

**STATE OF WISCONSIN
STATE ACCOUNTING MANUAL**

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Department of Administration Responsibilities

The State Constitution provides that no money shall be paid out of the State Treasury except as appropriated 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.

The Department of Administration, through its State Controller's Office (SCO), maintains the State's accounting system. WiSMART 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 serve as the basis for the preparation of the State's Annual Fiscal Report required under ss. 16.40(3). See Appendix A of this sub-section for SCO organization chart.

Central Payroll and Leave Accounting Section

The Central Payroll and Leave Accounting Unit responsibilities include:

The provision of payroll and leave accounting functions to 48 state agencies. The UW and most legislative agencies are not serviced by this unit. This unit processes a biweekly payroll of approximately 33,000 state employees. The provision of 14 employee bargaining units and nonrepresented employees' pay plans are implemented through the system.

The coordination of efforts between the Department of Employment Relations which negotiates and administers the pay plans, and the Department of Employee Trust Funds which administers the fringe benefit provisions of the state law.

The provision of pay, leave and tax withholding information to state agencies and other various governmental bodies.

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Financial Reporting Section (FRS)

The Financial Reporting Section is primarily responsible for reporting the financial condition of the State of Wisconsin in accordance with generally accepted accounting principles (GAAP). This responsibility includes:

Development and Maintenance of the policies and procedures utilized in the conversion of accounting information, as recorded on the state's central accounting system, to conform with generally accepted accounting principles, for use in the State's Comprehensive Annual Financial Report.

Development and maintenance of a system for the dissemination, retrieval and processing of information required to generate the State's Comprehensive Annual Financial Report.

Preparation of the GAAP basis financial statements for the state's general fund for inclusion in the State's Comprehensive Annual Financial Report.

Audit Section

The Audit Section responsibilities include:

Conducting internal audits of all state agencies. These audits include:

A review of an agency's internal control structure.

An evaluation of agency compliance with state statutes, and directives, policies and procedures of particular concern to DOA management.

An evaluation of agency compliance with terms of its preaudit delegation agreement.

An overall assessment of financial risk within the agency.

Coordination of the State Single Audit policies and procedures.

Assisting agencies in the development, implementation and maintenance of internal control structures.

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State Controller's Office (SCO)

Please feel free to call us for direction, if you find that you have a question that can not be answered by this manual. However, in order to ensure that your question will be answered promptly, please call directly the appropriate person on the following subject list:

<u>Subject</u>	<u>Name</u>	<u>Phone</u>
Appropriation status and coding	Anita Wachuta	7-7981
Chart of Accounts	Bob Halverson	6-2240
Garnishment	Wayne Reif	7-7986
Fringe Benefits	Mary Karow	7-7984
Payroll	David Peterson	6-2310
Single Letter of Credit/Federal Grants	Jeff Anderson	6-8347
GAAP Reporting	Marilyn Klement	6-3052
Audit	Jim Behrend	6-5411
WiSMART Security	Bill Wright	6-9636
Report Distribution	Nancy Nelson	6-3211
Vendor File	Charlene Waldron	6-5021
Capital Projects	Scott B. Thornton	6-5051
