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# FISCAL POLICY MANUAL

**POLICY M-1:** Policy for Fiscal Policy Manual Administration  
**APPROVED:** Auditor-Controller-Treasurer-Tax Collector (ACTTC)  
**AUTHORITY:** Auditor-Controller-Treasurer-Tax Collector  
**ISSUE/REVISED DATE:** October 30, 2007

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## I. PURPOSE

The purpose of this policy is to outline procedures for adopting new Fiscal Policies to this manual, or revising existing policies already included in the manual.

## II. POLICY

This policy will outline the process in which policies should be submitted and describe the level of authority necessary to approve a Fiscal Policy. A standardized policy form will be utilized reflecting who will enforce the policy and the authority for approval. The standardized format will include the purpose of the policy, a statement describing the policy, and the responsibilities that the policy addresses. (See Attachment A).

### A. Submission of policies

The Fiscal Policy Manual contains high level Fiscal Policies as approved to be included in this manual by the ACTTC. Before a policy is submitted, the Executive Committee of the ACTTC department must agree to the need. The Executive Committee is comprised of the Auditor-Controller-Treasurer-Tax Collector, the Assistant Auditor-Controller, the Assistant Tax Collector Auditor, the Assistant Treasurer, and the Administrative Services Officer for the ACTTC department.

### B. Approval of policies

Operational Fiscal policies may require multiple approvals by both the Board of Supervisors and the Executive Committee of the ACTTC, depending on the policy. While policy authority may be delegated, nothing in this Fiscal Policy Manual prohibits the County Administrator or the ACTTC's office from submitting a draft policy to the Board of Supervisors for their review, commend and approval. State Statute, Government County Code, and/or Board Resolution usually support approval of policies.

## III. RESPONSIBILITIES

The ACTTC's office is responsible for managing this Fiscal Policy Manual.