



# WISCONSIN ACCOUNTING MANUAL

Department of Administration – State Controller’s Office

<b>Section</b>	<b>01</b>	<b>INTRODUCTION</b>	<b>Effective Date</b>	<b>7/1/2015</b>
<b>Sub-section</b>	<b>03</b>	<b>Department of Administration Responsibilities</b>	<b>Revision Date</b>	<b>04/04/2022</b>

## BACKGROUND

Article VIII, Section 2 of the State Constitution provides that no money shall be paid out of the treasury except in pursuance of an appropriation by law. State Statutes require that the Secretary of the Department of Administration and the State Treasurer approve all payments. The Secretary of the Department of Administration exercises detail appropriation unit (allotment control) over all agency appropriations, approves all encumbrances, and is responsible for auditing expenditures prior to disbursement. Agencies have delegated authority to pre-audit claims pursuant to their respective *cooperative agreements on accounting, auditing, and internal control* agreements.

The Department of Administration, through the State Controller’s Office (SCO), maintains the State's accounting system. This system provides the financial data necessary for the financial management and control of all state accounts. The SCO also maintains the general ledgers for all funds of the state, including the General Fund, which serves as the basis for the preparation of the State's Annual Fiscal Report required under s. 16.40(3), Wis. Stats.

## PROCEDURES

### SCO Organization

*State Controller – Angela Thomas*

*Deputy State Controller – Joanne Thomas*

<b>Section</b>	<b>Description</b>	<b>Manager</b>
Accounting Services	Enterprise Accounting and Annual Fiscal Report (AFR)	Karolyn Cassidy, CPA
Audit Services	Internal Audit and Agency Travel Control	Zach Picknell, CPA
Business Partner Services	Supplier Table and Customer Table	Eric Wittwer
Cash Management Operations	Daily cash position, bank deposits and withdrawals, bank account reconciliation	Susan Royer
Capital Accounting Services	Capital projects accounting and debt service amortization	Derik Binger, CPA
Central Payroll and Leave Accounting Services	Enterprise Payroll and Leave Accounting	Catherine Grothe
Financial Reporting Services	Annual Comprehensive Financial Report (ACFR)	Justin Kennedy, CPA
Treasury Services	Banking contracts, cash flow, E-Pay services, federal draws, Local Government Investment	Sharon Hughes



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## Wisconsin Accounting Manual - Subject Matter Experts

SCO has designated the following staff as experts in the functional areas listed below. Please contact these individuals via email if you have questions on Wisconsin Accounting Manual policies and procedures in the area.

NOTE: These individuals should not be contacted for PeopleSoft “system” types of questions – please contact STAR Support.

WAM Section	WAM SME	WAM SME Backup
01 Introduction	Angela Thomas	Joanne Thomas
02 Chart field Coding	Justin Kennedy	Aaron Stoltenberg
03 Budgeting	Troy Syverud	Karolyn Cassidy
04 Encumbrances	Karolyn Cassidy	Cory Faber
05 Accounts Payable, Inter/Intra Unit Payments & Transfers	Kimberly Sell	Kari Gandolfo
06 Expenditures and Travel	Ona Yttri	Kimberly Sell
07 Revenue and Accounts Receivable	Sharon Hughs	Kelly Anderson
08 General Ledger, Adjustments and Closing	Karolyn Cassidy	Bill Newman
09 Treasury	Susan Royer	Jessica Christenson
10 Contracts, Grants and Federal Draws	Kelly Anderson	Sandrine Lengue
11 Project Costing	TBD	
12 Reporting	Justin Kennedy	Brandy Pellett
13 Security	Zach Picknell	Sho Hibino
14 Internal Controls	Zach Picknell	Kendra Neuman
15 Fiscal Year Supplements	Karolyn Cassidy	Bill Newman
16 Inventory, Trackable Assets and Capital Assets	Derik Bingner	Kristi Wiegel
17 Payroll	Catherine Grothe	Sandy Karnovsky
18 Period End	Karolyn Cassidy	Zach Picknell