

COMUNE DI FRAZZANO'
CITTA' METROPOLITANA DI MESSINA

N. 19 Reg.

del 26.07.2018

COPIA DELIBERAZIONE
DEL CONSIGLIO COMUNALE

OGGETTO: Nomina commissione elettorale comunale

L'anno **duemiladiciotto** il giorno **ventisei** del mese di **luglio** alle ore **19,30** e segg., nella sala delle adunanze consiliari di questo Comune, alla seduta di inizio disciplinata dal comma I dell'art. 30 della L.R. 6.03.1986, n. 9, esteso ai Comuni dall'art. 58 della stessa L.R., in **sessione ordinaria** prevista dall'art. 31, Legge n. 142/90, recepito dalla L.R. n.48/91, che è stata partecipata a norma dell'art. 48 dell'O.EE.LL, con nota prot. n.3358 del 19.07.2018 risultano all'appello nominale:

Consiglieri comunali	presenti	Consiglieri comunali	Presenti
1. MUGLIA Rosalia Linda	SI	6.IMBROSCI' Marco	SI
2. CASTROVINCI Marzia	SI	7. CANGEMI Emanuele	SI
3. Lo SARDO Antonino	SI	8.CARCIONE Antonino	SI
4. FRAGALE Marisa	SI	9.MIRACULA Nunziatina Maria	SI
5. FRAGALE Lorenzo	SI	10.DI PANE MASI Giuseppe	SI

ASSEGNATI 10 | **IN CARICA 10** | **PRESENTI 10** | **ASSENTI ==**

Risultato legale, ai sensi del citato comma dell'art. 30 della L.R. 06.03.1986, n. 10 il numero degli intervenuti, assume la Presidenza il Sig. Lo Sardo Antonino

Partecipa per l'Amministrazione Comunale il Sindaco Ing. Gino Di Pane.

Assiste il Segretario Comunale D.ssa Agostina Monia Lenzo.

Ai sensi dell'art. 184 ultimo comma dell' O.A.EE.LL. vengono scelti scrutatori i Sigg: Carcione Antonino, Imbrosci Marco, Castrovinci Marzia

La seduta è Pubblica

1. The first part of the document discusses the importance of maintaining accurate records of all transactions. It emphasizes that this is crucial for ensuring the integrity of the financial statements and for providing a clear audit trail. The text notes that any discrepancies or errors in the records can lead to significant complications during an audit and may result in legal consequences for the organization.

2. The second part of the document outlines the specific procedures for recording transactions. It details the steps involved in the accounting cycle, from identifying the transaction to posting it to the appropriate ledger accounts. The text stresses the need for consistency and accuracy in the recording process, as well as the importance of regular reconciliations to ensure that the books are balanced and up-to-date.

3. The third part of the document discusses the role of internal controls in preventing errors and fraud. It highlights the importance of segregation of duties, authorization requirements, and regular reviews of the accounting records. The text notes that a strong internal control system is essential for protecting the organization's assets and ensuring the reliability of its financial information.

4. The fourth part of the document addresses the issue of documentation. It emphasizes that every transaction must be supported by proper documentation, such as invoices, receipts, and contracts. The text notes that this documentation is not only required for legal purposes but also serves as a valuable reference for the organization's management and for external auditors.

5. The fifth part of the document discusses the importance of transparency and communication in the accounting process. It notes that management should be kept informed of the organization's financial performance and any potential issues that may arise. The text also emphasizes the importance of clear communication with external stakeholders, such as investors and creditors, to ensure that they have a clear understanding of the organization's financial health.

6. The sixth part of the document discusses the role of technology in modern accounting. It notes that the use of accounting software and other digital tools can significantly improve the efficiency and accuracy of the accounting process. The text also discusses the importance of data security and the need to implement robust cybersecurity measures to protect the organization's financial data from unauthorized access and theft.

7. The seventh part of the document discusses the importance of staying up-to-date on changes in accounting standards and regulations. It notes that the accounting profession is constantly evolving, and organizations must stay informed of the latest developments to ensure that their accounting practices remain compliant and accurate. The text also discusses the importance of ongoing professional development for accountants and other financial professionals.

8. The eighth part of the document discusses the role of ethics in the accounting profession. It emphasizes that accountants have a duty to act with integrity and to provide accurate and unbiased financial information. The text notes that ethical behavior is essential for maintaining the trust of the public and for ensuring the long-term success of the accounting profession.

9. The ninth part of the document discusses the importance of collaboration and teamwork in the accounting process. It notes that accounting is a complex and multi-faceted field, and organizations must have a strong team of professionals working together to ensure that all aspects of the accounting process are covered. The text also discusses the importance of clear communication and collaboration between different departments within the organization.

10. The tenth part of the document discusses the future of accounting. It notes that the accounting profession is facing significant challenges, such as the increasing use of automation and artificial intelligence. However, the text also notes that there are many opportunities for growth and innovation in the field, and that accountants who embrace change and continue to learn and develop will be well-positioned to succeed in the future.

IL PRESIDENTE DEL CONSIGLIO

F.to Antonino Lo Sardo

Il Consigliere Anziano

F.to Dott.ssa Rosalia Linda Muglia

Il Segretario Comunale

F.to Dott.ssa Agostina Monia Lenzo

| La presente deliberazione è stata dichiarata immediatamente esecutiva ai sensi dell'art.12, comma 2° della Legge Regionale 3.12.1991.

Frazzanò,li

Il Segretario Comunale: F.to Dott.ssa Agostina Monia Lenzo

CERTIFICATO DI PUBBLICAZIONE

Il sottoscritto Segretario Comunale certifica, su conforme attestazione del Responsabile, che la presente deliberazione è stata pubblicata all'Albo Pretorio On-line per 15 giorni consecutivi. Dal

Al **Reg. N.**

Frazzanò, _____

Il Segretario Comunale
Dott. ssa Agostina Monia Lenzo

CERTIFICATO DI ESECUTIVITA'

Si certifica che la presente deliberazione è divenuta esecutiva il
in quanto:

| | Resa immediatamente esecutiva dal Consiglio Comunale (art.12,comma 2°, della legge regionale 03/12/1991, n.44)

| decorsi dieci giorni dalla pubblicazione (art.12, comma 1°, della legge regionale 03/12/1991, n.44)

Frazzanò, li

Il Segretario Comunale
F.to Dott.ssa Agostina Monia Lenzo

La presente deliberazione, in data _____, è stata trasmessa per l'esecuzione ai seguenti uffici:

**|_| - Ragioneria ; |_| - Tecnico ; |_| - Economato; |_| - Anagrafe ; |_| - Serv.Soc.
|_| - Segreteria; |_| - VV.UU. ; |_| - Biblioteca; |_| - Tributi.**

IL RESPONSABILE DEL SERVIZIO

COMUNE DI FRAZZANO
PROVINCIA DI MESSINA

**P. C. C. all'originale per uso
amministrativo**

Frazzanò 26.07.2018

