

 <p style="text-align: center;"><b>WEST VIRGINIA DIVISION OF JUVENILE SERVICES</b></p>	<p><u>POLICY NUMBER:</u></p> <p style="font-size: 2em; text-align: center;"><b>119.00</b></p>	<p><u>PAGES:</u></p> <p style="text-align: center;">2</p>
<p><u>CHAPTER:</u> <b>Administration and Management</b></p>	<p><u>REFERENCE AND RELATED STANDARDS:</u> <b>WV Code Chapter §§ 49-5-16a and 49-5E-1 et seq.; ACA 3-JTS-1B-11; ACA 3-JDF-1B-12; ACA 3-JCRF-1B-09; ACA JDTP-1B-11; ACA JPAS 2-7061</b></p>	
<p><u>SUBJECT:</u> <b>Internal Monitoring</b></p>		
<p><u>DATE:</u> <b>April 1, 2011</b></p>		

**POLICY**

It is the policy of the Division of Juvenile Services to provide for ongoing monitoring of the facility's fiscal activities.

**CANCELLATION**

This policy has been reviewed and supersedes Policy 119.00 dated October 1, 2008.

**APPLICABILITY**

This policy applies to **ALL** Division of Juvenile Services' Facilities and/or offices.

**PROCEDURE**

1. Fiscal policies require:
  - a. Internal control of funds and signature control for checks.
    - i. The Assistant Director of Budget and Finance is responsible for the administration, collection, safe-keeping and monitoring of funds.
    - ii. Each Facility Superintendent/Director is responsible for the control and preparation of expenditures for their facility. Each Facility Superintendent/Director is responsible for monitoring their facility's expenditures to ensure proper control is maintained over said expenditures.
    - iii. The Agency Director has the authority to request an internal audit at his/her discretion.

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- iv. Each facility is subject to review by the Assistant Director of Budget and Finance or designee at any given time.
  - v. A review of fiscal activity may be conducted by independent auditing bodies.
  - b. Annual reporting to the state of the Division's fiscal activities.
2. The results of any internal monitoring are reported in writing-at least quarterly and are forwarded to the Division Director and shall include, but not be limited to, income and expenditure statements, funding source financial reports and independent audit reports.
  3. Each facility will have in place an operational policy and procedural plan to ensure the standards and practices of this policy are followed.

**RIGHTS RESERVED**

The Director reserves the right to modify, suspend or cancel any provision herein in part or entirely, without advance notice, unless prohibited by law.

**APPROVED:**

  
**Director**

  
**Date**