

**Hetlinger Community Developmental Disabilities Organization**  
**FISCAL MANAGEMENT**  
**Regulation Number: 30-64-33**

**PURPOSE:**

The purpose of this policy is to establish guidelines regarding fiscal management.

**POLICY:**

Hetlinger CDDO shall follow generally accepted accounting principles in its fiscal management.

**PROCEDURE:**

- 1.Hetlinger CDDO shall expend the funds received pursuant to its contract with the Kansas Department of Social and Rehabilitation Services, Division of Health Care Policy/Community Supports and Services, (HCP/CSS) only in accordance with the terms of that contract.
- 2.Hetlinger CDDO shall not use funds received through its contract to supplant funds previously received from local tax levies made pursuant to K.S.A. 19-4004, and amendments thereto.
- 3.A independent Certified Public Accounting firm shall conduct an annual audit of the agency's financial statements.
- 4.Any affiliates of Hetlinger CDDO who are community service providers shall be required to furnish a copy of their annual audit conducted by a certified public accountant. This requirement shall be set forth in the affiliate agreement.
- 5.Hetlinger CDDO shall not transfer funds received through its contract to any other entity, except as authorized in advance, in writing, by HCP/CSS.

Revised: 08-08-2007