



WISCONSIN ACCOUNTING MANUAL

Department of Administration – State Controller’s Office

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|--------------------|----------------|--|-----------------------|------------------|
| Section | 01 | INTRODUCTION | Effective Date | 10/1/2015 |
| Sub-section | 03 | Department of Administration Responsibilities | Revision Date | 9/7/2015 |
| SAM Ref | Intro-3 | | | |

BACKGROUND

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. 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 ss. 16.40(3).

PROCEDURES

SCO Organization

Deputy State Controller – Jeff Anderson, CPA

| Section | Description | Manager |
|---|---|----------------------|
| Accounting Services | Enterprise Accounting and Annual Fiscal Report | Karolyn Cassidy, CPA |
| Audit Services | Internal Audit and Agency Travel Control | Jim Behrend, CPA |
| Business Partner Services | Enterprise Supplier and Customer Maintenance | Lori Keil |
| Capital Accounting Services | Capital projects accounting and debt service amortization | John Martin, CPA |
| Cash Management Operations | Daily cash position, bank deposits and withdrawals, bank account reconciliation | Susan Royer |
| Central Payroll and Leave Accounting Services | Enterprise Payroll and Leave Accounting | Dennis Dissmore |
| Financial Reporting Services | Comprehensive Annual Financial Report | Cindy Simon, CPA |
| Treasury Services | Banking contracts, cash flow, E-Pay services, federal draws, Local Government Investment Pool | Sharon Hughes, CPA |



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State Controller’s Office - Subject Matter Experts

The State Controller’s Office has designated the following staff as experts in the functional areas listed. Please contact these individuals via email if you have questions on Wisconsin Accounting Manual policies and procedures. Please refer to Job Aids, End-to-End Walkthrough Session Scripts, and other STAR training/reference materials for immediate assistance with “how-to” questions. If you cannot find the help you need there, please contact STAR Support at 264-STAR (7827) or 844-WIS-STAR (947-7827).

| WAM Section | WAM SME | WAM SME Backup |
|--|------------------|-----------------------------|
| 02 Chart field Coding | Cindy Simon | Brian Bellford |
| 03 Budgeting | Kurt Petrie | Karolyn Cassidy |
| 04 Encumbrances | Karolyn Cassidy | Bill Newman |
| 05 Accounts Payable, Inter and Intra Unit Payments and Transfers | Karolyn Cassidy | Bill Newman Sara Schwoch |
| 05 Supplier Table | Lori Keil | John Oppeneer |
| 06 Expenditures and Travel | Jim Behrend | Jennifer Maly |
| 07 Revenue and Accounts Receivable | Karolyn Cassidy | Bill Newman |
| 07 Customer Table | Lori Keil | Karen Anderson |
| 08 General Ledger, Adjustments and Closing | Karolyn Cassidy | Bill Newman |
| 09 Treasury | Susan Royer | Becky Markgraf |
| 10 Contracts, Grants and Federal Draws | Donna Rosenberry | Becky Markgraf |
| 11 Project Costing | John Martin | Kit Farrelly |
| 12 Reporting | Cindy Simon | Brian Bellford |
| 13 Security | Jim Behrend | Jennifer Maly |
| 14 Internal Controls | Jim Behrend | Jennifer Maly |
| 16 Inventory, Trackable Assets and Capital Assets | Cindy Simon | Brian Bellford |