



FISCAL POLICY MANUAL

POLICY M-2: Policy for Establishment of Accounting Service Contracts
APPROVED: Auditor-Controller-Treasurer-Tax Collector (ACTTC)
AUTHORITY: Auditor-Controller-Treasurer-Tax Collector
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I. PURPOSE

To outline criteria to follow when contracting with the Auditor-Controller-Treasurer-Tax Collector's Fiscal Services Division for Accounting Services.

II. POLICY

The ACTTC's Fiscal Services division provides accounting services to County Departments, Special Districts, and other governmental entities:

1. Services provided on a contract basis.
2. Scope of services to be performed is to be clearly defined.
3. Services provided are charged solely on a cost recovery basis.
4. Services are generally to be on-going in nature, as opposed to temporary or short-term

If the agreement for services is between a County Department and the ACTTC, the contract will consist of a memorandum of understanding. If the agreement is between a governmental entity governed by its own Board and the ACTTC, a formal contractual agreement is to be executed.

III. RESPONSIBILITIES

A. Department Heads:

1. Requesting contract proposal for accounting services, identifying scope of work to be performed and estimated charges.
2. Authorizing memorandum of understanding with ACTTC upon accepting terms of proposal.

B. Governing Body of Special districts/Other Governmental entities:

1. Requesting contract proposal for accounting services, identifying scope of work to be performed and estimated charges.
2. Authorizing contractual agreement with ACTTC upon accepting terms of proposal.