

<p style="text-align: center;">POLICY OF</p> <p style="text-align: center;">STATE OF DELAWARE</p> <p style="text-align: center;">DEPARTMENT OF CORRECTION</p>	<p style="text-align: center;">POLICY NUMBER</p> <p style="text-align: center;">12.4</p>	<p style="text-align: center;">PAGE NUMBER</p> <p style="text-align: center;">1 of 1</p>
	<p>RELATED ACA STANDARDS:</p> <p>2-CO-1B-01; 2-CO-1B-05; 4-4025; 4-4027; 4-ACRS-7D-16; 4-ACRS-7D-17; 4-ACRS-7D-18</p>	
<p>CHAPTER: 12 Central Business Office</p>	<p>SUBJECT: FISCAL CONTROLS AND AUDITING</p>	
<p>APPROVED BY THE COMMISSIONER AND EFFECTIVE THIS DATE:  1/15/2015</p>		
<p>APPROVED FOR PUBLIC RELEASE</p>		

I. AUTHORITY: 11 *Del. C.* 6517, 29 *Del. C.* 8903, 8911

II. PURPOSE: To authorize the monitoring and review of all allocated funds expended by the Department.

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

IV: DEFINITIONS: None

V: POLICY: It is the policy of the Department of Correction that the Commissioner is responsible for monitoring and reviewing the expenditure of all funds allocated to the Department. The Chief of Administrative Services is responsible for developing procedures governing all fiscal matters, including but not limited to: internal fund controls, procurement, petty cash, bonding, signature control, offender accounts, internal transfer of funds, use of vouchers, financial record management and an annual financial audit. Each Bureau/Section must adhere to the procedures established by the Chief of Administrative Services.