

 <p style="text-align: center;">WEST VIRGINIA DIVISION OF JUVENILE SERVICES</p>	<p><u>POLICY NUMBER:</u></p> <p style="font-size: 2em; text-align: center;">119.00</p>	<p><u>PAGES:</u></p> <p style="text-align: center;">2</p>
<p><u>CHAPTER:</u> Administration and Management</p>	<p><u>REFERENCE AND RELATED STANDARDS:</u> WV Code Chapter § 49-2-903; ACA 3-JTS-1B-11; ACA 3-JDF-1B-12; ACA 3-JCRF-1B-09; ACA JDTP-1B-11; ACA JPAS 2-7061</p>	
<p><u>SUBJECT:</u> Internal Monitoring</p>		
<p><u>DATE:</u> January 1, 2016</p>		

PURPOSE

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 revised and supersedes Policy 119.00 dated April 1, 2011.

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 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 Division Director has the authority to request an internal audit at his/her discretion.

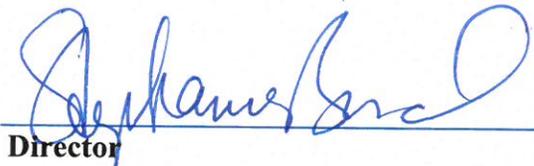
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- iv. Each facility is subject to fiscal review by the Director of Budget and Finance or designee at any given time.
- v. A review of fiscal activity may be conducted by independent auditing bodies.
- b. Annual reporting to the state of the Division's 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 adopt this policy in its entirety and no operational procedure will be developed.

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

1/1/16
 Date