



**WEST VIRGINIA
DIVISION OF
JUVENILE SERVICES**

POLICY NUMBER:

120.00

PAGES:

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CHAPTER:

**Administration and
Management**

REFERENCE AND RELATED STANDARDS:

**WV Code Chapter §§ 49-5-16a and 49-5E-1 et seq.; ACA
3-JTS-1B-12; ACA 3-JDF-1B-13; and ACA 3-JCRF-1B-
10**

SUBJECT: Independent Audit

DATE: October 1, 2007

POLICY

It is the policy of the West Virginia Division of Juvenile Services to maintain a mechanism that provides for an independent financial audit of the facility. This audit shall be conducted annually or as stipulated by statute or regulation but at least every three (3) years. If the facility is a part of a state system, an internal audit section or department of the agency's central administration and/or statutory agency shall be considered independent of the facility to be audited.

CANCELLATION

This is a new policy.

APPLICABILITY

This Policy applies to ALL Division of Juvenile Services' Facilities.

PROCEDURES

1. Audit Examination
 - a. Independent financial audits of Division of Juvenile Services' facilities will examine the level of compliance with standard financial management and accounting procedures and the level of compliance with appropriate divisional and facility regulations.
 - b. A detailed report of the audit will be provided to the Facility Superintendent/Director and the Director of the Division of Juvenile Services.

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2. 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 entirety, without advance notice, unless prohibited by law.

APPROVED:

Dale Humpheys

Director

Oct 1, 2007

Date