

Process	Sub-Process	What (Objective)	Why (Risk or Exposure)	RETURN TO MENU	How (Applicable Controls)	Control Number
N Budgets	N1 County Budget	Budgets are established for each fiscal period.	Unapproved expenditures may occur. Insufficient funds may exist to pay for procured goods and services.		Budgets are prepared for each fiscal period.	N1-1.1.1
		Budgets are based upon prior budgets, reasonable, documented assumptions and/or estimations.	Funds may be insufficient to pay for procured goods and services and/or funds may go unused.		Budgets are based on reasonable, documented assumptions and estimations.	N1-2.1.1
		Budget ordinances are passed / approved by legal authority (Board of Commissioners)	Unapproved expenditures may occur.		Budget ordinances are passed / approved by legal authority (Board of Commissioners)	N1-3.1.1
		Budgets are properly set up and managed.	Budgets may not comply with laws and regulations. Budgets may not adequately fund nor control County operations.		Appropriations should be by function, department, or project	N1-4.1.1
					The Budget Department monitors budgets at the level of budget adoption to ensure no over expenditures have occurred. If such over expenditures have occurred, the over expenditure is disclosed in the Stewardship and Compliance section of the notes to the financial statements.	N1-4.1.2
					Budgets are set with built-in contingencies.	N1-4.1.3
					The budget ordinance is adopted by July 1.	N1-4.1.4
					There are at least 10 days between when the budget and the budget message were presented to the board and the adoption of the budget by the board.	N1-4.1.5
		The general public is informed of the budget process and notified of key milestones and meetings.	The public does not have the opportunity to comment and provide feedback to elected officials.		Required notifications (e.g., public hearings) on the budget are issued timely.	N1-5.1.1
		Budgets are monitored. Management is made aware of issues and appropriate management action are taken.	The final amount of fund balance appropriated exceeds the fund balance available at the end of the fiscal year.		The budget ordinance authorizes the budget officer to make transfers within a function or department without changing the total appropriation to that function or department; when such transfers are made, they are reported to the Board and recorded in the minutes at the next regularly scheduled board meeting	N1-6.1.1
	Verify that all expenditures in annually budgeted funds are included in the final budget.			N1-6.1.2		