

Idaho Department of Correction 	<b>Policy</b>	Title: <b>Fiscal Policy</b>		Page: 1 of 1
		Control Number: <b>114</b>	Version: <b>3.0</b>	Adopted: 04-01-1992

Henry Atencio, deputy director, approved this document on 07/05/2016.

Open to the public:  Yes

<b>Revision Summary</b>
Revision date (07/05/2016) version 3.0: Updated format, made changes to reflect new IDOC organization structure.

## POLICY STATEMENT

It is the policy of the Idaho Department of Correction (IDOC) to manage its fiscal responsibilities in accordance with the Generally Accepted Accounting Principles (GAAP) and the laws of the state of Idaho.

## PURPOSE

This policy provides guidance regarding fiscal responsibilities in accordance with GAAP, Office of the State Controller, and State of Idaho law.

## SCOPE

This policy governs the fiscal responsibilities of all IDOC staff.

## RESPONSIBILITY

The financial executive officer is responsible to ensure that staff members adhere to the fiscal process outlined in this policy and all associated fiscal standard operating procedures.

The division of budget and policy must maintain and update the fiscal procedures manual on the IDOC website. The administrator of division of budget and policy, or designee, must review fiscal procedures annually and revised when necessary.

Each facility, division, and field office, and any entity conducting business as the IDOC, must be familiar with and adhere to IDOC fiscal standard operating procedures.

Written permission of the executive financial officer or designee is required for any exceptions to compliance with any fiscal procedure.

## REFERENCES

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