



STATE & FEDERAL GRANTS MANUAL



## General Information

Hopkins County has established fiscal procedures that apply to all financial transactions regardless of the funding source. Procedures that are related directly and/or indirectly to state and federal grant programs are included in this chapter. The purpose of these guidelines is to provide a reference to the fiscal requirements and procedures necessary for responsible financial management of the county's state and federal grant programs. The intent is to guide grant recipients as well as administrative and support staff in the proper accountability and management of state and federal grant funds as prescribed by law.

The staff of the Auditor's Office shall be responsible for developing and enforcing procedures for Hopkins County. These procedures shall constitute the administrative regulations and shall consist of guidelines, handbooks, manuals, forms and any other documents defining standard operating procedures. The County Auditor shall approve this State and Federal Grants Manual on an annual basis, or as appropriate, if federal, state or local changes in regulations or policy warrant immediate changes.

## Auditor's Office Mission Statement

To provide financial leadership; ensure the availability of timely, accurate, and meaningful financial information on the fiscal affairs of the county; protect county assets; maintain accurate financial and accounting records; and fulfill the statutory authority conferred on the County Auditor.

## Auditor's Office Staff

The Auditor's Office staff shall perform multiple roles; however, adequate controls of separation of duties shall be maintained at all times. The auditor's staff consists of:

### ADMINISTRATION

DEPARTMENT MAIN NUMBER	903/438-4012
SHANNAH AULSBROOK, County Auditor	903/438-4010
MARSHELLE AVENT, First Assistant Auditor	903/438-4011

### GRANT ACCOUNTING

BETH WISEBAKER, GRANT MANAGER	903/438-5046
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### ACCOUNTS PAYABLE

SHELLY WISER	903/438-4012
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### INTERNAL AUDIT

KATHERINE JANWAY	903/438-4008
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All Auditor's Office staff are expected to comply with the following objectives:

- Meet our statutory responsibility
- Ensure the proper accounting for receipts and disbursements
- Establish processes to safeguard and properly manage county assets
- Maintain a continuous auditing of all financial transactions
- Safeguard the financial integrity of the county
- Ensure compliance with all statutes and Commissioners Court policies and mandates
- Monitor allocation of resources and expenditures
- Develop and maintain a skilled work force committed to quality and timely performance

Each staff member shall have an up-to-date job description on file with Human Resources. Changes to job descriptions should be made when substantial changes occur in job duties or responsibilities.

### **General Ledger Maintenance**

Transactions shall be posted to the general ledger on a daily basis to ensure timely and accurate reporting. The First Assistant, Director of Accounting and Accounting Division staff is responsible for monitoring the general ledger and managing the operational accounting. The general ledger shall be reviewed for accuracy on a monthly basis in areas such as, but not limited to the following:

- Verify cash balances equal the respective bank monthly statements
- Review aged purchase orders, receivables and payables
- Verify funds are accurate and all transactions have been posted
- Verify all reconciling items are posted to the general ledger

Changes to the general ledger should be posted within the same fiscal period as the changes occurred or as soon as practicable. Month-end and annual closing procedures have been developed to ensure that all routine transactions, applicable to the fiscal period, have been posted to the general ledger and all adjusting or correcting entries resulting from reconciliation procedures have been made.

### **General Ledger Transactions**

All general ledger financial transactions including journal entries, cash receipts, etc. shall require the following minimum data:

- Date of the general ledger transaction
  - The date of the transactions should be within the posting fiscal year, unless approved by the County Auditor.
- General ledger account code(s)
- Transaction number