



## Quality Assurance Work Instruction

CP-00-3000-09

Approved:

Date: 25 May 2004

Title: Control, Accounting System Revisions

REV  
NC

Page 1 of 3

### 1.0 POLICY/PURPOSE

Santa Barbara Applied Research, Inc. (SBAR) prepares, evaluates, and maintains complete financial records of the company's business activities. The purpose of this work instruction (WI) is to document how SBAR controls revisions to the accounting system.

### 2.0 SCOPE

This WI applies to all SBAR business units.

### 3.0 DEFINITIONS

**Delteck GCS Premier Accounting System (GCS)** GCS is a computer-based accounting system used by SBAR.

### 4.0 RESPONSIBILITIES

#### 4.1 Accounting Manager

Is responsible for identifying (as appropriate), reviewing, and approving each revision to the accounting process as described in Section 5.0.

#### 4.2 Director of Finance

Is responsible for reviewing and approving revisions to the accounting process submitted by the Accounting Manager, as described in Section 5.0.

#### 4.3 Program/Contract Managers/Employees

Program Managers, Contract Managers, and employees are responsible for identifying and reporting the need for an accounting process or reporting revision either in accordance with contractual requirements or as determined during daily operations.

### 5.0 REQUIREMENTS/PROCEDURES

#### 5.1 General

Accounting process revisions are either to 1) the usage of the Deltek GCS Premier Accounting System or 2) non-GCS aspects of the accounting process.

SBAR can not change the Deltek GCS Accounting System.

When the potential need for a revision is identified, the identifying employee reports the suggested revision to the Accounting Manager. The report is to include the reason for the proposed change and a complete description of the change. The report is also to include a description of how the proposed change would benefit and/or improve the accounting system and/or the contract.



## Quality Assurance Work Instruction

CP-00-3000-09

Approved:

Date: 25 May 2004

Title: Control, Accounting System Revisions

REV  
NC

Page 2 of 3

The Accounting Manager reviews the suggested revision and validates the requirement and determines if the revision is possible either within the Deltek GCS Accounting System or will have to be accomplished externally.

### 5.2 Revision of Deltek GCS Accounting System

If the GCS Accounting System has the means to accommodate the request, the Accounting Manager is to discuss the requirements with the reporting employee and instructs the employee on how the request would be implemented in the GCS Accounting System. The Accounting Manager documents the findings and the reporting employee files a copy of the document in the project file. A copy is also maintained in the Accounting Department.

If the revision cannot be accomplished within the Deltek GCS Accounting System program due to technical reasons, the Project Manager informs the customer. The Project Manager and the Accounting Manager meet with the customer to negotiate another means to achieve the customer's request.

### 5.3 Revision to Non-GCS Accounting System Process

When the GCS System is not able to meet the needs of the Revision Request, the Accounting Manager will discuss the situation with the reporting employee to determine how the requested requirement can be accomplished outside the System.

The Accounting Manager reviews the Revision Request and determines if the information for the revision is currently available, and if not how it is to be obtained.

If it is determined that the revision is not feasible, a written report is prepared that documents the reasons why the revision request is denied. If it is feasible and would improve/benefit the accounting process, a report is prepared that documents these findings and indicates when and how the suggested revision implemented. The Accounting Manager submits the findings to the Director of Finance and Project Manager for disposition.

The Director of Finance reviews the report in conjunction with the original request. The President/CEO approves or disapproves the revision request and forwards the determination to the Accounting Manager and the requesting employee. Copies of the complete documentation are maintained in the project file, if appropriate, and the Accounting Department.



**Quality Assurance Work  
Instruction**

**CP-00-3000-09**

**Approved:**

**Date: 25 May 2004**

**Title: Control, Accounting System Revisions**

**REV  
NC**

**Page 3 of 3**

**PREPARATION, REVIEW, AND APPROVAL OFFICIALS**

**Prepared By:**

Kirby Mulligan, Accounting Manager

**Approved By:**

Jack Hart, Director of Finance

**CONTROLLED DISTRIBUTION LIST**

**Copy No.**

Master (Electronic)

Copies

**Copy Custodian**

Accounting Manager

Web Site