



Estado de Alagoas

PREFEITURA MUNICIPAL DE DELMIRO GOUVEIA

LEI Nº 165 - DE 29 DE AGOSTO DE 1964

Autoriza o poder executivo a abrir um crédito especial na quantia de Cr\$=1.800.000,00 e contém outras providências.

A CÂMARA MUNICIPAL DE DELMIRO GOUVEIA DECRETA, E EU PREFEITO MUNICIPAL, SANCIONO A SEGUINTE LEI:

Art. 1º - fica o poder executivo autorizado a abrir um crédito especial na quantia de Cr\$1.800.000,00, a saber,

A José Bezerra da Silva, pela venda de
(1) um caminhão, marca "CHEVROLET", -
ano 1959, cor azul Cr\$1.800.000,00

Art. 2º - Como recurso à abertura do crédito em apreço será utilizado o excesso de arrecadação verificada no corrente exercício.

Art. 3º - Esta lei entrará em vigor na data de sua publicação, revogadas as disposições em contrário.

prefeitura Municipal de Delmiro Gouveia, 29 de agosto de 1964.

Delmiro Gouveia - prefeito.

Alcides Ruy de Oliveira - secretário.

publicado na Secretaria da prefeitura Municipal de Delmiro Gouveia, em 29 de agosto de 1964.

Alcides Ruy de Oliveira
Secretário.

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 data and for facilitating the audit process. The text also mentions that proper record-keeping helps in identifying any discrepancies or errors in a timely manner.

2. The second part of the document focuses on the role of the internal control system. It states that a well-designed internal control system is essential for preventing and detecting fraud, as well as for ensuring the accuracy and reliability of the financial statements. The document highlights the need for a strong internal control environment, supported by a clear policy and procedure manual.

3. The third part of the document addresses the issue of segregation of duties. It explains that this is a key principle of internal control that helps to reduce the risk of error and fraud by ensuring that no single individual has control over all aspects of a transaction. The document provides examples of how segregation of duties can be implemented in various departments.

4. The fourth part of the document discusses the importance of regular communication and reporting. It notes that management should receive timely and accurate information about the company's financial performance and internal control issues. This enables them to take corrective action as needed and to make informed decisions about the company's future.

5. The fifth part of the document covers the topic of employee training and awareness. It stresses that all employees should be trained on the company's internal control policies and procedures. This helps to ensure that everyone understands their role in maintaining the integrity of the financial data and in preventing and detecting fraud.

6. The sixth part of the document discusses the role of the external auditor. It explains that the external auditor provides an independent and objective assessment of the company's financial statements and internal control system. This helps to build confidence among investors and other stakeholders in the company's financial reporting.

7. The seventh part of the document concludes by summarizing the key points discussed. It reiterates that maintaining accurate records, implementing a strong internal control system, segregating duties, communicating regularly, and providing employee training are all essential for ensuring the integrity and reliability of the financial data. The document also notes that these measures are critical for the long-term success and sustainability of the company.