

TOPIC	INTRODUCTION	SUB-SECTION 01.60.00
SECTION	AGENCY RESPONSIBILITIES	ISSUANCE DATE MAY 1, 2017
SUB-SECTION		REVISED - 2018

Agency Responsibilities

Everyone has a responsibility for ensuring compliance with the policies and procedures outlined in the MAAP manual and with state laws and regulations. Agency management is ultimately responsible for the accuracy and completeness of its agency's accounting and financial records and reports, including compliance with applicable laws and regulations. DFA provides fiscal leadership by supporting and assisting agencies in their compliance with state and federal financial reporting requirements and generally accepted accounting principles (GAAP).

Agency heads have overall responsibility for ensuring the enforcement of the fiscal management programs and procedures defined by DFA. Depending on the size of the agency, this could range from being familiar with detail processing procedures to being in a review and approval position and evaluating operating results with agency management or staff. Agency heads should have a thorough knowledge of the material presented in the MAAPP manual.

Agency accountants perform accounting procedures or have the responsibility of supervising and training the support staff that perform the accounting processing. Agency accountants should have a thorough knowledge of the material presented in the MAAPP manual.

Agency support personnel work under the direct supervision of agency accountants who determine their specific duties and responsibilities. Support staff should be thoroughly knowledgeable of operating procedures necessary for the proper performance of their duties.