

DEPARTMENT OF CORRECTION 	MANAGEMENT SERVICES DIVISION	DIRECTIVE NUMBER: 114.03.03.001	PAGE NUMBER: 1 of 3
SUBJECT: Compliance with Fiscal Directives		Adopted: 1-15-95 Reviewed: 05/01 Revised: 06/19/01	

01.00.00. POLICY OF THE DEPARTMENT

It is the policy of the Board of Correction that the Department of Correction shall manage its fiscal responsibilities in accordance with the Governmental Generally Accepted Accounting Practices (GAAP), and the laws of the State of Idaho.

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03.00.00. REFERENCES

Department Policy 114, Fiscal Policy

Governmental Generally Accepted Accounting Practices (GAAP)

04.00.00. DEFINITIONS

Financial Executive Officer. The title of the Bureau Chief of the fiscal office (located in the administrative office in Boise).

State Controller's Office. The title used to refer to that elected official's office.

State Standard Accounting and Reporting System. Commonly referred to as STARS.

05.00.00. PROCEDURE

It is the responsibility of department employees to comply with fiscal directives and philosophies to insure compliance with state code and legislative intent.

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05.01.00. Compliance with Fiscal Directives

Fiscal directives are applicable to all department of correction employees and are to be used in conjunction with STARS user's training information and formal memorandums pertaining to fiscal procedures.

The information in the fiscal directives provides a system for management to measure the performance and efficiency of individual departments. The directives are intended to help management focus responsibility through established methods of processing transactions. They should also assist all employees in knowing their minimal responsibilities and management's expectations regarding these responsibilities.

It is the responsibility of the users of this information to read and understand the fiscal procedures of the department. The fiscal office will provide technical assistance to users as needed.

05.02.00. Budget Philosophy

The Department of Correction is the "caretaker" of funds belonging to the taxpayer and appropriated by the Legislature. As caretaker, it is the responsibility of all managers to keep in mind that only those expenses necessary, legal and appropriate are expended for the operation of the functional units of the department.

Administrators are caretakers for budget line items allotted to them by the Director. They are responsible for not overspending budget line items. Administrators will be required to comply with procedures established by management services with regard to spending patterns and the department's financial/accounting systems.

While administrators are responsible for the budgeted line items for their organizational units, funds appropriated by the Legislature belong to the department. Therefore, adjustments to an organizational unit's budget may be necessary for the good of the agency. Decisions regarding adjustments will be recommended to the Director by the Financial Executive Officer following consultation with the administrator affected.

The Director, through the Financial Executive Officer of the Department of Correction, is the caretaker for the department's funds as appropriated by the Legislature. The Board of Correction has delegated to the Financial Executive Officer the authority for the following:

001. Planning, designing, implementing, maintaining and auditing the agency's automated and manual accounting system and sub-systems for all organizational units.

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002. Supervising the maintenance and processing of all manual and automated financial records for all organizational units.
003. Developing accounting/financial procedures for all organizational units.
004. Assuring accurate accounting for and costing of the agency's assets.
005. Developing and preparing the agency's budget.
006. Performing fiscal assessment and analysis and providing information for program management decisions.
007. Providing input in program management decision having fiscal implications.
008. Establishing accounting and financial controls for all organizational units.
009. Coordinating, negotiating and fiscally administering contracts for all organizational units.
010. Participating in decision making on approval or disapproval of areas of budgets for all organizational units.
011. Making and/or recommending transfers of budget line items to address deficiencies within the department.

Administrator, Management Services Division

Date