

City of St. Louis Department of Public Safety/Division of Corrections
POLICY & PROCEDURES

CHAPTER:	1	Administration and Management	1.2.14
SECTION:	2	Fiscal Management	EFFECTIVE DATE: 8 / 17 / 2020
SUBJECT:	14	Fiscal Management	
STANDARDS: ACA – 4 – ALDF: 7D-11			
APPROVED: _____			REVIEW DATE: 8 / 17 / 20
Dale Glass COMMISSIONER OF CORRECTIONS			REVISION DATE 8 / 19 / 20
Rescind: 1.2.14 dated 2/23/09. Cancel:			

I. POLICY

It is the policy of the Division of Corrections to maintain a process that ensures proper planning and accounting of income and expenditure of funds.

II. RESPONSIBILITIES

The executive management and business office staff are responsible for adhering to the following procedures.

III. DEFINITIONS

None

IV. PROCEDURES

1. The Business Office Manager or the Executive Assistance is the Division’s chief financial officer and is accountable to the Appointing Authority/designee.
2. The Business Office Manager may delegate specific fiscal functions to the Business Office staff as appropriate.
3. The Business Office Manager will manage expenditure control, accounting, payroll, fiscal reporting, planning and budgeting, purchasing, storeroom

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- operations, capital asset inventories, etc. and will provide for the functional management of business office employees.
4. The Business Office Manager will recommend for approval by the Commissioner of Corrections, all personnel action requests to ensure that sufficient funding is available for new and vacant positions, that the positions are properly allocated, and that positions do not violate budget authorization.
 5. The Business Office Manager in coordination with the Detention Center Superintendent will implement accounting securities and internal control mechanisms to comply with accounting procedures established by the Comptroller's Office and to ensure protection against fraud, waste and abuse.
 6. The Business office Manager will maintain the financial records for the facility as part of the overall fiscal management system.
 7. The Business Office Manager will monitor and will participate in periodic reviews of the status of appropriations, expenditures, and budget projections of the Division and will report to Detention Center Superintendent as appropriate. (See policy # 1.2.1: Budget).
 8. The Business Office Manager will review written fiscal policies and procedures annually and will recommend changes where appropriate.
 9. The Business Office Manager in coordination with the Detention Center Superintendent will ensure compliance with City's fiscal rules, related Revised Statutes of Missouri and related federal regulations.