

**ESTABLISHING COUNTY BANK ACCOUNTS**  
**Adopted 8-12-03**

**1. PURPOSE**

The purpose of this policy is to adhere to previous auditor's comments regarding the importance of appropriate controls when new bank accounts are established in the name of Tuscola County.

**2. POLICY**

Per the recommendation of the County auditors, all bank accounts established using the County identification number are authorized only by official action of the Tuscola County Board of Commissioners. No elected or appointed official of Tuscola County has the authority to establish a bank account in the name of Tuscola County without the Board of Commissioners' action.