

Section 5 – Fiscal Management

New York State Law Enforcement Accreditation Program

5.2 Accounting – System and Responsibility

ADMINISTRATION

STANDARD 5.2 **The agency has a written directive or other documentation that outlines an accounting system for its budget including:**

- A. Designating the position or component responsible for fiscal management, and;**
- B. The preparation of at least quarterly status reports showing:**
 - **Initial appropriation for accounts or programs;**
 - **Balances at the commencement of each period;**
 - **Expenditures and encumbrances made during the period; and**
 - **Unencumbered balances.**

Commentary: Due to the diversity of agencies in the state, it is recognized that there will be different types of fiscal systems in place. Allowances will be made for agencies which have fiscal systems not under the direct control of the chief law enforcement officer. However, any such system must give the chief law enforcement officer the ability to determine the fiscal status of the agency's budget at any given time.

Compliance Verification Strategies

Assessors may seek to verify compliance with this standard by using one or more of the strategies listed below. There may be other strategies identified by the agency which could also be acceptable.

1. The written directive or other documentation describing the internal accounting system used by the agency is provided.
2. Copies of agency financial reports are available. The reports are up-to-date and contain all elements required by the standard.
3. All budget forms and documents used in the preparation of financial reports are available for review.
4. Interview(s) with personnel responsible for preparing these quarterly status reports to verify staff knowledge of and compliance with the system.