

FISCAL MANAGEMENT GOALS

The goal of fiscal management is to maintain fiscal records and procedures of the Agency that provides protection for the resources of the Agency as well as records and procedures which generate economy, effectiveness and efficiency of the operation.

Responsibility for control of all Agency activity, including fiscal control, is vested with the Board and the Administrator. ~~Cooperation and support between project personnel and fiscal management services personnel will be necessary to accomplish the policies and procedures prescribed.~~

The Agency will operate under applicable state and federal laws, and State Department of Public Instruction ordered Generally Accepted Accounting Principles (GAAP) as required by Wisconsin Department of Public Instruction.

A Fiscal Management Policy & Procedure Manual shall be maintained by the Fiscal Administrator and approved by the Administrator. The manual will have the following priority objectives:

~~Priority Objectives:~~

- ~~A. Record keeping, which protects the Agency and its clients from misuses and/or abuse of its resources.~~
 - ~~B. Fiscal management that establishes economy in purchase and operations of the Agency and its programs.~~
 - ~~C. Fiscal management that readily accesses information for purposes of decision-making.~~
 - ~~D. Fiscal record keeping that provides the Agency's constituents and the general public with accountability for its operation in an easily understandable format.~~
 - ~~E. Detailed budgeting of all CESA #9 sponsored activities to insure that each program is satisfactorily funded and that costs are substantiated and equitable.~~
- Document and formalize accounting policies and procedures.
 - Establish record keeping practices and internal controls which protect the Agency and its clients from misuses and/or abuse of its resources.
 - Provide fiscal management that establishes economy in purchase and operations of the Agency and its programs.
 - Facilitate fiscal management that readily accesses information for purposes of decision-making.

- Maintain fiscal record keeping that provides the Agency's constituents and the general public with accountability for its operation in an easily unstandable format.
- Provide detailed budgeting of all CESA #9 sponsored activities to ensure that each program is satisfactorily funded and that costs are substantiated and equitable.

Tentative Approval: February 3, 1988

FINAL APPROVAL: July 6, 1988

Revised and Approved: April 2, 2003

Revised and Approved: May 2, 2016