

Stanislaus County Employees' Retirement Association's  
StanCERA Accounting Guidelines  
(Board Approved June 28, 2011)

The Stanislaus County accounting guidelines are the Auditor/Controller's policies and procedures to comply with generally accepted accounting principles (they are located @ <http://intranet/departments/auditor-controller/policies/accounting-guidelines> StanCERA views the accounting guidelines fair and appropriate. StanCERA adopts and will abide by the policies and procedures in the Stanislaus County accounting guidelines with the following exceptions:

As a separate legal entity, StanCERA does not participate in certain County processes, primarily the budget process. Thus StanCERA does not adopt the accounting guidelines for Budget Journal Vouchers & Budgeting for fixed assets.

As a separate legal entity, StanCERA reserves the right to modify and/or reject any of the County accounting guidelines it deems appropriate. Any such modifications and/or rejections will be documented and approved by the Retirement Board.