's opinions describing the authority of a board to clarify prior actions.**



# STATUS REPORT

- It is highly recommended that the out going officers prepare a "status report" for the incoming officers. This report should provide necessary information for a smooth transition. The report should document understandings regarding the issues suggested in this material, and address any other outstanding activities of the municipality.



# **TRAVEL AND EXPENSE AUTHORIZATION – INCOMING OFFICIALS**

- **The outgoing board may authorize training for incoming elected officials [Sec. 21-17-5 (4)]. This training may occur prior to taking office. Generally, the Miss. Municipal League holds its convention in early July of an election year for the benefit of the new officials.**
- **The new board should know its travel to the convention must be officially authorized before travel reimbursable travel expenses are incurred (Sec. 25-3-41).**



# Questions

