
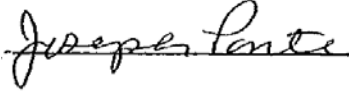


POLICY TITLE: FISCAL RESPONSIBILITY		PAGE 1 OF 3
POLICY NUMBER: 2.1		
CHAPTER 2: FISCAL MANAGEMENT		
	STATE of MAINE DEPARTMENT OF CORRECTIONS	PROFESSIONAL STANDARDS: See Section VII
	Approved by Commissioner: 	
EFFECTIVE DATE: August 15, 2003	LATEST REVISION: January 6, 2012	CHECK ONLY IF APA []

I. AUTHORITY

The Commissioner of Corrections adopts this policy pursuant to the authority contained in 34-A M.R.S.A. Section 1403.

II. APPLICABILITY

Entire Maine Department of Corrections

III. POLICY

It is the policy of the Department of Corrections to maintain a system of controls that ensures planning and budgeting support to meet the Department's objectives and that maintains the proper accounting of income and expenditures.

IV. CONTENTS

Procedure A: Responsibilities of the Service Center Director
 Procedure B: Responsibilities of Chief Administrative Officers
 Procedure C: Responsibilities of Other Staff

V. ATTACHMENTS

None

VI. PROCEDURES

Procedure A: Responsibilities of the Service Center Director

1. The Commissioner of Corrections delegates responsibility to manage the business, fiscal, budget, and financial operations of the Department to the

Service Center Director, Department of Corrections. The responsibilities of the Department's Service Center shall include position control and allocation, budget authorization, personnel records and payroll.

2. The Service Center Director shall ensure that sufficient funding is available for new and vacant positions, that vacant positions are properly allocated, and that positions do not violate budget authorization.
3. The Service Center Director shall develop practices for fiscal management of the Department's financial resources, and such practices shall be adhered to by the Department.
4. The Service Center Director shall monitor and participate in periodic reviews of the status of appropriations, expenditures and budget projections by the Department.
5. The Service Center Director shall ensure the Department's compliance with State statutes and rules governing fiscal management. The Department's practices shall be reviewed annually and updated as necessary.
6. The Service Center Director shall ensure that facilities, community corrections regions and Central Office monitor their fiscal activities by requiring them to submit written quarterly reports to the Service Center Director.

Procedure B: Responsibilities of Chief Administrative Officers

1. The Chief Administrative Officer of each facility shall be responsible for supervising the Business Managers assigned to the facility.

Procedure C: Responsibilities of Other Staff

1. Every Department employee shall ensure that in his or her area of responsibility any obligation of the Department's funds is made with proper authorization and the timely processing of commitment and expenditure documentation.

VII. PROFESSIONAL STANDARDS

ACA:

ACI - 4-4025 Consistent with policy, the warden/superintendent is responsible for fiscal policy, management, and control. Management of fiscal operations may be delegated to a designated staff person.

ACI – 4-4031 Written policy, procedure, and practice demonstrate that the procedures for the collecting, safeguarding, and disbursing of monies comply with the accounting procedures established by the governing jurisdiction.

POLICY NUMBER/TITLE	CHAPTER NUMBER/TITLE	PAGE NUMBER
2.1 Fiscal Responsibility	2. Fiscal Management	Page 2 of 3 12/2/11R

- ACI - 4-4035** Written policy, procedure, and practice provide for ongoing monitoring of the institution's fiscal activities. The results are reported in writing at least quarterly and are forwarded to the parent agency.
- ACI - 4-4040** Written policy and procedure regulate position control regarding position allocation, budget authorization, personnel records, and payroll.
- 4-ACRS-7D-16** The facility administrator is responsible for fiscal policy, management, and control. Management of fiscal operations may be delegated to a designated staff person.
- 4-ACRS-7D-22** The methods used for the receipt, safeguarding, disbursing, and recording of funds comply with the accepted accounting procedures.
- 4-ACRS-7D-27** Procedures regulate position control regarding position allocation, budget authorization, personnel records, and payroll.
- 4-JCF-6B-01** The facility administrator is responsible for fiscal management and control. Management of fiscal operations may be delegated to a designated staff person.
- The fiscal officer has appropriate professional qualifications including, at a minimum, the following: a bachelor's degree in business administration or a related field and three or more years of demonstrated supervisory and administrative experience. The degree requirement may be satisfied by completion of a career development program that includes work-related experience, training, or college credits at a level of achievement equivalent to the bachelor's degree.
- 4-JCF-6B-05** The collecting, safeguarding, and disbursement of monies comply with the accounting procedures established by the governing jurisdiction. All monies collected at the facility are placed in an officially designated and secure location daily. Reports of all monies collected and disbursed are regularly distributed to the parent agency and other designated authorities.
- 4-JCF-6B-07** Ongoing monitoring of the facility's fiscal activities is reported in writing to the facility administrator and is forwarded to the parent agency at least quarterly.
- 4-JCF-6B-10** Procedures regulate position control regarding position allocation, budget authorization, personnel records, and payroll.

POLICY NUMBER/TITLE	CHAPTER NUMBER/TITLE	PAGE NUMBER
2.1 Fiscal Responsibility	2. Fiscal Management	Page 3 of 3 12/2/11R