

Process	Sub-Process	What (Objective)	Why (Risk or Exposure)	RETURN TO MENU	How (Applicable Controls)	Control Number
N Budgets	N2 Departmental Budgets	Departmental budgets are established for each fiscal period; planned budget allocations within the Department to operating groups and or programs are also established.	Unapproved expenditures may occur. Insufficient funds may exist to pay for procured goods and services.		Departmental budgets are prepared for each fiscal period.	N2-1.1.1
		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 upon prior budgets, reasonable, documented assumptions and/or estimations.	N2-2.1.1
		Budgets are properly set up and managed.	Budgets may not comply with laws and regulations.		Regular, period reports are provided to departmental management; appropriate management actions are taken to stay within budgets.	N2-3.1.1
			Budgets may not adequately fund nor control County operations.		Excess funds are returned to the General Fund for reallocation.	N2-3.1.2