



RELATIONSHIPS • RELEVANCE • RIGOR

Accounting Manual

"To view the accounting manual in its entirety, please contact our business office @Debbie Garrett to request a full copy, due to D.A.T.E.'s proprietary rights.

PURPOSE

The purpose of this Accounting manual is to document the principles and policies governing Dekalb Academy of Technology and The Environment's accounting practices.

The principles and policies provide:

- o A foundation for a system of internal controls
- o Guidance in current financial activities
- o Criteria for decisions on appropriate accounting treatment.
- o Accounting officers with direction and guidance in connection with those accounting transactions, procedures, and reports that should be uniform throughout the School.

When consistently applied throughout the school, these principles and policies assure that the various financial statements issued by the school accurately reflect the results of the school's operations. Internal controls provide a system of checks and balances intended to identify irregularities, prevent waste, fraud and abuse from occurring, and assist in resolving discrepancies that are accidentally introduced in the operations of the business.

SCOPE

The Accounting Manual is an official directive of the Board of Directors. It is published and maintained by the Headmaster as part of the general responsibility for school accounting policy assigned to the office of the Chief Financial Officer (CFO).