



OFFICE OF THE AUDITOR-CONTROLLER
STANDARD PRACTICE MANUAL

No.: III-C-2-1.1

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Date: 04-29-87

By: *Elmer Lee*

Effective: 5-5-87

Approved by: *Anthony Bellanca*

Division

Specialized Accounting Division

SUBJECT

FORM 11 - FISCAL APPROVAL

I. **PURPOSE:** To provide standard procedures for preparing Form 11 Submittals to the Board of Supervisors which involve fiscal (accounting) actions to assure compliance with required Generally Accepted Accounting Principles (GAAP) and other governmental regulations.

II. **LEGAL AUTHORITY:**

- A. Board Policy B-4 - Fees
Board Policy A-5 - Board of Supervisors' Agenda Procedure
Board Policy A-30 - Grants
- B. Board Resolution of 6-17-57 (which is a direct quote of Government Code 3.5 - 26881).

"The Auditor-Controller shall prescribe and shall exercise a general supervision over the accounting forms and methods of keeping the accounts of all offices, departments and institutions under the Board of Supervisors and all districts whose funds are kept in the County Treasury."

III. **SCOPE:** Any request that requires action in the following major areas of involvement must receive fiscal approval prior to being submitted to the Administrative Office:

- A. Budgetary and/or general ledger accounts.
- B. Transactions between funds.
- C. Fees, charges, rates etc. (New or Revised).
- D. Assets, residual equity transfers, operating transfers.
- E. Discharge of accountability, e.g. cash, accounts receivable.
- F. Grants, contracts and other reimbursable programs.

IV. **PROCEDURES:**

- A. Affix all signatures and approvals to the request before submitting it to the Auditor-Controller, and deliver it no later than noon Friday to insure compliance with the Administrative Office deadline of noon Monday. Holidays will affect this date sequence.
- B. Attach a "Schedule A" to the request if the accounting involves more than four (4) lines and refer to the schedule as a part of the motion.
- C. Identify the source of the new funds if financing resources are increased.
- D. Address changes to budgetary accounts in whole dollars. These changes do not transfer funds; they increase or decrease appropriation and financing resources.
- E. Include the following information if your department is an Internal Service Fund or Enterprise Fund requesting approval for an asset purchase.

- 1. Increase appropriations: Fund-Dept-8-8XX \$(Whole Dollars). (Be sure to include freight, taxes, installation etc.)



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2. Include the following statement as an offset to the asset detail.
"Capital asset entries will be made by the Auditor-Controller through the use of special proprietary fund accounting controls."
 3. Include the accounting required for charges to depreciation, interest or other expenses, and detail all offsetting sources of funding related to the asset purchase requested.
- F. Attach supporting data so the intention and required accounting can be verified, when applicable.
- G. Contact the Office of the Auditor-Controller before you commit the request to paper, if you have any doubts regarding the accounting terms or fiscal actions to be requested.
- H. The Auditor-Controller's reviewing accountant will promptly notify the submitting department of a rejected request, with directions regarding changes as necessary.

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