

SUBJECT: ACCOUNTING SYSTEM

EFFECTIVE  
DATE: 01-28-10 (replaces 04-04-08)

APPROVED BY:

Reviewed (no changes): \_\_\_\_\_  
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Executive Director

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POLICY

It is the policy of McIntosh Trail CSB to maintain an accounting system in accordance with Governmental Generally Accepted Accounting Principles (GAAP); Governmental Auditing Standards through State of Georgia, Office of Audits; and the Single Audit Act (Circular A 133) as set forth by the OMB, Office of Management and Budgets for State and Local Governments and Non-Profit Organizations Expending Federal Awards.

PROCEDURE

The responsibility for developing a system of internal controls and accounting routines to meet the Regulations/Procedures of the above stated entities, is the responsibility of the Financial Resources Department.

All programs/departments will comply with conditions contained in the Provider Manual and contract as set forth by the Department of Behavioral Health and Developmental Disabilities for current fiscal year.

Reference: JCO Chapter LD