 <p style="text-align: center;">WEST VIRGINIA DIVISION OF JUVENILE SERVICES</p>	<p><u>POLICY NUMBER:</u></p> <p style="text-align: center; font-size: 2em;">116.00</p>	<p><u>PAGES:</u></p> <p style="text-align: center;">3</p>
<p><u>CHAPTER:</u></p> <p>Administration and Management</p>	<p><u>REFERENCE AND RELATED STANDARDS:</u></p> <p>WV Code Chapter §§ 49-5-16a and 49-5E-1 et seq.; WV Code §11B-2-3; WV Purchasing Policy and Procedures; ACA 3-JTS 1B-01 thru 1B-06; ACA 3-JDF-1B-01 thru 1B-07; ACA 3-JCRF-1B-01 thru 1B-05, 1B-07</p>	
<p><u>SUBJECT:</u> Fiscal Responsibility and Budgeting</p>		
<p><u>DATE:</u> July 1, 2014</p>		

POLICY

This policy establishes that the Division of Juvenile Services Assistant Director of Budget and Finance has responsibility for the Divisions’ fiscal policy and shall develop accounting procedures that conform to the mandates of the state policy and applicable statutes and judicial rulings. Fiscal policies shall be directly related to and coordinated with the goals and objectives of the Division of Juvenile Services, hereinafter Division, program plan and will act as a guideline to improve program efficiency and measure goal achievement.

CANCELLATION

This Policy has been reviewed and supersedes Policy 116.00 dated January 1, 2011.

APPLICABILITY

This Policy applies to all Division of Juvenile Services’ facilities and/or offices.

PROCEDURES

1. The fiscal officer for the Division of Juvenile Services must have appropriate professional qualifications, including at a minimum the following: a bachelor’s degree in business administration or a related field and three or more years of demonstrated supervisory and administrative experience. The degree requirement may be satisfied by completion of a career development program that includes work-related experience, training, or college credits at a level of achievement equivalent to a bachelor’s degree.
2. At a minimum, the following fiscal areas will be procedurally covered: internal controls, bonding for all appropriate staff, the tracking of juvenile funds, expense reimbursement for

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guardian travel and authorized travel expenses, and signature control on checks in all facilities. In addition, no vouchers are to be issued.

3. The Facility Superintendent/Director is responsible for fiscal policy management and control within his/her facility. Management of fiscal operations may be delegated to a designated staff person.
4. Facility staff will have input in requesting additional yearly appropriation. Their recommendations can include funds for:
 - a. daily operations,
 - b. capital projects,
 - c. long-range objectives,
 - d. program development,
 - e. travel and training, and
 - f. additional staffing requirements.
5. Detailed evaluations and justifications should be included with the recommendations and submitted to the Assistant Director of Budget and Finance by August 1 of each year prior to the start of the next fiscal year. The Assistant Director of Budget and Finance shall be prepared to meet with the Facility Superintendent/Directors and/or designee at a time directed by the Assistant Director of Budget and Finance to discuss any portion of the report that needs further clarification.
6. Any recommendations of the annual Division budget above current level request and/or supplement request will be requested by the Assistant Director of Budget and Finance and approved by the Division Director.
7. The Assistant Director of Budget and Finance will prepare the Division's Appropriation Request for the following Fiscal Year. The Appropriation Request will be completed and presented to the Division Director for his/her approval prior to being submitted to the State Budget Office. The Appropriation Request must be presented to the Cabinet Secretary's Office for their approval and received in the State Budget Office by September 1 of each year as specified in WV Code §11B-2-3.
8. A monthly budget versus spending report will be submitted by the Assistant Director of Budget and Finance or designee to each Facility Superintendent/Director.
9. At least an annual review of the budget is conducted by the Assistant Director of Budget and Finance to ensure compliance with state requirements.

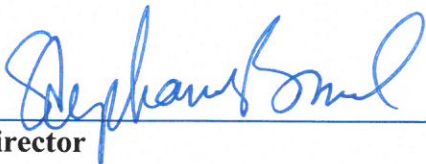
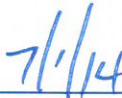
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10. This policy will be adopted in its entirety and the facility will not create an operational procedure.

RIGHTS RESERVED

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

APPROVED:

Director **Date**