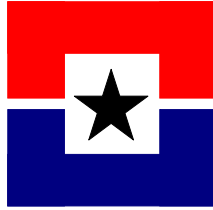


# DALLAS COUNTY COMMUNITY COLLEGE DISTRICT



## BUSINESS PROCEDURES MANUAL

### **PURPOSE:**

DCCCD Business Procedures are guidelines that provide internal controls for District procedures. Internal controls, first defined in 1949 by the America Institute of Accountants ( now the AICPA) are described in the *Internal Control Integrated Framework* by the Committee of Sponsoring Organizations of the Treadway Commission in 1992, as “a process, effected by an entity board of directors, management and other personnel, designed to provide reasonable assurance regarding the achievement of objectives in the following categories:

1. Effectiveness and efficiency of operations
2. Reliability of financial reporting
3. Compliance with applicable laws and regulations

<ul style="list-style-type: none"><li>★ <a href="#"><u>Scope</u></a></li><li>★ <a href="#"><u>Initiation of New or Revised Business Procedures</u></a></li><li>★ <a href="#"><u>Organizational Structure</u></a></li><li>★ <a href="#"><u>Revision Status</u></a></li></ul>	<ul style="list-style-type: none"><li>★ <a href="#"><u>Approval Process</u></a></li><li>★ <a href="#"><u>Rotation Schedule</u></a></li><li>★ <a href="#"><u>Procedure Format</u></a></li><li>★ <a href="#"><u>Comments/Questions</u></a></li></ul>
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<ul style="list-style-type: none"><li>★ <a href="#"><u>Procedure Index</u></a></li><li>★ <a href="#"><u>Link to: Cash Receipts On –Line Technical Manual</u></a></li><li>★ <a href="#"><u>Link to: Colleague Bulletins</u></a></li></ul>
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