

POLICY OF STATE OF DELAWARE DEPARTMENT OF CORRECTION	POLICY NUMBER 12.20	PAGE NUMBER 1 of 1
	RELATED ACA STANDARDS: NONE	
CHAPTER: 12 CENTRAL BUSINESS OFFICE	SUBJECT: FISCAL MANAGEMENT AND DOCUMENT PROCESSING	
APPROVED BY THE COMMISSIONER AND EFFECTIVE THIS DATE:	 5/18/15	
APPROVED FOR PUBLIC RELEASE		

I. AUTHORITY: 29 *Del. C.* §8903 (4)(5)(7); State of Delaware Budget and Accounting Policy Manual

II. PURPOSE: To establish a fiscal management and document processing policy applicable to the Department of Correction.

III. APPLICABILITY: All Department employees, volunteers, persons or organizations conducting business with the Department.

IV. DEFINITIONS: None

V. POLICY: The Central Business Office (CBO) will develop and enforce internal controls relating to fiscal management and document processing to ensure compliance with the accounting policies, rules, regulations and guidelines of the State of Delaware’s Budget and Accounting Policy Manual.

VI. PROCEDURES: The CBO will maintain the following resources to outline the Department’s internal controls relating to fiscal management and document processing, as well as provide training to all fiscal staff. The CBO has implemented a structured First State Financials (FSF) approval workflow for all fiscal documents and audits supporting documentation for compliance prior to receiving final Department approval. Updates to the internal controls are completed as needed, and applicable Department employees will be notified of significant changes using CBO email alerts and posting of the information on the Department’s Extranet site.

Purchasing Manual

The Purchasing Manual contains procedures and guidelines that detail the purchasing thresholds, bids, contracts, ordering, proper supporting documentation and emergency purchases.

Accounting Manual

The Accounting Manual contains procedures and guidelines that describe document coding for revenues and expenses, proper supporting documentation, monitoring budgets and encumbrances, travel guidelines and per diems.

Job Aides

The Job Aides developed by CBO contain “how to” procedures and requirements relating to document processing and are maintained on the Department’s Extranet site.

